



# Annual Budget 2021/22

## ANNUAL BUDGET FOR THE YEAR ENDED 30 JUNE 2022

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# Annual Budget

## 2021/22

### 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 31<sup>st</sup> 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 2021.

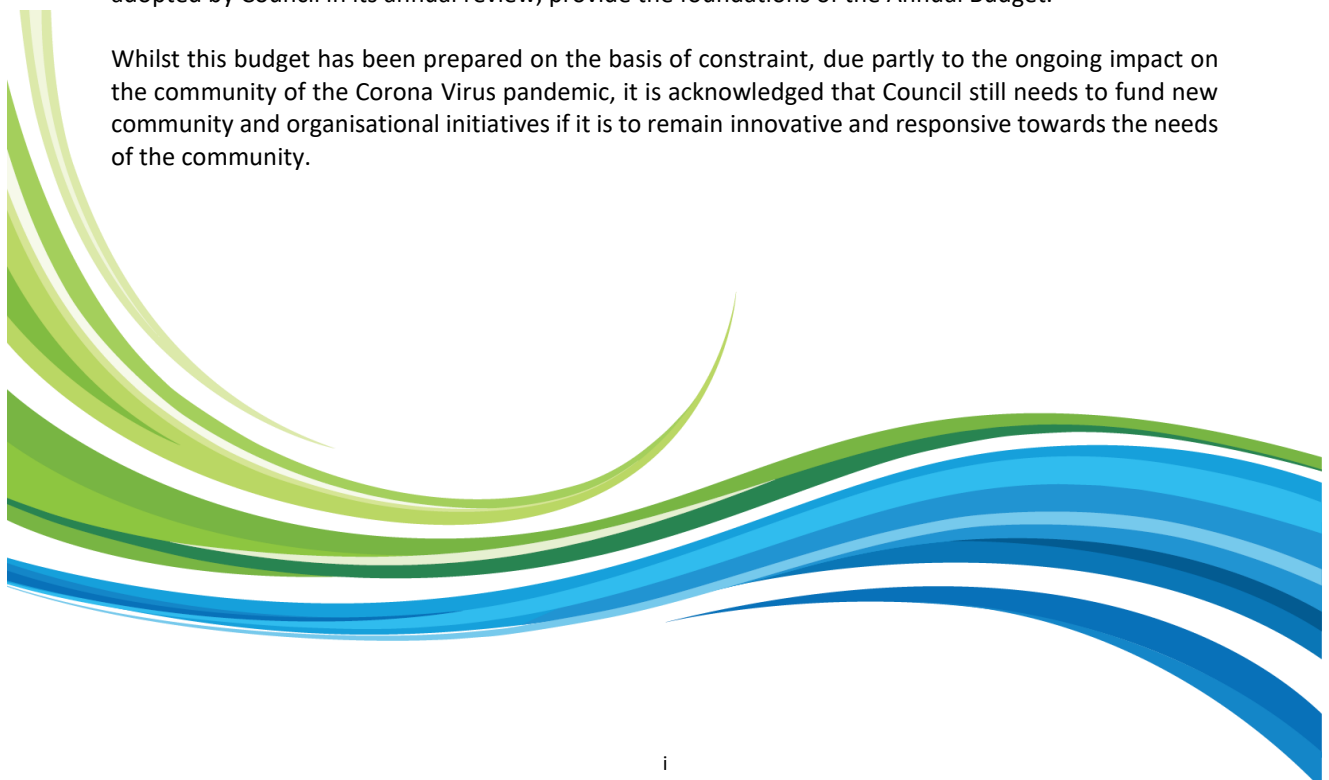
The 2021/22 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2020/2021 financial year reviewed and updated its four year Corporate Business Plan 2021/22 – 2024/25, ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans. The ten year Strategic Community Plan 2018 – 2028 was reviewed internally during 2019/20 resulting in minor updates to Council's Strategies and Actions. A full review is scheduled for 2021/22.

The 2021/22 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 3.0% rate revenue increase (excluding growth through interim rates) inclusive of a 0% increase in minimum rates, Reserve transfers, workforce changes, one new loan, capital works and operational expenditure.

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

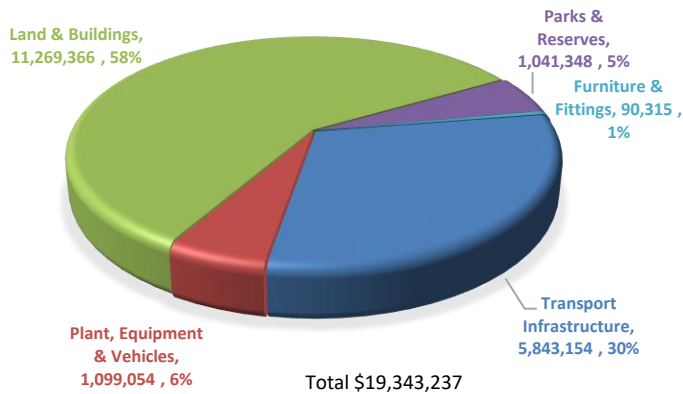
Whilst this budget has been prepared on the basis of constraint, due partly to the ongoing impact on the community of the Corona Virus pandemic, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs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



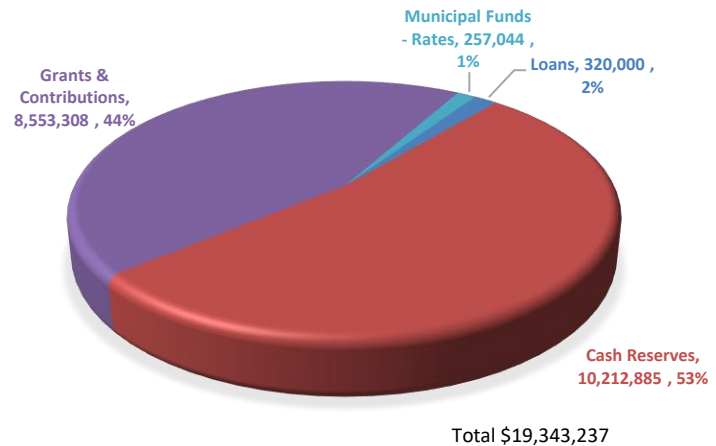
# Budget Snapshot

## 2021/22

### 2021/22 BUDGETED CAPITAL EXPENDITURE



### 2021/22 BUDGETED CAPITAL FUNDING SOURCES



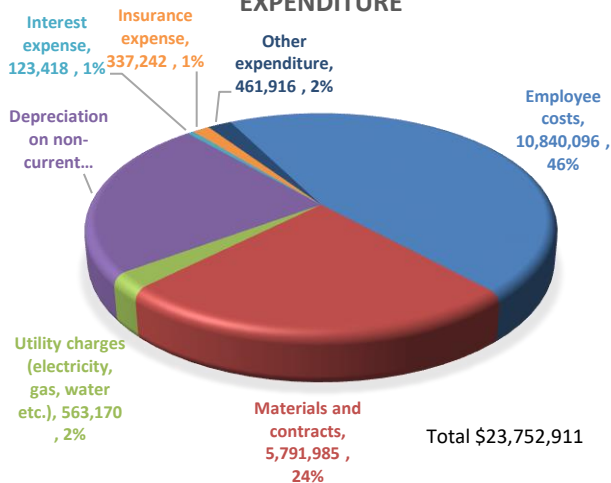
### Major Capital Works Projects

- Road / Bridge / Ancillary works – \$5,043,540
- Pathways - \$799,614
- Dardanup, Waterloo, Wellington Mills Bushfire Brigade Buildings & facilities completion - \$1,256,000
- Eaton Bowling Clubroom completion - \$2,675,990
- New Admin/Library building Stage 1 works - \$4,298,400
- Eaton Skatepark and Pump track completion - \$1,166,121
- New Wells Park Recreation Pavilion - \$1,080,308
- New Burekup Pavilion planning & design - \$44,169
- Eaton Recreation Centre – Stage 1 works - \$169,962
- Burekup Hall repaint and renewal works - \$29,530
- Dardanup Equestrian Centre repaint – \$19,237
- Gnomesville Public Toilet completion - \$88,602
- Charlotte Street Public Toilet completion - \$100,000
- New Eaton Oval Clubrooms planning & design - \$92,148
- Dardanup Civic Precinct - \$128,848
- East Millbridge POS Irrigate turf - \$124,950
- Cadell Park – Shade Sails - \$38,689
- McCaughan Park – BMX Track Fence- \$15,000
- Cadell Park – Playground equipment renewal - \$88,130
- Eaton Foreshore boardwalk renewal - \$40,000
- Lofthouse Park lighting - \$21,900
- Lofthouse Park – Playground equipment renewal \$76,710
- Wells Recreation Reserve – Artificial Cricket surface renewal - \$12,384
- Millars Creek lighting upgrade completion - \$89,225
- Peninsula Lakes Park – Shade Sail, Swings and Post completion - \$47,696
- Burekup Entrance Statement completion - \$37,000
- Glen Huon Development works completion - \$117,000
- Gnomesville Master Plan upgrade works completion - \$100,000
- Eaton Foreshore Fitness Equipment renewal completion - \$35,123
- Eaton Recreation Centre equipment - \$40,841
- Heavy Plant and vehicles - \$600,054
- New FOGO Bins - \$499,000

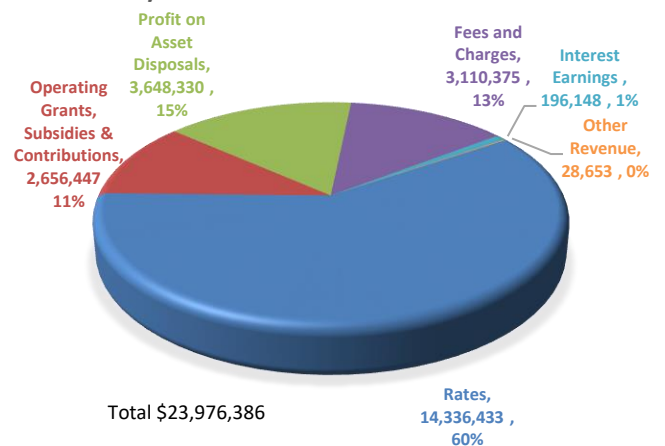
# Budget Snapshot

## 2021/22

### 2021/22 BUDGETED OPERATING EXPENDITURE



### 2021/22 BUDGETED OPERATING INCOME



#### Major Operating Expenditure Items

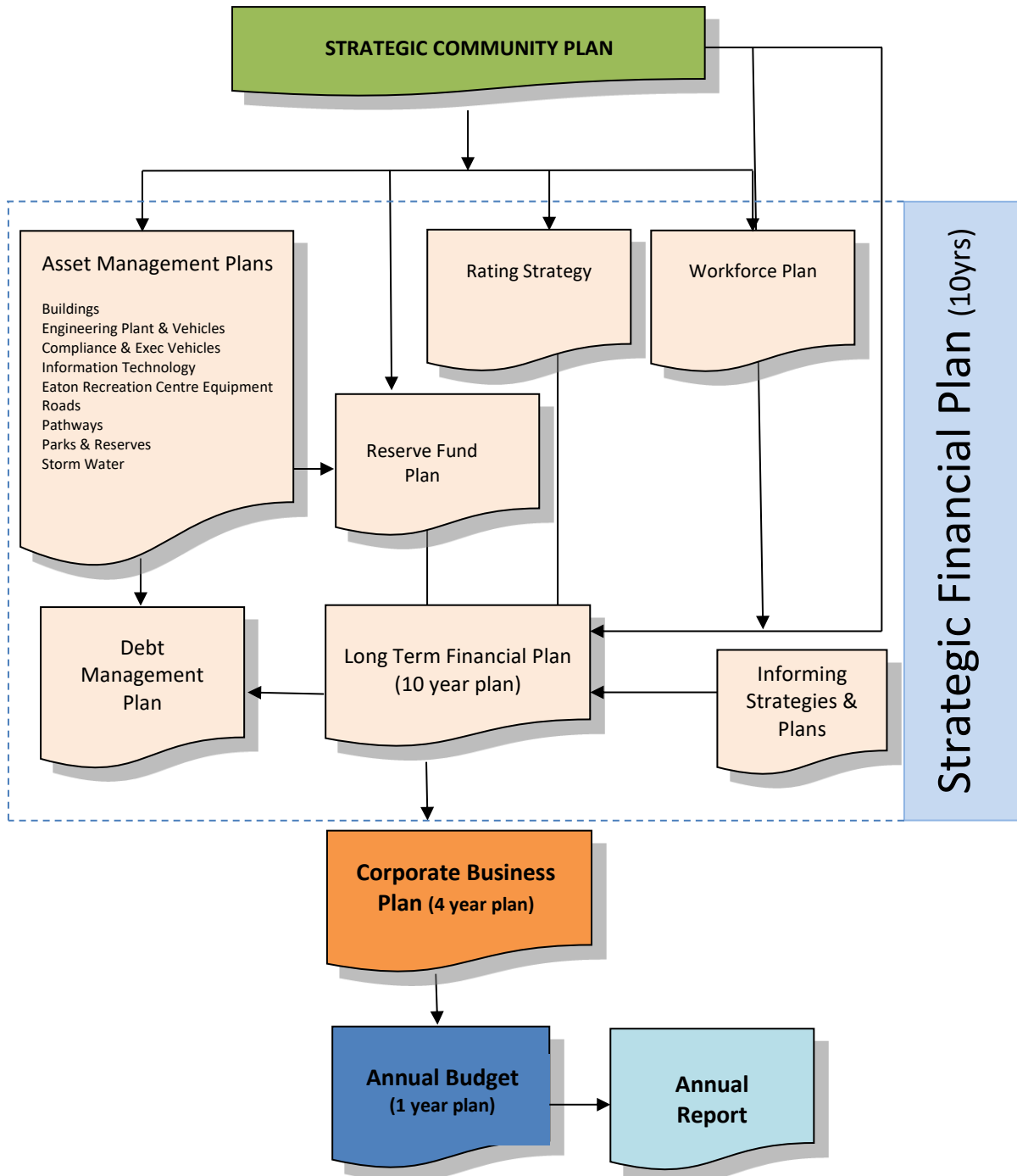
- Road maintenance - \$1,869,631
- Bridge maintenance - \$113,020
- Parks & Gardens maintenance - \$3,390,401
- Building maintenance - \$1,178,596
- Waste management - \$1,367,613
- Electricity - \$481,385
- Water and Gas - \$58,194
- Insurance - \$337,754
- Interest - \$123,418
- Community programs, events and festivals, donations - \$132,232
- Community Grant Scheme - \$50,563

- Plant Operating costs - \$737,707
- Depreciation - \$5,635,083
- Environmental Projects - \$50,000
- Building Control - \$426,835
- Eaton Recreation Centre - \$2,594,667
- Libraries and Library programs - \$593,905
- Community Grant Scheme - \$49,880
- Tourism & Events Grants - \$35,000
- Tourism support - \$43,500
- Economic development - \$52,000
- Designated Area Migration Scheme - \$55,000

## 2 Budget Overview

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

### Corporate Planning Flow Chart



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

## 2.1 Budget Process

The 2021/22 Annual Budget, which is included in this report, is for the year 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

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

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

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents	Jan - March
2. Staff commence budget process	February
3. Review 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 Corporate Business Plan and Long Term Financial Plan	May
7. Council adopts the Corporate Business Plan & draft Budget, including the setting of rates	June
8. Adopt Annual Budget	Late June

## 2.2 Major Budget Influences

In preparing the 2021/22 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 2021/22 is forecast to be \$10.685M. Key influences include:

- a. Fair Work Australia minimum wage increases.
- b. Decrease in Full Time Equivalent (FTE) staffing from 115.57 FTE to 115.31 FTE.

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

# (Appendix ORD: 12.4.2A)



## Rates Revenue

- The budget has been prepared on the basis of a 3.0% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. To produce an overall 3.0% rate revenue increase, an average 3.332% increase has been applied in GRV and UV properties not on the minimum rate, with a 0% increase in minimum rates. The impact of this rate increase will be softened through the 0% increase in the Bulk Waste and Eaton Landscaping Specified Area Rates.
- The Specified Area Rate for Bulk Waste Collection will generate \$103,719, based on a 0% increase in the Rate. The rate provides properties with 2 x green waste & 1 x hard waste collections per financial year. The increased revenue is attributed solely to growth in property numbers, with an average rate of approximately \$22 per property.
- The Specified Area Rate for Eaton Landscaping will generate \$250,882, based on a 0% increase in the Rate. The increased revenue is attributed solely to growth in property numbers, with an average rate of \$49 per residential property, excluding Citygate. The Specified Area Rate will be allocated as follows:
  - \$100,000 Eaton Parks & Reserves Upgrades;
  - \$150,882 allocated to maintenance of Millbridge Public Open Space.

## Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at \$3.11m which is an increase of \$380k over the previous financial year. This increase is largely associated a return to normal operations at the Eaton Recreation Centre, which was impacted negatively by the Covid19 restrictions.
- 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 not been any increase for the majority of the Fees and Charges, except where cost increases have been clearly identified or statutory increases have applied.
- New Fees have been included for Government Agency Rate Enquiries, Small Truck Waste Disposal, and Town Planning Local Development Planning processes.

## Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in June 2021.
- Grants for the development of assets are forecast at \$7.8m plus \$3.05m to reflect previous 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 \$470,974 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$10,000 Youth sporting and personal development sponsorships
- \$ 4,750 Seniors Christmas Luncheons
- \$25,000 Economic Development Initiatives
- \$14,000 Bunbury Geographe Economic Alliance
- \$10,000 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geographe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 1,000 Bunbury Geographe Chamber of Commerce and Industry
- \$ 2,000 Margaret River Regional Airport
- \$ 2,600 South West Academy of Sport
- \$ 1,000 Crooked Brook Forest Association
- \$23,500 Ferguson Valley Marketing & Promotions Inc
- \$ 5,799 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 1,000 Eaton Lions Christmas hampers
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 5,000 Community Donations
- \$19,000 Public Art Projects
- \$60,000 Events and Festivals
- \$13,550 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Citizenship Ceremonies
- \$ 3,000 Thank a Volunteer Event
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$50,563 Minor Community Grants Scheme
- \$ 35,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival, Eaton Foreshore Festival, and Dardanup Arts Spectacular)
- \$ 3,000 Community Events Seniors
- \$ 2,500 Community Events Youth
- \$ 2,500 Creative Workshops
- \$ 1,000 Community Directory
- \$19,932 Club and Capacity Building Workshops and Activities
- \$57,000 Library Programs
- \$10,000 Youth Development programs
- \$ 5,000 School Holiday Workshops & Activities
- \$25,000 Minor/Community Events Assistance
- \$ 5,000 Minor Community Activities
- \$ 11,580 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.

# (Appendix ORD: 12.4.2A)



## 2.4 Operating Revenue Analysis

Operating Revenue	2021/22 Budget \$	2020/21 Budget \$	Change \$	Change %
Rates	14,311,406	13,839,284	472,122	3.4%
Grants, Subsidies & Contributions	2,656,447	2,680,137	(23,690)	(0.9)%
Capital Grants, Subsidies & Contributions	7,805,595	9,243,071	(1,437,476)	(15.6)%
Profit on Sale of Assets	3,648,330	0	3,648,330	100.0%
Service Charges	0	0	0	0%
Fees & Charges	3,110,375	2,730,279	380,096	13.9%
Interest Earnings	196,149	420,971	(224,822)	(53.4)%
Other Revenue	28,653	28,091	562	2.0%
<b>Total Operating Revenue</b>	<b>31,756,954</b>	<b>28,941,833</b>	<b>2,815,121</b>	<b>7.72%</b>

### **Grants & Subsidies & Contributions – Operating: \$2,656,447**

(\$23,690 Decrease)

It is forecast that Council will receive \$2.65m in operational grants. Approximately 50% of the 2021/22 Local Government Grants Commission General Purpose Grant (\$461,501) and Local Roads Grant revenue (\$314,584) was received in advance in June 2021. 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: \$7,805,595**

(\$1,437,476 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 2021/22 include;

- State Government - Regional Road Group grants of \$1.58m.
- State Government - Road Black Spots Grants \$940k.
- State Government – Pathways Grant Funding \$31k.
- State Government – Building Construction \$2.375m.
- State Government – Skatepark Construction \$520k.
- State Government – Bushfire Brigade Buildings and Facilities \$805k.
- Commonwealth Government – Roads to Recovery \$474k.
- Joint Town Planning Scheme Contribution to Eaton Drive - \$528k.

Changes to Australian Accounting Standards have also required the re-recognition of \$3,053,775 as a Contract Liability for grants previously received.

### **Profit on Assets Disposals: \$3,648,330**

(\$3,648,330 Increase)

There is no profit planned from the sale of plant and vehicles in 2021/22, compared to the profit generated from the sale of land associated with the Lot 500 development by Citygate in 2019/20. This is a non cash item.

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

No Service charges will be raised in 2021/22.

### **Fees & Charges: \$3,110,375**

(\$380,096 Increase)

# (Appendix ORD: 12.4.2A)



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 2021/22 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.

## **Interest Revenue: \$196,149**

(\$224,822 Decrease)

Interest revenue includes interest on investments and arrears on rates. The interest in 2021/22 are forecast to be less than the previous financial year due to the impact of general low interest rates.

## **2.5 Operating Expenditure Analysis**

Operating Expenditure	2021/22 Budget \$	2020/21 Budget \$	Change \$	Change %
Employee Costs	(10,840,096)	(10,505,383)	(334,713)	(3.2)%
Materials & Contracts	(5,791,985)	(4,914,621)	(877,364)	(17.9)%
Utility Charges	(563,170)	(552,620)	(10,550)	(1.9)%
Depreciation	(5,635,083)	(5,289,647)	(345,436)	(6.5)%
Loss on Assets Disposal	(10,534)	0	(10,534)	
Insurance	(337,242)	(310,774)	(26,468)	(8.5)%
Interest / Borrowing Cost	(123,418)	(107,205)	(16,213)	(15.1)%
Other	(426,355)	(394,316)	(32,039)	(8.1)%
<b>Total Operating Expenditure</b>	<b>(23,727,884)</b>	<b>(22,074,566)</b>	<b>(1,653,318)</b>	<b>(7.5)%</b>

### **a) Employee Costs: \$10,840,096**

(\$334,713 Increase)

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

Key factors that relate to the increase include:

- Fair Work Australia minimum wage increases.
- Decrease in Full Time Equivalent (FTE) staffing from 115.57 FTE to 115.31 FTE.
- Cap of 0.5% on Performance Based Salaries.

### **b) Materials & Contracts: \$5,791,985**

(\$877,364 Increase)

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

### **c) Utility Charges: \$563,170**

(\$10,550 Increase)

Utility (Gas, Water, Electricity) expenses are budgeted at \$563,170, representing a small increase in operating cost estimated charges.

### **d) Depreciation: \$5,635,083**

(\$345,436 Increase)

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

# (Appendix ORD: 12.4.2A)



**e) Loss on Asset Disposals: \$10,534**

(\$10,534 Increase)

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

**f) Insurance: \$337,242**

(\$26,468 Increase)

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

**g) Interest Expense: \$123,418**

(\$16,213 Increase)

Relates to the interest repayment component on Council borrowings. One new loan of \$320,000 is to be raised during 2021/22 to partly fund the purchase of new FOGO bins, with the first repayment budgeted to occur in 2022/23.

**h) Other Expenditure: \$426,355**

(\$32,039 Increase)

This represents non-specific expenditure.

## 2.6 Capital Works Budget

The 2021/22 Capital Works Budget forecasts total expenditure of \$19.34m, which is an increase of \$4.46m from last financial year.

Capital Works	2021/22 Budget \$	2020/21 Budget \$	Change \$	Change %
Land & Buildings	(11,269,366)	(5,430,586)	(5,838,780)	(107.5)%
Transport Infrastructure	(5,843,154)	(7,717,903)	1,874,748	22.3%
Parks & Reserves	(1,041,348)	(677,156)	(364,192)	(53.8)%
Bridges	0	0	0	0.0%
Vehicles	(600,054)	(940,438)	340,384	36.2%
Plant & Equipment	(499,000)	0	(499,000)	
Furniture & Fittings	(90,315)	(112,993)	22,678	20.0%
<b>Total Capital Works</b>	<b>(19,343,238)</b>	<b>(14,879,076)</b>	<b>4,464,162</b>	<b>30.0%</b>

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

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

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PO Box 7016  
EATON WA 6232  
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# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### LOCAL GOVERNMENT ACT 1995

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#### **SHIRE OF DARDANUP'S VISION**

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

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	14,311,406	13,809,842	13,839,284
Operating grants, subsidies and contributions	10(a)	2,656,447	2,720,090	2,680,137
Fees and charges	9	3,110,375	2,990,323	2,730,279
Service charges	1(d)	0	0	0
Interest earnings	13(a)	196,149	235,331	420,971
Other revenue	13(b)	28,652	28,091	28,091
		20,303,029	19,783,677	19,698,762
<b>Expenses</b>				
Employee costs		(10,840,096)	(10,526,473)	(10,505,383)
Materials and contracts		(5,791,985)	(4,872,332)	(4,914,621)
Utility charges		(563,170)	(573,127)	(552,620)
Depreciation on non-current assets	5	(5,635,083)	(5,241,787)	(5,289,647)
Interest expenses	13(d)	(123,418)	(102,488)	(107,205)
Insurance expenses		(337,242)	(305,439)	(310,774)
Other expenditure		(426,355)	(501,844)	(394,316)
		(23,717,349)	(22,123,490)	(22,074,566)
<b>Subtotal</b>				
		(3,414,320)	(2,339,813)	(2,375,804)
Non-operating grants, subsidies and contributions	10(b)	7,805,595	10,492,785	9,243,071
Profit on asset disposals	4(b)	3,648,330	8,299	0
Loss on asset disposals	4(b)	(10,534)	(11,091)	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		11,443,391	10,489,993	9,243,071
<b>Net result</b>				
		<b>8,029,071</b>	<b>8,150,180</b>	<b>6,867,267</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>8,029,071</b>	<b>8,150,180</b>	<b>6,867,267</b>

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

## BASIS OF PREPARATION

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

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

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

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

## THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

## 2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

## CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES RATES

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

### SERVICE CHARGES

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

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

### PROFIT ON ASSET DISPOSAL

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

## REVENUES (CONTINUED)

### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### FEES AND CHARGES

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

### INTEREST EARNINGS

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

### OTHER REVENUE / INCOME

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

## EXPENSES

### EMPLOYEE COSTS

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

### MATERIALS AND CONTRACTS

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

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

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

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

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

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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

# (Appendix ORD: 12.4.2A)

**SHIRE OF DARDANUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		800	28,900	28,800
General purpose funding		15,793,559	15,337,119	15,659,482
Law, order, public safety		513,681	658,522	474,905
Health		16,650	5,150	2,150
Education and welfare		6,000	11,017	6,000
Housing		0	0	0
Community amenities		1,770,752	1,578,671	1,484,654
Recreation and culture		1,687,284	1,595,318	1,374,782
Transport		157,524	156,474	396,841
Economic services		189,980	198,950	97,348
Other property and services		166,800	213,555	173,800
		20,303,030	19,783,676	19,698,762
<b>Expenses excluding finance costs</b>	4(a),5,13(c)(e)(f)			
Governance		(1,272,496)	(1,197,813)	(1,208,142)
General purpose funding		(530,474)	(355,902)	(511,034)
Law, order, public safety		(1,666,093)	(1,796,986)	(1,617,758)
Health		(552,144)	(523,820)	(540,267)
Education and welfare		(878,754)	(868,230)	(783,530)
Housing		0	0	0
Community amenities		(3,351,207)	(2,785,980)	(2,844,739)
Recreation and culture		(7,973,168)	(7,522,387)	(7,531,334)
Transport		(6,412,617)	(6,170,560)	(6,195,082)
Economic services		(558,997)	(563,559)	(507,014)
Other property and services		(397,982)	(235,764)	(228,461)
		(23,593,932)	(22,021,001)	(21,967,361)
<b>Finance costs</b>	7,6(a),13(d)			
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	(157)	(2)
Health		(123)	0	0
Education and welfare		0	0	0
Housing		0	0	0
Community amenities		(34,442)	(228)	(5)
Recreation and culture		(53,480)	(61,058)	(65,095)
Transport		(20,497)	(23,184)	(23,169)
Economic services		(4,130)	(5,805)	(5,805)
Other property and services		(10,746)	(12,056)	(13,129)
		(123,418)	(102,488)	(107,205)
<b>Subtotal</b>		(3,414,320)	(2,339,813)	(2,375,804)
Non-operating grants, subsidies and contributions	10(b)	7,805,595	10,492,785	9,243,071
Profit on disposal of assets	4(b)	3,648,330	8,299	0
(Loss) on disposal of assets	4(b)	(10,534)	(11,091)	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		11,443,391	10,489,993	9,243,071
<b>Net result</b>		<b>8,029,071</b>	<b>8,150,180</b>	<b>6,867,267</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>8,029,071</b>	<b>8,150,180</b>	<b>6,867,267</b>

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



# (Appendix ORD: 12.4.2A)

## KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

#### GOVERNANCE

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

### ACTIVITIES

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

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### LAW, ORDER, PUBLIC SAFETY

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

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

#### HEALTH

To provide services to achieve community and environmental health.

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

#### EDUCATION AND WELFARE

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

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

#### HOUSING

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

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

#### COMMUNITY AMENITIES

To provide services required by the community.

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

#### RECREATION AND CULTURE

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

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

#### TRANSPORT

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

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

#### ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

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

#### OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget	
	\$	\$	\$	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates	14,311,406	13,801,920	13,839,284	
Operating grants, subsidies and contributions	2,656,447	2,317,887	370,127	
Fees and charges	3,110,375	2,990,323	2,730,279	
Service charges	0	0	0	
Interest received	196,149	235,331	420,971	
Goods and services tax received	0	0	0	
Other revenue	28,652	28,091	28,091	
	20,303,029	19,373,552	17,388,752	
<b>Payments</b>				
Employee costs	(10,840,096)	(10,496,694)	(10,505,383)	
Materials and contracts	(5,791,985)	(4,836,771)	(4,914,621)	
Utility charges	(563,170)	(573,127)	(552,620)	
Interest expenses	(123,418)	(101,820)	(107,205)	
Insurance paid	(337,242)	(305,439)	(310,774)	
Goods and services tax paid	0	(5,511)	0	
Other expenditure	(426,355)	(501,844)	(394,316)	
	(18,082,266)	(16,821,206)	(16,784,919)	
<b>Net cash provided by (used in) operating activities</b>	3	2,220,763	2,552,346	603,833
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(12,458,735)	(7,258,212)	(6,484,017)
Payments for construction of infrastructure	4(a)	(6,884,503)	(7,851,927)	(8,395,059)
Non-operating grants, subsidies and contributions		4,751,820	8,899,996	9,243,071
Proceeds from sale of plant and equipment	4(b)	5,170,384	362,217	257,969
<b>Net cash provided by (used in) investing activities</b>		(9,421,034)	(5,847,926)	(5,378,036)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(349,517)	(250,116)	(250,116)
Principal elements of lease payments	7	(334,246)	(221,574)	(119,658)
Proceeds from new borrowings	6(a)	320,000	750,000	750,000
<b>Net cash provided by (used in) financing activities</b>		(363,763)	278,310	380,226
<b>Net increase (decrease) in cash held</b>		(7,564,034)	(3,017,270)	(4,393,977)
Cash at beginning of year		22,628,253	25,645,523	20,723,669
<b>Cash and cash equivalents at the end of the year</b>	3	<b>15,064,219</b>	<b>22,628,253</b>	<b>16,329,692</b>

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

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP RATE SETTING STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget	
	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	169,557	474,501	382,052
		169,557	474,501	382,052
<b>Revenue from operating activities (excluding rates)</b>				
Governance		800	28,900	28,800
General purpose funding		1,836,754	1,877,577	2,168,619
Law, order, public safety		513,681	658,522	474,905
Health		16,650	5,150	2,150
Education and welfare		6,000	11,017	6,000
Community amenities		1,770,752	1,578,671	1,484,654
Recreation and culture		1,687,284	1,603,617	1,374,782
Transport		157,524	156,474	396,841
Economic services		189,980	198,950	97,348
Other property and services		3,815,130	213,555	173,800
		9,994,555	6,332,433	6,207,899
<b>Expenditure from operating activities</b>				
Governance		(1,272,496)	(1,197,813)	(1,208,142)
General purpose funding		(530,474)	(355,902)	(511,034)
Law, order, public safety		(1,666,093)	(1,797,143)	(1,617,760)
Health		(552,267)	(523,820)	(540,267)
Education and welfare		(878,754)	(868,230)	(783,530)
Community amenities		(3,385,649)	(2,786,208)	(2,844,744)
Recreation and culture		(8,026,956)	(7,583,445)	(7,596,429)
Transport		(6,443,340)	(6,204,835)	(6,218,251)
Economic services		(563,127)	(569,364)	(512,819)
Other property and services		(408,728)	(247,820)	(241,590)
		(23,727,884)	(22,134,580)	(22,074,566)
Non-cash amounts excluded from operating activities	2(b)	1,818,942	2,921,104	2,979,637
<b>Amount attributable to operating activities</b>		(11,744,830)	(12,406,542)	(12,504,978)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		7,805,595	10,492,785	9,243,071
Payments for property, plant and equipment	4(a)	(12,458,735)	(7,258,212)	(6,484,017)
Payments for construction of infrastructure	4(a)	(6,884,503)	(7,851,927)	(8,395,059)
Proceeds from disposal of assets	4(b)	5,170,384	362,217	257,969
		(6,367,259)	(4,255,137)	(5,378,036)
Non-cash amounts excluded from investing activities	2(c)	(2,875,832)	0	0
<b>Amount attributable to investing activities</b>		(9,243,091)	(4,255,137)	(5,378,036)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(349,517)	(250,116)	(250,116)
Principal elements of finance lease payments	7	(334,246)	(221,574)	(119,658)
Proceeds from new borrowings	6(a)	320,000	750,000	750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(10,526,326)	(5,208,226)	(4,428,917)
Transfers from cash backed reserves (restricted assets)	8(a)	17,937,755	8,301,612	8,659,830
<b>Amount attributable to financing activities</b>		7,047,666	3,371,696	4,611,139
<b>Budgeted deficiency before imposition of general rates</b>		(13,940,255)	(13,289,983)	(13,271,875)
<b>Estimated amount to be raised from general rates</b>	1	13,956,805	13,459,542	13,490,863
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>16,552</b>	<b>169,557</b>	<b>218,987</b>

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

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	169,557	474,501	382,052
		169,557	474,501	382,052
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	1(c)	354,601	350,300	348,421
Operating grants, subsidies and contributions	10(a)	2,656,447	2,720,090	2,680,137
Fees and charges	9	3,110,375	2,990,323	2,730,279
Interest earnings	13(a)	196,149	235,331	420,971
Other revenue	13(b)	28,652	28,091	28,091
Profit on asset disposals	4(b)	3,648,330	8,299	0
		9,994,554	6,332,434	6,207,899
<b>Expenditure from operating activities</b>				
Employee costs		(10,840,096)	(10,526,473)	(10,505,383)
Materials and contracts		(5,791,985)	(4,872,332)	(4,914,621)
Utility charges		(563,170)	(573,127)	(552,620)
Depreciation on non-current assets	5	(5,635,083)	(5,241,787)	(5,289,647)
Interest expenses	13(d)	(123,418)	(102,488)	(107,205)
Insurance expenses		(337,242)	(305,439)	(310,774)
Other expenditure		(426,355)	(501,844)	(394,316)
Loss on asset disposals	4(b)	(10,534)	(11,091)	0
		(23,727,883)	(22,134,581)	(22,074,566)
Non-cash amounts excluded from operating activities	2(b)	1,818,942	2,921,104	2,979,637
<b>Amount attributable to operating activities</b>		(11,744,830)	(12,406,542)	(12,504,978)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	7,805,595	10,492,785	9,243,071
Payments for property, plant and equipment	4(a)	(12,458,735)	(7,258,212)	(6,484,017)
Payments for construction of infrastructure	4(a)	(6,884,503)	(7,851,927)	(8,395,059)
Proceeds from disposal of assets	4(b)	5,170,384	362,217	257,969
<b>Amount attributable to investing activities</b>		(6,367,259)	(4,255,137)	(5,378,036)
Non-cash amounts excluded from investing activities	2(c)	(2,875,832)	0	0
<b>Amount attributable to investing activities</b>		(9,243,091)	(4,255,137)	(5,378,036)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(349,517)	(250,116)	(250,116)
Principal elements of finance lease payments	6	(334,246)	(221,574)	(119,658)
Proceeds from new borrowings	6(b)	320,000	750,000	750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(10,526,326)	(5,208,226)	(4,428,917)
Transfers from cash backed reserves (restricted assets)	8(a)	17,937,755	8,301,612	8,659,830
<b>Amount attributable to financing activities</b>		7,047,666	3,371,696	4,611,139
<b>Budgeted deficiency before general rates</b>		(13,940,255)	(13,289,983)	(13,271,875)
<b>Estimated amount to be raised from general rates</b>	1(a)	13,956,805	13,459,542	13,490,863
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	16,552	169,557	218,987

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

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
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FOR THE YEAR ENDED 30 JUNE 2022

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**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

## 1. RATES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
General Rates - GRV: Residential	0.104016	3,452	61,450,720	6,391,858	0	0	6,391,857	5,715,510	5,746,655
General Rates - GRV: Commercial	0.104016	60	14,621,830	1,520,904	0	0	1,520,904	1,459,170	1,428,025
General Rates - GRV: Industrial	0.104016	73	7,983,546	830,417	0	0	830,417	763,695	763,695
General Rates - GRV: Small Holdings	0.104016	348	7,859,124	817,475	0	0	817,475	764,943	765,545
General Rates - GRV: Interim and Back Rates	0.104016	0	0	0	92,600	0	92,600	85,000	91,144
<b>Unimproved valuations</b>									
General Rates - UV: Broad Acre	0.006468	474	259,287,000	1,677,068	0	0	1,677,068	1,718,315	1,718,765
General Rates - UV: Mining	0.006468	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006468	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>4,407</b>	<b>351,202,220</b>	<b>11,237,722</b>	<b>92,600</b>	<b>0</b>	<b>11,330,321</b>	<b>10,506,633</b>	<b>10,513,829</b>
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
General Rates - GRV: Residential	1,547.50	1,446	17,681,212	2,237,685	0	0	2,237,685	2,554,923	2,554,923
General Rates - GRV: Commercial	1,547.50	7	61,400	10,833	0	0	10,833	10,833	10,833
General Rates - GRV: Industrial	1,547.50	44	542,200	68,090	0	0	68,090	72,732	72,733
General Rates - GRV: Small Holdings	1,547.50	79	616,920	122,253	0	0	122,253	131,538	131,538
General Rates - GRV: Interim and Back Rates		0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>									
General Rates - UV: Broad Acre	1,547.50	126	17,828,600	194,985	0	0	194,985	184,152	184,153
General Rates - UV: Mining	1,547.50	14	212,885	21,665	0	0	21,665	27,855	27,855
General Rates - UV: Interim and Back Rates							0		0
<b>Sub-Totals</b>		<b>1,716</b>	<b>36,943,217</b>	<b>2,655,511</b>	<b>0</b>	<b>0</b>	<b>2,655,511</b>	<b>2,982,033</b>	<b>2,982,034</b>
		<b>6,123</b>	<b>388,145,437</b>	<b>13,893,233</b>	<b>92,600</b>	<b>0</b>	<b>13,985,832</b>	<b>13,488,666</b>	<b>13,495,863</b>
Concessions (Refer note 1(d))							(29,027)	(29,124)	(5,000)
<b>Total amount raised from general rates</b>							<b>13,956,805</b>	<b>13,459,542</b>	<b>13,490,863</b>
Specified area rates (Refer note 1(c))							354,601	350,300	348,421
<b>Total rates</b>							<b>14,311,406</b>	<b>13,809,842</b>	<b>13,839,284</b>

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	8/09/2021	0.00	0.0%	7.0%
First instalment				
Second instalment				
<b>Option two</b>				
First instalment	8/09/2021	0.00	0.0%	7.0%
Second instalment	8/11/2021	13.00	5.5%	7.0%
Third instalment	10/01/2022	13.00	5.5%	7.0%
Fourth instalment	14/03/2022	13.00	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	82,679	81,000	87,243
Instalment plan interest earned	70,125	34,080	35,303
Unpaid rates and service charge interest earned	42,790	20,000	37,865
	195,594	135,080	160,411

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 1. RATES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2021/22 Budget specified area rate revenue	2021/22 Interim specified area rate revenue	2021/22 Back specified area rate revenue	2021/22 Total budget specified area rate revenue	2020/21 Actual revenue	2020/21 Budget revenue
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$	\$
Bulk Waste Collection	GRV	0.001315	77,333,344	101,693	2,026		103,719	101,300	100,864
Eaton Landscaping	GRV	0.002925	85,360,954	249,681	1,201		250,882	249,000	247,557
			162,694,298	351,374	3,227	0	354,601	350,300	348,421

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
<b>Specified area rate</b>			\$	\$	\$
Bulk Waste Collection	To fund kerbside bulk waste	4,651 - being all developed	103,719	0	0
Eaton Landscaping	To fund capital parks projects in	4,459 - being all properties within	159,406	91,476	0
			263,125	91,476	0

The Shire did not raise service charges for the year ended 30th June 2022.

1. RATES (CONTINUED)

(d) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	"Concession"			\$ 25,027	\$ 24,124	\$	0 Graduated concession over 5 years for properties subject to rates increase due to the Council's decision to change the valuation basis for rating.	To phase in the financial impact on affected ratepayers of the increase in rates burden resulting from the Council's decision.
General rates	"Waiver"			4,000	5,000	5,000	Minor amount owing of less than \$5 due to accrued penalty interest.	To improve efficiency - less time spent administering very low value debts.
				29,027	29,124	5,000		



# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

**Current assets**

Cash and cash equivalents- unrestricted	3	2,640,702	2,793,307	2,312,456
Cash and cash equivalents - restricted				
Cash backed reserves	3	12,423,517	19,834,946	14,017,236
Unspent borrowings		0	0	740,000
Receivables		1,887,747	1,887,747	907,381
Other assets		58,639	58,639	90,970
Inventories		19,611	19,611	15,000
		17,030,216	24,594,250	18,083,043

**Less: current liabilities**

Trade and other payables		(3,124,000)	(3,124,000)	(2,548,672)
Contract liabilities - grants		(71,477)	(2,596,843)	(602,792)
Contract liabilities - developer contributions		(350,466)	(528,409)	0
Lease liabilities	7	(180,000)	(225,183)	(86,490)
Long term borrowings	6	(298,655)	(328,172)	(750,000)
Employee provisions		(1,403,007)	(1,403,007)	(1,298,151)
Other provisions		(62,741)	(62,741)	
		(5,490,346)	(8,268,355)	(5,286,106)

**Net current assets**

**Less: Total adjustments to net current assets**

<b>Net current assets used in the Rate Setting Statement</b>	2.(d)	(11,523,321)	(16,156,339)	(12,577,953)
		16,552	169,557	218,987

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### 2. 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) Operating activities excluded from budgeted deficiency

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

##### Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(3,648,330)	(8,299)	0
Add: Loss on disposal of assets	4(b)	10,534	11,091	0
Add: Movement in non-current lease liabilities		0	(82,631)	0
Add: Depreciation on assets	5	5,635,083	5,241,787	5,289,647
Movement in non-current employee provisions		0	(6,540)	0
Movement in current contract liabilities associated with restricted cash		(177,943)	(2,234,304)	(2,310,010)
Movement in current employee provisions associated with restricted cash		(402)	0	0
<b>Non cash amounts excluded from operating activities</b>		<b>1,818,942</b>	<b>2,921,104</b>	<b>2,979,637</b>

##### (c) Investing activities excluded from budgeted deficiency

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

##### Adjustments to investing activities

Movement in non current unspent non-operating developer contributions		(350,466)	0	0
Movement in current unspent non-operating grants associated with restricted cash		(2,525,366)	0	0
<b>Non cash amounts excluded from investing activities</b>		<b>(2,875,832)</b>	<b>0</b>	<b>0</b>

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

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

##### Adjustments to net current assets

Less: Cash - restricted reserves	8	(12,423,517)	(19,834,946)	(14,017,236)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		298,655	328,172	750,000
- Current portion of lease liabilities		180,000	225,183	86,490
- Current portion of contract liability held in reserve - developer contributions		350,466	528,409	602,792
- Current portion of unspent non-operating grants held in reserve - grants		71,477	2,596,843	0
- Adjustment to Current portion of liabilities		(402)	0	0
<b>Total adjustments to net current assets</b>		<b>(11,523,321)</b>	<b>(16,156,339)</b>	<b>(12,577,953)</b>

## SIGNIFICANT ACCOUNTING POLICIES

### CURRENT AND NON-CURRENT CLASSIFICATION

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

### TRADE AND OTHER PAYABLES

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

### PREPAID RATES

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

### INVENTORIES

#### General

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

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

#### Superannuation

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

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

### LAND HELD FOR RESALE

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

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

### CONTRACT ASSETS

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

### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

### PROVISIONS

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

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

### EMPLOYEE BENEFITS

#### Short-term employee benefits

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

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

### CONTRACT LIABILITIES

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

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### 3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	11,064,219	18,628,253	7,929,692
Term deposits	4,000,000	4,000,000	8,400,000
<b>Total cash and cash equivalents</b>	<b>15,064,219</b>	<b>22,628,253</b>	<b>16,329,692</b>
Held as			
- Unrestricted cash and cash equivalents	2,640,702	2,793,307	2,312,456
- Restricted cash and cash equivalents	12,423,517	19,834,946	14,017,236
	15,064,219	22,628,253	16,329,692
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	12,423,517	19,834,946	14,017,236
	12,423,517	19,834,946	14,017,236
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	12,423,517	19,834,946
Unspent borrowings	6(c)	0	0
Contract liabilities from contracts with customers - Grant Revenue		86,477	2,611,843
Unspent non-operating grants, subsidies and contribution liabilities		598,272	1,126,681
Adjustment to restricted assets as funds held in reserve		(684,749)	(3,738,524)
		12,423,517	19,834,946
			14,017,236
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>		8,029,071	8,150,180
Depreciation	5	5,635,083	5,241,787
(Profit)/loss on sale of asset	4(b)	(3,637,796)	2,792
(Increase)/decrease in receivables		0	(415,636)
(Increase)/decrease in other assets		0	(15,832)
(Increase)/decrease in inventories		0	(384)
Increase/(decrease) in payables		0	61,254
Increase/(decrease) in contract liabilities		(2,525,366)	(87,418)
Increase/(decrease) in unspent non-operating grants		(528,409)	(1,506,601)
Increase/(decrease) in other provision		0	1,230
Increase/(decrease) in employee provisions		0	20,970
Non-operating grants, subsidies and contributions		(4,751,820)	(8,899,996)
<b>Net cash from operating activities</b>		<b>2,220,763</b>	<b>2,552,346</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

# (Appendix ORD: 12.4.2A)

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>Property, Plant and Equipment</u></b>														
Buildings - non-specialised	0	0	1,256,000	0	0	0	198,932	5,296,467	15,567	2,145	4,500,255	11,269,366	5,946,832	5,430,586
Furniture and equipment	10,000	0	0	0	0	0	0	45,841	0	0	34,474	90,315	78,405	112,993
Plant and equipment	0	0	0	0	0	0	499,000	0	0	0	0	499,000	0	0
Motor vehicles	0	0	42,840	0	0	0	0	164,004	393,210	0	0	600,054	1,232,975	940,438
	10,000	0	1,298,840	0	0	0	697,932	5,506,312	408,777	2,145	4,534,729	12,458,735	7,258,212	6,484,017
<b><u>Infrastructure</u></b>														
Infrastructure - roads	0	0	0	0	0	0	0	0	5,043,541	0	0	5,043,541	5,053,181	6,468,810
Footpaths	0	0	0	0	0	0	0	0	799,614	0	0	799,614	1,228,473	1,249,093
Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks and reserves	0	0	0	0	0	0	0	1,041,348	0	0	0	1,041,348	908,273	677,156
Bridges	0	0	0	0	0	0	0	0	0	0	0	0	662,000	0
	0	0	0	0	0	0	0	1,041,348	5,843,155	0	0	6,884,503	7,851,927	8,395,059
<b><u>Right of use assets</u></b>														
Right of use - furniture and fittings	0	0	0	0	0	0	0	48,000	24,000	0	217,063	289,063	221,574	184,970
	0	0	0	0	0	0	0	48,000	24,000	0	217,063	289,063	221,574	184,970
<b>Total acquisitions</b>	<b>10,000</b>	<b>0</b>	<b>1,298,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>697,932</b>	<b>6,595,660</b>	<b>6,275,932</b>	<b>2,145</b>	<b>4,751,792</b>	<b>19,632,301</b>	<b>15,331,713</b>	<b>15,064,046</b>

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	17,136	17,136	0	0	17,136	17,136	0	0	17,136	17,136	0	0
Recreation and culture	71,185	70,877	0	(308)	140,172	148,471	8,299	0	103,246	103,246	0	0
Transport	92,597	82,371	0	(10,226)	150,581	139,490	0	(11,091)	80,467	80,467	0	0
Economic services	0	0	0	0	14,280	14,280	0	0	14,280	14,280	0	0
Other property and services	1,351,670	5,000,000	3,648,330	0	42,840	42,840	0	0	42,840	42,840	0	0
	1,532,588	5,170,384	3,648,330	(10,534)	365,009	362,217	8,299	(11,091)	257,969	257,969	0	0
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land - freehold land	1,351,670	5,000,000	3,648,330	0	0	0	0	0	0	0	0	0
Motor vehicles	180,918	170,384	0	(10,534)	365,009	362,217	8,299	(11,091)	257,969	257,969	0	0
	1,532,588	5,170,384	3,648,330	(10,534)	365,009	362,217	8,299	(11,091)	257,969	257,969	0	0

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

- Staff housing programme
- Plant replacement programme

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### 5. ASSET DEPRECIATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program</b>			
Law, order, public safety	115,690	91,894	91,894
Health	50,112	33,783	33,783
Education and welfare	29,512	19,604	19,604
Community amenities	28,985	10,434	12,487
Recreation and culture	1,251,400	837,949	853,756
Transport	3,653,491	3,749,520	3,749,520
Other property and services	505,893	498,603	528,603
	<b>5,635,083</b>	<b>5,241,787</b>	<b>5,289,647</b>
<b>By Class</b>			
Buildings - non-specialised	1,348,098	761,086	806,355
Furniture and equipment	75,433	155,632	155,632
Plant and equipment	11,515	10,977	13,568
Motor vehicles	345,731	331,980	331,980
Infrastructure - roads	2,530,304	2,530,427	2,530,427
Footpaths	256,546	206,354	206,354
Drainage	333,135	333,136	333,136
Parks and reserves	192,843	192,307	192,307
Bridges	429,550	600,230	600,230
Right of use - land	9,984	2,044	2,044
Right of use - buildings	11,525	9,984	11,023
Right of use - furniture and fittings	90,419	107,031	105,992
Right of use - motor vehicles		599	599
	<b>5,635,083</b>	<b>5,241,787</b>	<b>5,289,647</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### DEPRECIATION

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

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

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

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

Buildings - non-specialised	
- sub-structure	18 to 90 years
- super-structure	15 to 75 years
- roof	14 to 68 years
- finishing & fittings	8 to 38 years
- services	11 to 53 years
- site surround works	30 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Motor vehicles	4 to 5 years
Work in progress	Not depreciated
Infrastructure Assets - Roads	
Sealed Roads and Streets	
- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Gravel Roads	
- formation	Not depreciated
- pavement	10 to 20 years
Infrastructure Assets - Pathways	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years
Infrastructure - Stormwater Drainage	50 to 75 years

#### SIGNIFICANT ACCOUNTING POLICIES

##### DEPRECIATION Continued

###### 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

###### Other infrastructure [describe]

###### Other infrastructure [describe]

###### Other infrastructure [describe]

###### Infrastructure - Car Parks

- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Infrastructure - Lighting	5 to 25 years
Right of use - land	Based on the remaining lease
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease
Right of use - motor vehicles	Based on the remaining lease

##### AMORTISATION

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

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

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

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

##### 6. INFORMATION ON 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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual		Budget	Budget	Budget	Principal	Budget
				1 July 2021	New Loans	Repayments	Principal outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Community amenities</b>																			
				750,000	0	(64,443)	685,557	(29,743)	0	750,000	0	750,000	0	0	750,000	0	750,000	0	
				0	320,000	(21,345)	298,655	(4,467)	0	0	0	0	0	0	0	0	0	0	
<b>Recreation and culture</b>																			
				192,573	0	(93,456)	99,117	(10,983)	280,690	0	(88,117)	192,573	(16,870)	280,690	0	(88,117)	192,573	(16,870)	
				924,296	0	(42,771)	881,525	(41,340)	965,470	0	(41,174)	924,296	(43,234)	965,470	0	(41,174)	924,296	(43,234)	
<b>Transport</b>																			
				444,476	0	(61,039)	383,437	(20,396)	503,104	0	(58,628)	444,476	(23,169)	503,104	0	(58,628)	444,476	(23,169)	
<b>Economic services</b>																			
				66,648	0	(25,428)	41,220	(4,130)	90,549	0	(23,901)	66,648	(5,805)	90,549	0	(23,901)	66,648	(5,805)	
<b>Other property and services</b>																			
				85,007	0	(41,035)	43,972	(5,908)	123,303	0	(38,296)	85,007	(8,887)	123,303	0	(38,296)	85,007	(8,887)	
				2,463,000	320,000	(349,517)	2,433,483	(116,967)	1,963,116	750,000	(250,116)	2,463,000	(97,965)	1,963,116	750,000	(250,116)	2,463,000	(97,965)	
				2,463,000	320,000	(349,517)	2,433,483	(116,967)	1,963,116	750,000	(250,116)	2,463,000	(97,965)	1,963,116	750,000	(250,116)	2,463,000	(97,965)	

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.



# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### 6. INFORMATION ON BORROWINGS

##### (b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Waste Bins (3 Bin System)	WATC	Debenture	7	2.09%	\$ 320,000	\$ 33,151	\$ 320,000	\$ 0
					320,000	33,151	320,000	0

##### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

##### (d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit	0	250,000	250,000
Bank overdraft at balance date			
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	15,000	265,000	265,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,433,483	2,463,000	2,463,000

#### SIGNIFICANT ACCOUNTING POLICIES

##### BORROWING COSTS

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

# (Appendix ORD: 12.4.2A)

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**7. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2021/22 Budget	Budget Lease	2021/22 Budget	Actual	2020/21 Actual	Actual	Actual	2020/21 Actual	Budget	2020/21 Budget	Budget	Budget	2020/21 Budget	
					Principal	New	Principal	Principal outstanding	Principal	New	Principal	Principal outstanding	Principal	New	Principal	Principal outstanding	Principal	New	Principal
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Law, order, public safety</b>																			
Bushfire Risk Manager Officer Vehicle Lease	17	Vehicle Leasing	2.0%	24 months	8,278	0	(6,030)	2,248	(123)	600	15,356	(7,678)	8,278	(157)	599	0	(599)	0	(2)
<b>Community amenities</b>																			
Lease of Lot 81 Banksia Road (Transfer Station) - I	2	Simple Leasing	2.7%	54 months	46,990	0	(11,361)	35,629	(232)	58,186	0	(11,196)	46,990	(228)	2,044	0	(2,044)	0	(5)
<b>Recreation and culture</b>																			
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	154,397	0	(46,784)	107,613	(955)	199,457	0	(45,060)	154,397	(939)	0	184,970	(34,853)	150,117	(4,991)
ERC Photocopier (1)	26			New 21/22	0	24,000	(6,000)	18,000	(101)	0	0	0	0	0	0	0	0	0	0
ECL Photocopier (1)	27			New 21/22	0	24,000	(6,000)	18,000	(101)	0	0	0	0	0	0	0	0	0	0
<b>Transport</b>																			
Photocopier (1)	28			New 21/22	0	24,000	(6,000)	18,000	(101)	0	0	0	0	0	0	0	0	0	0
<b>Other property and services</b>																			
Transportable Buiding	1	Simple Leasing	2.5%	60 months	29,272	0	(13,495)	15,777	(275)	43,779	0	(14,507)	29,272	(296)	43,073	0	(11,023)	32,049	(1,127)
IT Lease 2 x Dell Expansion Shelf Servers	3	Simple Leasing	2.2%	60 months	1,651	475	(2,126)	0	(43)	9,988	0	(8,337)	1,651	(9)	10,462	0	(8,337)	2,125	(9)
IT Lease Storage 10TB Enterprise	4	Simple Leasing	2.2%	60 months	15,402	0	(7,707)	7,695	(157)	23,431	0	(8,029)	15,402	(648)	25,539	0	(8,029)	17,510	(648)
IT Lease Dell Financial Server Lease NX-6135-G5	5	Simple Leasing	2.1%	36 months	3,081	0	(2,658)	423	(54)	11,612	0	(8,531)	3,081	(159)	9,253	0	(8,531)	722	(159)
IT Lease Dell Server NX 6035 G5. 1 NDE, 2620v4	6	Simple Leasing	2.1%	36 months	41	12,115	(12,156)	0	(248)	10,238	0	(10,197)	41	(140)	10,197	0	(10,197)	0	(140)
IT Lease Desktop Refresh	7	Simple Leasing	2.1%	48 months	58,252	0	(28,859)	29,393	(589)	85,568	0	(27,316)	58,252	(1,876)	84,431	0	(27,316)	57,115	(2,132)
Photocoper/Scanner/Printer Lease	8	Simple Leasing	2.1%	36 months	0	0	0	0	0	1,804	0	(1,804)	0	(6)	1,802	0	(1,802)	0	(6)
Photocoper/Scanner/Printer Lease	9	Simple Leasing	2.1%	36 months	0	0	0	0	0	1,554	2,941	(4,495)	0	(10)	2,587	0	(2,587)	0	(10)
Photocoper/Scanner/Printer Lease	10	Simple Leasing	2.1%	36 months	0	0	0	0	0	732	0	(732)	0	(3)	731	0	(731)	0	(3)
Photocoper/Scanner/Printer Lease	11	Simple Leasing	2.1%	36 months	0	0	0	0	0	0	0	0	0	(15)	0	0	0	0	0
Photocoper/Scanner/Printer Lease	12	Simple Leasing	2.1%	36 months	0	0	0	0	0	927	0	(927)	0	0	927	0	(927)	0	0
Photocoper/Scanner/Printer Lease	13	Simple Leasing	2.1%	36 months	0	0	0	0	0	733	0	(733)	0	(2)	732	0	(732)	0	(2)
Photocoper/Scanner/Printer Lease	14	Simple Leasing	2.1%	36 months	0	0	0	0	0	732	0	(732)	0	(5)	1,219	0	(1,219)	0	(5)
Photocoper/Scanner/Printer Lease	15	Simple Leasing	36 months	36 months	0	0	0	0	0	732	0	(732)	0	(15)	731	0	(731)	0	(3)
Photocoper/Scanner/Printer Lease	16	Simple Leasing	2.1%	36 months	0	0	0	0	0	0	0	0	0	(15)	0	0	0	0	0
IT Firewall Refresh Project	19	Simple Leasing	2.3%	72 months	30,376	0	(6,997)	23,379	(143)	36,876	0	(6,500)	30,376	0	0	0	0	0	0
Executive and Manager Laptops	20	Simple Leasing	2.1%	48 months	16,804	0	(5,364)	11,440	(109)	21,804	0	(5,000)	16,804	0	0	0	0	0	0
Desktop Laptop Refresh inc Councilor (2)	21	Simple Leasing	2.0%	48 months	13,500	0	(4,600)	8,900	(94)	0	18,000	(4,500)	13,500	0	0	0	0	0	0
Nutanix Dell x4 XC740XD-12 Node Hardward Refr	22	Simple Leasing	2.0%	48 months	48,000	0	(16,992)	31,008	(347)	0	64,000	(16,000)	48,000	0	0	0	0	0	0
Councilor Laptops (x7)	23	Simple Leasing	2.0%	48 months	13,500	0	(4,508)	8,992	(92)	0	18,000	(4,500)	13,500	0	0	0	0	0	0
Photocopiers (7)	24	Simple Leasing	New 21/22	48 months	0	168,000	(42,000)	126,000	(1,012)	0	0	0	0	0	0	0	0	0	0
Server/Storage/Software Lease	25	Simple Leasing	2.0%	36 months	68,136	36,473	(104,609)	0	(1,675)	0	102,204	(34,068)	68,136	0	0	0	0	0	0
					507,680	289,063	(334,246)	462,497	(6,451)	508,753	220,501	(221,574)	507,680	(4,523)	194,326	184,970	(119,658)	259,638	(9,240)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**LEASE LIABILITIES**

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

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30 JUNE 2022

#### 8. CASH BACKED RESERVES

##### (a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information Technology Reserve	544,950	400,818	(504,778)	440,990	504,179	401,703	(360,932)	544,950	427,309	403,312	(382,343)	448,278
Road Safety Programs Reserve	26,735	40	0	26,775	26,645	90	0	26,735	20,197	157	0	20,354
Tourism Reserve	11,758	18	0	11,776	11,718	40	0	11,758	11,657	90	0	11,747
Executive & Compliance Vehicle Reserve	154,041	40,231	(45,704)	148,568	243,184	821	(89,964)	154,041	242,332	1,878	(89,964)	154,246
Employee Relief Reserve	265,175	398	0	265,573	234,383	30,792	0	265,175	234,168	31,815	0	265,983
Employee Leave Entitlements Reserve	37,715	11,028	0	48,743	21,187	16,528	0	37,715	21,182	16,621	0	37,803
Refuse Site Environmental Works Reserve	84,117	126	0	84,243	83,834	283	0	84,117	83,754	649	0	84,403
Recycling Education Reserve	39,157	5,059	(22,684)	21,532	61,265	207	(22,315)	39,157	60,875	472	(22,315)	39,032
Eaton Recreation Centre - Equipment Reserve	276,876	80,461	(53,681)	303,656	280,102	110,946	(114,172)	276,876	82,425	110,639	(93,836)	99,228
Council Land Development Reserve	21,129	32	(5,000)	16,161	21,058	5,071	(5,000)	21,129	11,038	5,086	(5,000)	11,124
Sale of Land Reserve	4,581,912	6,877	(2,000,000)	2,588,789	4,566,488	15,424	0	4,581,912	4,569,836	35,416	0	4,605,252
Accrued Salaries Reserve	499,816	750	0	500,566	433,352	66,464	0	499,816	432,991	68,356	0	501,347
Carried Forward Projects Reserve	2,370,259	3,564	(1,828,749)	545,074	3,291,190	18,116	(939,047)	2,370,259	2,254,978	17,476	(1,199,484)	1,072,970
Strategic Planning Studies Reserve	116,820	5,175	(31,500)	90,495	128,885	435	(12,500)	116,820	124,793	967	(12,500)	113,260
Town Planning Consultancy Reserve	38,036	20,057	(30,000)	28,093	97,706	5,330	(65,000)	38,036	97,619	5,757	(65,000)	38,376
Parks & Reserves Upgrades Reserve	528,044	40,792	(447,867)	120,969	676,805	152,286	(301,047)	528,044	568,006	154,402	(343,727)	378,681
Election Expenses Reserve	32,041	25,048	(45,454)	11,635	7,017	25,024	0	32,041	1,212	25,009	0	26,221
Pathways Reserve	129,531	194	(95,920)	33,805	315,889	1,067	(187,425)	129,531	245,496	1,903	(157,638)	89,761
Asset / Rates Revaluation Reserve	284,451	95,427	(220,476)	159,402	328,666	1,110	(45,325)	284,451	280,635	22,175	(185,913)	116,897
Refuse & Recycling Bin Replacement Reserve	54,829	5,082	(55,000)	4,911	54,644	185	0	54,829	32,402	251	0	32,653
Storm Water Reserve	158,381	25,238	0	183,619	157,848	533	0	158,381	142,311	1,103	0	143,414
Fire Control Reserve	11,574	17	0	11,591	11,535	39	0	11,574	8,541	66	0	8,607
Collie River (Eaton Drive) Bridge Construction Reserve	635,952	585	(352,369)	284,168	1,810,639	5,283	(1,179,970)	635,952	1,561,263	12,100	(1,179,382)	393,981
Eaton Drive - Access Construction Reserve	152,718	229	(2,630)	150,317	154,825	523	(2,630)	152,718	152,575	1,182	(1,841)	151,916
Eaton Drive - Scheme Construction Reserve	336,539	505	(183,810)	153,234	914,153	3,088	(580,702)	336,539	908,964	7,044	(853,787)	62,221
Contribution to Works Reserve	672,908	1,010	0	673,918	670,643	2,265	0	672,908	670,070	5,193	0	675,263
Unspent Grants Reserve	3,856,639	753,761	(3,769,267)	841,133	4,272,029	809,175	(1,224,565)	3,856,639	1,227,669	811,566	(1,046,356)	992,879
Swimming Pool Inspection Reserve	4,503	7	0	4,510	4,488	15	0	4,503	0	0	0	0
Unspent Specified Area Rate - Bulk Waste Collection	80,882	121	0	81,003	80,610	272	0	80,882	80,534	624	0	81,158
Unspent Specified Area Rate - Eaton Landscaping	140,822	91,687	0	232,509	127,172	13,650	0	140,822	93,823	13,947	0	107,770
Plant & Engineering Equipment Reserve	351,863	103,273	(403,966)	51,170	924,036	208,621	(780,794)	351,863	720,673	211,085	(592,505)	339,253
Road Construction and Major Maintenance Reserve	774,413	794,162	(1,256,365)	312,210	587,711	1,351,985	(1,165,283)	774,413	564,311	1,354,373	(1,243,298)	675,386
Building Maintenance Reserve	930,321	8,013,396	(5,923,839)	3,019,878	1,783,239	362,023	(1,214,941)	930,321	1,533,663	367,886	(1,174,941)	726,608
Dardanup Expansion Developer Contribution Plan Reserve	31,346	47	(41,000)	(9,607)	41,207	139	(10,000)	31,346	40,847	317	(10,000)	31,164
Wanju Developer Contribution Plan - Unspent Loan Reserve	740,000	1,111	(360,000)	381,111	0	740,000	0	740,000	0	740,000	0	740,000
Car Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Lighting Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Eaton Public Open Space Reserve	411,961	0	(257,696)	154,265	0	411,961	0	411,961	0	0	0	0
Dardanup Public Open Space Reserve	97,544	0	0	97,544	0	97,544	0	97,544	0	0	0	0
Burekup Public Open Space Reserve	349,188	0	0	349,188	0	349,188	0	349,188	0	0	0	0
	19,834,946	10,526,326	(17,937,755)	12,423,517	22,928,332	5,208,226	(8,301,612)	19,834,946	17,508,149	4,428,917	(8,659,830)	13,277,236

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**8. CASH BACKED RESERVES**

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

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
Road Safety Programs Reserve	As funds become available for suitable projects.	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
Tourism Reserve	As funds become available for suitable projects.	Established to fund the development of tourism projects including the implementation of works associated with the Gnomesville Master Plan.
Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's executive and compliance vehicles.
Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
Recycling Education Reserve	As funds become available for suitable projects.	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
Accrued Salaries Reserve	As required.	This fund const of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 274 pay periods occur (all other years have 26 pay periods).
Carried Forward Projects Reserve	As projects are completed.	Established to hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
Election Expenses Reserve	Council election year.	Established to fund Council elections.
Pathways Reserve	As scheduled in Council's Asset Management Plan.	Established to provide funds for the creation, upgrade and renewal of the Shire's pathway infrastructure.
Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
Storm Water Reserve	As scheduled in Council's Asset Management Plan.	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
Collie River (Eaton Drive) Bridge Construction Reserve	As the necessary funds are raised.	Established for the future construction of a bridge over the Collie River and extend Eaton Drive.
Eaton Drive - Access Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the construction of Eaton Drive Access Road from developer contributions.
Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the future construction of Eaton Drive from developer contributions.
Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 3 years.	Established to account for unspent Swimming Pool Inspection Levy.
Unspent Specified Area Rate - Bulk Waste Collection	Next financial year.	Established to hold unspent specified area rates for bulk waste collection.
Unspent Specified Area Rate - Eaton Landscaping	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
Plant & Engineering Equipment Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's heavy plant and engineering equipment.
Road Construction and Major Maintenance Reserve	Funds are not expected to be used within a set period but on	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
Dardanup Expansion Developer Contribution Plan Reserve	As required.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.
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.
Car Park Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's car parking infrastructure.
Lighting Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's lighting infrastructure.
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.
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.
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.

# (Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	300	300	300
General purpose funding	142,679	151,000	134,736
Law, order, public safety	109,750	96,751	107,500
Health	16,600	5,100	2,100
Community amenities	1,433,155	1,405,871	1,380,790
Recreation and culture	1,233,911	1,138,998	972,105
Transport	2,900	4,853	4,300
Economic services	134,480	143,450	96,848
Other property and services	36,600	44,000	31,600
	<b>3,110,375</b>	<b>2,990,323</b>	<b>2,730,279</b>

## 10. GRANT REVENUE

**By Program:**

**(a) Operating grants, subsidies and contributions**

Governance	500	28,600	28,500
General purpose funding	1,497,926	1,491,246	1,612,912
Law, order, public safety	403,931	561,771	367,405
Health	50	50	50
Education and welfare	6,000	11,017	6,000
Community amenities	233,878	71,500	3,000
Recreation and culture	202,491	207,321	155,120
Transport	125,971	123,530	364,450
Economic services	55,500	55,500	500
Other property and services	130,200	169,555	142,200
	<b>2,656,447</b>	<b>2,720,090</b>	<b>2,680,137</b>

**(b) Non-operating grants, subsidies and contributions**

Law, order, public safety	865,112	1,053,964	456,405
Community amenities	0	100,000	0
Recreation and culture	3,344,918	4,660,112	3,845,602
Transport	3,595,565	4,428,709	4,691,064
Economic services	0	250,000	250,000
	<b>7,805,595</b>	<b>10,492,785</b>	<b>9,243,071</b>
Total grants, subsidies and contributions	<b>10,462,042</b>	<b>13,212,875</b>	<b>11,923,208</b>

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
	500	28,600	28,500
	1,497,926	1,491,246	1,612,912
	403,931	561,771	367,405
	50	50	50
	6,000	11,017	6,000
	233,878	71,500	3,000
	202,491	207,321	155,120
	125,971	123,530	364,450
	55,500	55,500	500
	130,200	169,555	142,200
	<b>2,656,447</b>	<b>2,720,090</b>	<b>2,680,137</b>
	865,112	1,053,964	456,405
	0	100,000	0
	3,344,918	4,660,112	3,845,602
	3,595,565	4,428,709	4,691,064
	0	250,000	250,000
	<b>7,805,595</b>	<b>10,492,785</b>	<b>9,243,071</b>
	<b>10,462,042</b>	<b>13,212,875</b>	<b>11,923,208</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
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	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
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	AASB 1058
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	AASB 15 AASB 1058
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	AASB 1058
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event	AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
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	AASB 1058
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	AASB 1058
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	AASB 15
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	AASB 15

# (Appendix ORD: 12.4.2A)

## SHIRE OF DARDANUP

### NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2022

#### 12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Shire President</b>			
President's allowance	27,718	25,870	25,870
Meeting attendance fees	19,007	17,739	17,739
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	0	722
	50,239	46,059	46,781
<b>Deputy President</b>			
Deputy President's allowance	6,929	6,467	6,467
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	2,640	722
	22,718	23,014	21,096
<b>Elected Member 1</b>			
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	0	722
	15,789	13,907	14,629
<b>Elected Member 2</b>			
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	484	722
	15,789	14,391	14,629
<b>Elected Member 3</b>			
Meeting attendance fees	12,275	11,457	11,457
ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	0	722
	15,789	13,907	14,629
<b>Elected Member 4</b>			
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	39	722
	15,789	13,946	14,629
<b>Elected Member 5</b>			
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	0	722
	15,789	13,907	14,629
<b>Elected Member 6</b>			
Meeting attendance fees	12,275	11,457	11,457
Child care expenses	600	1,860	1,500
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	100	722
	16,389	15,867	16,129
<b>Elected Member 7</b>			
Meeting attendance fees	12,275	11,457	11,457
Annual allowance for ICT expenses	2,625	2,450	2,450
Travel and accommodation expenses	889	0	722
	15,789	13,907	14,629
	184,079	168,905	171,782
President's allowance	27,718	25,870	25,870
Deputy President's allowance	6,929	6,467	6,467
Meeting attendance fees	117,207	109,395	109,395
Child care expenses	600	1,860	1,500
ICT expenses	2,625	2,450	2,450
Annual allowance for ICT expenses	21,000	19,600	19,600
Travel and accommodation expenses	8,000	3,263	6,500
	184,079	168,905	171,782

# (Appendix ORD: 12.4.2A)

## 13. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Investments			
- Reserve funds	54,883	150,000	271,376
- Other funds	27,090	30,000	74,337
Late payment of fees and charges	1,261	1,251	2,090
Other interest revenue (refer note 1b)	112,915	54,080	73,168
	196,149	235,331	420,971

#### (b) Other revenue

Reimbursements and recoveries	28,652	28,091	28,091
	28,652	28,091	28,091

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	22,427	22,130	22,130
Other services	15,000	13,000	13,000
	37,427	35,130	35,130

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	116,967	97,965	97,965
Interest expense on lease liabilities	6,451	4,523	9,240
	123,418	102,488	107,205

#### (e) Write offs

General rate	4,000	5,000	5,000
	4,000	5,000	5,000



## 14. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during 2021/22.

## 15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Trading Undertakings and Major Trading Undertakings Transaction during 2021/22.

## 16. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated that Council will be party to any Joint Arrangements during 2021/22.

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

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

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

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

# (Appendix ORD: 12.4.2A)

## 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:

<b>Detail</b>	<b>Balance 30 June 2021</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2022</b>
	\$	\$	\$	\$
Tourism WA - Ferguson Valley Project	81,602	0	(81,602)	0
Proceeds from Sale of Reserve 24728	40,000	0	0	40,000
	121,602	0	(81,602)	40,000

## 18. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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



## 2021/22 ANNUAL BUDGET PAPERS

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# (Appendix ORD: 12.4.2A)

BUDGET SUMMARY							
	Page	2020/21				2021/22	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
<b>OPERATING</b>							
<b>Recurrent Operating</b>							
General Purpose Funding	3	15,659,482	(511,688)	15,361,243	(380,026)	15,793,559	(530,474)
Governance	7	3,800	(1,118,103)	3,900	(1,081,813)	800	(1,115,042)
Law, Order & Public Safety	12	243,400	(1,361,649)	227,577	(1,368,533)	313,750	(1,484,035)
Health	19	2,150	(528,420)	5,150	(516,806)	16,650	(549,644)
Education & Welfare	25	0	(780,683)	0	(866,730)	0	(875,254)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,484,154	(2,727,272)	1,528,171	(2,590,878)	1,541,374	(2,862,274)
Recreation & Culture	44	1,373,282	(7,496,776)	1,572,792	(7,444,108)	1,633,352	(7,950,035)
Transport	58	155,724	(6,178,751)	155,974	(6,151,244)	157,024	(6,308,614)
Economic Services	63	97,348	(433,191)	143,950	(479,082)	134,980	(483,627)
Other Property & Services	69	113,800	(6,927)	114,966	15,074	86,800	(3,000)
<b>Total Recurrent Operating</b>		<b>19,133,140</b>	<b>(21,143,460)</b>	<b>19,113,724</b>	<b>(20,864,146)</b>	<b>19,678,288</b>	<b>(22,161,999)</b>
<b>Non-Recurrent Operating</b>							
General Purpose Funding	3	0	0	0	0	0	0
Governance	7	25,000	(92,000)	25,000	(116,000)	0	(157,454)
Law, Order & Public Safety	12	687,910	(257,680)	1,484,909	(428,610)	1,065,043	(182,181)
Health	19	0	(12,500)	0	(7,014)	0	(2,500)
Education & Welfare	25	6,000	(3,500)	11,017	(1,500)	6,000	(3,500)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(118,125)	150,500	(195,330)	229,378	(523,375)
Recreation & Culture	44	3,847,102	(101,080)	4,682,638	(131,039)	3,398,850	(76,921)
Transport	58	4,932,181	(39,500)	4,429,209	(53,591)	3,596,065	(134,726)
Economic Services	63	250,000	(80,282)	305,000	(90,282)	55,000	(79,500)
Other Property & Services	69	60,000	(226,441)	98,589	(262,894)	3,728,330	(405,728)
<b>Total Non-Recurrent Operating</b>		<b>9,808,693</b>	<b>(931,108)</b>	<b>11,186,862</b>	<b>(1,286,260)</b>	<b>12,078,666</b>	<b>(1,565,885)</b>
<b>TOTAL OPERATING</b>		<b>28,941,833</b>	<b>(22,074,568)</b>	<b>30,300,586</b>	<b>(22,150,406)</b>	<b>31,756,954</b>	<b>(23,727,884)</b>
<b>NON OPERATING</b>							
Borrowings & Community Loans New Borrowings & Loans	81	750,000	0	750,000	0	320,000	0
Borrowings & Community Loans Borrowing Principal Repayments	82	0	(250,116)	0	(250,116)	0	(349,517)
Borrowings & Community Loans Self Supporting Loan Principal Repaym	83	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	83	0	0	0	0	0	0
Financing Activities Lease Principal Repayments	84	0	(119,658)	0	(221,574)	0	(334,246)
Asset Construction / Acquisition Transport Infrastructure	85	0	(7,717,903)	0	(6,943,654)	0	(5,843,154)
Asset Construction / Acquisition Land & Buildings	89	0	(5,430,586)	0	(5,946,832)	0	(11,269,366)
Asset Construction / Acquisition Parks & Reserves	92	0	(677,156)	0	(908,273)	0	(1,041,348)
Asset Construction / Acquisition Vehicles	93	0	(940,438)	0	(1,232,975)	0	(600,054)
Asset Construction / Acquisition Plant & Equipment	95	0	0	0	0	0	(499,000)
Asset Construction / Acquisition Furniture & Fittings	96	0	(112,993)	0	(78,405)	0	(90,315)
Cash Reserves Transfer from (to) Reserves	98	8,659,832	(4,428,917)	8,301,612	(5,208,226)	17,937,355	(10,526,326)
Assets Disposals	Append H	257,969	0	362,217	0	5,170,384	0
<b>TOTAL NON OPERATING</b>		<b>9,667,801</b>	<b>(19,677,767)</b>	<b>9,413,829</b>	<b>(20,790,055)</b>	<b>23,427,739</b>	<b>(30,553,327)</b>
<b>TOTAL</b>		<b>38,609,634</b>	<b>(41,752,335)</b>	<b>39,714,414</b>	<b>(42,940,461)</b>	<b>55,184,694</b>	<b>(54,281,211)</b>
<b>Non Cash Adjustments</b>							
Depreciation			5,289,647		5,241,787		5,635,083
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			(2,310,010)		(2,316,935)		(3,053,775)
(Profit) / Loss on Disposal of Assets			0		2,792		(3,637,796)
Change in Net Provisions (Accruals Non Current)		0			(6,540)	0	0
<b>Surplus</b>							
Estimated Opening Surplus (Deficit) Brought Fwd		382,052		474,501		169,557	
<b>Estimated End of Year (Surplus) / Deficit</b>		<b>(218,987)</b>		<b>(169,557)</b>		<b>(16,552)</b>	
		<b>38,772,698</b>	<b>(38,772,698)</b>	<b>40,019,358</b>	<b>(40,019,358)</b>	<b>55,337,699</b>	<b>(55,337,699)</b>

# (Appendix ORD: 12.4.2A)

RATE SETTING STATEMENT								
	Page	2020/21				2021/22		
		Budget		Estimated Actual (Forecast)		Budget Estimate		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
<b>OPERATING</b>								
<b>Recurrent Operating</b>								
General Purpose Funding	(Excluding General Rates)	3	2,168,619	(511,688)	1,876,523	(380,026)	1,836,754	(530,474)
Governance		7	3,800	(1,118,103)	3,900	(1,081,813)	800	(1,115,042)
Law, Order & Public Safety		12	243,400	(1,361,649)	227,577	(1,368,533)	313,750	(1,484,035)
Health		19	2,150	(528,420)	5,150	(516,806)	16,650	(549,644)
Education & Welfare		25	0	(780,683)	0	(866,730)	0	(875,254)
Housing		30	0	0	0	0	0	0
Community Amenities		33	1,484,154	(2,727,272)	1,528,171	(2,590,878)	1,541,374	(2,862,274)
Recreation & Culture		44	1,373,282	(7,496,776)	1,572,792	(7,444,108)	1,633,352	(7,950,035)
Transport		58	155,724	(6,178,751)	155,974	(6,151,244)	157,024	(6,308,614)
Economic Services		63	97,348	(433,191)	143,950	(479,082)	134,980	(483,627)
Other Property & Services		69	113,800	(6,927)	114,966	15,074	86,800	(3,000)
<b>Total Recurrent Operating</b>			<b>5,642,277</b>	<b>(21,143,460)</b>	<b>5,629,004</b>	<b>(20,864,146)</b>	<b>5,721,483</b>	<b>(22,161,999)</b>
<b>Non-Recurrent Operating</b>								
General Purpose Funding	(Excluding General Rates)	3	0	0	0	0	0	0
Governance		7	25,000	(92,000)	25,000	(116,000)	0	(157,454)
Law, Order & Public Safety		12	687,910	(257,680)	1,484,909	(428,610)	1,065,043	(182,181)
Health		19	0	(12,500)	0	(7,014)	0	(2,500)
Education & Welfare		25	6,000	(3,500)	11,017	(1,500)	6,000	(3,500)
Housing		30	0	0	0	0	0	0
Community Amenities		33	500	(118,125)	150,500	(195,330)	229,378	(523,375)
Recreation & Culture		44	3,847,102	(101,080)	4,682,638	(131,039)	3,398,850	(76,921)
Transport		58	4,932,181	(39,500)	4,429,209	(53,591)	3,596,065	(134,726)
Economic Services		63	250,000	(80,282)	305,000	(90,282)	55,000	(79,500)
Other Property & Services		69	60,000	(226,441)	98,589	(262,894)	3,728,330	(405,728)
<b>Total Non-Recurrent Operating</b>			<b>9,808,693</b>	<b>(931,108)</b>	<b>11,186,862</b>	<b>(1,286,260)</b>	<b>12,078,666</b>	<b>(1,565,885)</b>
<b>TOTAL OPERATING</b>			<b>15,450,970</b>	<b>(22,074,568)</b>	<b>16,815,866</b>	<b>(22,150,406)</b>	<b>17,800,149</b>	<b>(23,727,884)</b>
<b>NON OPERATING</b>								
Borrowings & Community Loans	New Borrowings & Loans	81	750,000	0	750,000	0	320,000	0
Borrowings & Community Loans	Borrowing Principal Repayments	82	0	(250,116)	0	(250,116)	0	(349,517)
Borrowings & Community Loans	Self Supp Loan Principal Repayments	83	0	0	0	0	0	0
Other Liabilities - Repayment Developer	Pre Funded Infrastructure	83	0	0	0	0	0	0
Financing Activities	Lease Principal Repayments	84	0	(119,658)	0	(221,574)	0	(334,246)
Asset Construction / Acquisition	Transport Infrastructure	85	0	(7,717,903)	0	(6,943,654)	0	(5,843,154)
Asset Construction / Acquisition	Land & Buildings	89	0	(5,430,586)	0	(5,946,832)	0	(11,269,366)
Asset Construction / Acquisition	Parks & Reserves	92	0	(677,156)	0	(908,273)	0	(1,041,348)
Asset Construction / Acquisition	Vehicles	93	0	(940,438)	0	(1,232,975)	0	(600,054)
Asset Construction / Acquisition	Plant & Equipment	95	0	0	0	0	0	(499,000)
Asset Construction / Acquisition	Furniture & Fittings	96	0	(112,993)	0	(78,405)	0	(90,315)
Cash Reserves	Transfer from & to Reserves	98	8,659,832	(4,428,917)	8,301,612	(5,208,226)	17,937,355	(10,526,326)
Assets	Disposals	Append H	257,969	0	362,217	0	5,170,384	0
<b>TOTAL NON OPERATING</b>			<b>9,667,801</b>	<b>(19,677,767)</b>	<b>9,413,829</b>	<b>(20,790,055)</b>	<b>23,427,739</b>	<b>(30,553,327)</b>
<b>TOTAL</b>			<b>25,118,771</b>	<b>(41,752,335)</b>	<b>26,229,694</b>	<b>(42,940,461)</b>	<b>41,227,889</b>	<b>(54,281,211)</b>
<b>Non Cash Adjustments</b>								
Depreciation				5,289,647		5,241,787		5,635,083
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)				(2,310,010)		(2,316,935)		(3,053,775)
(Profit) / Loss on Disposal of Assets				0		2,792		(3,637,796)
Change in Net Provisions			0	0		(6,540)	0	0
<b>Surplus</b>								
Estimated Surplus (Deficit)	1 July		382,052		474,501		169,557	
Estimated (Surplus) Deficit	30 June		(218,987)		(169,557)		(16,552)	
<b>Amount Required to be Raised from General Rates</b>			<b>13,490,863</b>		<b>13,484,720</b>		<b>13,956,805</b>	
			<b>38,772,698</b>	<b>(38,772,698)</b>	<b>40,019,358</b>	<b>(40,019,358)</b>	<b>55,337,699</b>	<b>(55,337,699)</b>

(Appendix ORD: 12.4.2A)

Summary	2021/22
Schedule 3 - General Purpose Funding	Budget Estimate
	\$
<b>GENERAL PURPOSE FUNDING - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Rates	(25,027)
Other General Purpose Funding	(530,474)
<b>Total Recurrent Expenditure</b>	<b>(555,501)</b>
<b>Non-Recurrent Expenditure</b>	
Rates	0
Other General Purpose Funding	0
<b>Total Non-Recurrent Expenditure</b>	<b>0</b>
<b>Total Operating Expenditure</b>	<b>(555,501)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Rates	13,981,832
Other General Purpose Funding	1,836,754
<b>Total Recurrent Revenue</b>	<b>15,818,586</b>
<b>Non-Recurrent Revenue</b>	
Rates	0
Other General Purpose Funding	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>15,818,586</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>RATES</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 0001		General Rates Levied		13,893,232	Prev Year's Rates + Growth + 3% Increase
03 2 0002		Interim Rates	3.5	92,600	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(4,000)	
		<b>TOTAL RATE REVENUE</b>		<b>13,981,832</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 0001		Rates Concession Expense		(25,027)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(25,027)</b>	
		<b>Non Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(25,027)</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER GENERAL PURPOSE FUNDING</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 1001		Interest - Rates Arrears	3.1	42,790	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	70,125	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	82,679	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		956,143	50% Advance Payment received 20/21 and
03 2 1005		Grant - LGGC Local Road Grant		541,233	Assumes Advance. to be received in 21/22
03 2 1006		Interest - Municipal Fund		27,090	
03 2 1007		Interest - Reserve Fund		54,883	
03 2 1008		Interest - Deferred Pensioners		1,260	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		500	
03 2 1012		Fees - Property Enquiries		60,000	
03 2 1013		Fees - Property Reports		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,836,754</b>	
		<b>Non Recurrent Revenue</b>			
03 2 1501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,836,754</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 1003		Stationery - Rates Notices		(10,500)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(220,476)	Refer to notes at end of this schedule
03 1 1007		WATC Borrowing Administration Fee		0	Refer: Debt Management Plan
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		(255,488)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(530,474)</b>	
		<b>Non Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(530,474)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number		2021/22	
Schedule 3 - General Purpose Funding			Budget Estimate	Sundry Notes
			\$	
<b>NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING</b>				
03 2 1001	3.1	Interest - Rates Arrears 7.00% pa	42,790	
			42,790	
03 2 1002	3.2	Interest - Rates Instalments 5.50% pa	70,125	
			70,125	
03 2 1003	3.2	Fees & Charges - Instalments / Special Payment Arrangement \$39.00 per assessment	82,679	Indexed - Growth
			82,679	
03 1 1005	3.4	Valuation Expenses - Rating / Assets Interim Valuations - Valuer General UV Valuations - Valuer General GRV Valuation - Valuer General Asset Revaluations	(13,269)	Indexed - CPI x Population Growth
			(11,207)	Indexed - CPI
			(135,000)	Indexed - CPI x Population Growth
			(61,000)	
			(220,476)	
03 2 0002	3.5	Interim Rates Interim Rates	92,600	Indexed - CPI x Population Growth
			92,600	

(Appendix ORD: 12.4.2A)

Summary	2021/22
Schedule 4 - Governance	Budget Estimate
	\$
<b>GOVERNANCE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Members of Council	(594,882.32)
Other Governance	(520,159.32)
<b>Total Recurrent Expenditure</b>	<b>(1,115,041.64)</b>
<b>Non-Recurrent Expenditure</b>	
Members of Council	(45,454.00)
Other Governance	(112,000.00)
<b>Total Non-Recurrent Expenditure</b>	<b>(157,454.00)</b>
<b>Total Operating Expenditure</b>	<b>(1,272,495.64)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Members of Council	500
Other Governance	300
<b>Total Recurrent Revenue</b>	<b>800</b>
<b>Non-Recurrent Revenue</b>	
Members of Council	0
Other Governance	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>800</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2021/22	
				Budget Estimate	Sundry Notes
				\$	
		<b>MEMBERS OF COUNCIL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(19,007)	75% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.1	(98,202)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	41.4	(34,647)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(8,000)	
04 1 1010		Reimbursements - Councillors	41.3	(600)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(22,769)	
04 1 1007		Allowances - Councillors	41.2	(23,625)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(2,000)	
04 1 1011		Telephone/Ipod Expenses		(2,800)	
04 1 1990		Allocation of Administration Overheads		(383,232)	
04 1 1999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(594,882)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 1501		Council Election / Poll Expenses		(45,454)	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(45,454)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(640,336)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>500</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2021/22		Sundry Notes
				Budget Estimate		
				\$		
		<b>OTHER GOVERNANCE</b>				
		<b>OPERATING EXPENDITURE</b>				
		<b>Recurrent Expenditure</b>				
04 1 2005		Donation & Grants	42.1	(500)		Moved to Sch 8 (Other Welfare)
04 1 2006		Refreshments / Receptions		(7,000)		
04 1 2007		Refreshments / Receptions		(1,000)		
04 1 2008		Refreshments / Receptions		(7,000)		
04 1 2009		Refreshments / Receptions		(20,000)		
04 1 2010		Public Relations - Newsletter		(25,000)		
04 1 2011		Public Relations & Marketing - Sundry		(5,000)		
04 1 2012		Audit Fees	42.10	(37,427)		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		(383,232)		
		<b>Sub Total - Recurrent Expenditure</b>		<b>(520,159)</b>		
		<b>Non-Recurrent Expenditure</b>				
04 1 2502		Civic Functions	42.4	(2,000)		Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	42.5	(10,000)		Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	(95,000)		Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance		(5,000)		
04 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0		
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(112,000)</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(632,159)</b>		
		<b>OPERATING REVENUE</b>				
		<b>Recurrent Revenue</b>				
04 2 2001		Reimbursements	42.11	0		Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable		100		Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free		200		Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>300</b>		
		<b>Non-Recurrent Revenue</b>				
04 2 2502		Contributions - BWGC Projects		0		
04 2 2503		Grants - Taxable	42.7	0		Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0		
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>		
		<b>TOTAL OPERATING REVENUE</b>		<b>300</b>		

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	2021/22	
			Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>		
04 1 1004		<b>41.1 Annual Meeting Fees - Councillors</b> 8 Councillors @ \$12,275	(98,202)	75% of Maximum Band Value
			(98,202)	
04 1 1007		<b>41.2 Allowances - Councillors</b> Telecommunication (ICT) 9 Councillors @ \$2,625	(23,625)	75% of Maximum Band Value
			(23,625)	
04 1 1010		<b>41.3 Reimbursements - Councillors</b> Child Care Other	(500) (100)	
			(600)	
04 1 1001		<b>41.4 Local Government Allowance</b> President Deputy President	(27,718) (6,929)	75% of Maximum Band Value 75% of Maximum Band Value
			(34,647)	
04 1 2005		<b>42.1 Donations &amp; Grants</b> Special Requests for Donations	(500)	
			(500)	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	2021/22	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>		
04 1 2502		<b>42.4 Civic Functions</b> Sundry	(2,000)	
			(2,000)	
04 1 2503		<b>42.5 Regional Resources Sharing Programs</b> Regional Resource Sharing Initiatives	(10,000)	
			(10,000)	
04 1 2506		<b>42.6 Consultants / Special Projects</b> Governance Review - conducted every 4 years - due 2023/24 Motor Vehicle Review (funded from Exec & Comp Vehicle Reserve) Strategic Community Plan (internal review every 2 year, full review every 4 years) Strategic Studies (funded 25% from Strategic Studies Reserve)	0 (20,000) (25,000) (50,000)	Funded: Executive & Compliance Vehicle Reserve
			(95,000)	
04 2 2503		<b>42.7 Grant Revenue</b> Nil	0	
			0	
04 1 2012		<b>42.10 Audit Fees</b> Audit Contract Financial Management Systems Review - FM Reg 5(2)(c) - every 3 years - due 2021/22 Regulation 17 Review Grant Acquittals requiring Audit Certification	(22,427) (11,000) 0 (4,000)	Indexed - CPI
			(37,427)	
04 2 2012		<b>42.11 Reimbursements - Other Governance</b> Sundry - Joint Councillor training	0	
			0	

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 5 - Law Order & Public Safety		Budget Estimate
		\$
<b>LAW, ORDER &amp; PUBLIC SAFETY - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Fire Prevention		(329,414)
Fire Prevention - (ESL)		(200,000)
Animal Control		(484,056)
Other Law, Order & Public Safety		(470,566)
<b>Total Recurrent Expenditure</b>		<b>(1,484,035)</b>
<b>Non-Recurrent Expenditure</b>		
Fire Prevention		(169,931)
Fire Prevention - (ESL)		0
Animal Control		(4,750)
Other Law, Order & Public Safety		(7,500)
<b>Total Non-Recurrent Expenditure</b>		<b>(182,181)</b>
<b>Total Operating Expenditure</b>		<b>(1,666,216)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Fire Prevention		13,000
Fire Prevention - (ESL)		200,000
Animal Control		84,250
Other Law, Order & Public Safety		16,500
<b>Total Recurrent Revenue</b>		<b>313,750</b>
<b>Non-Recurrent Revenue</b>		
Fire Prevention		169,931
Fire Prevention - (ESL)		865,112
Animal Control		0
Other Law, Order & Public Safety		30,000
<b>Total Non-Recurrent Revenue</b>		<b>1,065,043</b>
<b>Total Operating Revenue</b>		<b>1,378,793</b>



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>FIRE PREVENTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Fire Fighting		(4,000)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles		(123)	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	52.6	(5,210)	
05 1 1990		Allocation of Administration Overheads		(204,391)	
05 1 1999		Depreciation	Appendix G	(115,690)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(329,414)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 1501	JOB	Donations		0	
		Grant Funded Expenditure - DFES Officer	52.5	(169,931)	Job 05020 Plus Veh. Lease + Interest
05 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(169,931)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(499,345)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 1001		Reimbursements		0	
05 2 1002		Sundry Fees & Charges - Taxable		0	
05 2 1003		Sundry Fees & Charges - GST Free		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements		7,000	
05 2 1006		Fees - ESL Administration		6,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>13,000</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 1501		Grants - Taxable	51.1	169,931	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>169,931</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>182,931</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	ESL Recurrent Expenditure	52.1	(200,000)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(200,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	52.4	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(200,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 2001		Grant DFES - Recurrent	52.1	200,000	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Revenue</b>		<b>200,000</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 2501		Grant DFES - Capital	52.3	805,112	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	0	Refer to notes at end of this schedule
05 2 2503		Contributions / Donations		60,000	Poad Bequest J05022
		<b>Sub Total - Non Recurrent Revenue</b>		<b>865,112</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,065,112</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>ANIMAL CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
05 1 3001		Salaries & Wages		(189,978)	
05 1 3002		Superannuation		(24,697)	
05 1 3019		Accrued Leave		0	
05 1 3003		Salary Sacrifice		0	
05 1 3004		Long Service Leave		0	
05 1 3006		Uniforms	Appendix L	(1,911)	
05 1 3008		Fringe Benefits Tax		0	
05 1 3009		Telephone		(3,851)	Indexed - CPI
05 1 3011		Training / Conferences	Appendix J	(5,656)	
05 1 3012		Travel / Accommodation	Appendix K	(1,140)	
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)		(6,081)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(14,240)	Indexed - CPI
05 1 3016		Advertising		(500)	
05 1 3017		Printing / Stationery		(3,500)	
05 1 3018	PLANT	Vehicle Expenses - Rangers	Appendix B	(20,461)	
05 3 3020		Protective Clothing - Ranger Services		(2,400)	
05 1 3990		Allocation of Administration Overheads		(204,391)	
05 1 3999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(484,056)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 3501		Contract Relief Staff		(2,000)	
05 1 3503		Grant Expenditure		0	
05 1 3504		Minor Assets < \$5,000 - Animal Control		(2,500)	
05 1 3505		Bad & Doubtful Debts Expense - Animal Control		(250)	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(4,750)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(488,806)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2021/22	Sundry Notes
				Budget Estimate	
		<b>ANIMAL CONTROL</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 3001		Reimbursements		4,000	
05 2 3002		Sundry Fees & Charges - Taxable		0	
05 2 3003		Sundry Fees & Charges - GST Free		1,500	
05 2 3004		Fines - Animal Infringements		10,000	
05 2 3005		Animal Registrations - Dogs	53.2	52,000	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		8,000	
05 2 3006		Poundage		8,000	
05 2 3007		Animal Euthanasia		750	
		<b>Sub Total - Recurrent Revenue</b>		<b>84,250</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 3502		Grants - Taxable	53.3	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>84,250</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
05 1 4001		Salaries & Wages		(189,978)	
05 1 4002		Superannuation		(24,697)	
05 1 4003		Abandoned Vehicles		(750)	
05 1 4004		Sundry Expenditure		(750)	
05 1 4005		Emergency Management	54.3	(50,000)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(204,391)	
05 1 4999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(470,566)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 4501		Crime Prevention Expenditure	54.1	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < \$5,000 - Other Law, Order & Public Safety		(2,500)	
05 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(7,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(478,066)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 4001		Reimbursements		0	
05 2 4002		Sundry Fees & Charges		15,500	Ticket Sales Emergency Conference
05 2 4003		Sundry Fees & Charges - GST Free		0	
05 2 4004		Fines & Penalties		1,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>16,500</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 4501		Grants - Taxable	54.2	0	Refer to notes at end of this schedule
05 2 4502		Grants - GST Free		30,000	Emergency Conference
05 2 4504		Grant Revenue - Crime Prevention		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>30,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>46,500</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2021/22 Budget Estimate	Sundry Notes							
			\$								
		<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>									
05 2 1501		<b>51.1 Grant Revenue - Fire Fighting</b> DFES Funded Officer J05020 169,931 Grant Funded Expenditure - MAF (Mitigation Activity Funding) J05021 0	169,931								
		<b>52.1 Recurrent Expenditure - ESL</b>	169,931								
		020      021      022      023      024      025      026      027									
		Plant & Mtce Mtce Mtce Clothing Utilities Insurance Other TOTAL Equip Plant & Plant & Land & & & Rates & & < \$1,000 Equip Vehicles Buildings Access Taxes									
J05010	Burekup	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05011	Dard Cent	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05012	Ferguson	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05013	J/C Brook	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05014	Upp Ferg	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05015	Waterloo	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(6,490)	(21,340)	
J05016	Well Mills	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05017	West Dard	(500)	(2,100)	(5,000)	(1,500)	(5,000)	(750)	0	(3,794)	(18,644)	
J05018	Council	0	0	0	0	0	0	(47,106)	(1,046)	(48,152)	
		(4,000)	(16,800)	(40,000)	(12,000)	(40,000)	(6,000)	(47,106)	(34,094)	(200,000)	
05 1 2501		<b>52.2 Donation Expense - Surrendered DFES Asset</b>									
		Nil								0	
										0	
05 2 2501		<b>52.3 Grant DFES - Capital</b>									
		Land & Buildings - Waterloo BFB Station - New (J05006)								358,491	J05006
		Land & Buildings - Wellington Mill BFB Station - New Toilet/Shower Facility Construction (J05023)								68,187	J05023
		Land & Buildings - Dardanup Central Facility Construction (J05022)								357,967	J05022
		Land & Buildings - Joshua Crooked BFB Water Tank (J05025)								20,467	J05025
										805,112	
05 2 2502		<b>52.4 Grant DFES - DFES Provided Equipment</b>									
		Nil								0	
										0	
	J05020	<b>52.5 Grant Funded Expenditure - DFES Officer</b>									
		DFES Funded Officer								(169,931)	
										(169,931)	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Fines & Penalties	2021/22	Sundry Notes
			Budget Estimate	
		<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>	\$	
05 1 1005		<b>52.6 Fire Control Officer Honorarium Allowances</b> Chief FCO Honorarium Allowance (1) Deputy FCO Honorarium Allowance (2) FCO Honorarium Allowance (5) Provision for CBFCO Expenditure	(850) (1,360) (2,500) (500) (5,210)	
05 1 3013		<b>53.1 Animal Management Program</b> Animal Management Program Expenditure <i>- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs</i>	(5,250) (5,250)	
05 2 3005		<b>53.2 Dog Registration Revenue</b> Registrations and Annual Renewals	52,000 52,000	Indexed - Growth
05 2 3205		<b>53.3 Grant Revenue - Animal Control</b> Nil	0 0	
05 1 4501		<b>54.1 Crime Prevention Expenditure</b> Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000) (5,000)	
05 2 4501		<b>54.2 Grant Revenue - Other Law &amp; Order</b> Nil	0 0	
05 1 4005		<b>54.3 Emergency Management Expenditure</b> J05030 LEMC Facilitation of Emergency Arrangements J05031 Emergency response and recovery (grant funded for major events) J05032 Project Seed Funding J05033 Covid 19 response and recovery J05034 Aware - SW Emergency Management Conference Expenditure	(4,500) (1,000) (500) 0 (44,000) (50,000)	Part Grant Funded GL 05 2 4502

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 7 - Health		Budget Estimate
		\$
<b>HEALTH - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Maternal & Infant Health		(54,686)
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(483,858)
Preventative Services - Pest Control		(7,600)
Other Health		(3,500)
<b>Total Recurrent Expenditure</b>		<b>(549,644)</b>
<b>Non-Recurrent Expenditure</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(2,500)
Preventative Services - Pest Control		0
Other Health		0
<b>Total Non-Recurrent Expenditure</b>		<b>(2,500)</b>
<b>Total Operating Expenditure</b>		<b>(552,144)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		16,650
Preventative Services - Pest Control		0
Other Health		0
<b>Total Recurrent Revenue</b>		<b>16,650</b>
<b>Non-Recurrent Revenue</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		0
Preventative Services - Pest Control		0
Other Health		0
<b>Total Non-Recurrent Revenue</b>		<b>0</b>
<b>Total Operating Revenue</b>		<b>16,650</b>



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>MATERNAL &amp; INFANT HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Mtce & Minor Works - Child & Infant Centres	Appendix C	(7,430)	
07 1 1999		Depreciation	Appendix G	(47,256)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(54,686)</b>	
		<b>Non-Recurrent Expenditure</b>			
TBA	JOB	Building Major Maintenance - Child & Infant Health	Appendix D	0	
07 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(54,686)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 1001		Reimbursements		0	
07 2 1002		Sundry Fees & Charges - Taxable		0	
07 2 1003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 1501		Grants - Taxable		0	
07 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>HEALTH ADMINISTRATION &amp; INSPECTIONS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 4001		Salaries & Wages		(179,671)	
07 1 4002		Superannuation		(23,357)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(1,700)	
07 1 4007		SLM Calibration		(800)	
07 1 4008		Subscriptions - Legislation		(700)	
07 1 4009		Travel & Accommodation	Appendix K	(462)	
07 1 4010		Staff Training / Conferences	Appendix J	(2,339)	
07 1 4011		Protective Clothing - Health		(1,200)	
07 1 4013		Sundry Expenditure		(250)	
07 1 4014		Staff Uniforms	Appendix L	(708)	
07 1 4015		Printing & Stationery		(550)	
07 1 4016		Postage & Freight		(500)	
07 1 4017		Advertising		0	
07 1 4018		Fringe Benefits Tax		(5,800)	
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(7,477)	
07 1 4990		Allocation of Administration Overheads		(255,488)	
07 1 4999		Depreciation	Appendix G	(2,856)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(483,858)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 4501		Consultants	74.1	0	Refer to notes at end of this schedule
07 1 4502		Minor Assets < \$5,000 - Health		(2,500)	
07 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(2,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(486,358)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		100	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free		16,500	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>16,650</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 4501		Grants - Taxable		0	
07 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>16,650</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>PEST CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 5001		Mosquito Control		(2,600)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(7,600)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 5501		Nil		0	
07 1 5598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(7,600)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 5001		Reimbursements		0	
07 2 5002		Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 5501		Grants - Taxable		0	
07 2 5502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 7001		Analytical Expenses		(3,500)	
07 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,500)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 7501		Donations		0	
07 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 7001		Reimbursements		0	
07 2 7002		Sundry Fees & Charges - Taxable		0	
07 2 7003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 7501		Grants - Taxable		0	
07 2 7502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	2021/22	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		74.1 Consultants - Health Administration Nil	0	
			0	

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 8 - Education & Welfare		Budget Estimate
		\$
<b>EDUCATION &amp; WELFARE - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
	Other Education	(7,149)
	Aged & Disabled - Senior Citizens Centres	(33,382)
	Aged & Disabled - Other	0
	Other Welfare	(834,723)
	<b>Total Recurrent Expenditure</b>	<b>(875,254)</b>
<b>Non-Recurrent Expenditure</b>		
	Other Education	0
	Aged & Disabled - Senior Citizens Centres	0
	Aged & Disabled - Other	0
	Other Welfare	(3,500)
	<b>Total Non-Recurrent Expenditure</b>	<b>(3,500)</b>
	<b>Total Operating Expenditure</b>	<b>(878,754)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
	Other Education	0
	Aged & Disabled - Senior Citizens Centres	0
	Aged & Disabled - Other	0
	Other Welfare	0
	<b>Total Recurrent Revenue</b>	<b>0</b>
<b>Non-Recurrent Revenue</b>		
	Other Education	0
	Aged & Disabled - Senior Citizens Centres	0
	Aged & Disabled - Other	0
	Other Welfare	6,000
	<b>Total Non-Recurrent Revenue</b>	<b>6,000</b>
	<b>Total Operating Revenue</b>	<b>6,000</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER EDUCATION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(5,799)	Annual Donation
		<b>Sub Total - Recurrent Expenditure</b>		<b>(7,149)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 2598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(7,149)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 2501		Grants - Taxable		0	
08 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>AGED &amp; DISABLED - SENIOR CITIZENS CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Appendix C	(3,870)	
08 1 4999		Depreciation	Appendix G	(29,512)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(33,382)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 4598		Profit / Loss on Asset Disposals		0	
	TBA	Building Major Maintenance - Senior Citizens	Appendix D	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(33,382)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 4001		Reimbursements		0	
08 2 4002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 4503		Grants - Taxable	84.1	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER WELFARE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 7001		Salaries & Wages - Place & Community Services		(420,911)	
08 1 7002		Superannuation - Place & Community Services		(54,718)	
08 1 7004		Telephone Expenses		(2,500)	
08 1 7003		Programs	<b>87.1 Job</b>	(45,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(6,240)	
08 1 7006		Advertising		(1,000)	
08 1 7007		Staff Uniforms	<b>Appendix L</b>	(1,770)	
08 1 7008		Staff Training	<b>Appendix J</b>	(5,064)	
08 1 7010		Donation Expense	<b>87.5</b>	(34,350)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	<b>Appendix K</b>	(986)	
08 1 7009	PLANT	Vehicle Expenses - Place & Community Services	<b>Appendix B</b>	(6,696)	
08 1 7990		Allocation of Administration Overheads		(255,488)	
08 1 7999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(834,723)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 7501		Projects (Grant Funded)	<b>87.4</b>	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare		(2,500)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(3,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(838,223)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 7001		Reimbursements	<b>87.2</b>	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 7501		Grants - Taxable	<b>87.3</b>	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free		0	
08 2 7502		Donations & Contributions		5,000	OCM 31.03.21 CR 72-21
		<b>Sub Total - Non Recurrent Revenue</b>		<b>6,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>6,000</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2021/22	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 8 - EDUCATION &amp; WELFARE</b>		
08 2 4503		<b>84.1 Grant Revenue - Senior Citizens</b> Nil	0	
			0	
08 1 7003		<b>87.1 Programs</b> J08712 Youth Development Programs - previously Leeuwin Scholarships J08713 School Holiday Workshops & Activities J08714 Minor / Community Event Assistance - CP044 J08717 Minor Community Activities (Science & Engineering Challenge \$1,000, and RSL Memorial \$4,000 C/Fwd Project)	(10,000) (5,000) (25,000) (5,000)	OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 71-21 OCM 31.03.21 CR 72-21
			(45,000)	
08 2 7002		<b>87.2 Reimbursements - Community Services</b> Nil	0	
			0	
08 2 7501		<b>87.3 Grant Revenue - Community Services</b> Provision for Grant Funding	1,000	Source - 10 Yr Building Asset Plan
			1,000	
08 1 7501		<b>87.4 Community Services - Projects Expenditure (Grant Funded)</b> Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010		<b>87.5 Donation Expense</b> Personal Development Grant Scheme Seniors Christmas Dinner (Clubs: Millbridge Lions \$1,500; Burekup Lions \$1,250; Dardanup Lions Club \$2,000) Crooked Brook Forrest Assoc Eaton Millbridge Lions Club Christmas Hampers Dardanup & District Residents Association - Dardanup Times Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs) In Town Centre Support of \$2,500 - (3 year commitment - 2021/22, 2022/23, 2023/24) Sundry Community Donations	(10,000) (4,750) (1,000) (1,000) (1,100) (9,000) (2,500) (5,000)	OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21 OCM 31.03.21 CR 72-21
			(34,350)	

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 9 - Housing		Budget Estimate
		\$
HOUSING - SUMMARY		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Other Housing		0
<b>Total Recurrent Expenditure</b>		0
<b>Non-Recurrent Expenditure</b>		
Other Housing		0
<b>Total Non-Recurrent Expenditure</b>		0
<b>Total Operating Expenditure</b>		<b>0</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Other Housing		0
<b>Total Recurrent Revenue</b>		0
<b>Non-Recurrent Revenue</b>		
Other Housing		0
<b>Total Non-Recurrent Revenue</b>		0
<b>Total Operating Revenue</b>		<b>0</b>

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HOUSING</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
0912001		Nil		0	
0912999		Depreciation		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
0912598		Profit / Loss of Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
0922001		Reimbursements		0	
0922002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
0922501		Grants - Taxable		0	
0922502		Grants - GST Free		0	
0922503		Insurance Claims		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 9 - Housing	2021/22 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 9 - HOUSING Nil	\$	

# (Appendix ORD: 12.4.2A)

Summary	2021/22
Schedule 10 - Community Amenities	Budget Estimate
	\$
<b>COMMUNITY AMENITIES - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Sanitation - Household	(1,367,613)
Sanitation - Other & Sewerage	(71,719)
Protection of Environment	(50,000)
Town Planning & Regional Development	(1,231,438)
Other Community Amenities	(141,504)
<b>Total Recurrent Expenditure</b>	<b>(2,862,274)</b>
<b>Non-Recurrent Expenditure</b>	
Sanitation - Household	(32,800)
Sanitation - Other & Sewerage	0
Protection of Environment	(500)
Town Planning & Regional Development	(490,075)
Other Community Amenities	0
<b>Total Non-Recurrent Expenditure</b>	<b>(523,375)</b>
<b>Total Operating Expenditure</b>	<b>(3,385,649)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Sanitation - Household	1,445,009
Sanitation - Other & Sewerage	9,500
Protection of Environment	0
Town Planning & Regional Development	79,365
Other Community Amenities	7,500
<b>Total Recurrent Revenue</b>	<b>1,541,374</b>
<b>Non-Recurrent Revenue</b>	
Sanitation - Household	178,878
Sanitation - Other & Sewerage	0
Protection of Environment	500
Town Planning & Regional Development	50,000
Other Community Amenities	0
<b>Total Non-Recurrent Revenue</b>	<b>229,378</b>
<b>Total Operating Revenue</b>	<b>1,770,752</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>SANITATION - HOUSEHOLD</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 1003		* Kerbside - Refuse Removal	101.2	(212,833)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	101.3	(268,263)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.4	(130,450)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.7	(22,684)	Refer to notes at end of this schedule
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	101.17	(23,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	101.18	(5,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.11	(84,854)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.12	(51,000)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.13	(74,446)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	101.14	(90,954)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.15	0	
10 1 1017		Transfer Station - Skip Bin Hire		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(28,000)	
10 1 1019		Transfer Station - Green Waste Processing		(7,500)	
10 1 1020		Street Bin - Cleaning		(500)	
10 1 1021		Street Bin - Servicing	90 Bins	(18,000)	
10 1 1022		Licensing / Bore Monitoring		0	
10 1 1023		Lease Interest - Sanitation / Household - Land	Appendix A	(232)	
10 1 1026		Interest Expense - Loan xx (FOGO)	Appendix A	(3,345)	
10 1 1027		Government Guarantee Fee - Loan xx (FOGO)	Appendix A	(1,122)	
	JOB	Refuse Site Mtce & Minor Works	101.16	(331,444)	Refer to notes at end of this schedule
10 1 1999		Depreciation	Appendix G	(9,984)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,367,613)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 1501		Legal Expenses		(2,500)	
10 1 1502		Consultants	101.5	(10,200)	Refer to notes at end of this schedule
10 1 1508		Regional Waste Initiatives		0	
	JOB	Building Major Maintenance - Refuse Site	Appendix D	0	
10 1 1505		Provision for Refuse Site Rehabilitation		0	
10 1 1506		Provision for Bad & Doubtful Debts Expense - Refuse Site		(100)	
10 1 1507		Minor Assets < \$5,000 - Waste Management		(20,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(32,800)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,400,413)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22 Budget Estimate	Sundry Notes
		<b>SANITATION - HOUSEHOLD</b>		<b>2021/22</b>	
		<b>OPERATING REVENUE</b>		<b>Budget Estimate</b>	
		<b>Recurrent Revenue</b>		<b>2021/22</b>	
10 2 1001		Reimbursements		2,000	
10 2 1002		Sundry Fees & Charges - Taxable		500	
10 2 1003		Lease - Waste	<b>101.8</b>	0	Refer to notes at end of this schedule
10 2 1004		* Waste Charges - Domestic Refuse, Recycling & Organics (FOGO)	<b>101.6</b>	1,226,598	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling Additional Services	<b>101.9</b>	40,741	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	<b>101.19</b>	103,719	Refer to notes at end of this schedule
10 2 1006		Fees - Site Access		71,451	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>1,445,009</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 1501		Grants - Taxable	<b>101.1</b>	178,878	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>178,878</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,623,887</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>SANITATION - OTHER &amp; SEWERAGE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(71,719)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(71,719)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 3501		Sewerage Connection Expenditure	103.1	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(71,719)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 2001		Reimbursements		0	
10 2 2002		Sundry Fees & Licenses - GST Free		9,500	Indexed - Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>9,500</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>9,500</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>PROTECTION OF ENVIRONMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 5001		Environmental Project Expenditure	105.1	(50,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(50,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 5502		Donations Expenditure		0	
10 1 5503		Environmental Project Expenditure - Grant Funded		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(50,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 5001		Reimbursements		0	
10 2 5002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 5501		Grants - Taxable		500	
10 2 5502		Contributions		0	
10 2 5504		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 6001		Salaries & Wages		(765,853)	
10 1 6002		Superannuation		(99,561)	
10 1 6021		Accrued Leave		0	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		0	
10 1 6007		Scheme Amendments - Sundry		(1,000)	
10 1 6008		Fringe Benefits Tax		(18,000)	
10 1 6010		Staff Uniforms	Appendix L	(2,832)	
10 1 6011		Protective Clothing - Town Planning		0	
10 1 6012		Subscriptions & Memberships	106.4	(12,080)	Indexed - CPI
10 1 6013		Staff Training	Appendix J	(11,696)	
10 1 6014		Travel & Accomodation	Appendix K	(2,210)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(24,475)	
10 1 6016		Mapping - Town Planning Scheme		(1,000)	
10 1 6017		Legal Expenses		(2,500)	
10 1 6018		Telephone Expenses		(4,500)	
10 1 6023		Stationery		(500)	
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park - Loan Interest/Govt Guarantee Fee	106.5	(29,743)	
10 1 6990		Allocation of Administration Overheads		(255,488)	
10 1 6999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,231,438)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 6502		Printing - Strategies & Plans		(500)	
10 1 6503		Consultants - Town Planning	106.1	(426,575)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	106.2	(55,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	
10 1 6509		Contract Relief Staff		(5,000)	
10 1 6508		Minor Assets < \$5,000 - Town Planning		(2,500)	
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(490,075)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,721,513)</b>	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 6001		Reimbursements	<b>106.3</b>	2,000	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		750	Indexed - Growth
10 2 6003		Fees & Charges - Application		76,615	Indexed - Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - Growth
10 2 6006		Fines & Penalties		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>79,365</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 6501		Contributions		50,000	Indexed - CPI
		<b>Sub Total - Non Recurrent Revenue</b>		<b>50,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>129,365</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER COMMUNITY AMENITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 7001		Donations		0	
	JOB	Cemetery Mtce & Minor Works		(10,500)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Appendix C	(104,504)	
	JOB	Street Furniture Mtce & Minor Works		(2,500)	
10 1 7999		Depreciation	Appendix G	(19,001)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(141,504)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Special Maintenance - Cemeteries		0	
	JOB	Building Major Maintenance - Public Toilets	Appendix D	0	
10 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(141,504)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 7001		Reimbursements		500	
10 2 7002		Sundry Fees & Charges - Taxable		0	
10 2 7003		Fees & Charges Taxable - Cemeteries		6,000	Indexed - Growth
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>7,500</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 7501		Grants - Taxable	107.1	0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>7,500</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities							2021/22 Budget Estimate	Sundry Notes	
									\$		
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>									
10 2 1501		<b>101.1 Grant Revenue - Waste Management</b>							123,878		
		Better Bins Plus Program - FOGO 3 Bin System							55,000		
		Grant - Received 20/21 for 21/22 - Better Bins Plus Program							178,878	Contract Liab. Movement	
10 1 1003		<b>101.2 Kerbside Refuse Removal - General</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			(212,833)		
		2021/22	206	41	5,299	38.38	Fortnightly		(212,833)		
10 1 1024		<b>101.3 Kerbside Refuse Removal - Organics</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			(268,263)		
		Kerbside Refuse Removal - General	206	41	5,299	48.37	Weekly		(268,263)		
10 1 1004		<b>101.4 Kerbside Recycling</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			(130,450)		
		2021/22	137	41	5,299	23.82	Fortnightly		(130,450)		
10 1 1502		<b>101.5 Consultants - Waste Site</b>							(5,000)		
		Monitoring and Reviews							(5,200)		
		E-waste Collection Service trial for 2021/22							(10,200)		
10 2 1004		<b>101.6 Waste Charges - Domestic Refuse, Recycling, FOGO</b>		Interim Rated Compulsory Services	Compulsory Services	\$ / Service *			1,226,598		
		2021/22 3 Bin System		41	5,299	229.70			1,226,598		
		2021/22 2 Bin System Domestic & Recycling Only							1,226,598		
10 1 1005		<b>101.7 Waste Education</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			(22,684)		
		2021/22 Education via Suez	206	41	5,299	\$4.09			(22,684)		
									(22,684)		

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	2021/22		Sundry Notes
			Budget Estimate		
				\$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES			
10 2 1003	101.8	Lease Revenue - Waste Nil		0	
				0	
10 2 1008	101.9	Waste Charges - Refuse & Recycling Additional Charges			
		Additional Services	\$ / Service *		
		Additional Rubbish, Recycling & FOGO	101	229.70	23,200
		Additional Rubbish Only	111	130.55	14,533
		Additional Recycling Only	38	78.35	3,009
					40,741

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2021/22 Budget Estimate	Sundry Notes	
			\$		
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>			
	<b>101.10</b>	<b>Bin Acquisitions</b> Refer Plant & Equipment			
		Additional & Interim Services			
10 1 1013	<b>101.11</b>	<b>Refuse Disposal - Kerbside</b> 2021/22 247                      15.30                      5,299	\$ / Service * 34.00	Compulsory Services t / bin / pa <b>0.45</b>	(84,854)
				(84,854)	
10 1 1014	<b>101.12</b>	<b>Refuse Disposal - Transfer Station</b> 2021/22	\$ / t 34.00	t / pa 1,500	(51,000)
				(51,000)	
10 1 1015	<b>101.13</b>	<b>Recycling Processing - Kerbside</b> 2021/22 137                      13.70                      5,299	\$ / Service 83.00	Additional Services t / pa <b>0.165</b>	(74,446)
				(74,446)	
10 1 1025	<b>101.14</b>	<b>Organic Waste Processing - Kerbside</b> 2021/22 206                      41                      5,299	\$ / Service * 41.00	Interim Compulsory Services Weekly t / pa 0.4	(90,954)
				(90,954)	
10 1 1016	<b>101.15</b>	<b>Recycling Processing - Transfer Station</b> 2021/22	\$ / t 41.00	t / pa 0	0
				0	

Includes provision for additional charges for contaminated recycling waste



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities			2021/22 Budget Estimate	Sundry Notes	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>			\$		
	J10201	<b>101.16 Refuse Site Maintenance &amp; Minor Works</b>					
		Wages			(83,132)		
		Overheads			(200,348)		
		Utilities - Power			(7,812)		
		Goods & Services (includes \$10,610 lease fee of transfer station at Banksia Road - 3% annual lease fee increase			(40,077)		
		Insurance			(76)		
		Plant			0		
					(331,444)		
10 1 1011		<b>101.17 Bin Maintenance &amp; Minor Works / Repairs - Refuse &amp; FOGO</b>			\$ / Service *		
		Replacement / Repairs			\$4.34	(23,000)	Indexed - CPI x Population Growth
						(23,000)	
10 1 1012		<b>101.18 Bin Maintenance &amp; Minor Works / Repairs - Recycling</b>			\$ / Service *		
		Replacement / Repairs			\$0.94	(5,000)	Indexed - CPI x Population Growth
						(5,000)	
10 2 1009		<b>101.19 Specified Area Rate - Bulk Waste Collection</b>	Interim	Services	\$ / Service *		
		Contract Expenditure	41	4,586	\$71,718.50	71,719	Refer to Expenditure 10 1 2001
		Contribution to Transfer Station				32,000	
						103,719	
10 1 3501		<b>103.1 Sewer Connection Expenditure</b>				0	Source: 10 Yr Building Asset Plan
		Nil				0	
10 1 2001		<b>103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)</b>				(45,508)	Indexed - CPI x Population Growth
		2 x Green Waste Collections				(26,211)	Indexed - CPI x Population Growth
		1 x Hard Waste Collection				(71,719)	
10 1 5001		<b>105.1 Environmental Projects</b>				(50,000)	
		In accordance with the Environmental Management Plan				(50,000)	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>		
10 1 6503	106.1	<b>Consultants - Town Planning</b> Various Town Planning Projects (ie: plans, reviews, rezonings, etc) Consultants to undertake Corporate Business Plan projects (includes development of Place Plans for Eaton/Millbridge, Burekup, D Wanju & Waterloo Consultants - Development Contribution Plan Demographic data reporting	(30,000) (20,000) (360,000) (16,575)	Funded: Planning Studies Reserve  Funded: Wanju Loan Funds
			(426,575)	
10 1 6506	106.2	<b>Land Development Expenses</b> Sundry Reserve 49275 Lot 300 Kerr Road, Picton East	(5,000) (50,000)	Funded: Land Development Reserve
			(55,000)	
10 2 6001	106.3	<b>Reimbursement Revenue - Town Planning</b> Joint TPS Sundry	0 2,000	
			2,000	
10 1 6012	106.4	<b>Subscriptions &amp; Memberships - Town Planning</b> Peron Naturalist Partnership CHARMAP Fee Other	(3,750) (7,830) (500)	
			(12,080)	
10 1 6024	106.5	<b>WANJU Developer Contribution Plan Expenses - Town Planning</b> Interest Expense & Govt GFee - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Sundry	(29,743) 0	
			(29,743)	
10 2 7501	107.1	<b>Grant Revenue - Other Community Amenities</b> Land & Buildings	0	
			0	

# (Appendix ORD: 12.4.2A)

Summary	2021/22
Schedule 11 - Recreation & Culture	Budget Estimate
	\$
<b>RECREATION &amp; CULTURE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Public Hall, Civic Centres	(289,477)
Other Recreation & Sport - Parks, Gardens, Reserves	(4,342,254)
Other Recreation & Sport - Eaton Recreation Centre	(2,591,667)
Libraries - Eaton Community Library	(593,905)
Libraries - Dardanup Library	(500)
Other Culture	(132,232)
<b>Total Recurrent Expenditure</b>	<b>(7,950,035)</b>
<b>Non-Recurrent Expenditure</b>	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(5,658)
Other Recreation & Sport - Eaton Recreation Centre	(3,000)
Libraries - Eaton Community Library	(7,700)
Libraries - Dardanup Library	0
Other Culture	(60,563)
<b>Total Non-Recurrent Expenditure</b>	<b>(76,921)</b>
<b>Total Operating Expenditure</b>	<b>(8,026,956)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Public Hall, Civic Centres	16,000
Other Recreation & Sport - Parks, Gardens, Reserves	261,231
Other Recreation & Sport - Eaton Recreation Centre	1,350,121
Libraries - Eaton Community Library	6,000
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Recurrent Revenue</b>	<b>1,633,352</b>
<b>Non-Recurrent Revenue</b>	
Public Hall, Civic Centres	2,895,990
Other Recreation & Sport - Parks, Gardens, Reserves	448,928
Other Recreation & Sport - Eaton Recreation Centre	35,000
Libraries - Eaton Community Library	1,000
Libraries - Dardanup Library	0
Other Culture	17,932
<b>Total Non-Recurrent Revenue</b>	<b>3,398,850</b>
<b>Total Operating Revenue</b>	<b>5,032,202</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>PUBLIC HALLS, CIVIC CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 1004	JOB	Mtce & Minor Works - Public Halls	<b>Appendix C</b>	(88,823)	Refer to notes at end of this schedule
		Donation - Hall Committees	<b>111.2</b>	(5,812)	
11 1 1999		Depreciation	<b>Appendix G</b>	(194,842)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(289,477)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 1598	JOB	Building Major Maintenance - Public Halls	<b>Appendix D</b>	0	Refer to notes at end of this schedule
		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(289,477)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 1001		Reimbursements	<b>111.3</b>	5,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		1,000	
11 2 1014		Hall Hire - Dardanup Hall		10,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>16,000</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 1501		Grants - Taxable	<b>111.1</b>	2,895,990	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	<b>111.4</b>	0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>2,895,990</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>2,911,990</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>PARKS GARDENS, RESERVES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 3001		Salaries & Wages		(179,773)	
11 1 3002		Superannuation		(23,370)	
11 1 3003		Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	<b>Appendix E</b>	(3,390,401)	
	JOB	Mtce & Minor Works - Sporting Buildings	<b>Appendix C</b>	(68,913)	
11 1 3011		Interest - Loan 69                      Glen Huon Oval Clubrooms	<b>Appendix A</b>	(35,086)	
11 1 3012		Govt Guarantee Fee on Loans	<b>Appendix A</b>	(6,254)	
11 1 3013		Protective Clothing - Parks & Environment		0	
11 1 3999		Depreciation	<b>Appendix G</b>	(638,456)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(4,342,254)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 3501		Donation - Sporting Clubs	<b>113.2</b>	(2,600)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	<b>Appendix F</b>	0	
	JOB	Building Major Maintenance - Sporting Facilities	<b>Appendix D</b>	0	
11 1 3505		Consultants	<b>113.3</b>	0	Refer to notes at end of this schedule
11 1 3507		Minor Assets < \$5,000 - Parks & Gardens		(2,500)	
11 1 3508		Bad & Doubtful Debts Expense - Parks & Gardens		(250)	
11 1 3598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	(308)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(5,658)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(4,347,912)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 3001		Reimbursements	<b>113.4</b>	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		500	
11 2 3003		Fees & Charges - Leases	<b>113.6</b>	8,790	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		0	
11 2 3005		Reimbursement - Self Supporting Loan Interest	<b>Appendix A</b>	504	
11 2 3007		Reimbursement - Self Supporting Loan Govt Guarantee Fee	<b>Appendix A</b>	55	
11 2 3009		Specified Area Rate - Eaton Landscaping	<b>113.9</b>	250,882	
		<b>Sub Total - Recurrent Revenue</b>		<b>261,231</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 3501		Grants - Taxable	<b>113.1</b>	367,326	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	<b>113.8</b>	0	
11 2 3506		Transfer from Trust	<b>113.7</b>	81,602	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>448,928</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>710,159</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 4001		Salaries & Wages - Administration		(290,898)	
11 1 4004		Long Service Leave		(10,000)	
11 1 4005		Superannuation		(110,686)	
11 1 4045		Accrued Leave		(5,000)	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(250)	
11 1 4011		Staff Training / Conferences	Appendix J	(5,304)	
11 1 4035		Staff Travel / Accommodation	Appendix K	(3,732)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(25,000)	
11 1 4015		Licenses / Affiliations		(500)	
11 1 4048		IT Software, Hardware & Support		(16,000)	
11 1 4016		Equipment Hire / Lease Expenses	114.3	(1,500)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment		(1,056)	
11 1 4017		Telephone - Office		(1,000)	
11 1 4019		Receptions		(250)	
11 1 4020		Subscriptions		(350)	
11 1 4021		Postage		(250)	
11 1 4022		Stationery		(3,500)	
11 1 4023		Sundry Expenditure		(2,500)	
11 1 4026		Minor Equipment		(1,800)	
11 1 4047		Vandalism / Graffiti		(500)	
11 1 4029		Equipment Mtce		(3,000)	
11 1 4033		Interest - Loan 59	Appendix A	(9,953)	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	(1,030)	
11 1 4037		Fringe Benefits Tax		(6,595)	
	PLANT	Motor Vehicle Expenses	Appendix B	(7,352)	
	J11401	Cost Centre - Fitness Centre	114.4	(166,589)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	114.4	(103,268)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	114.4	(130,329)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	114.4	(47,144)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	114.4	(141,404)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	114.4	(124,272)	Refer to notes at end of this schedule
	J11405	Building Mtce & Minor Works	Appendix C	(185,512)	
11 1 4990		Allocation of Administration Overheads		(766,465)	
11 1 4999		Depreciation	Appendix G	(413,347)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(2,591,667)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 4501		Building Major Maintenance - Rec Centre	Appendix D	0	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC		(500)	
11 1 4504		Minor Assets < \$5,000 - Recreation Centre		(2,500)	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(3,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(2,594,667)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 4001		Reimbursements - Sundry		1,000	
11 2 4002		Fees & Charges - EDWA		140,000	
11 2 4003		Fees & Charges - Admissions		31,698	
11 2 4004		Fees & Charges - Activities / Programs		204,950	
11 2 4005		Fees & Charges - Court Hire		122,700	
11 2 4006		Fees & Charges - Function Room Hire		8,000	
11 2 4007		Fees & Charges - Memberships		563,275	
11 2 4008		Retail Sales Café - Taxable		116,913	
11 2 4009		Retail Sales Café - GST Free		12,236	
11 2 4010		Retail Sales - General		13,804	
11 2 4011		Sponsorship		2,045	
11 2 4012		Childrens Services - GST Free		115,000	
11 2 4013		Childrens Services - Taxable		10,500	
11 2 4014		ERC Fees & Charges - Taxable		8,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,350,121</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 4503		Grants	<b>114.2</b>	35,000	Refer to notes at end of this schedule
11 2 4504		Contributions	<b>114.1</b>	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>35,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,385,121</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>LIBRARIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 6001		Salaries & Wages		(294,604)	
11 1 6002		Superannuation		(38,299)	
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	<b>Appendix L</b>	(1,416)	
11 1 6010		Staff Training	<b>Appendix J</b>	(3,616)	
11 1 6011		Travel & Accomodation	<b>Appendix K</b>	(770)	
	JOB	Library Programs	<b>116.1</b>	(57,000)	Refer to notes at end of this schedule
11 1 6014		EDWA - Joint Facility Expenses		(4,000)	
11 1 6015		Book Stock		(5,000)	
11 1 6018		Software Subscription / Support	<b>116.3</b>	(14,051)	Refer to notes at end of this schedule
11 1 6019		Advertising		(4,000)	
11 1 6020		Sundry Expenditure		(1,500)	
11 1 6021		Bulletins / Magazines /Subscriptions		(2,500)	
11 1 6024		Lease Interest - Eaton Community Library - Furniture & Equipment		(101)	
11 1 6990		Allocation of Administration Overheads		(153,293)	
11 1 6999		Depreciation	<b>Appendix G</b>	(4,756)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(593,905)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(200)	
11 1 6502		Recoverable Expenses - 50% EDWA		(500)	
11 1 6503		Grant Expenditure		(500)	
11 1 6504		Major Building Maintenance	<b>116.4</b>	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library		(6,500)	
11 1 6598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(7,700)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(601,605)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 6001		Reimbursements - Sundry	<b>116.5</b>	1,000	
11 2 6002		Fees & Charges		500	
11 2 6003		Reimbursement - Lost / Damaged Books		500	
11 2 6004		Fees & Charges - Photocopying		4,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>6,000</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 6501		Grants - Taxable	<b>116.2</b>	500	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>7,000</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>LIBRARIES</b>			
		<b>DARDANUP LIBRARY</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 7015		Book Stock - Dardanup		(500)	
11 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(500)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 7001		Fees & Charges - Programs		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER CULTURE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 9001	JOB	Public Art Competition		0	
		Community Projects - Events & Festivals	119.3	(132,232)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(132,232)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(10,000)	Annual Donation OCM 31.03.21 CR 72-21
11 1 9504		Community Grants Scheme	119.4	(50,563)	
11 1 9502		Consultant Expenses	119.2	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(60,563)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(192,795)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 9001		Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 9502		Grants - Taxable	119.1	17,932	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>17,932</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>17,932</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
11 2 1501	111.1	<b>Grants Revenue - Public Halls</b>		
		Building Construction Eaton Bowling Club J11622	2,375,990	Source: Building Asset Plan
		Building Construction Eaton Skate Park J11576	520,000	Source: Carried Forward Projects
			2,895,990	
11 1 1004	111.2	<b>Donation Expense - Hall Committees</b>		
		Burekup Country Club Inc	(2,906)	Indexed - CPI
		Ferguson Hall Committee	(2,906)	Indexed - CPI
			(5,812)	
11 2 1001	111.3	<b>Reimbursements - Public Halls</b>		
		Lessee Utilities & Sundry Reimbursements	5,000	
			5,000	
11 2 1502	111.4	<b>Contributions - Public Halls - Capital</b>		
		Building Construction - Dardanup Hall Contribution	0	Source: Building Asset Plan
			0	
11 2 3501	113.1	<b>Grant Revenue - Parks Gardens &amp; Reserves</b>		
		Grant - Parks & Reserves Upgrades per Asset Plan	367,326	Source: Parks & Reserves Asset Plan
			367,326	
11 1 3501	113.2	<b>Donation Expense - Sporting Groups</b>		
		South West Academy of Sports	(2,600)	
			(2,600)	
11 1 3505	113.3	<b>Consultants - Park &amp; Reserves</b>		
		Sports Precinct Plan - Eaton	0	Funded: Town Planning Studies Reserve
			0	
11 2 3001	113.4	<b>Contributions / Reimbursements - Parks &amp; Reserves</b>		
		Sundry	500	
			500	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2021/22 Budget Estimate	Sundry Notes
			\$	
<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>				
11 2 3003	113.6	<b>Lease Revenue - Parks &amp; Reserves</b> Eaton Softball Facility Dardanup Community Centre Lot 52 Waterloo Road, Dardanup Eaton Junior Football Club Rooms Dardanup Oval Club Rooms (Lot 55 Ferguson Eaton Hall SWFL Oval Lease Football Club Lease 35 Martin Pelusey Rd Reserve 11078 (Lot 57) Waterloo Recreation Lot 511 Bobin Street, Eaton		Bunbury & Districts Softball Association South West Montessori Children’s Club A Wroe Eaton Junior Football Club Dardanup Sporting and Community Club Inc Bunbury Repertory Club SWFL Boyanup Chapel Dardanup Football Club M Barnes Waterloo Fire Brigade Lions Club of Eaton Inc & Lions Club of Millbridge Inc
			0	Adjusted to cover Insurance Premium (Leased to Dec 2
			0	Leased to Nov 2021
			1,000	Leased to May 2022
			0	Leased to Mar 2025
			0	Leased to Dec 2021
			1,928	Indexed - CPI - Leased to Jan 2026
			1,280	Indexed - CPI (Fee charged Annually)
			0	Adjusted to cover Insurance Premium (Leased to Dec 2
			4,582	Leased to Jan 2024
			0	Indexed - CPI - Leased to Jun 2021
			0	\$10 - Leased to Aug 2028
			8,790	
11 2 3506	113.7	<b>Transfer from Trust</b> Land & Buildings - Gnomesville Public Toilets	81,602	Trust Tourism WA Grant
			81,602	
11 2 3504	113.8	<b>Contributions/Donations</b> Nil	0	
			0	
11 2 3009	113.9	<b>Specified Area Rate - Eaton Landscaping</b> Millbridge POS Maintenance Eaton Parks & Reserves Upgrades Various Jobs	150,882	Indexed - Growth
			100,000	Source: Parks & Reserves Asset Plan
			250,882	
11 2 4504	114.1	<b>Contributions Revenue - Recreation Centre</b> Nil	0	
			0	
11 2 4503	114.2	<b>Grant Revenue - Recreation Centre</b> Shot clocks and scorboard grant - election commitment	35,000	
			35,000	
11 1 4016	114.3	<b>Equipment Lease (&lt;12 months) / Hire Expenditure - Recreation Centre</b> Meter Copy Costs 1st Aid Oxygen Bottle	(1,250)	Refer Lease Principal Repayments/Lease Interest
			(250)	
			(1,500)	This budgeted figure will be updated at Mid Year Budget

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
Job	J11913	<b>116.1 Library Programs</b> - Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday Storytime Children's Activities & Workshops	(2,000)	
	J11915	- Adult Programs Skills Development Activities & Workshops eResources BeConnected Online Safety Program	(4,500)	
	J11919	- Authors & Events Author Visits Children's Book Week Travelling Story Time Summer Reading Challenge Better Beginnings Program	(4,000)	
	J11917	- Place Making Activities & Engagement Summer Sounds in the Park Outdoor Wellness Programs Place Activation Initiatives Night Stalks Seed and Plant Swaps	(20,000)	
			(57,000)	
11 2 6501		<b>116.2 Grants Revenue - Eaton Community Library</b> Sundry Allocation	500	
			500	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2021/22 Budget Estimate	Sundry Notes
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>	\$	
11 1 6018		<b>116.3 Software Subscription / Support - Eaton Community Library</b> Regional LMS	(14,051)	Per Tender
			(14,051)	
11 1 6504		<b>116.4 Major Building Maintenance - Libraries</b> Provisional Expenditure	0	
			0	
11 2 6001		<b>116.5 Reimbursement Revenue - Eaton Community Library</b> Regional LMS Reimbursements Book Sales and Donations	0 1,000	per Regional LMS Agreement
			1,000	
11 2 9502		<b>119.1 Grants Revenue - Other Culture</b> DLGSC grant for Club Development and Capacity Building - 2021 and 2022 calendar years (2020/21 Allocation) DLGSC grant for Club Development and Capacity Building - 2021 and 2022 calendar years (2021/22 Allocation) Thank a Volunteer Grants	8,466 8,466 1,000	
			17,932	
11 1 9502		<b>119.2 Consultant Expenditure - Other Culture</b> Nil	0	
			0	
Job		<b>119.3 Community Projects - Events &amp; Festival</b>		
		J11901 Events and Festivals	(60,000)	
		J11902 Public Art Projects	(19,000)	
		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	(9,300)	
		J11907 Australia Day Breakfast Burekup	(1,250)	
		J11908 Australia Day Breakfast Dardanup	(3,000)	
		J11909 Citizenship Ceremonies	(2,000)	
		J11910 Thank a Volunteer Day Event	(3,000)	
		J11921 Community Events - Seniors Workshop & Activities	(3,000)	
		J11922 Community Events - Youth Workshops & Activities	(2,500)	
		J11923 Creative Workshops	(2,500)	
		J11924 Community Projects - Community Directory	(1,000)	
		J11925 Community Projects - Community and Club Capacity Building Workshops & Activities	(19,932)	Incl Unspent Grant (CL) DLGSCI Every Club Grant
			(132,232)	
11 1 9504	New	<b>119.4 Community Grants Scheme</b> 2021/22 Community Grants Scheme		
		Assess 6,085	\$ / Assess 8.31	
			(50,563)	
			(50,563)	

# (Appendix ORD: 12.4.2A)

Job / Plant Number	Particulars	2021/22 Budget Estimate							
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
Cost	116.1	Notes	J11913	J11914	J11915	J11919	J11917		
			<i>Early Learning Programs</i>	<i>School Holiday Programs</i>	<i>Adult Programs</i>	<i>Authors &amp; Events</i>	<i>Place Making Activities &amp; Engagement</i>	<i>Sundry</i>	TOTAL
Centres (CC)	Library Programs - Cost Centres								
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0
082	Catering		0	0	0	0	0	0	0
083	Cleaning		0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0
085	Contractor Hire/Facilator Fees		26,500	2,000	4,500	4,000	20,000	0	57,000
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	4,500	4,000	20,000	0	57,000

2021/22 Budget Estimate		Job Reference J11901								
Cost	119.3	Notes								
			<i>Walk on the Wildside</i>	<i>Spring Out Festival</i>	<i>Volunteer Event</i>	<i>Movies by Moonlight</i>	<i>Youth Week Event</i>	<i>Seniors Celebration Day</i>	<i>Multicultural Arts Event</i>	TOTAL
Centres (CC)	Events & Festivals - Cost Centres									
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0	0
082	Catering		0	0	500	100	0	1,000	0	1,600
083	Cleaning		0	0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0	0
085	Contractor Hire/Facilator Fees		9,200	11,400	0	7,140	6,500	1,040	10,000	45,280
086	Equipment Hire		2,300	2,500	500	2,400	900	400	2,900	11,900
087	Prizes & Equipment Purchases		400	0	0	100	0	0	0	500
088	Waste Services (ie Bins)		100	100	0	260	100	60	100	720
089	Consumables		0	0	0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0	0	0
			12,000	14,000	1,000	10,000	7,500	2,500	13,000	60,000

# (Appendix ORD: 12.4.2A)

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
	<b>2021/22</b>								
	<b>Budget Estimate</b>								
<b>Cost</b>	<b>Note 114.4</b>	<b>Notes</b>	<b>J11401</b>	<b>J11402</b>	<b>J11403</b>	<b>J11408</b>	<b>J11404</b>	<b>J11407</b>	
			<i>Fitness</i>		<i>Children</i>	<i>Children</i>		<i>Group</i>	
<b>Centres (CC)</b>	<b>Eaton Recreation Centre - Cost Centres</b>		<b>Centre</b>	<b>Retail Sales</b>	<b>Services</b>	<b>Services</b>	<b>Courts</b>	<b>Fitness</b>	<b>TOTAL</b>
					Creche	Vacation Care			
050	Salaries & Wages		154,339	30,898	112,979	39,144	65,504	103,357	506,219
052	Staff Training	Appendix J	2,000	220	1,000	0	800	500	4,520
053	Advertising		0	0	0	0	0	0	0
054	Licenses		1,750	0	1,850	0	1,000	15,665	20,265
055	Receptions		0	0	0	0	600	0	600
056	Sundry Expenditure		2,500	800	12,000	0	1,000	250	16,550
057	Stock Purchase		0	70,000	0	0	0	0	70,000
058	Minor Equipment		1,000	1,350	2,500	8,000	2,500	500	15,850
059	Cleaning Materials		0	0	0	0	0	0	0
060	Equipment Maintenance / Lease		0	0	0	0	0	0	0
061	Umpire Payments		0	0	0	0	70,000	0	70,000
062	Utilities - Electricity		0	0	0	0	0	0	0
062	Utilities - Water		0	0	0	0	0	0	0
062	Utilities - Gas		0	0	0	0	0	0	0
063	Building Maintenance		0	0	0	0	0	0	0
064	Contracted Services		5,000	0	0	0	0	4,000	9,000
			166,589	103,268	130,329	47,144	141,404	124,272	713,004



(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 12 - Transport		Budget Estimate
		\$
<b>TRANSPORT - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(6,305,614)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(3,000)
<b>Total Recurrent Expenditure</b>		<b>(6,308,614)</b>
<b>Non-Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(124,500)
Road Plant Purchases		(10,226)
Traffic Control & Parking Facilities		0
<b>Total Non-Recurrent Expenditure</b>		<b>(134,726)</b>
<b>Total Operating Expenditure</b>		<b>(6,443,340)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		154,124
Road Plant Purchases		0
Traffic Control & Parking Facilities		2,900
<b>Total Recurrent Revenue</b>		<b>157,024</b>
<b>Non-Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		3,595,565
Road Plant Purchases		0
Traffic Control & Parking Facilities		500
<b>Total Non-Recurrent Revenue</b>		<b>3,596,065</b>
<b>Total Operating Revenue</b>		<b>3,753,089</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Maintenance - Roads	<b>Transport</b>	(1,869,631)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	<b>Transport</b>	(113,020)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	<b>Transport</b>	(436,055)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	<b>Appendix C</b>	(138,128)	
12 1 1005		Crossover Contribution		(5,000)	
12 1 1006		Land Resumption / Compensation	<b>121.3</b>	(5,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	<b>Appendix A</b>	(17,475)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	<b>Appendix A</b>	(2,921)	
12 1 1010		Lease Interest - Transport - Furniture & Equipment	<b>Appendix A</b>	(101)	
12 1 1009		Bridge Insurance	<b>Appendix I</b>	(64,792)	
12 1 1999		Depreciation	<b>Appendix G</b>	(3,653,491)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(6,305,614)</b>	
		<b>Non-Recurrent Expenditure</b>			
		Building Major Maintenance - Depots	<b>Appendix D</b>	0	
12 1 1504		Consultants	<b>121.1</b>	(112,000)	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		(10,000)	Funded: JTPS Reserves
	JOB	Directional Signage	<b>Transport</b>	0	
12 1 1508		Minor Assets < \$5,000 - Transport		(2,500)	
12 1 1506		Transfer to Trust		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(124,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(6,430,114)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 1001		Reimbursements	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		124,471	
12 2 1004		Fuel Tax Credits		28,653	
		<b>Sub Total - Recurrent Revenue</b>		<b>154,124</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 1501		Grants - Black Spots	Transport	940,000	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,580,000	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	474,025	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Transport	31,631	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	121.2	41,500	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/Fut Recognise grant as consumed by JTPS Projects - Transport Construct.		528,409	AASB15; AASB1058 Contract Liab Move.
		<b>Sub Total - Non Recurrent Revenue</b>		<b>3,595,565</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,749,689</b>	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>ROAD PLANT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 2003		Interest - Loan 62	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	Appendix A	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 2501		Nil		0	
12 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	(10,226)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(10,226)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(10,226)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 2001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 2502		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>TRAFFIC CONTROL &amp; PARKING FACILITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 3001		License Plates - Special Dardanup Series		(500)	Indexed - Growth
12 1 3002		Road Wise Programs (includes Membership Industry Road Safety Alliance \$3,000)		(2,000)	
	JOB	Car Parking Bays Maintenance		(500)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 3501		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 3001		Sale of Special Series Number Plates		900	Indexed - Growth
12 2 3002		Fines & Penalties - Traffic		2,000	Indexed - Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>2,900</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		500	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,400</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	2021/22	Sundry Notes
			Budget Estimate	
		<b>NOTES TO SCHEDULE 12 - TRANSPORT</b>	\$	
12 1 1504	121.1	<b>Consultants - Transport</b> Rural Road Resumptions Forrest Highway Route Feasibility Study - WA Bike Network 50% grant Preparation of Local Bike Plan - WA Bike Network 50% grant Asset Management Condition Reports - Roads	(10,000) (45,000) (38,000) (19,000)	50% Grant Funded 50% Grant Funded Funded: Strategic Planning Studies Reserv
			(112,000)	
12 2 1507	121.2	<b>Grant Revenue - Sundry</b> Forrest Highway Route Feasibility Study - WA Bike Network 50% grant Preparation of Local Bike Plan - WA Bike Network 50% grant	22,500 19,000	
			41,500	
12 1 1006	121.3	<b>Land Resumption / Compensation</b> Urban Road Resumption for roadworks	(5,000)	
			(5,000)	
12 2 1001	121.4	<b>Reimbursements</b> Sundry Works	1,000	
			1,000	

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 13 - Economic Services		Budget Estimate
		\$
<b>ECONOMIC SERVICES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Tourism & Area Promotion		(662)
Building Control		(426,835)
Other Economic Services		(56,130)
<b>Total Recurrent Expenditure</b>		<b>(483,627)</b>
<b>Non-Recurrent Expenditure</b>		
Tourism & Area Promotion		(78,500)
Building Control		(1,000)
Other Economic Services		0
<b>Total Non-Recurrent Expenditure</b>		<b>(79,500)</b>
<b>Total Operating Expenditure</b>		<b>(563,127)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Tourism & Area Promotion		1,150
Building Control		132,780
Other Economic Services		1,050
<b>Total Recurrent Revenue</b>		<b>134,980</b>
<b>Non-Recurrent Revenue</b>		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		55,000
<b>Total Non-Recurrent Revenue</b>		<b>55,000</b>
<b>Total Operating Revenue</b>		<b>189,980</b>

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>TOURISM &amp; AREA PROMOTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Maintenance - Tourist Bays	<b>Appendix C</b>	(662)	
13 1 2999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(662)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 2501		Donation - Tourism	<b>131.1</b>	(78,500)	Refer to notes at end of this schedule Source: Building Special Maintance
		Building Special Maintenance - Tourist Bays	<b>Appendix D</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(78,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(79,162)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		1,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,150</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 2501		Tourism Signage Sales		0	
13 2 2502		Grant Revenue - Taxable		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,150</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 3001		Salaries & Wages		(139,517)	
13 1 3002		Superannuation		(16,897)	
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		(4,100)	
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	<b>Appendix L</b>	(354)	
13 1 3011		Protective Clothing - Building Control		(250)	
13 1 3013		Staff Training / Conferences	<b>Appendix J</b>	(1,798)	
13 1 3014		Travel & Accomodation	<b>Appendix K</b>	(308)	
	PLANT	Vehicle Expenses - Building Control	<b>Appendix B</b>	(6,623)	
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		(255,488)	
13 1 3999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(426,835)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 3501		Swimming Pool Inspections		0	Funded: Swimming Pool Inspection Levy
13 1 3502		Contract Relief Staff		0	
13 1 3503		Minor Assets < \$5,000 - Building Control		(1,000)	
13 1 3598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(1,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(427,835)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		1,000	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		110,000	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	\$94.00/pool	18,730	
		<b>Sub Total - Recurrent Revenue</b>		<b>132,780</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 3501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>132,780</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER ECONOMIC SERVICES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 8001		Interest - Loan 61	Appendix A	(3,738)	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	(392)	
13 1 8004		Economic Development	131.2	(52,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(56,130)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 3801		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(56,130)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 8001		Extractive Industry Licenses		1,000	
13 2 8002		Sale of Standpipe Water		50	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,050</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 8501		Contributions / Donations	131.3	55,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>55,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>56,050</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 13 - ECONOMIC SERVICES</b>		
13 1 2501	131.1	<b>Donations - Tourism</b> Tourism & Events Grants  <i>Contestable Grant on application for remaining funds after committed support for Bull &amp; Barrel Festival, Eaton Foreshore Festival, and Dardanup Arts Spectacular. (Additional \$10,000 for 21/22 includes \$5,000 for Business SW Excellence Awards for 2021) - CP044</i>  Operational Grant - Ferguson Valley Marketing Inc. <i>+ Operational Costs (Don Hewison Centre +/- \$6,000)</i>  Bunbury Geographe Tourism Partnership	(35,000)           (23,500)           (20,000)	
			(78,500)	
13 1 8004	131.2	<b>Economic Development</b> Bunbury Geographe Economic Alliance Bunbury Geographe Chamber of Commerce and Industry Busselton Margaret River Regional Airport \$2,000 pa for 5 years commencing 18/19 - ext Economic Development Initiatives Tehcnical Services Consultancy to Support Grants Officer	(14,000) (1,000) (2,000) (25,000) (10,000)	
			(52,000)	
13 2 8501	131.3	<b>Economic Development</b> Designated Area Migration Scheme with South West Local Governments \$60,000 pa for 5 years commencing 21/22 with \$55,000 from SW LG's Refer Sch 14 GL 1412001	55,000	Refer Expend Sch 14 GL 1412001
			55,000	

(Appendix ORD: 12.4.2A)

Summary		2021/22
Schedule 14 - Other Property & Services		Budget Estimate
		\$
<b>OTHER PROPERTY &amp; SERVICES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Private Works		(3,000)
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
<b>Total Recurrent Expenditure</b>		<b>(3,000)</b>
<b>Non-Recurrent Expenditure</b>		
Private Works		0
Administration Overheads		(243,728)
Public Works Overheads		(65,000)
Plant Operation		(15,000)
Salaries & Wages		(65,000)
Unclassified		(17,000)
<b>Total Non-Recurrent Expenditure</b>		<b>(405,728)</b>
<b>Total Operating Expenditure</b>		<b>(408,728)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Private Works		3,600
Administration Overheads		41,200
Public Works Overheads		42,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
<b>Total Recurrent Revenue</b>		<b>86,800</b>
<b>Non-Recurrent Revenue</b>		
Private Works		0
Administration Overheads		3,648,330
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		65,000
Unclassified		15,000
<b>Total Non-Recurrent Revenue</b>		<b>3,728,330</b>
<b>Total Operating Revenue</b>		<b>3,815,130</b>

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PRIVATE WORKS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Private Works - Sundry		(3,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Private Works - Government		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 1001		Fees & Charges - Private Works (Sundry)		3,600	
		<b>Sub Total - Recurrent Revenue</b>		<b>3,600</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,600</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	Note	2021/22	Sundry Notes
					Budget Estimate	
					\$	
		<b>ADMINISTRATION OVERHEADS</b>				
		<b>OPERATING EXPENDITURE</b>				
		<b>Recurrent Expenditure</b>				
14 1 2001		Salaries & Wages			(2,849,120)	
14 1 2027		Superannuation			(375,586)	
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	(5,267)	
14 1 2043		Interest Expense - New Loan - Eaton Admin		Appendix A	0	
14 1 2044		Government Guarantee Fee on Loans		Appendix A	(641)	
	JOB	Administration Building Maintenance		Appendix C	(249,311)	
14 1 2006		Insurance - General		Appendix I	(96,030)	
14 1 2040		Insurance - Workers Compensation		Appendix I	(164,604)	
14 1 2007		Advertising			(15,000)	
14 1 2008		Office Equipment Maintenance		142.2	(46,100)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services			(25,500)	
14 1 2010		Software Upgrades / Purchases		142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Equipment (Short Term) Lease Exp / Hire Exp <12 months)		142.5	(3,125)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings		Appendix A	(275)	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment		Appendix A	(4,462)	
14 1 2012		Staff Recruitment Expenses/Medical Expenses			(45,604)	
14 1 2013		Staff Telephone Allowance			(50)	
14 1 2014		Telephone Expenses Recoverable			(50)	
14 1 2015		Professional Development			(30,000)	
14 1 2016		Staff Uniforms		Appendix L	(11,609)	
14 1 2017		Fringe Benefits Tax			(53,000)	
14 1 2018		Stationery			(25,000)	
14 1 2019		Travel & Accomodation - Executive Services		Appendix K	(1,070)	
14 1 2041		Travel & Accomodation - Corporate & Governance Services		Appendix K	(6,152)	
14 1 2039		Staff Training - Executive Services		Appendix J	(5,447)	
14 1 2038		Staff Training - Corporate & Governance Services		Appendix J	(30,198)	
14 1 2021		Records Management			(10,000)	
14 1 2022		Subscriptions / Memberships		142.4	(45,880)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration		Appendix B	(52,108)	
14 1 2025		Sundry Expenditure			(1,000)	
14 1 2026		Telephone / Communications Expenses		142.6	(136,000)	
14 1 2030		Employee Assistance Program			(20,000)	
14 1 2031		Software Licensing Expenses		142.1	(512,664)	IT Asset Management Plan
14 1 2999		Depreciation		Appendix G	(218,911)	
		<b>Sub Total</b>			<b>(5,109,764)</b>	
14 1 2995		Less: Allocated to Schedules			5,109,764	
		<b>Sub Total - Recurrent Expenditure</b>			<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22 Budget Estimate	Sundry Notes
				\$	
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>Non-Recurrent Expenditure</b>			
	JOB	Building Special Maintenance - Administration Centres	Appendix D	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)		(228,728)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2504		Minor Assets < \$5,000 - Admin OH		(10,000)	
14 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(243,728)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(243,728)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		30,000	
14 2 2004		Fees & Charges - Taxable		1,000	
14 2 2006		Reimbursements - Paid Parental Leave		0	
14 2 2007		Reimbursements - Study Assistance		10,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>41,200</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 2501		Grants Revenue - Taxable		0	RNIF Manager position
14 2 2502		Profit on Sale of Assets		3,648,330	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>3,648,330</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,689,530</b>	



# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 4001		Salaries & Wages		(1,024,100)	
14 1 4002		Superannuation		(381,428)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(253,833)	
14 1 4005		Long Service Leave		(20,000)	
14 1 4030		Accrued Leave		(20,000)	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(45,000)	
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	Appendix A	(101)	
14 1 4009		Telephone		(16,000)	
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(2,784)	
14 1 4012		Advertising		(12,000)	
14 1 4013		Protective Clothing		(15,400)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	144.4	(26,000)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(3,616)	
14 1 4017		Staff Training - Administration	Appendix J	(18,414)	
	JOB	Staff Training - Works		(56,362)	
14 1 4020		Equipment Maintenance		(500)	
14 1 4024		Software Licensing	144.1	(14,738)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(81,783)	
	PLANT	Sundry Plant & Trailers	Appendix B	(78,836)	
14 1 4599		Depreciation	Appendix G	(1,198)	
14 1 4029		Allocation of Administration Overheads		(1,532,929)	
		<b>Sub Total</b>		<b>(3,607,522)</b>	
14 1 4997		Less: Allocated to Works		3,607,522	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure Unallocated</b>			
14 1 4501		Software Purchases	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	144.2	(60,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < \$5,000 - Public Works		(5,000)	
14 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(65,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(65,000)</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 4001		Reimbursements	144.3	10,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		12,000	
14 2 4003		Fees & Charges		20,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>42,000</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 4501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>42,000</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>PLANT OPERATION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
1415001	PLANT	Fuel & Oil	Appendix B	(199,650)	
1415002	PLANT	Tyres & Tubes	Appendix B	(25,000)	
1415003	PLANT	Parts & Repairs	Appendix B	(148,000)	Includes Lease ODA
1415004	PLANT	Repair Wages	Appendix B	(29,100)	
1415005	PLANT	Licenses	Appendix B	(17,033)	
1415006	PLANT	Insurance	Appendix B	(33,140)	
1415098	PLANT	Depreciation	Appendix B	(285,784)	
		<b>Sub Total</b>		<b>(737,707)</b>	
1415099		Less: Allocated to Works		737,707	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 5501		Minor Assets < \$5,000 - Plant		(15,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(15,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(15,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 5001		Reimbursements - Sundry		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 5501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>SALARIES &amp; WAGES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 6001		Gross Salaries & Wages		(9,456,708)	
		<b>Sub Total</b>		<b>(9,456,708)</b>	
14 1 6002		Less: Allocated		9,456,708	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 6501		Salaries & Wages - Workers Compensation		(40,000)	
14 1 6502		Unallocated Salaries & Wages		0	
14 1 6503		Salaries & Wages - Paid Parental Leave		(25,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(65,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(65,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 6001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 6501		Reimbursements - Workers Compensation		40,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded		25,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>65,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>65,000</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2021/22	Sundry Notes
				Budget Estimate	
				\$	
		<b>UNCLASSIFIED</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 8502	JOBS	Insurance Claims Expenditure		(15,000)	
14 1 8505		Unpaid Insurance Claims		(2,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(17,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(17,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 8501		Insurance Claim Revenue		15,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>15,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>15,000</b>	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 2031	142.1	<b>Software Licensing Expenses</b> Per 10 Year IT Plan - Software (Annual Licensing)	(512,664)	IT Asset Management Plan
			(512,664)	
14 1 2008	142.2	<b>Office Equipment Maintenance</b> Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease IT Contract Support UPS battery backup systems x 4 for power supply rack	(4,800)	
		\$525 per month	(6,300)	
			(5,000)	
			(25,000)	
			(5,000)	
			(46,100)	
14 1 2010	142.3	<b>Software Upgrades / Purchases</b> Sundry Software Purchases	(5,000)	
			(5,000)	
14 1 2022	142.4	<b>Subscriptions &amp; Memberships</b> Professional Memberships WALGA IT Vision User Group Australia Day Council Cemeteries Association Mailchimp e-newsletter Australian Standards Sundry	(500)	Indexed - CPI
			(1,500)	Indexed - CPI
			(1,400)	Indexed - CPI
			(130)	Indexed - CPI
			(550)	Indexed - CPI
			(700)	Indexed - CPI
			(29,600)	Indexed - CPI
			(11,500)	Indexed - CPI
			(45,880)	

# (Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2021/22 Budget Estimate		Sundry Notes
			\$		
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>			
14 1 2011	142.5	<b>Equipment Lease (&lt;12 months) / Hire Expenditure</b> Sundry Allocation	(3,125)		
			(3,125)		
14 1 2026	142.6	<b>Telephone / Communications Expenses</b>			
		Point to Point Microwave & Internet Service \$2,650.00 per month	(31,800)		Indexed - CPI
		After Hours Call Centre Service \$460.00 per month	(5,520)		
		Internet Service \$165.00 per month	(1,980)		Indexed - CPI x Growth
		Telephone lines - Eaton and Dardanup offices, library link	(65,000)		
		Data Service - Exetel \$1,250 per month	(15,000)		
		Mobile Device Plans - Mobile Phones	(8,000)		
		Mobile Device Plans - iPads	(6,200)		
		Sundry Services	(1,000)		Indexed - CPI x Growth
		ShoreTel Telephone System software update	(1,500)		Indexed - CPI x Growth
			(136,000)		
14 1 4024	144.1	<b>Software Licensing - Public Works</b>			
		AutoCad	(4,738)		Indexed - CPI
		Social Pinpoint Software	(10,000)		
			(14,738)		
14 1 4502	144.2	<b>Consultants</b>			
		Sundry	(60,000)		
			(60,000)		
14 2 4001	144.3	<b>Reimbursements - Public Works</b>			
		Sundry	10,000		
			10,000		

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2021/22	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 4015	144.4	<b>Occupational Health &amp; Safety</b>		
		Safety Equipment ie: first aid kits, safety posters, sharp containers, etc	(10,500)	
		Compliance Inspections	(2,000)	
		Compliance Reporting	(3,000)	
		OSH Manual Review	0	
		Chem Alert Subscription	(3,700)	
		Consultants - Staff Training	(2,000)	
		MSDS Revision	(1,400)	
		Fire Extinguisher and Emergency Warden Training	(3,400)	
			(26,000)	
14 1 4501	144.5	<b>Software Purchase - Public Works</b>		
		Nil	0	
			0	



# (Appendix ORD: 12.4.2A)

## New Borrowings

Account Number			2021/22 Budget Estimate
14 4 2009	Library / Admin Centre - Eaton		0
11 4 3009	Glen Huon Oval Clubrooms		0
14 4 2007	Eaton Bowling Club	SSL*	0
11 4 4001	Eaton Rec Centre (Outdoor Courts)		0
10 4 6004	Wanju Developer Contribution Plan - Wanju and Waterloo Industrial Park		0
10 4 1005	Waste Bins as part of 3 Bin System		320,000
			320,000

## New Community / Self Supporting Loans

Account Number			2021/22 Budget Estimate
11 3 3011	Eaton Bowling Club	SSL*	0
			0

\* SSL = Self Supporting Loan

# (Appendix ORD: 12.4.2A)

<b>Borrowings Principal Repayments</b>			<b>2021/22 Budget Estimate</b>
<b>Account</b>			
<b>Number</b>		<b>Loan #</b>	
	<b>Existing Loans</b>		
11 3 4003	Eaton Rec Ctr	59	(93,456)
13 3 8002	Gravel Pit Purchase	61	(25,428)
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	(41,035)
12 3 2008	Land - Depot	66	(61,039)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(42,771)
	<b>Total Existing Loans</b>		<b>(263,729)</b>
	<b>Proposed Loans</b>		
14 3 2012	Library/Admin Centre - Eaton	TBA	0
10 3 6008	Developer Contribution Plan - Wanju and Wate	70	(64,443)
10 3 1007	Waste Bins as part of 3 Bin System	New (71)	(21,345)
	Dardanup Office	TBA	0
	ERC (Outdoor Courts)	TBA	0
	<b>Total Proposed Loans</b>		<b>(85,788)</b>
	<b>Total Borrowing Principal Repayments</b>		<b>(349,517)</b>

(Appendix ORD: 12.4.2A)

Self Supporting / Community Loan Principal Repayment Income		
Account		2021/22 Budget Estimate
Number		
	NIL	
	<b>Total SSL</b>	0

Repayment - Prepaid Infrastructure		
Account		2021/22 Budget Estimate
Number		
1232010	Nil	0
	<b>Total</b>	0

# (Appendix ORD: 12.4.2A)

Lease Principal Repayments			
Account	Hide	Note	2021/22 Budget Estimate
Number		Number	
<b>Existing Leases</b>			
Sch 5			
05 3 1004		1.1	(6,030)
Sch 5 <b>Law, Order, Public Safety</b> - <i>Fire Prevention</i> Lease Principal Repayment - Fire Prevention - Motor Vehicles			
Sch 10			
10 3 1009		1.2	(11,361)
Sch 10 <b>Community Amenities</b> - <i>Sanitation - Household</i> Lease Principal Repayment - Sanitation / Household - Land			
<b>Recreation and Culture</b>			
11 3 4009		1.3	(52,784)
- <i>Eaton Recreation Centre</i> Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment			
11 3 6006		1.4	(6,000)
- <i>Eaton Community Library</i> Lease Principal Repayment - Eaton Community Library - Furniture & Equipment			
<b>Transport</b>			
12 3 1022		1.5	(6,000)
- <i>Depot</i> Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment			
<b>Other Property and Services</b>			
14 3 2019		1.6	(13,495)
- <i>Administration Overheads</i> Lease Principal Repayment - Administration Overheads - Buildings			
14 3 2032		1.7	(232,576)
Lease Principal Repayment - Administration Overheads - Furniture & Equipment			
14 3 4006		1.8	(6,000)
- <i>Public Works Overheads</i> Lease Principal Repayment - Public Works Overheads - Furniture & Equipment			
<b>Sub-Total Existing Leases</b>			(334,246)
<b>Proposed Leases</b>			
Refer to Notes			0
<b>Total Leasing Principal Repayments</b>			(334,246)

# (Appendix ORD: 12.4.2A)

## Lease Notes

Account				Lease		
Number	Program / Asset Class	Lease Information	Details	Number	Note	
<b>Law, Order, Public Safety</b>						
05 3 1004	Motor Vehicle Lease - Fire Control					
- Fire						
Contol	Motor Vehicle Lease	BRM Officer Vehicle Lease	Registration: 1GPA705	17		(6,030)
	<b>TOTAL Motor Vehicle Lease - Fire Control</b>				<b>1.1</b>	<b>(6,030)</b>
<b>Community Amenities</b>						
- Sanit/HH. Land - Lease		Lease of Lot 81 Banksia Road (Tr:	Lease of Transfer Stn Land	2		(11,361)
10 3 1009	<b>TOTAL Land Lease - Sanitation - Household</b>				<b>1.2</b>	<b>(11,361)</b>
<b>Recreation and Culture</b>						
- ERC	Furniture & Equipment Lease	ERC Cardio Equipment		18		(46,784)
- ERC	Furniture & Equipment Lease	* New Photocopier - ERC Copier	New Lease 21/22	TBA	New 21/22	(6,000)
11 3 4009	<b>TOTAL Furniture &amp; Equipment Lease - Eaton Recreation Centre</b>				<b>1.3</b>	<b>(52,784)</b>
- ECL	Furniture & Equipment Lease	* New Photocopier - ECL Copier	New Lease 21/22	TBA	New 21/22	(6,000)
11 3 6006	<b>TOTAL Furniture &amp; Equipment Lease - Eaton Community Library</b>				<b>1.4</b>	<b>(6,000)</b>
<b>Transport</b>						
- Depot	Furniture & Equipment Lease	* New Photocopier - Depot Copie	New Lease 21/22	TBA	New 21/22	(6,000)
12 3 1022	<b>TOTAL Furniture &amp; Equipment Lease - Streets, Roads, Bridges, Depots</b>				<b>1.5</b>	<b>(6,000)</b>
<b>Other Property and Services</b>						
- Admin OH Buildings - Lease	Transportable Buiding		Location: Eaton Admin Centre	1	Ongoing	(13,495)
14 3 2019	<b>TOTAL Building Lease - Administration Overheads</b>				<b>1.6</b>	<b>(13,495)</b>

# (Appendix ORD: 12.4.2A)

## Lease Notes

Account				Lease		
Number	Program / Asset Class	Lease Information	Details	Number	Note	
- Admin OH Furniture & Equipment Lease		IT Lease 2 x Dell Expansion Shelf Servers		3	Expires: 08/21	(2,126)
		IT Lease Storage 10TB Enterprise		4	Expires: 07/23	(7,707)
		IT Lease Dell Financial Server Lease NX-6135		5	Expires: 08/21	(2,658)
		IT Lease Dell Server NX 6035, 2620v4 Solutions Contract Nutanix Server		6	Expires: 08/21	(12,156)
		IT Lease Desktop Refresh (All PC's Replacement)		7	Expires: 06/23	(28,859)
		IT Firewall Refresh Project		19	Expires: 12/25	(6,997)
		Executive and Manager Laptops		20	Expires: 03/24	(5,364)
		Desktop Laptop Refresh inc Councillor (2)		21	New 20/21	(4,600)
		Nutanix Dell x4 XC740XD-12 Node Hardward Refresh 2021		22	New 20/21	(16,992)
		New - Councillor Laptops (x7)		23	New 20/21	(4,508)
		<b>New Leases 2021/22</b>				
		* New - Nutanix Software Lease (new lease late 2020/21)		TBA	New 20/21	(25,136)
		* New - Nutanix Cluster Lease (previously Alleasing/Maia expired 04/21)		TBA	New 20/21	(39,200)
		* New - Tier 3 Storage Lease		TBA	New 20/21	(10,817)
		* New - Layer 3 Switch 10G ebire 2x - + ERC L3 5 Yr		TBA	New 20/21	(9,498)
		* New - Lease 2021/22 (Desktop Fleet Lease 4 years) per 2021-22 IT AMP		TBA	New 20/21	(19,958)
		* New Photocopier - Stationery Room Copier		TBA	New 21/22	(6,000)
		* New Photocopier - Transportable Building Copier		TBA	New 21/22	(6,000)
		* New Photocopier - Dardanup Officer Copier		TBA	New 21/22	(6,000)
		* New Photocopier - Development Services Copier		TBA	New 21/22	(6,000)
		* New Photocopier - Governance Copier		TBA	New 21/22	(6,000)
		* New Photocopier - Plotter		TBA	New 21/22	(6,000)
<b>14 3 2032</b>	<b>TOTAL Furniture &amp; Equipment Lease - Administration Overheads</b>				<b>1.7</b>	<b>(232,576)</b>
- PWOH	Furniture & Equipment Lease	* New Photocopier - Engineering New 21/22		TBA		(6,000)
<b>14 3 4006</b>	<b>TOTAL Furniture &amp; Equipment Lease - Public Works Overheads</b>				<b>1.8</b>	<b>(6,000)</b>
<b>TOTAL PRINCIPAL LEASE REPAYMENTS</b>						<b>(334,246)</b>

# (Appendix ORD: 12.4.2A)

**2021/22  
Budget Estimate  
TRANSPORT CAPITAL UPGRADES**

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Pro Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council									
15.0%																														
<b>Upgrades - Roads</b>																														
J12589 Pile Road Widen Seal 6.56 -	30,774	37,544	0	0	30,412	0	230,080	0	328,810	118,706				210,104						328,810	0									
J12594 Eaton Drive Intersection Upgrades Glen Huon Blvd - (	0	0	0	0	0	0	750,000	0	750,000	250,000				500,000						750,000	0									
J12599 Venn Road Seal Road	14,264	17,402	0	0	14,096	0	106,646	0	152,408	152,408										152,408	0									
J12911 Gardiner St/Castieau St Intersection Speed Cushion Ins	0	0	0	0	0	0	15,000	0	15,000	15,000										15,000	0									
J12908 Staff Design Costs - Other Road Construction - 43% Road	0	0	85,438	12,816	0	0	0	0	98,254	98,254										98,254	0									
<i>Carry Forward Projects - Capital Upgrades</i>																														
J12900 Harris Road Pavement strengt	0	0	0	0	0	0	378,154	0	378,154		39,150		79,004	260,000						378,154	0									
J12902 Eaton Drive Extension Extension of secur	0	0	0	0	0	0	250,000	0	250,000									250,000		250,000	0									
J12904 Pratt Road Modifications Road, parking con	0	0	0	0	0	0	349,954	0	349,954		349,954									349,954	0									
	0	0	0	0	0	0	0	0	0											0	0									
	0	0	0	0	0	0	0	0	0											0	0									
	45,038	54,946	85,438	12,816	44,508	0	2,079,834	0	2,322,581	634,368	389,104	0	79,004	970,104	0	0	0	0	250,000	2,322,580	0									
<b>Upgrades - Bridges</b>																														
NIL	0	0			0	0	0	0	0											0	0									
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
<b>Upgrades - Ancillary</b>																														
J12595 Bus Shelter	0	0	0	0	0	0	0	0	0	0										0	0									
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
<b>Sub Total - Upgrades</b>	45,038	54,946	85,438	12,816	44,508	0	2,079,834	0	2,322,581	634,368	389,104	0	79,004	970,104	0	0	0	0	250,000	2,322,580	0									

**Definition - Upgrades**

Provides a higher level of service to users.

**Examples**

Gravelling a road that was not previously gravelled

Sealing a road not previously sealed

Road Widening

# (Appendix ORD: 12.4.2A)

**2021/22  
Budget Estimate  
TRANSPORT CAPITAL EXPANSION**

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Pro Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
<b>Capital Expansion - Roads</b>																						
Nil	0	0	0	0	0	0	0	0	0										0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Expansion - Bridges</b>																						
NIL	0	0	0	0	0	0	0	0	0												0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Expansion - Ancillary Street Lighting</b>																						
<i>Carry Forward Projects - Ancillary</i>																						
Nil	0	0	0	0	0	0	0	0	0											0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Expansion - Dual Use Paths</b>																						
<b>Dual Use Paths</b>																						
J12682 Clarke Street	0	0		0	0	0	31,631	0	31,631							31,631				31,631	0	0
<i>Carry Forward Projects - Dual Use Paths</i>																						
J12680 Murdoch Crescent / Margaret Circle Pathway	0	0	0	0	0	0	54,241	0	54,241			54,241								54,241	0	0
J12681 Leicester Reserve Wetlands / Watson Reserve Pathw	0	0	0	0	0	0	82,797	0	82,797			82,797								82,797	0	0
J12602 Peppermint Way Pathway	0	0	0	0	0	0	99,846	0	99,846		7,373	92,473								99,846	0	0
J12674 Eaton Drive - Millbridge Blvd to Jindalee Way	0	0	0	0	0	0	163,521	0	163,521									163,521		163,521	0	0
J12675 Eaton Drive - Jindalee Way - New Bridge	0	0	0	0	0	0	114,888	0	114,888									114,888		114,888	0	0
J12629 Collie River Foreshore DUP - Bobin St - Boardwalk (t	0	0	0	0	0	0	64,702	0	64,702			64,702								64,702	0	0
J12670 Watson Street - Eaton Drive / Pratt Road	0	0	0	0	0	0	69,107	0	69,107		69,107									69,107	0	0
J12677 Cudliss St - Bus Shelter to Hands Ave	0	0	0	0	0	0	22,961	0	22,961		22,961									22,961	0	0
	0	0	0	0	0	0	703,694	0	703,694	0	99,441	294,213	0	0	0	31,631	0	278,409	0	703,694	0	0
<b>Capital Expansion - Drainage</b>																						
Various based on Stormwater Drainage AMP	0	0	0	0	0	0	0	0	0											0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub Total - Capital Expansion</b>	0	0	0	0	0	0	703,694	0	703,694	0	99,441	294,213	0	0	0	31,631	0	278,409	0	703,694	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



# (Appendix ORD: 12.4.2A)

**2021/22  
Budget Estimate  
TRANSPORT MAINTENANCE**

		Employee	Overheads	Design &	Design &	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Royalties	Roads to	RRG	Black	Pathways	Spec Pro	JTPS	Contrib	Total	Net Cost
		Costs	241%	PM Staff	PM OH		Issues	Services		Expenditure	Transfer	Grants	Res 4	Regions	Recovery	Spot	Grants	Grants		to Works	Income	to Council
<b>Maintenance - Roads</b>																						
<b>Rural</b>																						
Refer RM	Road Maintenance - Gravel	Refer to New Job	198,662	478,775	0	0	83,067	0	122,484	0											0	882,988
Refer RM	Road Maintenance - Sealed	Refer to New Job	165,532	398,932	0	0	50,716	0	263,654	0											0	878,834
Refer RM	Road Maintenance - Formed	Refer to New Job	605	1,458	0	0	0	0	1,233	0											0	3,296
																					0	0
<b>Townsites</b>																						
Refer RM	Road Maintenance - Townsites	Refer to New Job	4,536	10,932	0	0	609	0	88,436	0											0	104,513
	<b>Total</b>		<b>369,335</b>	<b>890,097</b>	<b>0</b>	<b>0</b>	<b>134,392</b>	<b>0</b>	<b>475,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,869,631</b>
<b>Maintenance - Bridges</b>																						
J12115	Bridge Maintenance - Rural		3,024	7,288	0	0	634	0	76,098	0											0	87,044
J12116	Bridge Maintenance - Townsites		1,008	2,429	0	0	203	0	22,336	0											0	25,976
	<b>Total</b>		<b>4,032</b>	<b>9,717</b>	<b>0</b>	<b>0</b>	<b>837</b>	<b>0</b>	<b>98,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,020</b>
<b>Maintenance - Ancillary</b>																						
<b>Rural</b>																						
J12120	Ancillary Maintenance - Rural		1,008	2,429	0	0	254	0	15,304	0											0	18,995
J12121	Roadsigns - Rural		1,008	2,429	0	0	254	0	10,264	0											0	13,955
<b>Townsites</b>																						
J12125	Ancillary Maintenance - Townsites		2,520	6,073	0	0	254	0	50,860	0											0	59,707
J12129	Dual Use Paths / Pathways Maintenance		0	0	0	0	0	0	0	0											0	0
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cud)		504	1,215	0	0	0	0	11,755	320,000											0	333,474
J12127	Roadsigns - Townsites		1,008	2,429	0	0	254	0	6,232	0											0	9,923
	<b>Total</b>		<b>6,048</b>	<b>14,576</b>	<b>0</b>	<b>0</b>	<b>1,016</b>	<b>0</b>	<b>94,415</b>	<b>320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436,055</b>
<b>Directional Signage</b>																						
J12005	Directional Signage		0	0	0	0	0	0	0	0											0	0
	<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total - Maintenance</b>			<b>379,415</b>	<b>914,390</b>	<b>0</b>	<b>0</b>	<b>136,245</b>	<b>0</b>	<b>668,656</b>	<b>320,000</b>	<b>2,418,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,418,706</b>

# (Appendix ORD: 12.4.2A)

**2021/22  
Budget Estimate  
TRANSPORT RENEWALS**

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Royalties 4 Regions	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Pro Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council						
<b>Renewals - Roads</b>																											
J12363	Pile Road - 5.66 - 6.56 SLK	Widen, reconstruc	26,636	32,496	0	0	25,717	0	192,543	0	277,392			204,106						277,392	0						
J12783	Pile Road - 5.04 - 5.42 SLK	Final Seal	0	0	0	0	0	0	18,178	0	18,178			12,119						18,178	0						
J12784	Pile Road	Reseal	0	0	0	0	0	0	110,506	0	110,506			73,671						110,506	0						
J12829	Venn Road	Widen, reconstruc	43,535	53,113	0	0	42,034	0	314,704	0	453,386		316,017							453,386	0						
J12404	Henty Road	Reinstate shoulde	69,600	84,912	0	0	67,200	0	578,288	0	800,000				800,000					800,000	0						
J12397	Ferguson Road	Design and prlimir	17,850	21,777	0	0	17,640	0	133,455	0	190,722				140,000					190,722	0						
J12209	Collie River Road	Tree Removal	7,500	9,150	0	0	4,200	0	21,050	0	41,900									41,900	0						
J12775	Clarke Street	Reseal, pavement	0	0	0	0	0	0	48,831	0	48,831		48,831							48,831	0						
J12794	Hynes Road	Surface profiling, j	0	0	0	0	0	0	36,000	0	36,000									36,000	0						
J12827	Project Preliminaries		0	0	0	0	0	0	91,000	0	91,000									91,000	0						
J12828	Staff Design Costs - Other Road Construction - 43% Road		0	0	46,005	6,901	0	0	0	0	52,906									52,906	0						
<i>Carry Forward Projects - Road Renewals</i>																											
J12805	Harris Road	Widen, reconstruc	0	0	0	0	0	0	215,723	0	215,723			135,723						215,723	0						
J12819	Harris Road	1.14 - 1.62 SLK Wi	0	0	0	0	0	0	384,416	0	384,416			65,412		79,004		240,000		384,416	0						
			0	0	0	0	0	0	0	0	0									0	0						
<b>Total</b>			165,121	201,448	46,005	6,901	156,791	0	2,144,694	0	2,720,960			526,077		249,966		0	395,021	609,896	940,000	0	0	0	0	2,720,960	0
<b>Renewals - Bridges</b>																											
NIL			0	0	0	0	0	0	0	0	0									0	0						
<b>Total</b>			0	0	0	0	0	0	0	0	0			0		0		0	0	0	0	0	0	0	0	0	0
<b>Renewals - Pathways</b>																											
J12683	Peppermint Way		0	0	0	0	0	0	7,224	0	7,224			7,224						7,224	0						
J12684	Charterhouse Street		0	0	0	0	0	0	8,791	0	8,791			8,791						8,791	0						
J12685	Millard Street		0	0	0	0	0	0	25,695	0	25,695			25,695						25,695	0						
J12686	Diadem Street		0	0	0	0	0	0	54,210	0	54,210			54,210						54,210	0						
<b>Total</b>			0	0	0	0	0	0	95,920	0	95,920			95,920		0		0	0	0	0	0	0	0	0	95,920	0
<b>Sub Total - Renewals</b>			165,121	201,448	46,005	6,901	156,791	0	2,240,614	0	2,816,880			621,997		249,966		0	395,021	609,896	940,000	0	0	0	0	2,816,880	0
<b>Definition - Capital Renewal</b>																											
Increases the life of the asset or its service potential																											
<i>Examples</i>																											
Resealing aggregate and asphalt roads																											
Regravelling existing gravel roads																											
Replacement of Lighting, street signs																											
Reconstructing footpaths																											
<b>TOTAL</b>			589,574	1,170,784	131,444	19,717	337,544	0	5,692,798	320,000	8,261,860			1,256,365		738,511		294,213	474,025	1,580,000	940,000	31,631	0	528,409	0	5,843,154	2,418,706
<b>Total (Excl Maintenance)</b>			210,159	256,394	131,444	19,717	201,299	0	5,024,142	0	5,843,154			1,256,365		738,511		294,213	474,025	1,580,000	940,000	31,631	0	528,409	0	5,843,154	0

# (Appendix ORD: 12.4.2A)

Budget Estimate  
2021/22

## LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Salaries Notes & 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 Borrowing s	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributi ons GLs	Total Income	Net Cost	Sundry Notes	
<b>Sch 7 - Health Administration</b>																				
J07101	Eaton Family Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Sch 5 - Law &amp; Order</b>																				
J05026	Dard Cent. BFB - Demol/Sealing Build Surrounds	7	0	0	0	0	0	218,274	218,274	218,274	0	0	0	0	0	0	0	218,274	0	New/Impro
J05022	Dardanup Central Bushfire Station - Building (Cfwd) A	7	0	0	0	0	0	489,685	489,685	0	71,718	0	0	357,967	0	60,000	489,685	0	0	
J05027	Waterloo BFB - Sealing Build Surrounds	7	0	0	0	0	0	65,356	65,356	65,356	0	0	0	0	0	0	65,356	0	New/Impro	
J05006	Waterloo Bushfire Station - Building (Cfwd)	7	0	0	0	0	0	358,491	358,491	0	0	0	0	358,491	0	0	358,491	0	0	
J05023	Wellington Mills Bushfire Station (Cfwd)	22	0	0	0	0	0	103,727	103,727	0	35,540	0	0	68,187	0	0	103,727	0	New/Impro	
J05025	Joshua Crooked Brook BFB - Water Tank	27	0	0	0	0	0	20,467	20,467	0	0	0	0	20,467	0	0	20,467	0	New/Impro	
									1,256,000											
<b>Sch 8 - Senior Citizens Centres</b>																				
J08101	Eaton Senior Citizens Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Sch 10 - Public Toilets</b>																				
J10301	Eaton Foreshore Toilets	12	0	0	0	0	0	1,625	1,625	1,625	0	0	0	0	0	0	1,625	0	Pres/Renov	
J10302	Millbridge Toilets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10305	Wells Recreation Reserve Toilets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10306	Watson Street Reserve Toilets - Repaint/Repairs (C/fwd)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10303	Dardanup Oval Toilets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10304	Wellington Mill Toilets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10307	Gnomesville Public Toilets (Cfwd)	23	0	0	0	0	0	88,602	88,602	0	7,000	0	0	0	0	81,602	88,602	0	0	
J10308	Charlotte Street Public Toilets (Cfwd)	24	0	0	0	0	0	100,000	100,000	0	0	0	100,000	0	0	0	100,000	0	0	
J10309	Don Hewison Centre Public Toilets	14	0	0	0	0	0	6,109	6,109	6,109	0	0	0	0	0	0	6,109	0	Pres/Renov	
J10310	Burekup Hall Public Toilets	13	0	0	0	0	0	2,596	2,596	2,596	0	0	0	0	0	0	2,596	0	Pres/Renov	
									198,932											
<b>Sch 10 - Refuse Site</b>																				
J10101	Banksia Road Transfer Station - Site Works/Container (C'fv	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Sch 11 - Public Halls &amp; Civic Centres</b>																				
J11711	Eaton Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11708	Dardanup Hall	10	0	0	0	0	0	2,214	2,214	2,214	0	0	0	0	0	0	2,214	0	Pres/Renov	
J11713	Dardanup Community Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11705	Don Hewison Centre	15	0	0	0	0	0	9,193	9,193	9,193	0	0	0	0	0	0	9,193	0	Pres/Renov	
J11712	Ferguson Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11710	Burekup Hall	11	0	0	0	0	0	29,530	29,530	29,530	0	0	0	0	0	0	29,530	0	Pres/Renov	
J11714	CWA Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11715	Waterloo Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
									40,937											

# (Appendix ORD: 12.4.2A)

Budget Estimate  
2021/22

**LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Salaries Note: & Wages	Overhea ds 0%	Design & PM Staff	PM Staff OH	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowing s	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributi ons / Other	Total Income	Net Cost	Sundry Notes
<b>Sch 11 - Sporting Facilities</b>																			
J11645	Glen Huon Football Club Rooms (Pavilion)	17	0	0	0	0	0	2,705	2,705	2,705	0	0	0	0	0	0	2,705	0	Pres/Relev
J11646	Glen Huon Football Change Rooms	18	0	0	0	0	0	2,115	2,115	2,115	0	0	0	0	0	0	2,115	0	Pres/Relev
J11647	Glen Huon Softball Club Rooms (Pavilion)	19	0	0	0	0	0	2,775	2,775	2,775	0	0	0	0	0	0	2,775	0	Pres/Relev
J11508	Land Purchase - Cadell Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11507	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11593	Burekup Tennis Courts & Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11619	Burekup Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11620	Dardanup Equestrian Centre	20	0	0	0	0	0	19,237	19,237	19,237	0	0	0	0	0	0	19,237	0	Pres/Relev
J11621	Wells Recreation Reserve Sporting Hard Courts (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11576	Eaton Skate Park (part C/fwd)	4	0	0	0	0	0	1,106,121	1,106,121	181,752	194,369	0	0	520,000	0	210,000	1,106,121	0	New/Impro
J11644	Pump Track Skate Park (C/fwd)	25	0	0	0	0	0	60,000	60,000	0	40,000	0	20,000	0	0	0	60,000	0	
J11622	Eaton Bowling Club Room (C/fwd)	2	0	0	0	0	0	2,675,990	2,675,990	300,000	0	0	0	2,375,990	0	0	2,675,990	0	New/Impro
J11607	Eaton Oval Club Rooms (C/fwd)	26	0	0	0	0	0	92,148	92,148	0	92,148	0	0	0	0	0	92,148	0	
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11639	Wells Recreation Reserve Clubrooms	6	0	0	0	0	0	1,080,308	1,080,308	997,131	24,032	0	0	0	0	41,000	1,062,163	18,145	New/Impro
J11608	Eaton Tennis Courts		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	
J11648	Burekup Pavillion	3	0	0	0	0	0	44,169	44,169	44,169	0	0	0	0	0	0	44,169	0	New/Impro
									5,085,568										
<b>Sch 11 - Eaton Recreation Centre</b>																			
J11801	Eaton Recreation Centre	5	0	0	0	0	0	169,962	169,962	169,962	0	0	0	0	0	0	169,962	0	New/Impro
									169,962										
<b>Sch 12 - Depots</b>																			
J12011	Works Depot - Martin Pelusey (plus C/fwd)	9	0	0	0	0	0	15,567	15,567	3,330	12,237	0	0	0	0	0	15,567	0	Pres/Relev
J12012	Eaton Depot		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	
									15,567										
<b>Sch 13 - Tourism</b>																			
J13003	Gnomesville Land Purchase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Dardanup Tourist Bay		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J13004	Millars Creek Tourist Bay (Tourist Bay Upgrades)	16	0	0	0	0	0	2,145	2,145	2,145	0	0	0	0	0	0	2,145	0	Pres/Relev
									2,145										
<b>Sch 14 - Administration Centres</b>																			
J14322	New Admin / Library Stage 2 - Detailed Design	1	0	0	0	0	0	4,298,400	4,298,400	2,662,141	1,636,259	0	0	0	0	0	4,298,400	0	New/Impro
J14321	Dardanup Office	8	0	0	0	0	0	1,480	1,480	1,480	0	0	0	0	0	0	1,480	0	Pres/Relev
J14325	Staff Design Costs - Other Building Construction - 57% Buil		0	0	174,239	26,136	0	0	200,375	0	0	0	0	0	0	0	0	200,375	Combined
									4,500,255										
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>174,239</b>	<b>26,136</b>	<b>0</b>	<b>0</b>	<b>11,068,991</b>	<b>11,269,366</b>	<b>4,723,839</b>	<b>2,113,303</b>	<b>0</b>	<b>120,000</b>	<b>3,701,102</b>	<b>0</b>	<b>392,602</b>	<b>11,050,846</b>	<b>218,520</b>	

# (Appendix ORD: 12.4.2A)

Budget Estimate  
2021/22  
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project	Further Information	Asset Expenditure Category per Adopted BAMP
1	\$4,298,400	New Admin / Library Stage 1 - Construction		New/Improvements
2	\$2,675,990	Eaton Bowling Club Room per BAMP \$800,000; plsu Cfwd \$1,875,990	New Building Construction	New/Improvements
3	\$44,169	Burekup Pavilion	New Shared Use Pavilion - Scoping, Design and Preliminaries	New/Improvements
4	\$1,106,121	Eaton Skate Park \$181,752 per BAMP; \$924,369 Cfwd		New/Improvements
5	\$23,940	ERC	Court 3 Expansioon Business Case	New/Improvements
5	\$146,022	ERC	Stage 1 - Centre Rennovation and Expansion Construction Works	New/Improvements
6	\$52,668	Wells Recreation Reserve Club Rooms	New Shared Use Pavilion - Scoping, Design and Preliminaries	New/Improvements
6	\$1,027,026	Wells Recreation Reserve Club Rooms (Cfwd \$924,369)	New Shared Use Pavilion - Construction Works - Change Rooms	New/Improvements
6	\$614	Wells Recreation Reserve Club Rooms	General Renewal Works (0.1% CRC)	Preservation/Renewal
7	\$28,500	Dardanup Central Bushfire Station - Demolition of old building	Dardanup Central Bushfire Station - Demolition of old building	New/Improvements
7	\$189,774	Dardanup Central Bushfire Station - Sealing to Building Surrounds	Dardanup Central Bushfire Station - Sealing to Building Surrounds	New/Improvements
7	\$489,685	Dardanup Central Bushfire Station - New Facility Design/Building/Water Tank (Cfwd)		New/Improvements
7	\$65,356	Waterloo Bushfire Station - Sealing to Building Surrounds	Waterloo Bushfire Station - Sealing to Building Surrounds	New/Improvements
7	\$358,491	Waterloo Bushfire Station - Building includes Water Tank (Cfwd)		New/Improvements
8	\$1,480	Dardanup Office	General Renewal Works (0.1% CRC)	Pres/Renewals
9	\$15,567	Works Depot - Martin Pelusey (Operations Centre)	General Renewal Works (0.1% CRC); \$12,237 Cfwd Laydown Area/Fencing/	Pres/Renewals
10	\$2,214	Dardanup Hall	General Renewal Works (0.1% CRC)	Pres/Renewals
11	\$29,530	Burekup Hall	Repaint Int/Ext Walls; Renew A/C; Renew Lighting	Pres/Renewals
12	\$1,625	Eaton Foreshore Public Toilets	Repaint External Doors	Pres/Renewals
13	\$2,596	Burekup Hall Public Toilets	Repaint External Doors/Windows/Walls	Pres/Renewals
14	\$6,109	Don Hewison Centre Public Toilets	Renew External Walls (Cladding)/Repaint Ext Walls/Doors	Pres/Renewals
15	\$9,193	Don Hewison Centre	Renew External Walls (Cladding)/Repaint Ext Walls/Doors	Pres/Renewals
16	\$2,145	Millars Creek Tourist Bay	Sculpture Renovation Works	Pres/Renewals
17	\$2,705	Glen Huon Football Club Rooms (Pavilion)	General Renewal Works (0.1% CRC)	Pres/Renewals
18	\$2,115	Glen Huon Football Change Rooms	General Renewal Works (0.1% CRC)	Pres/Renewals
19	\$2,775	Softball Club Rooms (Pavilion)	General Renewal Works (0.1% CRC)	Pres/Renewals
20	\$19,237	Dardanup Equestrian Centre	Repaint External Walls/Doors	Pres/Renewals
21	\$200,375	Staff Design Costs - Other Building Construction - 57% Building Projects		Combined
	<u>\$10,804,422</u>			
<i>Carry Forward Projects</i>				
22	\$47,720	Wellington Mills BFB	\$47,720 Renew AC, Toilet, Shower Facility	
	\$20,467	Wellington Mills BFB	\$20,467 Water Tank	
	<u>\$35,540</u>	Wellington Mills BFB	<u>\$35,540</u> Additional Works (funded Carried Forward Projects)	
	\$103,727		103,727	New/Improvements
23	\$88,602	Gnomesville Public Toilets (Cfwd) includes \$7,000 Art Works (unspent from 20/21 J11902)		New/Improvements
24	\$100,000	Charlotte Street Public Toilets (Cfwd)		New/Improvements
25	\$60,000	Pump Track Skate Park (Cfwd)		New/Improvements
26	\$92,148	Eaton Oval Club Rooms (Cfwd)		New/Improvements
27	\$20,467	Joshua Crooked Brook BFB - Water Tank		New/Improvements
	<u>\$ 11,269,366</u>	<b>Total Building Construction Projects</b>		
	\$10,971,086	New/Improvements		
	\$97,905	Preservation/Renewal		
	<u>\$200,375</u>	Staff Design Costs - Other Road Construction - 57% Building Projects (New)		
	<u>\$11,269,366</u>	<b>Total Building Construction Projects</b>		

# (Appendix ORD: 12.4.2A)

2021/22

## PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description		Notes	Salaries	Overheads	Plant	Stores	Good &	TOTAL	P&G	C/fwd	Unspent	POS	Grants/	Spec Area	Total	Net Cost	Sundry Notes	
				& Wages							Project	SAR							Contri.
					122%					Reserve	Reserve	Reserve	Reserve	11 2 3501	11 2 3009				
J11653	Dardanup Civic Precinct	Expansion	1	0	0	0	0	124,848	124,848	124,848	0	0	0	0	0	124,848	0	Source: Parks & Reserves Asset Plan	
J11615	Watson Reserve	Upgrade	2	0	0	0	0	8,524	8,524	0	0	0	0	0	8,524	8,524	0	Source: Parks & Reserves Asset Plan	
J11650	East Millbridge Public Open Space - Stage 1	Expansion	3	0	0	0	0	124,950	124,950	37,485	0	0	0	87,465	0	124,950	0	Source: Parks & Reserves Asset Plan	
J11559	Cadell Park - Upgrade/Expansion	Upgrade	4	0	0	0	0	38,689	38,689	3,869	0	0	0	34,820	0	38,689	0	Source: Parks & Reserves Asset Plan	
J11520	McCaughan Park	Expansion	5	0	0	0	0	15,000	15,000	15,000	0	0	0	0	0	15,000	0	Source: Parks & Reserves Asset Plan	
J11519	Eaton Foreshore	Upgrade	6	0	0	0	0	6,000	6,000	6,000	0	0	0	0	0	6,000	0	Source: Parks & Reserves Asset Plan	
J11649	Cadell Park - Renewal	Renewals	7	0	0	0	0	88,130	88,130	88,130	0	0	0	0	0	88,130	0	Source: Parks & Reserves Asset Plan	
J11505	Eaton Foreshore - Renewal	Renewals	8	0	0	0	0	47,282	47,282	47,282	0	0	0	0	0	47,282	0	Source: Parks & Reserves Asset Plan	
J11651	Gary Engel Park	Renewals	9	0	0	0	0	1,348	1,348	1,348	0	0	0	0	0	1,348	0	Source: Parks & Reserves Asset Plan	
J11575	Lofthouse Park and Playground	Renewals	10	0	0	0	0	104,610	104,610	98,610	6,000	0	0	0	0	104,610	0	Source: Parks & Reserves Asset Plan	
J11587	Wells Recreation Reserve	Renewals	11	0	0	0	0	12,384	12,384	12,384	0	0	0	0	0	12,384	0	Source: Parks & Reserves Asset Plan	
J11652	Dardanup Wall Memorial	Renewals	12	0	0	0	0	3,641	3,641	3,641	0	0	0	0	0	3,641	0	Source: Parks & Reserves Asset Plan	
J11627	Renew Plantings	Renewals	13	0	0	0	0	9,270	9,270	9,270	0	0	0	0	0	9,270	0	Source: Parks & Reserves Asset Plan	
<i>Carry Forward Projects</i>																			
J11625	Millars Creek - Upgrade Lighting	Upgrade	14	0	0	0	0	89,225	89,225	0	36,184	0	0	53,041	0	89,225	0	Funded: C/Fwd Proj	
J11606	Peninsula Lakes Park - Shade sails, sw	Expansion	15	0	0	0	0	47,696	47,696	0	0	0	47,696	0	0	47,696	0	Funded: Eaton POS F	
J11637	Burekup Entry Statement - Entry stat	Renewals	16	0	0	0	0	37,000	37,000	0	37,000	0	0	0	0	37,000	0	Funded: C/Fwd Proj	
J11643	Watson Reserve - Irrigation Pipe	Renewals	17	0	0	0	0	19,000	19,000	0	19,000	0	0	0	0	19,000	0	Funded: C/Fwd Proj	
J11573	Glen Huon Devleopment Works	Upgrade	18	0	0	0	0	117,000	117,000	0	0	0	0	117,000	0	117,000	0	Funded: Grant	
J11636	Gnomesville Master Plan	Upgrade	19	0	0	0	0	100,000	100,000	0	25,000	0	0	75,000	0	100,000	0	Funded: C/Fwd Proj	
J11574	Burekup Oval Playground	Expansion	20	0	0	0	0	11,628	11,628	0	11,628	0	0	0	0	11,628	0	Funded: C/Fwd Proj	
J11588	Eaton Foreshore	Renewals	21	0	0	0	0	35,123	35,123	0	35,123	0	0	0	0	35,123	0	Funded: C/Fwd Proj	
<b>TOTAL</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,041,348</b>	<b>1,041,348</b>	<b>447,867</b>	<b>169,935</b>	<b>0</b>	<b>47,696</b>	<b>367,326</b>	<b>8,524</b>	<b>1,041,348</b>	<b>0</b>		

# (Appendix ORD: 12.4.2A)

2021/22

## PARKS & RESERVES CONSTRUCTION EXPENDITURE

Notes				
1	124,848	Dardanup Civic Precinct	Landscaping of Civic Precinct	Expansion 689,560 Expansion/Upgrade
2	8,524	Watson Reserve	Park Sign and bench - pending Watson Mast Upgrade	<u>351,788</u> Renewals
3	124,950	East Millbridge Public Open	Irrigated turf	Expansion <u>1,041,348</u>
4	38,689	Cadell Park	Shade Sails	Upgrade
5	15,000	McCaughan Park	Fence to BMX track	Expansion
6	6,000	Eaton Foreshore	Install Dog Fountain	Expansion
7	88,130	Cadell Park - Renewal	Community Park/Playground	Renewals
8	40,000	Eaton Foreshore	Collie River Boardwalk	Renewals
	7,282	Eaton Foreshore	Picnic Tables (2)	Renewals
9	1,348	Gary Engel Park	Bin Surround	Renewals
10	21,900	Lofthouse Park and Playgro	Lighting Park	Renewals
10	76,710	Lofthouse Park and Playgro	Playground Structures	Renewals
<i>Cfwd</i>	10	6,000	<i>Lofthouse Park and Playgro Install Dog Fountain (Cfwd)</i>	<i>Expansion</i>
	11	12,384	Wells Recreation Reserve	Cricket - Artificial Surface
	12	3,641	Dardanup Wall Memorial	Picnic Table
	13	9,270	Renew Various Plantings	Renewals
<i>Cfwd</i>	14	89,225	<i>Millars Creek - Upgrade Lighting</i>	<i>Upgrade</i>
<i>Cfwd</i>	15	47,696	<i>Peninsula Lakes Park - Shade sails, swings, goal posts</i>	<i>Expansion</i>
<i>Cfwd</i>	16	37,000	<i>Burekup Entry Statement - Entry statement construction and installation</i>	<i>Renewals</i>
<i>Cfwd</i>	17	19,000	<i>Watson Reserve - Irrigation Pipe</i>	<i>Renewals</i>
<i>Cfwd</i>	18	117,000	<i>Glen Huon Deveopment Works</i>	<i>Upgrade</i>
<i>Cfwd</i>	19	100,000	<i>Gnomesville Master Plan</i>	<i>Upgrade</i>
<i>Cfwd</i>	20	11,628	<i>Burekup Oval Playground</i>	<i>Expansion</i>
<i>Cfwd</i>	21	35,123	<i>Eaton Foreshore</i>	<i>Fitness Equipment</i>
		<u>1,041,348</u>		

# (Appendix ORD: 12.4.2A)

VEHICLE ACQUISITIONS EXPENDITURE				
Account				2021/22 Budget Estimate
Number				\$
05 3 1002	<b>Schedule 5 - Fire Prevention</b>			
	BFB Appliance			0
				0
05 3 3002	<b>Schedule 5 - Ranger Services</b>			
Ute	Ranger 1	DA8222		0
Ute	Ranger 2	DA9287		(42,840)
				(42,840)
				0
07 3 4002	<b>Schedule 7 - Health Administration</b>			
Ute	Principal EHO	DA9605		0
				0
10 3 6002	<b>Schedule 10 - Town Planning</b>			
	Director Sustainable Development	DA10408		0
	Manager Development Services	DA004		0
	Principal Planning Officer	DA329		0
				0
11 3 3003	<b>Schedule 11 - Parks &amp; Reserves</b>			
Ute	P&G Supervisor	DA005		0
	Works Ute (Leading Hand)	DA10214		(31,628)
	Works Ute	DA9279		(39,780)
	Works Ute	DA9406		0
	Works Crew Cab Ute	DA9136		(40,576)
	Works Cab Chassis Ute	DA648		0
	Quad Bike	DA8979		0
	Trailer	1TJU113		0
	Trailer	ITBF 066		0
	Truck Trailer	DA 4607		0
	Backhoe Loader	NEW		0
	Mower	DA10105		(45,778)
	Trailer (Ride on Mower)	DA9429		(6,242)
	Tractor	DA 9781		0
	Tip Truck	DA9219		0
	3T Truck	DA9581		0
	3T Tuck	New		0
	Hydraulic Brush Grapple	New		0
	Forklift 2.5T	New		0
	Slasher			0
				(164,004)
11 3 4007	<b>Schedule 11 - Recreation Centre</b>			
	Manager	1CUW501		0
				0
12 3 2003	<b>Schedule 12 - Transport</b>			
	Fuel Ute	DA8200		(31,110)
Ute	Public Works Supervisor	DA8170		0
	Works Ute	DA588		0
	Tray Top Truck	DA8457		0
	Handyman Ute	DA8514		0
	Tip Truck	DA628		(163,200)
	Tip Truck	DA9513		0
	Tip Truck	DA325		0
	Trailer	1TNK239		0
	Trailer	1TMX 106		0
	Trailer	1TMX103		0
	Trailer	DA4311		0
	Trailer	1TCK914		0
	Tractor	DA2833		0
	Trailer	1TFN139		0
	Trailer Mounted Message Board	1TPB147		0
	Loader	DA873		0
	Grader	DA9774		0
	Grader	DA698		0
	Water Tank - Truck Mounted on DA628	Asset 01945		0
	Trailer - Mobile Speed Trailer	DA4811		0
	Excavator - 2 tonne	New		0
	MP Verge Offset Mower			0
	Barrett Slasher 6Ft			0
	Road Sweeper	New		0
	3PL Road Broom			0
	Backhoe Loader	New (DA2833)	<b>Cfwd</b>	(198,900)
				(393,210)



# (Appendix ORD: 12.4.2A)

VEHICLE ACQUISITIONS EXPENDITURE			2021/22 Budget Estimate
Account Number			
13 3 2001	<b>Schedule 13 - Building Control</b>		
Ute	Principal Building Surveyor	DA8673	0
			0
14 3 2001	<b>Schedule 14 - Administration Overheads</b>		
	CEO	ODA	0
	Director Corp & Comm Services	DA10181	0
	Manager Information Services	DA9668	0
	Manager Gov & HR Services	008 DA	0
	Manager Financial Services	DA0	0
	Manager IT Services	DA9295	0
	Manager Community Services	DA563	0
			0
14 3 4001	<b>Schedule 14 - Public Works Overheads</b>		
	Director Engineering Services	DA017	0
	Manager - Infra. Planning & Design	DA1314	0
Ute	Engineering Compliance Officer	DA9376	0
	Manager - Operations	DA955	0
Ute	Development Engineer	DA429	0
Ute	Surveyor	NEW	0
Ute	Network Inspector	NEW	0
	Manager - Assets	DA 10091	0
			0
			0
			(600,054)

(Appendix ORD: 12.4.2A)

PLANT & EQUIPMENT ACQUISITIONS EXPENDITURE		
Account Number	Description	2021/22 Budget Estimate
		\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil	0
		0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	0
		0
10 3 1001	Schedule 10 - Sanitation / Refuse Site Refuse Bins Indexed - Growth Recycling Bins /3 Bins System Indexed - Growth	0 (499,000)
		(499,000)
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan	0
		0
12 3 2006	Schedule 12 - Roads Sundry Equipment	0
		0
<b>TOTAL</b>		<b>(499,000)</b>

# (Appendix ORD: 12.4.2A)

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE			
Account Number	Description		2021/22 Budget Estimate \$
04 3 1001	<b>Schedule 4 - Members of Council</b> Meeting equipment for Chambers Sundry Furniture & Equipment	New New	(5,000) (5,000)
			(10,000)
04 3 2001	<b>Schedule 4 - Governance</b> Nil		0
			0
05 3 3001	<b>Schedule 5 - Ranger Services</b> Nil		0
			0
05 3 4001	<b>Schedule 5 - Ranger Services</b> Nil		0
			0
07 3 1001	<b>Schedule 7 - Infant Health</b> Nil		0
			0
07 3 4001	<b>Schedule 7 - Health Administration</b> Nil		0
			0
07 3 5001	<b>Schedule 7 - Pest Control</b> Nil		0
			0
07 3 7001	<b>Schedule 7 - Other Health</b> Dust Meter		0
			0
08 3 2001	<b>Schedule 8 - Education</b> Nil		0
			0
08 3 7001	<b>Schedule 8 - Other Welfare</b> Nil		0
			0
10 3 6001	<b>Schedule 10 - Town Planning</b> Nil		0
			0
11 3 1001	<b>Schedule 11 - Public Halls</b> Nil		0
			0
11 3 4002	<b>Schedule 11 - Recreation Centre</b> Equipment per 10yr Recreation Centre Asset Plan Equipment per 10yr Recreation Centre Asset Plan	Shot Clocks (Grant Funded) \$35,000 Virtual Group Fitness Kiosk	Renewal New
			(35,000) (5,841)
			(40,841)
11 3 6001	<b>Schedule 11 - Library - Eaton</b> Furniture/RFID		New
			(5,000)
			(5,000)

# (Appendix ORD: 12.4.2A)

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE			
Account Number	Description		2021/22 Budget Estimate
			\$
11 3 7001	Schedule 11 - Library - Dardanup Nil		0
			0
11 3 9001	Schedule 11 - Other Culture Nil		0
			0
13 3 2003	Schedule 13 - Building Control Nil		0
			0
14 3 2003	Schedule 14 - Administration Overheads IT Equipment per 10 Year IT Asset Plan Office / Library IT Expenditure Furniture & Equipment	Renewal New New	(19,474) 0 (10,000)
			(29,474)
14 3 4004	Schedule 14 - Public Works Overheads Survey Equipment Sundry Furniture & Equipment	New	0 (5,000)
			(5,000)
			(90,315)
<b>TOTAL</b>			<b>(90,315)</b>

# (Appendix ORD: 12.4.2A)

## TRANSFER TO RESERVES EXPENDITURE

Account Number	Description	2021/22 Budget Estimate	Notes
		\$	
03 3 1005	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest Allocation	95,000 427	Interest Revenue per GL 03 2 1007
		95,427	
04 3 1003	<b>Election Expenses Reserve</b> Council Elections - Transfer to Reserve Reserve Interest Allocation	25,000 48	
		25,048	
10 3 6003	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve - Transfer to Reserve Reserve Interest Allocation	20,000 57	
		20,057	
10 3 6005	<b>Council Land Development Reserve</b> Council Land Development Reserve Reserve Interest Allocation	0 32	
		32	
10 3 6006	<b>Strategic Planning Studies Reserve</b> Strategic Planning Studies Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 175	
		5,175	
10 3 6007	<b>Wanju Developer Contribution Plan Reserve</b> Wanju Developer Contribution Plan Reserve - Transfer to Reserve Reserve Interest Allocation	0 1,111	
		1,111	
11 3 1004	<b>Building Maintenance Reserve</b> Building Maintenance Reserve Reserve Interest Allocation	8,012,000 1,396	Source: 10 Year Building Asset Management F
		8,013,396	
11 3 3008	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer to Reserve Reserve Interest Allocation	40,000 793	Source: 10 Year Parks and Reserves Asset Management Plan
		40,793	
11 3 3010	<b>Sale of Land Reserve</b> Sale of Land Reserve - Transfer to Reserve Reserve Interest Allocation	0 6,877	
		6,877	
11 3 4004	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve Reserve Interest Allocation	80,000 461	
		80,461	
12 3 1004	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction & Major Maintenance Reserve - Transfer to Reserve Reserve Interest Allocation	793,000 1,162	Source: Road Asset Management Plan
		794,162	
12 3 1013	<b>Pathways Reserve</b> Pathways - Transfer to Reserve Reserve Interest Allocation	0 194	Source: Pathways Asset Management Plan
		194	
12 3 1014	<b>Storm Water Reserve</b> Storm Water Reserve - Transfer to Reserve Reserve Interest Allocation	25,000 238	Source: Storm Water Asset Management Plan
		25,238	
12 3 2005	<b>Plant &amp; Engineering Equipment Reserve</b> Plant Reserve - Transfer to Reserve Reserve Interest Allocation	102,750 523	
		103,273	

# (Appendix ORD: 12.4.2A)

## TRANSFER TO RESERVES EXPENDITURE

Account Number	Description	2021/22 Budget Estimate	Notes
		\$	
14 3 2016	<b>Information Technology Reserve</b>		
	Information Technology Reserve - Transfer to Reserve	400,000	
	Reserve Interest Allocation	818	
		400,818	
14 3 2013	<b>Accrued Salaries Reserve</b>		
	Accrued Salaries Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	750	
		750	
14 3 2010	<b>Employee Leave Entitlements Reserve</b>		
	Employee Leave Entitlements Reserve - Transfer to Reserve	10,971	Purchased Leave
	Reserve Interest Allocation	57	
		11,028	
14 3 2017	<b>Employee Relief Reserve</b>		
	Employee Relief Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	398	
		398	
14 3 2011	<b>Executive &amp; Compliance Vehicle Reserve</b>		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	40,000	
	Reserve Interest Allocation	231	
		40,231	
12 3 1016	<b>Carried Forward Projects Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	3,564	
		3,564	
03 3 1003	<b>Unspent Grants Reserve</b>		
	Prepaid 21/22 LGGC Financial Assistance Grant - Forecast to be received June 2021	478,072	
	Prepaid 21/22 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2021	270,617	
	Reserve Interest Allocation	5,073	
		753,761	
N/A	<b>Unspent Royalties for Regions Grant Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
14 3 2018	<b>Unspent Loan Funds Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
10 3 1004	<b>Refuse Site Environmental Works Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	126	
		126	
12 3 1017	<b>Contribution to Works Reserve</b>		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	1,010	
		1,010	
12 3 1018	<b>Road Safety Programs Reserve</b>		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per L OCM 24.04.17 CR 84-1)	0	GL 12 2 1508
	Reserve Interest Allocation	40	
		40	
12 3 1019	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	585	
		585	
12 3 1020	<b>Eaton Drive - Access Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	229	
		229	
12 3 1021	<b>Eaton Drive - Scheme Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	505	
		505	

# (Appendix ORD: 12.4.2A)

## TRANSFER TO RESERVES EXPENDITURE

Account Number	Description	2021/22 Budget Estimate	Notes
		\$	
10 3 1008	<b>Refuse &amp; Recycling Bin Replacement Reserve</b> Refuse, Recycling & FOGO Bin Replacements Reserve Interest Allocation	5,000 82 <u>5,082</u>	
10 3 1005	<b>Recycling Education Reserve</b> Recycling Education Expenditure Reserve Interest Allocation	5,000 59 <u>5,059</u>	
03 3 1004	<b>Unspent Specified Area Rate - Bulk Waste Collection Reserve</b> Nil Reserve Interest Allocation	0 121 <u>121</u>	
03 3 1002	<b>Unspent Specified Area Rate - Eaton Landscaping</b> Unspent SAR Eaton Landscaping Reserve Interest Allocation	91,476 211 <u>91,687</u>	Refer Parks & Reserves Construction
13 3 2002	<b>Swimming Pool Inspection Reserve</b> Nil Reserve Interest Allocation	0 7 <u>7</u>	
10 3 5001	<b>Environmental Projects Reserve</b> Nil Reserve Interest Allocation	0 0 <u>0</u>	
13 3 2005	<b>Tourism Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 18 <u>18</u>	
05 3 2002	<b>Fire Control Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 17 <u>17</u>	
11 3 1013	<b>Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 47 <u>47</u>	
11 3 3016	<b>Eaton Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 0 <u>0</u>	
11 3 3015	<b>Dardanup Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 0 <u>0</u>	
11 3 3014	<b>Burekup Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 0 <u>0</u>	
<b>TOTAL</b>		<b>10,526,326</b>	

# (Appendix ORD: 12.4.2A)

## TRANSFER FROM RESERVES INCOME

Account Number	Description		2021/22 Budget Estimate	Notes
03 4 1002	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest		220,476 0 220,476	Refer Expenditure GL 03 1 1005
04 4 1001	<b>Election Expenses Reserve</b> Nil		45,454 45,454	Refer Expenditure GL 04 1 1501
10 4 6002	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve	Sports Precinct Plan - Eaton	30,000 0 30,000	Refer Expenditure GL 11 1 3505 & Expenditure GL 10 1 6503 (part of)
10 4 6005	<b>Council Land Development Reserve</b> Sundry Other		5,000 0 5,000	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	<b>Strategic Planning Studies Reserve</b> Strategic Planning Studies Reserve Strategic Planning Studies Reserve	Asset Condition Reports	12,500 19,000 31,500	Refer Expenditure GL 04 1 2506 (part of) Refer Expenditure GL 12 1 1504 (part of)
10 4 6007	<b>Wanju Developer Contribution Plan Reserve</b> Transfer from Reserve	Wanju Expenditure	360,000 360,000	Refer Expenditure GL 10 1 6503
11 4 1001	<b>Building Maintenance Reserve</b> Building Maintenance Reserve - Transfer from Reserve		4,723,839 4,723,839	
11 4 3001	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer from Reserve		447,867 447,867	
11 4 3011	<b>Sale of Land Reserve</b> Sale of Land Reserve - Lot 501 Land acquisition cost (New Admin/Library Building)		2,000,000 2,000,000	
11 4 4002	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve		53,681 53,681	ERC F&Fitt + Leased Equip Orig Budget
12 4 1002	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction Program Bus Shelters		1,256,365 0 1,256,365	
12 4 1006	<b>Pathways</b> Pathways - Transfer from Reserve		95,920 95,920	Pathway Capital & Renewal
12 4 1007	<b>Storm Water Reserve</b> Nil		0 0	
12 4 1008	<b>Plant &amp; Engineering Equipment Reserve</b> Plant Reserve - Transfer from Reserve		403,966 403,966	
14 4 2010	<b>Information Technology Reserve</b> Information Technology Reserve - Transfer from Reserve		504,778 504,778	
14 4 2011	<b>Accrued Salaries Reserve</b> Accrued Salaries Reserve - Transfer from Reserve		0 0	



# (Appendix ORD: 12.4.2A)

## TRANSFER FROM RESERVES INCOME

Account Number	Description		2021/22 Budget Estimate	Notes
14 4 2005	<b>Employee Leave Entitlements Reserve</b> Purchased Leave per Policy		0	
			0	
14 4 2012	<b>Employee Relief Reserve</b> Nil		0	
			0	
14 4 4007	<b>Executive &amp; Compliance Vehicle Reserve</b> Executive & Compliance Vehicle Reserve - Transfer from Reserve Vehicle Review 2021/22		25,704 20,000 45,704	GL 04 1 2506
12 4 1010	<b>Carried Forward Projects Reserve</b> Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) Public Art (J11902) - Allocation for Gnomesville Public Toilets		2,113,303 738,511 169,935 7,000 3,028,749	LTFP/Carried Forward Projects
03 4 1003	<b>Unspent Grants Reserve</b> LGGC Financial Assistance Grants - Prepaid in 19/20 FY for 20/21 Expenditure LGGC Local Road Grant - Prepaid in 19/20 FY for 20/21 Expenditure Transport Construction Building Construction Grant Held in Reserve; Untied; LGGC Special Projects (was Marin Pelusey Bridge) Eaton Bowling Club Grant (J11622) RRG Funding for Eaton Dreive Roundabout (J12594) LRCI Funded Projects (\$12680 \$54,241, J12681 \$82,797, J12602 \$92,473, J10308 \$100,000) Heritage Walk Trail Grant (J12629)		478,072 270,617 294,213 120,000 136,000 2,000,000 76,153 329,511 64,702 3,769,267	Contract Liab Movement Contract Liab Movement Contract Liab Movement
N/A	<b>Unspent Royalties for Regions Grant Reserve</b> Nil		0 0	
14 4 2013	<b>Unspent Loan Funds Reserve</b> Unspent Loan Funds Reserve - Transfer from Reserve		0 0	
10 4 1001	<b>Refuse Site Environmental Works Reserve</b> Refuse Site Environmental Works Reserve - Transfer from Reserve		0 0	
12 4 1011	<b>Contribution to Works Reserve</b> Nil		0 0	
	<b>Road Safety Programs Reserve</b> Nil		0 0	
12 4 1012	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b> Eaton Drive - Extension of 2nd Carriage Way (J12902) Eaton Drive - Pathways funded JTPS (J12674/J12675) Eaton Drive Scheme Expenditure - Scheme Refunded	Transport C AASB 15 / AASB 1058 Pathways AASB 15 / AASB 1058	72,000 278,409 1,960 352,369	19.6% Contract Liab Movement Refer Expenditure GL 12 1 1505
12 4 1013	<b>Eaton Drive - Access Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	Transport Construction Transport Construction	2,630 0 2,630	Refer Expenditure GL 12 1 1505 26.3%
12 4 1014	<b>Eaton Drive - Scheme Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12902)	Transport Construction AASB 15 / AASB 1058	5,410 178,000 183,410	Refer Expenditure GL 12 1 1505 Contract Liab Movement 54.1%
10 4 1002	<b>Refuse &amp; Recycling Bin Replacement Reserve</b> Transfer from Reserve	AASB 15 / AASB 1058	55,000 55,000	Contract Liab Movement
10 4 1003	<b>Recycling Education Reserve</b> Waste Education Expenses		22,684 22,684	Refer Expenditure GL 10 1 1005

# (Appendix ORD: 12.4.2A)

## TRANSFER FROM RESERVES INCOME

Account Number	Description	2021/22 Budget Estimate	Notes
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Nil	0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent SAR Funded Capital Projects (from prior years)	0	Parks & Reserves Construction
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0	
10 4 5002	Environmental Projects Reserve Nil	0	
13 4 1001	Tourism Reserve Nil	0	
05 4 1001	Fire Control Reserve Nil	0	
11 4 1004	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve Consultant Expenditure for Dardanup Expansion Building Construction Wells Recreation Reserve Clubrooms	0 41,000 41,000	Refer Expenditure: 10 1 6503 J11639
11 4 3002	Eaton Public Open Space Reserve Transfer from Reserve Parks & Reserves Construction Transfer from Reserve Building Construction	47,696 210,000 257,696	J11606 Peninsula Lakes J11576 Skate Parks
11 4 3013	Dardanup Public Open Space Reserve Transfer from Reserve	0	
11 4 3014	Burekup Public Open Space Reserve Transfer from Reserve	0	
<b>TOTAL</b>		<b>17,937,355</b>	

# (Appendix ORD: 12.4.2A)

## Appendix A

Interest Expense - Borrowings				2021/22
<b>Existing Loans</b>	Sch	GL Allocation	Loan #	
Administration Centre	14	14 1 2002	49	
Eaton Rec Ctr	11	11 1 4033	59	9,953
Gravel Pit Purchase	13	13 1 8001	61	3,738
Rec Ctr Extensions	11	11 1 4036	63	
Eaton Office Extension	14	14 1 2032	65	5,267
Depot Land Purchase	12	12 1 1007	66	17,475
Eaton Bowling Club SSL	11	11 1 3010	67	
Eaton Rec Ctr - Equipment	11	11 1 4049	68	
Glen Huon Oval Club Rooms	11	11 1 3011	69	35,086
<b>Total Existing Loans</b>				<b>71,519</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton	14	14 1 2043	New	0
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	24,223
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)			New	0
2021/22 3 Bin System (FOGO)	10	10 1 1026	New (71)	3,345
<b>Total Proposed Loans</b>				<b>27,568</b>
<b>Total Borrowing Interest Expense</b>				<b>99,087</b>

Interest Revenue - Self Supporting Loan Reimbursements				
<b>Self Supporting Loan Revenue</b>	Sch	GL Allocation	Loan #	
Eaton Bowling Club SSL - Interest Revenue	11	11 2 3005	67	0
<b>Total SSL Revenue</b>				<b>0</b>

State Govt Guarantee Fee - Borrowings				
<b>Existing Loans</b>	Sch	GL Allocation	Loan #	
Administration Centre	14	14 1 2044	49	
Eaton Rec Ctr	11	11 1 4050	59	1,030
Gravel Pit Purchase	13	13 1 8003	61	392
Rec Ctr Extensions	11	11 1 4050	63	
Eaton Office Extension	14	14 1 2044	65	641
Depot Land Purchase	12	12 1 1008	66	2,921
Eaton Bowling Club SSL	11	11 1 3012	67	
Eaton Rec Ctr - Equipment	11	11 1 4050	68	
Glen Huon Oval Club Rooms	11	11 1 3012	69	6,254
<b>Total Existing Loans</b>				<b>11,238</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton			New	0
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	5,520
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)	11	11 1 4050	New	0
2021/22 3 Bin System (FOGO)	10	10 1 1027	New (71)	1,122
<b>Total Proposed Loans</b>				<b>6,642</b>
<b>Total Borrowing Govt Guarantee Fee</b>				<b>17,880</b>

State Govt Guarantee Fee Revenue - Borrowings				
<b>Self Supporting Loan Revenue</b>	Sch	GL Allocation	Loan #	
Eaton Bowling Club SSL	11	11 2 3007	67	0
<b>Total SSL Govt Guarantee Fee Revenue</b>				<b>0</b>

# (Appendix ORD: 12.4.2A)

## Appendix A - Continued

Interest Expense - Leases				2021/22
Existing Leases	Sch	GL Allocation	Lease #	
<b>Law, Order, Public Safety</b>				
<i>- Fire Prevention</i>				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006	17	123
		DFES Grant Funded for BRMP Officer		
<b>Community Amenities</b>				
<i>- Sanitation - Household</i>				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	232
<b>Recreation and Culture</b>				
<i>- Eaton Recreation Centre</i>				
Lease Interest - Eaton Recreation Centre - Furniture & Equipment	11	11 1 4052	12, 18	1,056
<i>- Eaton Community Library</i>				
Lease Interest - Eaton Community Library - Furniture & Equipment	11	11 1 6024	11	101
<b>Transport</b>				
<i>- Streets, Roads, Bridges, Depots (Transport)</i>				
Lease Interest - Transport - Furniture & Equipment	12	12 1 1010	16	101
<b>Other Property and Services</b>				
<i>- Administration Overheads</i>				
Lease Interest - Administration Overheads - Buildings	14	14 1 2045	1	275
Lease Interest - Administration Overheads - Furniture & Equipment	14	14 1 2046	3,4,5,6,7,8,9,10,13,14; 19, 20, 21, 22, 23	4,462
<i>- Public Works Overheads</i>				
Lease Interest - Public Works Overheads - Furniture & Equipment	14	14 1 4031	15	101
<b>Total Existing Leases</b>				<b>6,451</b>
<b>Proposed Leases</b>				
Nil			New	0
<b>Total Proposed Leases</b>				<b>0</b>
<b>Total Lease Interest Expense</b>				<b>6,451</b>

# (Appendix ORD: 12.4.2A)

## Appendix B

Budget Estimate 2021/22												
PLANT OPERATIONAL EXPENDITURE												
Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Lease Expense	Repair Wages	Licenses	Insurance	Dep'n	Total
<b>Sch 5 - Animal Control</b>												
P012A	DA8222	Compliance	Ranger 1	3,200	500	2,500	0	0	378	449	3,300	10,327
P017A	DA9287	Compliance	Ranger 2	3,200	500	2,500	0	0	378	256	3,300	10,134
												20,461
<b>Sch 7 - Health Administration</b>												
P021A	DA 9605	Compliance	PEHO	2,250	500	1,000	0	0	378	349	3,000	7,477
												7,477
<b>Sch 8 - Culture &amp; Community Services</b>												
P015A	1CUW501	Executive	MP&CE	2,200	250	1,000	0	0	353	393	2,500	6,696
												6,696
<b>Sch 10 - Town Planning</b>												
P031A	DA 10408	Executive	Director SD	3,500	500	1,000	0	0	378	618	3,500	9,496
P023A	DA 329	Compliance	Princ PO	2,150	250	1,000	0	0	378	358	3,300	7,436
P003A	DA 004	Executive	MDS	2,150	250	1,000	0	0	378	465	3,300	7,543
												24,475
<b>Sch 11 - Recreation Centre</b>												
P027A	DA 563	Compliance	MRC	2,000	250	750	0	0	378	374	3,600	7,352
												7,352
<b>Sch 13 - Building Control</b>												
P014A	DA 8763	Compliance	PBS	2,000	250	250	0	0	378	445	3,300	6,623
												6,623
<b>Sch 14 - Administration Overheads</b>												
P001A	0 DA	CEO	CEO	3,000	500	1,000	0	0	391	709	6,500	12,100
P029A	DA 10181	Executive	DCEO	3,000	500	1,000	0	0	391	639	6,500	12,030
P022A	DA 9668	Executive	MIS	2,000	250	750	0	0	378	465	3,200	7,043
P026A	008 DA	Executive	MG&HR	2,000	250	750	0	0	378	502	3,200	7,080
P007A	DA 0	Executive	MFS	2,000	250	750	0	0	353	391	3,200	6,944
P016A	DA 9295	Compliance	MIT	2,000	250	750	0	0	353	358	3,200	6,911
												0
												52,108
<b>Sch 14 - Public Works Overheads - Vehicles</b>												
P008A	DA 017	Executive	DI	3,500	250	500	0	0	391	642	6,500	11,783
P002A	DA 955	Compliance	M Operations	4,000	500	500	0	0	391	406	3,500	9,297
P004A	DA 1314	Compliance	M IP&D	3,000	500	500	0	0	378	371	3,500	8,249
P010A	DA 8170	Compliance	PWS	5,000	750	500	0	0	378	500	4,000	11,128
P011A	DA 005	Compliance	P&ES	6,500	750	750	0	0	378	396	3,000	11,774
P020A	DA9376	Compliance	ECO	3,000	500	500	0	0	353	396	3,000	7,749
P024A	DA 429	Compliance	Proj Dev Eng	2,000	250	500	0	0	353	364	3,300	6,767
P028A	DA 10091	Compliance	M Assets	2,000	250	500	0	0	378	403	3,300	6,831
P073A	DA10214	Compliance	Asset Inspector	3,500	250	500	0	200	378	378	3,000	8,206
												0
												81,783
<b>Sch 14 - Public Works Overheads - Sundry Plant</b>												
P050A	N/A	Sundry Plant & Trailers		15,000	500	30,000	0	20,000	475	5,577	7,284	78,836
												78,836
<b>Allocated to Schedules</b>				<b>84,150</b>	<b>9,750</b>	<b>50,750</b>	<b>0</b>	<b>20,200</b>	<b>9,473</b>	<b>16,204</b>	<b>95,284</b>	<b>285,811</b>

# (Appendix ORD: 12.4.2A)

## Appendix B

Budget Estimate  
2021/22

### PLANT OPERATIONAL EXPENDITURE

#### Parks & Gardens

P053A	DA8514	Handyman Ute	2,500	500	2,000	0	200	378	403	3,200	9,181
P059A	DA 9781	Tractor - Eaton	2,500	500	6,000	0	1,500	378	597	6,000	17,475
P064A	DA 9279	Ute	5,000	750	2,000	0	200	378	263	3,500	12,091
P067A	DA 9219	Truck	2,500	500	2,000	0	200	378	630	7,500	13,708
P068A	DA 9406	Ute	4,500	750	2,000	0	200	378	241	3,200	11,269
P069A	DA 9136	Ute	5,000	750	1,500	0	200	378	426	3,500	11,754
P070A	DA 9429	Ride on Mower	3,000	500	7,000	0	1,800	378	403	5,800	18,881
P071A	DA 9581	Truck	3,000	500	2,000	0	500	378	538	4,300	11,216
P072A	DA 648	Ute	3,000	500	2,000	0	200	378	199	2,500	8,777
TBD	New	Backhoe Loader									0
<b>New</b>	TBA	3T Truck									0
											<b>114,352</b>

#### Transport

P051A	DA 8200	Ute	4,500	750	1,000	0	200	378	380	3,000	10,208
P052A	DA 588	Ute	4,500	750	1,250	0	200	378	409	3,000	10,487
P054A	DA 9774	Grader	9,000	1,000	10,000	0	200	378	2,093	30,000	52,671
P055A	DA 698	Grader	9,000	1,000	10,000	0	200	378	2,169	30,000	52,747
P056A	DA 873	Loader	14,000	2,000	15,000	0	200	378	1,942	30,000	63,520
P057A	DA 628	Truck	11,000	750	7,000	0	200	378	1,123	15,000	35,451
P058A	DA 325	Truck	10,000	750	7,000	0	200	378	982	15,000	34,310
P060A	DA 2833	Tractor - Dardanup	3,500	1,000	8,000	0	1,500	378	562	6,500	21,440
P062A	DA 8457	Maintenance Truck	5,000	750	5,000	0	400	378	981	7,000	19,509
P065A	DA 9513	Maintenance Truck	10,000	750	4,000	0	400	378	1,777	9,000	26,305
P074A	DA 10440	Mini Excavator	4,000	500	2,500	0	200	378	818	2,500	10,896
											0
											<b>337,544</b>

#### Allocated to Works

<b>115,500</b>	<b>15,250</b>	<b>97,250</b>	<b>0</b>	<b>8,900</b>	<b>7,560</b>	<b>16,936</b>	<b>190,500</b>	<b>451,896</b>
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#### TOTAL PLANT

<b>199,650</b>	<b>25,000</b>	<b>148,000</b>	<b>0</b>	<b>29,100</b>	<b>17,033</b>	<b>33,140</b>	<b>285,784</b>	<b>737,707</b>
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# (Appendix ORD: 12.4.2A)

## Appendix C

Budget Estimate 2021/22											
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overhead s 241%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
<b>Sch 7 - Health Administration</b>											
J07001	Eaton Family Centre	607	1,463	0	0	500	1,206	0	0	3,654	7,430
											7,430
<b>Sch 8 - Senior Citizens Centres</b>											
J08001	Eaton Senior Citizens Centre	307	740	0	0	500	0	0	0	2,323	3,870
											3,870
<b>Sch 10 - Refuse Sites</b>											
J10201	Banksia Road Refuse Site	83,132	200,348	0	0	40,000	7,812	0	0	76	331,367
J10203	Recycling Facility	0	0	0	0	77	0	0	0	0	77
											331,444
<b>Sch 10 - Public Conveniences</b>											
J10001	Eaton Foreshore Toilets	6,429	15,494	0	0	3,500	200	0	0	280	25,903
J10002	Watson Street Reserve Toilets	2,400	5,784	0	0	400	0	0	332	197	9,113
J10003	Eaton Tennis Toilets	2,000	4,820	0	0	100	0	0	0	0	6,920
J10004	Ferguson Hall Toilets	100	241	0	0	50	0	0	0	0	391
J10005	Dardanup Oval Toilets	4,200	10,122	0	0	800	0	0	0	293	15,415
J10006	Burekup Tennis Toilets	2,600	6,266	0	0	300	0	0	0	0	9,166
J10007	Wellington Mills Toilets	6,083	14,660	0	0	3,300	586	0	0	118	24,747
J10008	Millbridge Toilets	1,600	3,856	0	0	500	0	0	0	0	5,956
J10020	Vandalism - Public Conveniences	300	723	0	0	500	0	0	0	0	1,523
J10009	Don Hewison Centre Public Toilets	1,500	3,615	0	0	100	0	0	0	155	5,370
New	Gnomesville Public Toilets	0	0	0	0	0	0	0	0	0	0
											104,504
<b>Sch 11 - Public Halls &amp; Civic Centres</b>											
J11001	Eaton Hall	500	1,205	0	0	2,500	586	0	1,311	2,261	8,363
J11002	Dardanup Hall	5,500	13,255	0	0	5,210	1,392	0	1,772	3,908	31,037
J11003	Burekup Hall	250	603	0	0	1,500	0	0	0	2,685	5,038
J11004	Ferguson Hall	1,500	3,615	0	0	2,000	0	0	0	1,476	8,591
J11005	Waterloo Hall	500	1,205	0	0	2,000	0	0	0	1,143	4,848
J11006	Dardanup Community Centre	2,050	4,941	0	0	500	886	0	1,110	2,239	11,725
J11007	Don Hewison Centre	1,500	3,615	0	0	2,000	913	0	1,293	687	10,008
J11008	CWA Hall	250	603	0	0	250	0	0	0	501	1,604
J11015	Vandalism - Halls	500	1,205	0	0	800	0	0	0	0	2,505
J11016	Graffiti Removal	500	1,205	0	0	800	0	0	0	0	2,505
J11017	Eaton Depot (Leased)	0	0	0	0	2,076	0	0	0	524	2,600
											88,823
<b>Sch 11 - Sporting Facilities</b>											
J11050	Eaton Football Club Rooms (Pratt Road)	500	1,205	0	0	2,000	0	0	5,310	1,393	10,408
J11051	Softball Association Club Rooms	250	603	0	0	2,500	0	0	0	4,943	8,296
J11052	Eaton Tennis & Basket Ball Courts & Rooms	500	1,205	0	0	500	0	0	0	455	2,660
J11053	Eaton Bowling Club	0	0	0	0	820	0	0	0	5,400	6,220
J11054	Dardanup Oval Club Rooms	200	482	0	0	2,400	0	0	0	2,159	5,241
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	1,508	2,508
J11057	Glen Huon Club Room - Football	700	1,687	0	0	3,000	11,322	0	0	5,189	21,898
J11058	Glen Huon Change Rooms - Football	1,000	2,410	0	0	2,500	0	0	0	4,291	10,201
											68,913
<b>Sch 11 - Recreation Centre</b>											
J11405	Eaton Recreation Centre	44,310	0	0	0	80,000	33,264	850	4,429	22,659	185,512
											185,512
<b>Sch 12 - Depots</b>											
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	0	0
J12002	Eaton Depot (refer J11017)	0	0	0	0	0	0	0	0	0	0
J12004	Dardanup Depot - Martin Pelusey	25,000	60,250	0	0	31,750	13,865	0	0	7,263	138,128
											138,128
<b>Sch 13 - Tourism</b>											
J13001	Millars Creek Tourist Bay	0	0	0	0	100	0	0	0	91	191
J13002	Dardanup Tourist Bay	0	0	0	0	400	0	0	0	71	471
											662
<b>Sch 14 - Administration Centres</b>											
J14301	Administration Centre - Eaton	20,000	48,200	0	0	77,000	38,399	0	20,677	9,097	213,373
J14302	Dardanup Office	6,467	15,585	0	0	6,000	3,949	0	839	3,096	35,937
											249,311
<b>TOTAL</b>		<b>223,235</b>	<b>431,209</b>	<b>0</b>	<b>0</b>	<b>281,233</b>	<b>114,381</b>	<b>850</b>	<b>37,072</b>	<b>90,616</b>	<b>1,178,596</b>

# (Appendix ORD: 12.4.2A)

## Appendix D

Budget Estimate

2021/22

### BUILDING MAJOR MAINTENANCE

Job #	Description	Notes	Salaries & Wages	Overheads 241%	Plant	Stores Issues	Good & Services	TOTAL
<b>Sch 7 - Health Administration</b>								
TBA	Eaton Family Centre		0	0	0	0	0	0
<b>Sch 8 - Senior Citizens Centres</b>								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
<b>Sch 10 - Public Toilets</b>								
TBA	Eaton Foreshore Toilets		0	0	0	0	0	0
J10701	Watson Street Toilets		0	0	0	0	0	0
TBA	Eaton Tennis Toilets		0	0	0	0	0	0
TBA	Ferguson Hall Toilets		0	0	0	0	0	0
TBA	Dardanup Oval Toilets		0	0	0	0	0	0
TBA	Burekup Tennis Toilets		0	0	0	0	0	0
TBA	Wellington Mills Toilets		0	0	0	0	0	0
TBA	Millbridge Toilets		0	0	0	0	0	0
<b>Sch 10 - Refuse Site</b>								
TBA	Upgrades		0	0	0	0	0	0
<b>Sch 11 - Public Halls &amp; Civic Centres</b>								
J11701	Eaton Youth Centre		0	0	0	0	0	0
J11702	Dardanup Hall		0	0	0	0	0	0
J11703	Burekup Hall		0	0	0	0	0	0
J11704	Ferguson Hall		0	0	0	0	0	0
J11705	Waterloo Hall		0	0	0	0	0	0
J11706	Dardanup Community Centre		0	0	0	0	0	0
J11707	Don Hewison Centre		0	0	0	0	0	0
J11708	CWA Hall		0	0	0	0	0	0
<b>Sch 11 - Libraries</b>								
N/A	Nil		0	0	0	0	0	0
<b>Sch 11 - Sporting Facilities</b>								
TBA	Eaton Football Club Rooms		0	0	0	0	0	0
TBA	Softball Association Club Rooms		0	0	0	0	0	0
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	0	0
TBA	Eaton Bowling Club		0	0	0	0	0	0
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0
TBA	Burekup Tennis Courts & Rooms		0	0	0	0	0	0
TBA	Dardanup Equestrian Centre		0	0	0	0	0	0
<b>Sch 11 - Eaton Recreation Centre</b>								
J11807	Upgrades		0	0	0	0	0	0
<b>Sch 12 - Depots</b>								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
<b>Sch 13 - Tourism</b>								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
<b>Sch 14 - Administration Centres</b>								
J14351	Administration Centre - Eaton		0	0	0	0	0	0
TBA	Dardanup Office		0	0	0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Notes</b>								
<b>Nil</b>								



# (Appendix ORD: 12.4.2A)

## Appendix E

Budget Estimate 2021/22											
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overhead s	Plant	Stores Issues	& Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
		241%		14%							
<b>Ovals</b>											
J11200	Dardanup Oval	14,956	36,043	2,151	0	34,000	7,678	0	1,937	0	96,765
J11201	Eaton Oval	26,322	63,436	3,711	0	45,000	3,307	0	0	350	142,126
J11202	Glen Huon Oval	25,126	60,553	3,556	0	40,000	4,614	0	0	1,300	135,148
J11203	Burekup Oval	2,393	5,767	328	0	5,000	0	0	0	0	13,488
<b>Eaton Townsite</b>											
J11215	Eaton Administration Centre Gardens	4,786	11,534	656	0	500	0	0	0	0	17,476
J11216	Hale Street Reserve	11,965	28,835	1,741	0	2,000	1,206	0	0	0	45,746
J11217	Eaton Foreshore	47,858	115,338	6,565	0	30,000	5,769	0	9,682	1,450	216,662
J11218	Millard Street	14,357	34,601	2,069	0	4,500	0	0	0	20	55,548
J11219	Watson Street	12,563	30,276	1,823	0	10,000	1,819	0	0	0	56,481
J11220	Lofthouse Avenue	29,911	72,086	4,203	0	6,000	3,550	0	22	210	115,983
J11221	Pratt Road Reserve	16,750	40,368	2,398	0	5,000	0	0	0	650	65,167
J11222	Parkridge Estate Reserves	95,716	230,676	13,129	0	6,000	2,484	0	0	90	348,096
J11223	Sindhi Close Park	19,143	46,135	2,726	0	3,500	1,552	0	0	0	73,057
J11224	Eaton Skate Park	6,939	16,724	1,252	0	3,000	0	0	0	260	28,175
J11225	Lusitano Park	4,547	10,957	824	0	2,000	1,206	0	0	0	19,534
J11226	Eaton Bowling Club Verges	1,496	3,604	205	0	250	0	0	0	0	5,555
J11227	Eaton Drive / Lavender Way Reserve	11,965	28,835	1,641	0	1,000	940	0	0	0	44,380
J11228	Recreation Centre Surrounds	15,554	37,485	2,134	0	7,000	0	0	0	0	62,172
J11229	Entry Statements	1,795	4,325	246	0	3,000	0	0	0	0	9,366
J11230	Lot 152 Recreation Drive	5,982	14,417	821	0	500	1,366	0	0	0	23,086
J11279	Millbridge Gardens	10,768	25,951	1,477	0	10,000	6,213	0	1,630	190	56,230
J11231	Eaton Drive Islands	12,563	30,276	1,723	0	15,000	0	0	0	0	59,562
J11278	Lot 60 Old Coast Road	0	0	0	0	500	0	0	0	0	500
J11282	Verge Mtce - Eaton	55,037	132,639	7,549	0	3,000	0	0	0	7,549	198,225
J11285	Hunter Park - Millbridge	33,501	80,737	4,595	0	20,000	0	0	0	0	138,833
J11286	Castlereagh Park - Millbridge	11,965	28,835	1,641	0	4,000	0	0	0	0	46,440
J11287	Cadell Park - Millbridge	11,366	27,393	1,559	0	16,000	647	0	0	130	57,095
J11288	Gary Engel Park - Millbridge	19,143	46,135	2,626	0	14,000	21,487	0	0	0	103,391
J11289	Ord Park - Millbridge	6,939	16,724	952	0	5,000	0	0	0	0	29,615
J11290	Illawarra Park - Millbridge	17,947	43,252	2,462	0	15,000	673	0	0	0	79,334
J11291	Hatfield Way Park - Millbridge	957	2,307	131	0	500	0	0	0	0	3,895
J11292	Torrens Loop - Millbridge	5,743	13,841	788	0	2,500	0	0	0	0	22,871
J11293	Millars Creek East - Millbridge	23,929	57,669	3,482	0	5,000	1,685	0	22	0	91,788
J11294	Millars Creek West - Millbridge	23,929	57,669	3,482	0	3,000	0	0	0	0	88,080
J11295	Millbridge Verges	69,394	167,240	9,519	0	12,565	0	0	0	0	258,718
J11296	Ducan Loop Reserve - Millbridge	3,350	8,074	760	0	2,000	0	0	0	0	14,184
J11297	Hazelgrove Reserve - Millbridge	11,965	28,835	1,841	0	4,500	0	0	0	0	47,140
J11298	Primrose Vista	0	0	0	0	0	0	0	0	0	0
J11299	Beaufort Loop	0	0	0	0	0	0	0	0	0	0
J11326	Glen Huon Playground - Eaton	1,196	2,882	164	0	0	0	0	0	0	4,242
<b>Burekup</b>											
J11240	Burekup Reserve	17,947	43,252	2,762	0	15,000	0	0	0	0	78,961
J11241	McCaughan Park	4,307	10,380	591	0	4,500	1,685	0	855	0	22,319
J11242	Skate Park - Burekup	957	2,307	131	0	500	0	0	0	120	4,015
J11283	Verge Mtce - Burekup	11,965	28,835	1,641	0	1,500	0	0	0	0	43,940
<b>Dardanup</b>											
J11250	Dardanup Office - Gardens	7,478	18,022	1,201	0	4,000	0	0	0	0	30,700
J11251	Eustace Fowler Park	2,991	7,209	410	0	6,000	0	0	1,519	0	18,129
J11252	Carramar Park	6,580	15,859	903	0	6,500	0	0	0	390	30,232
J11253	Skate Park - Dardanup	778	1,874	107	0	500	0	0	0	150	3,408
J11254	Don Hewison Centre Gardens	359	865	49	0	2,000	0	0	0	0	3,273
J11255	Dardanup Verges	15,554	37,485	2,134	0	10,000	0	0	0	0	65,172
J11284	Verge Mtce - Dardanup	10,768	25,951	1,477	0	2,500	0	0	0	0	40,696

# (Appendix ORD: 12.4.2A)

## Appendix E - Continued

Budget Estimate 2021/22 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overhead s 241%	Plant 14%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
J11265	Gnomesville	8,973	21,626	1,155	0	2,500	0	0	0	0	34,254
<i>Sundry</i>											
J11270	Islands / Roundabouts	1,196	2,883	164	0	1,000	940	0	166	0	6,350
J11271	Drainage Reseves	5,982	14,417	821	0	1,000	0	0	4,429	0	26,649
J11272	Verge Maintenance	8,375	20,184	1,200	0	500	0	0	0	0	30,259
J11273	Tree Pruning	598	1,442	82	0	2,000	0	0	0	0	4,122
J11274	Sundry	598	1,442	82	0	5,000	0	0	639	250	8,010
J11275	Storm Damage	11,965	28,835	1,641	0	1,000	0	0	0	0	43,440
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	1,196	2,883	164	0	250	0	0	0	0	4,494
J11280	Paths / Drains	4,786	10,608	656	0	0	0	0	0	0	16,050
J11281	Graffiti Removal	359	862	49	0	500	0	0	0	0	1,770
0											
<b>TOTAL</b>		<b>813,528</b>	<b>1,959,676</b>	<b>114,352</b>	<b>0</b>	<b>407,565</b>	<b>68,821</b>	<b>0</b>	<b>20,901</b>	<b>5,558</b>	<b>3,390,401</b>

# (Appendix ORD: 12.4.2A)

## Appendix F

Budget Estimate  
2021/22

### PARKS & RESERVES UPGRADES EXPENDITURE

Job #	Description	Notes	Salaries &		Plant	Stores Issues	Goods & Services	TOTAL
			Wages	Overheads 241%				
<b>Ovals</b>								
TBD	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
TBD	Glen Huon Oval		0	0	0	0	0	0
TBD	Burekup Oval		0	0	0	0	0	0
<b>Eaton Townsite</b>								
TBD	Eaton Administration Centre Gardens		0	0	0	0	0	0
J11311	Hale Street Reserve		0	0	0	0	0	0
J11312	Eaton Foreshore		0	0	0	0	0	0
J11313	Millard Street		0	0	0	0	0	0
J11314	Watson Street		0	0	0	0	0	0
TBD	Lofthouse Avenue		0	0	0	0	0	0
TBD	Pratt Road Reserve		0	0	0	0	0	0
J11304	Parkridge Estate Reserves		0	0	0	0	0	0
J11315	Sindhi Close Park		0	0	0	0	0	0
J11319	Eaton Skate Park		0	0	0	0	0	0
J11320	Lusitano Park		0	0	0	0	0	0
TBD	Eaton Bowling Club Verges		0	0	0	0	0	0
TBD	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
TBD	Recreation Centre Surrounds		0	0	0	0	0	0
J11325	Collie River Banks		0	0	0	0	0	0
J11305	Glen Huon		0	0	0	0	0	0
<b>Burekup</b>								
J11303	Dardanup Reserves		0	0	0	0	0	0
TBD	McCaughan Park		0	0	0	0	0	0
TBD	Skate Park - Burekup		0	0	0	0	0	0
<b>Dardanup</b>								
TBD	Dardanup Office - Gardens		0	0	0	0	0	0
TBD	Eustace Fowler Park		0	0	0	0	0	0
TBD	Carramar Park		0	0	0	0	0	0
TBD	Skate Park - Dardanup		0	0	0	0	0	0
<b>Rural</b>								
J11302	Gnomesville		0	0	0	0	0	0
<b>Sundry</b>								
TBD	Verges & Islands		0	0	0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes  
N/A

# (Appendix ORD: 12.4.2A)

## Appendix G

DEPRECIATION			2021/22
Account	Description		Budget Estimate
Number			\$
04 1 1999	<b>Schedule 4 - Members of Council</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	<b>Schedule 5 - Fire Fighting</b>		
	Existing Assets	Buildings	55,743
	Existing Assets	Vehicles	59,947
	Right of Use Assets	ROU Vehicles	0
	Forecast Adjustments		0
			115,690
05 1 3999	<b>Schedule 5 - Ranger Services</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	<b>Schedule 7 - Infant Health</b>		
	Existing Assets	Buildings	47,256
	Forecast Adjustments		0
			47,256
07 1 4999	<b>Schedule 7 - Health Administration</b>		
	Existing Assets	Furniture	2,030
	Existing Assets	Plant & Equipment	825
	Forecast Adjustments		0
			2,856
07 1 5999	<b>Schedule 7 - Pest Control</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 4999	<b>Schedule 8 - Education</b>		
	Existing Assets	Buildings	29,512
	Forecast Adjustments		0
			29,512
08 1 7999	<b>Schedule 8 - Other Welfare</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 1999	<b>Schedule 10 - Sanitation / Refuse Site</b>		
	Existing Assets	Plant & Equipment	0
	Right of Use Assets	Leased Land	9,984
	Forecast Adjustments		0
			9,984
10 1 6999	<b>Schedule 10 - Town Planning</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 7999	<b>Schedule 10 - Other Community Amenities</b>		
	Existing Assets	Buildings	19,001
	Forecast Adjustments		0
			19,001
11 1 1999	<b>Schedule 11 - Public Halls</b>		
	Existing Assets	Buildings	194,226
	Existing Assets	Furniture	616
	Forecast Adjustments		0
			194,842
11 1 3999	<b>Schedule 11 - Parks &amp; Reserves</b>		
	Existing Assets	Buildings	441,763
	Existing Assets	Parks	192,844
	Existing Assets	Plant & Equipment	3,850
	Forecast Adjustments		0
			638,456
11 1 4999	<b>Schedule 11 - Recreation Centre</b>		
	Existing Assets	Buildings	331,968
	Existing Assets	Furniture	41,509
	Right of Use Assets	ROU Furniture & Equipment	39,869
	Forecast Adjustments		0
			413,347

# (Appendix ORD: 12.4.2A)

## Appendix G

DEPRECIATION			2021/22
Account	Description		Budget Estimate
Number			\$
11 1 6999	<b>Schedule 11 - Library - Eaton</b>		
	Existing Assets Furniture		4,756
	Forecast Adjustments		0
			4,756
11 1 7999	<b>Schedule 11 - Library - Dardanup</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
12 1 1999	<b>Schedule 12 - Roads</b>		
	Existing Assets Roads		2,530,304
	Existing Assets Footpaths		256,546
	Existing Assets Drainage		333,135
	Existing Assets Buildings		97,116
	Existing Assets Bridges		429,550
	Existing Assets Plant & Equipment		6,840
	Forecast Adjustments		0
			3,653,491
13 1 2999	<b>Schedule 13 - Tourism</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
13 1 3999	<b>Schedule 13 - Building Control</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
14 1 2999	<b>Schedule 14 - Administration Overheads</b>		
	Existing Assets Buildings		131,513
	Existing Assets Furniture		25,323
	Right of Use Assets ROU Furniture & Equipment		50,550
	Right of Use Assets ROU Buildings		11,525
	Forecast Adjustments		0
			218,911
14 1 4599	<b>Schedule 14 - Public Works Overheads</b>		
	Existing Assets Furniture		1,198
	Forecast Adjustments		0
			1,198
PLANT	<b>Schedule 14 - Plant</b>		
	Existing Assets Vehicles		285,784
	Forecast Adjustments		0
			285,784
<b>TOTAL</b>			<b>5,635,083</b>

# (Appendix ORD: 12.4.2A)

## Appendix - H

Budget Estimate 2021/22			
DISPOSAL OF ASSETS			
Account	Description		2021/22
Number		Notes	Sale Price Written Down Profit (Loss) on Disposal
			\$ \$ \$
05 4 1002	<b>Schedule 5 - Fire Prevention</b> Vehicle BFB Unit		0 0 0
			0 0 0
05 4 3002	<b>Schedule 5 - Ranger Services</b>		
	Vehicle Ranger 1	DA8222	0 0 0
	Vehicle Ranger 2	DA9287	17,136 17,136 0
			17,136 17,136 0
07 4 4001	<b>Schedule 7 - Health Administration</b>		
	Vehicle Principal EHO	DA 9605	0 0 0
			0 0 0
08 4 7002	<b>Schedule 8 - Community Services</b>		
	Vehicle Manager Place & Community	DA563	0 0 0
			0 0 0
10 4 6001	<b>Schedule 10 - Town Planning</b>		
	Vehicle Dir Sustain Development	DA10408	0 0 0
	Vehicle Manager Development Serivces	DA004	0 0 0
	Vehicle Princ SPO	DA329	0 0 0
			0 0 0
11 4 3004	<b>Schedule 11 - Parks &amp; Reserves</b>		
	Vehicle P&G Supervisor	DA005	0 0 0
	Vehicle Works Ute - 2014 Colorado Single Cab	DA9279	17,651 18,000 (349)
	Vehicle Works Ute	DA9406	0 0 0
	Vehicle Works Ute - Tipper Chassis	DA9136	17,651 17,651 0
	Vehicle Works Ute - Cab Chassis	DA648	0 0 0
	Vehicle Works Ute - Cab Chassis	DA10214	14,034 14,034 0
	Vehicle Quad Bike - Honda	DA8979	0 0 0
	Vehicle Tractor - 2012 New Holland T5040	DA9781	0 0 0
	Vehicle Ride-on Mower	DA9429	20,312 20,000 312
	Trailer Ride-on Mower Trailer - 2012	DA9429	1,229 1,500 (271)
	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
	Vehicle Works Ute	NEW	0 0 0
	Vehicle Backhoe Loader	NEW	0 0 0
	Vehicle Skid Steer	NEW	0 0 0
			70,877 71,185 (308)
11 4 4005	<b>Schedule 11 - Recreation Centre</b>		
	Vehicle Manager	1CUW501	0 0 0
			0 0 0
12 4 2001	<b>Schedule 12 - Transport</b>		
	Vehicle Fuel Ute	DA8200	13,804 13,500 304
	Vehicle Works Ute	DA588	0 0 0
	Vehicle Works Ute - Maintenance	DA8514	0 0 0
	Trailer Trailer	1TBF066	0 0 0
	Vehicle Tray Top Truck - 2012 Hino 300 Series	DA8457	0 0 0
	Vehicle Grader - 2013 Caterpillar 12M	DA698	0 0 0
	Vehicle Grader - 2011 John Deere 670GP	DA774	0 0 0
	Vehicle Loader	DA873	0 0 0
	Vehicle Tip Truck	DA325	0 0 0
	Trailer Trailer	1TMX103	0 0 0
	Vehicle Tip Truck	DA628	44,470 55,000 (10,530)
	Trailer Trailer (Signs)	1TCK914	0 0 0
	Vehicle Tip Truck - 2010 Mitsubsihi Fuso	DA 9513	0 0 0
	Vehicle Tractor - 2012 New Holland T5060	DA2833	24,097 24,097 0
	Trailer Trailer	DA 4311	0 0 0
	Trailer Trailer - Mobile Speed Trailer	DA 4811	0 0 0
	Slip On Water Tank - Truck Mounted	N/A	0 0 0
			82,371 92,597 (10,226)
13 4 2003	<b>Schedule 13 - Building Control</b>		
	Vehicle Principal Building Surveyor	DA8673	0 0 0
			0 0 0

# (Appendix ORD: 12.4.2A)

## Appendix - H

### Budget Estimate 2021/22 DISPOSAL OF ASSETS

14 4 2003	<b>Schedule 14 - Administration Overheads</b>					
Vehicle	CEO	ODA	0	0	0	
Vehicle	Director C&CS	DA10181	0	0	0	
Vehicle	Manager Development Services	DA004	0	0	0	
Vehicle	Manager IS	DA 9668	0	0	0	
Vehicle	Manager G&HR	008DA	0	0	0	
Vehicle	Manager CS	DA563	0	0	0	
Vehicle	Manager Financial Services	DA0	0	0	0	
Vehicle	Manager Info Tech	DA9295	0	0	0	
Land	Refuse Site		0	0	0	
Land	Lot 220 Charterhouse St		0	0	0	
Land	Reserve 39158		0	0	0	
Land	Lot 500 to Citygate & Admin Building		5,000,000	1,351,670	3,648,330	
			5,000,000	1,351,670	3,648,330	
14 4 4003	<b>Schedule 14 - Public Works Overheads</b>					
Vehicle	Director D&DS	DA017	0	0	0	
Vehicle	Manager Operations	DA1314	0	0	0	
Vehicle	Princ Works Supervisor	DA8170	0	0	0	
Vehicle	ETO	DA005	0	0	0	
Vehicle	ETO 4	NEW	0	0	0	
Vehicle	Manager - Assets	DA9295	0	0	0	
Vehicle	ECO	DA9376	0	0	0	
Vehicle	Devel Engineer	DA429	0	0	0	
Vehicle	Manager Assets	DA955	0	0	0	
Vehicle	Maintenance Coordinator	DA10091	0	0	0	
			0	0	0	
<b>TOTAL</b>			<b>5,170,384</b>	<b>1,532,588</b>	<b>3,637,796</b>	

# (Appendix ORD: 12.4.2A)

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2021/22 Budget Estimate	Sundry Notes
			\$	
		<b>INSURANCE</b>		
14 1 2006		<b>Insurance - Administration Overheads</b>		
		Public Liability Insurance	69,999	
		Business Interruption	0	
		Councillors & Officers Liability	10,788	
		Personal Accident	482	
		Fidelity / Fraud	700	
		Marine Cargo	227	
		Casual Hire	0	
		Loss of Gross Revenue	4,481	
		Sundry Additions	4,534	
		General Property	261	
		Misc Structures & Equipment	2,528	
		Library Books	2,030	
			96,030	
14 1 2040		<b>Insurance - Workers Compensation - Administration Overheads</b>		
		Workers Compensation	1.55% of Total Payroll & Superannuation	164,604
			164,604	
J05018		<b>Insurance - Bushfire</b>		
	026	Bushfire Brigade Insurance	3001	43,089
			43,089	



# (Appendix ORD: 12.4.2A)

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2021/22 Budget Estimate	Sundry Notes
			\$	
<b>Insurance - Property &amp; Buildings</b>				
<b>Sch 7 - Health Administration</b>				
J07001	Eaton Family Centre	300 3001	3,654	
<b>Sch 8 - Senior Citizens Centres</b>				
J08001	Eaton Senior Citizens Centre	300 3001	2,323	
<b>Sch 10 - Refuse Sites</b>				
J10201	Banksia Road Refuse Site	300 3001	76	
J10203	Recycling Facility	300 3001	0	
<b>Sch 10 - Public Conveniences</b>				
J10001	Eaton Foreshore Toilets	300 3001	280	
J10002	Watson St Toilets	300 3001	197	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	293	
J10006	Burekup Tennis Toilets	300 3001	0	
J10007	Wellington Mills Toilets	300 3001	118	
J10008	Millbridge Toilets	300 3001	0	
J10009	Don Hewison Centre Toilets	300 3001	155	
J10020	Vandalism - Public Conveniences	300 3001	0	
<b>Sch 11 - Public Halls &amp; Civic Centres</b>				
J11001	Eaton Hall	300 3001	2,261	
J11002	Dardanup Hall	300 3001	3,908	
J11003	Burekup Hall	300 3001	2,685	
J11004	Ferguson Hall	300 3001	1,476	
J11005	Waterloo Hall	300 3001	1,143	
J11006	Dardanup Community Centre	300 3001	2,239	
J11007	Don Hewison Centre	300 3001	687	
J11008	CWA Hall	300 3001	501	
J11015	Vandalism - Halls	300 3001	0	
J11016	Graffiti Removal	300 3001	0	
J11017	Former Eaton Depot Building (Leased)	300 3001	524	

# (Appendix ORD: 12.4.2A)

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2021/22	Sundry Notes
			Budget Estimate	
			\$	
<b>Sch 11 - Sporting Facilities</b>				
J11050	Eaton Oval Club Rooms	300 3001	1,393	
J11051	Softball Association Club Rooms	300 3001	4,943	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300 3001	455	
J11053	Eaton Bowling Club	300 3001	5,400	
J11054	Dardanup Oval Club Rooms	300 3001	2,159	
J11055	Burekup Tennis Courts & Rooms	300 3001	481	
J11056	Dardanup Equestrian Centre	300 3001	1,508	
J11057	Glen Huon Club Room - Football	300 3001	5,189	
J11058	Glen Huon Change Rooms - Football	300 3001	4,291	
<b>Sch 11 - Recreation Centres</b>				
J11405	Eaton Recreation Centre	063 3001	22,659	
<b>Sch 11 - Parks &amp; Reserves</b>				
J11201	Eaton Oval	300 3001	453	
J11202	Glen Huon Oval	300 3001	1,695	
J11217	Eaton Foreshore	300 3001	3,442	
J11218	Millard Street	300 3001	20	
J11220	Lofthouse Avenue	300 3001	234	
J11221	Pratt Road Reserve	300 3001	903	
J11222	Parkridge Estate Reserves	300 3001	248	
J11224	Eaton Skate Park	300 3001	960	
J11279	Millbridge Gardens	300 3001	141	
J11287	Cadel Park - Millbridge	300 3001	166	
J11242	Skate Park - Burekup	300 3001	0	
J11252	Carramar Park	300 3001	452	
J11253	Don Hewison Centre Gardens	300 3001	240	
J11274	Sundry	300 3001	571	
<b>Sch 12 - Depots</b>				
12 1 1009	Bridge Insurance		64,792	
<b>Sch 12 - Depots</b>				
J12001	Dardanup Depot	300 3001	0	
J12002	Eaton Depot	300 3001	0	
J12004	Dardanup Depot - Martin Pelusey	300 3001	7,263	
<b>Sch 13 - Tourism</b>				
J13001	Millars Creek Tourist Bay	300 3001	91	
J13002	Dardanup Tourist Bay	300 3001	71	
<b>Sch 14 - Administration Centres</b>				
J14301	Administration Centre - Eaton	300 3001	9,097	
J14302	Dardanup Office	300 3001	3,096	
			164,933	

# (Appendix ORD: 12.4.2A)

Appendix - I							
INSURANCE							
Account Number			Cost Centre	Element Type	2021/22 Budget Estimate	Sundry Notes	
	<b>Insurance - Vehicles</b>					\$	
	<b>Sch 5 - Animal Control</b>						
P012A	DA8222	Compliance	Ranger 1	001	3024	449	
P017A	DA9287	Compliance	Ranger 2	001	3024	256	
	<b>Sch 7 - Health Administration</b>						
P021A	DA 9605	Compliance	PEHO	001	3024	349	
	<b>Sch 8 - Community Development</b>						
P015A	1CUW501	Compliance	Coord C&CS	001	3024	393	
	<b>Sch 10 - Town Planning</b>						
P031A	DA10408	Compliance	DSD	001	3024	618	
P023A	DA 329	Compliance	PPO	001	3024	358	
P003A	DA 004	Executive	MDS	001	3024	465	
	<b>Sch 11 - Recreation Centre</b>						
P027A	DA 563	Executive	M Sport & Rec	001	3024	374	
	<b>Sch 13 - Building Control</b>						
P014A	DA 8763	Compliance	PBS	001	3024	445	
	<b>Sch 14 - Administration Overheads</b>						
P001A	0 DA	CEO	CEO	001	3024	709	
P007A	DA10181	Executive	DCEO	001	3024	639	
P022A	DA 9668	Compliance	MIS	001	3024	465	
P026A	008DA	Compliance	MG&HR	001	3024	502	
P029A	DA0	Compliance	MFS	001	3024	391	
P016A	DA9295	Compliance	MIS	001	3024	358	
	RNIF Manager					475	
	<b>Sch 14 - Public Works Overheads - Vehicles</b>						
P008A	DA 017	Executive	DI	001	3024	642	
P002A	DA 955	Compliance	M Operations	001	3024	406	
P004A	DA 1314	Compliance	MIPD	001	3024	371	
P010A	DA 8170	Compliance	PWS	001	3024	500	
P011A	DA 005	Compliance	PP&ES	001	3024	396	
P020A	DA9376	Compliance	ETO	001	3024	396	
P024A	DA 429	Compliance	Dev Engin	001	3024	364	
P028A	DA 10091	Compliance	Manager Assets	001	3024	403	

# (Appendix ORD: 12.4.2A)

Appendix - I					2021/22	
INSURANCE					Budget	
Account Number		Cost Centre	Element Type		Estimate	Sundry Notes
					\$	
	<b>Sch 14 - Public Works Overheads - Sundry Plant</b>					
P050A	N/A	Sundry Plant & Trailers	001	3024	5,577	
	<b>Insurance - Vehicles</b>					
	<b>Allocated to Schedules</b>					
	<b>Parks &amp; Gardens</b>					
P073A	DA10214	Handyman Ute	001	3024	378	
P059A	DA 9781	Tractor - Eaton	001	3024	597	
P060A	DA 2833	Tractor - Dardanup	001	3024	562	
P064A	DA 9279	Ute	001	3024	263	
P066A	DA 8979	Quad Bike TRX500	001	3024	78	
P067A	DA 9219	Truck	001	3024	630	
P068A	DA 9406	Ute	001	3024	241	
P069A	DA 9136	Ute	001	3024	426	
P070A	DA 9429	Ride on Mower	001	3024	403	
P071A	DA 9581	Truck	001	3024	538	
P072A	DA 648	Ute	001	3024	199	
TBD	New	Backhoe Loader	001	3024	0	
TBD	New	3t Truck	001	3024	0	
	<b>Transport</b>					
P053A	DA 8514	Ute	001	3024	412	
P051A	DA 8200	Ute	001	3024	380	
P052A	DA 588	Ute	001	3024	409	
P054A	DA 9774	Grader	001	3024	2,093	
P055A	DA 698	Grader	001	3024	2,169	
P056A	DA 873	Loader	001	3024	1,942	
P057A	DA 628	Truck Water Tank (Asset 01945) sits on \	001	3024	1,123	
P058A	DA 325	Truck	001	3024	982	
P062A	DA 8457	Maintenance Truck	001	3024	981	
P065A	DA 9513	Maintenance Truck	001	3024	1,777	
P074A	DA 10440	Mini Excavator	001	3024	818	
TBD	New	Road Sweeper	001	3024	0	
					33,702	

(Appendix ORD: 12.4.2A)

**Appendix J**  
**STAFF TRAINING**

Account	Description	2021/22 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	5,656
07 1 4010	Schedule 7 - Health Administration	2,404
08 1 7008	Schedule 8 - Community Services	5,064
10 1 6013	Schedule 10 - Town Planning	11,696
11 1 4011	Schedule 11 - Recreation Centre - Administration	5,304
11 1 6010	Schedule 11 - Library - Eaton	3,616
13 1 3013	Schedule 13 - Building Services	1,798
14 1 2039	Schedule 14 - Administration Overheads - Executive	5,447
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	30,198
14 1 2020	Schedule 14 - Administration Overheads - Sustainable Development	0
14 1 4017	Schedule 14 - Public Works - Administration	18,414
J14400	Schedule 14 - Public Works - Works	56,362
<b>TOTAL</b>		<b>145,959</b>

# (Appendix ORD: 12.4.2A)

## Appendix K

ACCOMMODATION / TRAVEL		
Account	Description	2021/22 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	1,140
07 1 4009	Schedule 7 - Health Administration	462
08 1 7012	Schedule 8 - Community Services	986
10 1 6014	Schedule 10 - Town Planning	2,210
11 1 4035	Schedule 11 - Recreation Centre	1,168
11 1 6011	Schedule 11 - Library Services	770
13 1 3014	Schedule 13 - Building Services	308
14 1 2019	Schedule 14 - Administration Overheads - Executive	1,070
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	6,152
14 1 2042	Schedule 14 - Administration Overheads - Sustainable Development	0
14 1 4016	Schedule 14 - Public Works Administration	3,616
<b>TOTAL</b>		<b>17,883</b>

# (Appendix ORD: 12.4.2A)

Appendix L STAFF UNIFORMS				
Account Number	Description	Full Time Equivalent Employees	\$ / FTE	2021/22 Budget Estimate
				\$
05 1 3006	<b>Schedule 5 - Ranger Services</b> Annual Allowance      2021/22	5.40	\$354	1,911
				1,911
07 1 4014	<b>Schedule 7 - Health Administration</b> Annual Allowance      2021/22	2.00	\$354	708
				708
08 1 7007	<b>Schedule 8 - Community Services</b> Annual Allowance      2021/22	5.00	\$354	1,770
				1,770
10 1 6010	<b>Schedule 10 - Town Planning</b> Annual Allowance      2021/22	8.00	\$354	2,832
				2,832
11 1 4012	<b>Schedule 11 - Recreation Centre - Administration</b> Annual Allowance      2021/22	13.38	\$354	4,736
				4,736
11 1 6009	<b>Schedule 11 - Library - Eaton</b> Annual Allowance      2021/22	4.00	\$354	1,416
				1,416
13 1 3010	<b>Schedule 13 - Building Services</b> Annual Allowance      2021/22	1.00	\$354	354
				354
14 1 2016	<b>Schedule 14 - Administration Overheads</b> Annual Allowance      2021/22	32.80	\$354	11,609
				11,609
14 1 4011	<b>Schedule 14 - Public Works - Administration</b> Annual Allowance      2021/22	15.73	\$177	2,784
				2,784
	<b>TOTAL</b>			<b>28,119</b>

# (Appendix ORD: 12.4.2A)

Appendix M			
SUMMARY - SALARIES & WAGES (including Superannuation)			
	2021/22		Sundry Notes
	Employees	Budget Estimate	
	FTE	\$	
<i>EXECUTIVE</i>			
EXECUTIVE	3.30	459,796	
<i>CORPORATE &amp; GOVERNANCE SERVICES</i>			
CORPORATE & GOVERNANCE SERVICES	29.50	2,804,910	
<i>INFRASTRUCTURE SERVICES</i>			
INFRASTRUCTURE SERVICES	43.73	3,864,052	
<i>SUSTAINABLE DEVELOPMENT SERVICES</i>			
SUSTAINABLE DEVELOPMENT SERVICES	38.78	3,556,082	
<b>TOTAL</b>	<b>115.31</b>	<b>10,684,840</b>	





**2021/22**

**Schedule of Fees and Charges**

## 2021/22 Schedule of Fees and Charges

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General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>FUNCTION 3 General Purpose Income</b>												
<b>3.1 Rates &amp; Debtors</b>												
3.1.1 Instalment Fee		X	31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.2 Direct Debit Plan / Payment Arrangement (Annual Fee) - State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)		X	31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
					No Charge	No Charge	N	No Charge				
3.1.3 Rates Notice Re-issue		X	ATO Private Ruling	2014	\$ 12.00	\$ 12.00	N	\$ 12.00	0321012	0400		ATO Private Ruling
3.1.4 Dishonoured Payment Administration Fee		X	ATO Private Ruling	2014	\$ 17.00	\$ 17.00	N	\$ 17.00	0321011			ATO Private Ruling
3.1.5 Debt Recovery Costs		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling / Change of Debt Recovery
3.1.6 Administration Charge - Issue of Court Claim		X	ATO Private Ruling	2019	\$ 140.00	\$ 140.00	N	\$ 140.00	0321011	0434		ATO Private Ruling
3.1.7 Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2019	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	2010	\$ 5.00	\$ 5.00	N	\$ 5.00	0321011	0172		ATO Private Ruling
<b>3.2 Rates &amp; Property Information Search Fees</b>												
3.2.1 Rates & Property Inquiry Charge		X	31.32, Section 81-10 (5) (a)	2014	\$ 35.00	\$ 35.00	N	\$ 35.00	0321012	0400		Local Government Act 1995
3.2.2 Orders & Requisitions		X	31.32	2014	\$ 175.00	\$ 175.00	N	\$ 175.00	0321012	0400		Local Government Act 1995
3.2.3 Government Agency Rates Enquiry Fee		X		New	\$ -	\$ 20.00	N	\$ 20.00	0321012	0400		Local Government Act 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy (All Wards)	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.5 Non Commercial Use Property Listing - Hard Copy (Eaton Only)	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.6 Non Commercial Use Property Listing - Hard Copy (Per Ward excl. Eaton)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0321013	0401		Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic (All Wards)	X			2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	0321013	0401		Rates Book - LGA 1995
3.2.8 Non Commercial Use Property Listing - Electronic (Eaton Only)	X			2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	0321013	0401		Rates Book - LGA 1995
3.2.9 Non Commercial Use Property Listing - Electronic (Per Ward excl. Eaton)	X			2014	\$ 136.36	\$ 136.36	Y	\$ 150.00	0321013	0401		Rates Book - LGA 1995

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>FUNCTION 4 Governance</b>												
<b>4.1 Sale of Electoral Rolls</b>												
NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION												
4.1.1 ONLY												
<b>4.2 Minutes &amp; Agendas</b>												
4.2.1 NOT FOR SALE - Available free to down load from council website		X	32.34/ATO Private	2014	No Charge	No Charge	N	No Charge				Local Government Act 1995
<b>4.3 Printing and Photocopying</b>												
4.3.1 Normal												
A4 B/W	X			2014	\$ 0.64	\$ 0.64	Y	\$ 0.70	0422002	0404		
A4 Colour	X			2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
A3 B/W	X			2014	\$ 1.09	\$ 1.09	Y	\$ 1.20	0422002	0404		
A3 Colour	X			2014	\$ 2.27	\$ 2.27	Y	\$ 2.50	0422002	0404		
A2 B/W Print	X			2017	\$ 9.09	\$ 9.09	Y	\$ 10.00	0422002	0404		
A1 B/W Print	X			2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	0422002	0404		
4.3.2 Own Paper Supplied												
A4 B/W	X			2014	\$ 0.36	\$ 0.36	Y	\$ 0.40	0422002	0404		
A4 Colour	X			2014	\$ 0.64	\$ 0.64	Y	\$ 0.70	0422002	0404		
A3 B/W	X			2014	\$ 0.55	\$ 0.55	Y	\$ 0.60	0422002	0404		
A3 Colour	X			2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
<b>4.4 Freedom of Information</b>												
4.6.1 FOI Application		X	ATO Private Ruling	2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	FOI Act 1992 Per Hour (fee set under FOI Regs 1993)
4.6.2 FOI Investigation fee		X	ATO Private Ruling	2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	Per Copy (fee set under FOI Regs 1993)
4.6.3 FOI Photocopying (per copy)		X		2019	\$ 0.20	\$ 0.20	N	\$ 0.20	0422003		Regulatory	
<b>4.5 Election Nomination Fees</b>												
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)

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>FUNCTION 5 Law, Order &amp; Public Safety</b>												
<b>5.1 Fire Prevention</b>												
5.1.1 Administration Fee (Arrange Fire Hazard Clearing)		X		2017	\$ 80.00	\$ 80.00	N	\$ 80.00	0521002			Bush Fires Act 1954 and Local Government Act 1995
5.1.2 Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)		X		2017	\$ 60.00	\$ 60.00	N	\$ 60.00	0521002			
5.1.3 Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X			2017	At Cost	At Cost	Y	At Cost	0521001			
<b>5.2 Animal Control</b>												
5.2.1 Dog Tag Replacement (Transfer In)		X	37.1/ATO Private	2007	\$ 5.00	\$ 5.00	N	\$ 5.00	0523005			Dog Act 1976
5.2.2 Ranger Fee	X			2005			Y	At Cost	0523002	0405		
<b>5.2.3 Poundage - Dogs</b>												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2014	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.4 Sustenance (per day) - Dogs		X	ATO Private Ruling	2021	\$ 25.00	\$ 30.00	N	\$ 30.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.5 Dog Surrender Fee/and or Euthanise (Voluntary)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			
5.2.6 Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			
<b>5.2.7 Kennel Licence and / or Dog Management Facility</b>												
Application Fee		X	31.7 ATO Private Ruling	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005	0131		Dog Act 1976 (Dogs Local Law 2014)
Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling
Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003		Regulatory	ATO Private Ruling

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
5.2.8 <b>Animal Control Traps -</b> (Guidelines form to be completed) Weekly Hire - No Charge Bond	X	X		2014 2017	No Charge \$ 150.00	No Charge \$ 150.00	Y N	No Charge \$ 150.00	Muni/Trust -	THIRE01		Bond
5.2.9 Dog Microchip Database Update (by Council)	X			2019	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.  Dog Act 1976
5.2.10 <b>Dog Registrations &amp; Licences</b>												
<b><u>Sterilised</u></b>												
1 Year		X	31.7	2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005		Regulatory	Dog Regulations 2013 Registration after 31st May 50%
3 Years		X	31.7	2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005		Regulatory	
Lifetime		X	31.7	2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges (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	

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>Unsterilised</b>												
1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	Common Expiry 31st October
3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005		Regulatory	
Lifetime - Unsterilised		X		2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges (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) Pensioner Concession 50% (refer above fees)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005		Regulatory	
Droving/Tending Stock (working dog) Concession 25% of fee Guide Dog Nil				2013 2013	Nil	Nil	N N	25% Nil				
State Emergency Tracker Dog / Kept for purposes of the Crown		X			\$ 1.00	\$ 1.00	N	Nil	0523005			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment		X		2013	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005			Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
<b>5.2.12 Poundage - Cats</b>												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2013	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.13 Cat Tag Replacement (Transfer In)		X	37.1/ATO Private	2013	\$ 5.00	\$ 5.00	N	\$ 5.00	0523008			
5.2.14 Sustenance (per day) - Cats		X	ATO Private Ruling	2021	\$ 25.00	\$ 30.00	N	\$ 30.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)		X		2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			
5.2.16 Cat Microchip Database Update (by Council)		X		2019	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			Cost recovery fee from registered owner when Council is updating microchip details into database on behalf of owner.

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>5.2.17 Cat Registrations &amp; Licences</b>												
1 Year - Sterilisation Compulsory		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9 Common Expiry 31st October
3 Year - Sterilisation Compulsory		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Registration after 31st May 50%
Lifetime - Sterilisation Compulsory		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees
Breeders - Approval to Breed Cats (per breeding cat; male or female)		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	
Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	
Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	
Pensioner Concession 50% of fee (refer above fees)				2013	\$ -	\$ -		\$ -	0523008		Regulatory	
<b>5.2.18 Cat Management Facility</b>												
Application Fee		X		2014	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008			Cat Act 2011, Pt 3 Div 3, s. 31
Annual Inspection and Renewal of Cat Management Facility Licence		X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
Transfer of Cat Management Licence Facility		X	ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling
<b>5.2.19 Application for More than Two Cats</b>		X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling



General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>5.3 Animal Control - Cattle Impounding</b>												
These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.												
<b>5.3.1 Ranger Fees (per head)</b>												
<b>Horse, mules, asses, camels, bulls or boars</b>												
6am - 6pm weekdays	X		31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs</b>												
6am - 6pm weekdays	X		31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>Wethers, ewes, lambs and goats</b>												
6am - 6pm weekdays	X		31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>5.3.2 Poundage Fees (per head)</b>												
<b>Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head</b>												
First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
<b>Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head</b>												Fee set under the Act
First 24 Hours or Part Thereof		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head</b>												
First 24 Hours or Part Thereof		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
<b>Wethers, ewes, lambs and goats, per head</b>												
First 24 Hours or Part Thereof		X	31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
<b>5.3.3 Sustenance Charges (per head, per 24 hours or part thereof)</b>												
All Stock		X		2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
<b>5.3.4 Stock Control (per occasion)</b>												
Securing livestock in Private Property includes Travel and Transport > 3kms		X		2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
<b>5.4 Abandoned Vehicles</b>												
5.4.1 Towing Fee (Vehicle)		X	ATO Private Ruling	2016	\$ 175.00	\$ 175.00	N	\$ 175.00	0524002			ATO Private Ruling
5.4.2 Towing - Administration Fee		X	ATO Private Ruling	2016	\$ 60.00	\$ 60.00	N	\$ 60.00	0524002			ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		X	ATO Private Ruling	2015	\$ 15.00	\$ 15.00	N	\$ 15.00	0524002			ATO Private Ruling/S.3.40 LG Act

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>5.5 Abandoned Trolleys</b>												
5.5.1 Initial Impounding of Abandoned Trolley		X	ATO Private Ruling	2017	\$ 50.00	\$ 50.00	N	\$ 50.00	0524002			ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	0524002			ATO Private Ruling  Local Law, Activities in Thoroughfares... 3.6
<b>FUNCTION 7 Health</b>												
<b>7.1 Licence</b>												
<b>7.1.1 Stall Holders</b>												
Licence (on application & renewal)		X	Div 31.8/6.16 LGA	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
Per Day		X	31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
Per Week		X	31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
per Month		X	31.8	2014	\$ 26.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
Per Year		X	31.8	2014	\$ 129.00	\$ 129.00	N	\$ 129.00	0724003	0130		Local Government Act 1995
<b>7.1.2 Traders</b>												
Licence (on application & renewal)		X	31.8	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
Per Day		X	31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
Per Week		X	31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
per Month		X	31.8	2014	\$ 26.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
Per Year		X	31.8 31.8	2014	\$ 129.00	\$ 129.00	N	\$ 129.00	0724003	0130		Local Government Act 1995
<b>7.1.3 Hawker</b>												
Application		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995
Renewal		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>7.2 Water Sampling</b>												
7.2.1 Water Sampling	X		Taxable under		\$ 100.00	\$ 100.00	Y	\$ 110.00	0724002			
<b>7.3 Other Charges - Health</b>												
7.3.1 Information Search Fee		X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003			FOI Search Fees
7.3.2 Insufficient copies of plans (per page)	X				\$ 1.00	\$ 1.00	Y	\$ 1.10	0724002			Search on Info on Public Record
7.3.3 Information Research - Less than half hour		X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003			Search on Info on Public Record
7.3.4 Information Research - per hour		X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003			Search on Info on Public Record
7.3.5 Copies of reports / documents / maps (A3 or A4) - per page		X	31.32		\$ 0.50	\$ 0.50	N	\$ 0.50	0724003			Public Record
7.3.6 Newspaper Adverts	X				cost	cost	Y	cost + GST	0724002			
7.3.7 Prescribed Fees per Health (Miscellaneous Provisions) Act 1911					Per Act	Per Act						Cost updated to recover costs to organisation
7.3.8 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2015	\$ 55.00	\$ 55.00	N	\$ 55.00	0724003			Health Local Laws 2000 & Health (Misc. Prov.) Act 1911
7.3.9 Application for Registration of Lodging House		X		2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Environmental Protection (Noise) Reg 18 (6) (b) Regulations 1997 (EPN Regs 1997)
7.3.10 Application for Exemption to Noise Regulations (Section 18)		X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	0724003			
7.3.11 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling		\$ 182.00	\$ 182.00	N	\$ 182.00	0724003			
7.3.12 Application for approval of Noise Management Plan - Reg. 14A - Waste Collection/Works		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.13 Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.14 Application for approval of Noise Management Plan - Reg. 16 BA - Shooting Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.15 Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) up-to		X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000	0724003			EPN Regs 1997
(Fee determined by CEO)								*Fee determined by CEO				*CEO to estimate the cost of conducting the assessment
7.3.16 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

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>Continued</b>												
7.3.17		X		2015	\$ 250.00	\$ 250.00	N	\$ 250.00	0724003			EPN Regs 1997
7.3.18		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.19		X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003			EPN Regs 1997
												*CEO to estimate the cost of assessing and processing the application
								*Fee determined by CEO				
7.3.20		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.21		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
<b>7.4 Pet Meat - Health</b>												
7.4.1	N/A	X	31.13	2014			N	N/A				Previously 'Health Act 1911' Regulations have been repealed
<b>7.5 Offensive Trades (Fees) - Health</b>												
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

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
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

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>7.5 Offensive Trades (Fees) - Health</b>												
7.5.16 Poultry Processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.20 Shellfish and Crustacean processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.21 Any other offensive trade not specified		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
<b>7.6 Public Building - Health</b>												
7.6.1 Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		X	31.13	2011	\$ 871.00	\$ 871.00	N	\$ 871.00	0724003			Health (Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
<b>7.7 Food Hygiene - Health</b>												
<b>7.7.1 Food Act 2008</b>												
Food Premises Notification Fee (plus Assessment Fee)		X	31.13	2014	\$ 72.00	\$ 72.00	N	\$ 72.00	0724003			Food Premises - Food Act 2008
Food Premises Registration Fee (plus Assessment Fee)		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Premises - Food Act 2008
High Risk Assessment Fee		X	31.13	2014	\$ 260.00	\$ 260.00	N	\$ 260.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk Assessment Fee		X	31.13	2014	\$ 210.00	\$ 210.00	N	\$ 210.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Assessment Fee		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Assessment Fee		X	31.13	2014	\$ 50.00	\$ 50.00	N	\$ 50.00	0724003			Food Act 2008 & Local Government Act 1995

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>Continued</b>												
7.7.2 Annual Food Business Fee (Annual Fee)												
High Risk		X	Regulatory	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk		X	Regulatory	2017	\$ 150.00	\$ 150.00	N	\$ 150.00	0724003			Food Act 2008 & Local Government Act 1995
Multiple Food Area Premises		X	Regulatory	2017	Max \$ 550.00	Max \$ 550.00	N	Max \$ 550.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk		X	Regulatory	2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
Family Day Care		X	Regulatory	2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
7.7.3 Settlement enquiry of a Food Business		X	31.13	2014	\$ 53.00	\$ 53.00	N	\$ 53.00	0724003			Food Act 2008 & Local Government Act 1995
<b>FUNCTION 10 Community Amenities</b>												
<b>10.1 Waste Management</b>												
<b>10.1.1 Waste Charges</b>												
Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	31.14	2021	\$ 225.70	\$ 229.70	N	\$ 229.70	1021004			Waste Avoidance & Resource
Additional Full 3 Bin Service - Domestic 3 Bin System (per service incl Recycling, FOGO)		X	ATO Private Ruling	2019	\$ 225.70	\$ 229.70	N	\$ 229.70	1021008			Recovery Act 2007 Retaining Current Bin Sizes and Frequencies
Domestic 2 Bin System (Compulsory Service 240l Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only		X	ATO Private Ruling	2021	\$ 225.70	\$ 208.90	N	\$ 208.90	1021008			ATO Private Ruling
Additional Service - Domestic Refuse (per service) 140l		X	ATO Private Ruling	2019	\$ 139.74	\$ 130.55	N	\$ 130.55	1021008			ATO Private Ruling
Additional Service - Domestic Recycling (per service) 240l		X	ATO Private Ruling	2019	\$ 85.96	\$ 78.35	N	\$ 78.35	1021008			ATO Private Ruling
Additional Service - FOGO Recycling (per service)							N	N/A				*FOGO (Food Organics and Garden Organics' waste)



General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>Continued</b>												
10.1.2 <b>Tipping Fees</b>												
Domestic Refuse - Ute	X			2021	\$ 10.91	\$ 13.64	Y	\$ 15.00	1021006	0407		Local Government Act 1995
Small Trailers - not exceeding 1.8m x 1.2m	X			2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	1021006	0407		
Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2021	\$ 21.82	\$ 27.27	Y	\$ 30.00	1021006	0407		
Small Truck	X			New	\$ -	\$ 27.27	Y	\$ 30.00	1021006	0407		
240L Bin (Wheelie Bin)	X			2017	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
Domestic Greenwaste (1.8m x 1.2m trailer)	X			2021	\$ 10.91	\$ 13.64	Y	\$ 15.00	1021006	0407		
Domestic Greenwaste (Dual Axle Trailer or larger)	X			2021	\$ 14.55	\$ 18.18	Y	\$ 20.00	1021006	0407		
Refrigeration / Air Conditioner (each)	X			2014	\$ 13.64	\$ 13.64	Y	\$ 15.00	1021006	0407		per item
Mattresses (each)	X			2021	\$ 10.91	\$ 13.64	Y	\$ 15.00	1021006	0407		per item
Car Tyres - each	X			2016	\$ 4.55	\$ 6.36	Y	\$ 7.00	1021006	0407		
Car Tyres on Rims - each	X			2017	\$ 7.27	\$ 9.09	Y	\$ 10.00	1021006			per item
Domestic Waste - Tip Pass - 20 x 240L Bin	X			2017	\$ 58.18	\$ 58.18	Y	\$ 64.00	1021006	0407		
Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2017	\$ 145.45	\$ 145.45	Y	\$ 160.00	1021006	0407		
Scrap Steel (clean)				2017	\$ 1.82	\$ 1.82	Y	\$ 2.00	1021006	0407		
Waste from Local Community Events												NO CHARGE - Upon written application to Chief Executive Officer
10.1.3 <b>Recycling</b>												
Glass Only (per 240l)	X			2014	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
<b>Contracts</b> - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.												
10.1.4 <b>Septic Tank Fees</b>												
Application		X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health (Miscellaneous Provisions) Act 1911 Health Regulations (Treat of Sewage) 1974
Permit to use an apparatus		X		2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	
Inspection		X	ATO Private Ruling		\$ 100.00	\$ 100.00	N	\$ 100.00	1022002			ATO Private Ruling Local Government Act 1995
Search Fee - Septic Tanks		X	31.32	2014	\$ 15.00	\$ 15.00	N	\$ 15.00	1022002			Health (Miscellaneous Provisions) Act 1911
Local Government Report Fee		X		2014	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Council	

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>10.2 Town Planning &amp; Regional Development</b>												
10.2.1 Development Applications												
\$1 - \$50,000	X		31.31		\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		
\$50,001 - \$500,000	X		31.31		0.32%	0.32%	N		1026003	0135		
\$500,001 - \$2,500,000		X	31.31		see comments	see comments	N		1026003	0135		\$1,700 + 0.257% for every \$1 in excess of \$500,000
\$2,500,001 - \$5,000,000		X	31.31		see comments	see comments	N		1026003	0135		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
\$5,000,001 - \$21,500,000	X		31.31		see comments	see comments	N		1026003	0135		\$12,633 + 0.123% for every \$1 in excess of \$5 million
More than 21.5 million	X		31.31		\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	1026003	0135		
Determining a development application has commenced or been carried out		X	31.31		see comments	see comments	N	see comments	1026003	0135		Fee plus, twice that fee as penalty
Development Applications for 'P' uses in the Landscape Protection Area (Includes incidental development and outbuildings)		X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
R-Code Variation (up to 2 variations)		X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation		X		2021	\$ 350.00	\$ 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		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
10.2.2 Development Applications - Extractive Industry Determining a Extractive Industries development application has commenced or been carried out	X		31.31		\$ 739.00	\$ 739.00	N	\$ 739.00	1026003	0135		\$739 plus, \$1,478 as penalty
	X		31.31		see comments	see comments	N	see comments	1026003	0135		
10.2.3 Subdivision Clearance 1 - 5 Lots	X		31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		per lot \$73 per lot for the first 5 lots and then \$35 per lot
	X		31.31		see comments	see comments	N		1026003	0135		
5 - 195 Lots 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		\$222 plus \$444 penalty
- Initial Application where home occupation has commenced	X		31.3		see comments	see comments	N	see comments	1026003	0135		
10.2.5 Change of Use	X		31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	1026003	0135		\$295 plus \$590 penalty
- where change has commenced or been carried out	X		32.33		see comments	see comments	N	see comments	1026003	0135		
10.2.6 Town Planning Scheme Amendments & Structure Plans Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR	X		31.31	2021	\$ 4,223.00	\$ 5,000.00	N	\$ 5,000.00	1026003	0135	Regulatory	Fee set by Planning & Development Act 2005
												Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)	X		31.31	2021	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council

## SHIRE OF DARDANUP - 2021/2022 SCHEDULE OF FEES &amp; CHARGES

**(Appendix ORD: 12.4.2A)**

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
	Continued											
Modifications to Structure Plan (Post Approval)		X	31.31	New	\$ -	\$ 1,666.00	N	\$ 1,666.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Basic Amendments		X	31.31	2017	\$ 2,000.00	\$ 2,000.00	N	\$ 2,000.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2021	\$ 4,120.00	\$ 4,000.00	N	\$ 4,000.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		2021	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council

## SHIRE OF DARDANUP - 2021/2022 SCHEDULE OF FEES &amp; CHARGES

**(Appendix ORD: 12.4.2A)**

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2021	\$ 4,120.00	\$ 5,000.00	N	\$ 5,000.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		2021	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		New	\$ -	\$ 1,000.00	N	\$ 1,000.00	1026003	0135	Regulatory	Includes all Advertising Charges
Modifications to Local Development Plan once approved		X		New	\$ -	\$ 333.00	N	\$ 333.00	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						Y	\$ -	1026002		Regulatory	
Advertising - Newspaper	X			2021	At Cost	\$ 318.18	Y	\$ 350.00	1026001	0045	Regulatory	
Advertising - Sign	X			2021	At Cost	At Cost	Y	COST + 10%, + GST	1026001	0045	Regulatory	
Photocopying (A4 & A3) - per page	X				\$ -	\$ -	Y	\$ -	1026002		Regulatory	
Postage	X				At Cost	At Cost	Y	cost + GST	1026002		Regulatory	
Rural Numbering Sign	X				\$ 45.45	At Cost	Y	COST + 10%, + GST	1026002	0503	Regulatory	
10.2.7 Council Report (for Other Matters)	X			2021	\$ 181.82	\$ 200.00	Y	\$ 220.00	1026002	0503	Regulatory	
10.2.8 Liquor Licence (Section 40 Certificates)		X		2021	\$ 56.00	\$ 73.00	N	\$ 73.00	1026003		Regulatory	Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9 Amending Development Approval		X	ATO Private	2011	see comments	see comments	N	See Comments	1026002		Regulatory	application fee up to a maximum of \$295 whichever is the lesser.
Cancelling Development Approval or Removal of Caveat		X		New	\$ -	\$ 73.00	N	\$ 73.00	1026003		Regulatory	
10.2.10 Extension to Term of Approval		X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003		Regulatory	ATO Private Ruling

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free											
<b>10.3 Cemetery Fees &amp; Charges</b>													
<b>10.3.1 Interments</b>													
Interment of Adult	X			2015	\$ 1,090.91	\$ 1,090.91	Y	\$ 1,200.00	1027003	0409		Note: no charge for plot fees	
Still Borns	X			2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	1027003	0409			
Children under 7 years	X			2014	\$ 500.00	\$ 500.00	Y	\$ 550.00	1027003	0409			
Placement of cremated ashes in gravesite	X			2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409			
Placement of ashes in gravesite including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Reservation of Grave	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
<b>Extras</b>													
Without due notice	X			2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409			
Not usual hours	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Public Holidays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Saturdays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Sundays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
<b>10.3.2 Plot Fees</b>													
1.8m x 2.75m	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
<b>Extras</b>													
First additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
Second additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
Third additional 30cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
<b>10.3.3 Reopening Fees and Charges</b>													
Reopening	X			2010	\$ 681.82	\$ 681.82	Y	\$ 750.00	1027003	0409			
Removing grass / kerbing etc if necessary (per hour)	X			2010	At Cost	At Cost	Y	At Cost	1027003	0409			
Exhumation	X			2010	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1027003	0409			
<b>10.3.4 Niche Wall</b>													
Reservation for Placement	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
Placement in single niche including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Placement in double niche including bronze plaque and standard inscription	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Placement in double niche including second inscription for double niche plaque	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
<b>10.3.5 Rose Garden</b>													
Reservation for Placement	X			2015	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
Placement including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Placement including bronze plaque and standard inscription, and second reservation	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Second placement including plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.3.6 <b>Miscellaneous</b>												
Undertakers Licence - Annual		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling	2005	\$ 30.00	\$ 30.00	N	\$ 30.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Monumental Masons Annual Fee		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Permission to construct monument		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Single Monument Permit (Monumental Masons only)		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 50.00	\$ 50.00	N	\$ 50.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Copy of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 25.00	\$ 25.00	N	\$ 25.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
<b>10.4 Environment</b>												
10.4.1 Nil												
<b>FUNCTION 11 Recreation &amp; Culture</b>												
<b>11.1 Public Halls &amp; Civic Centres</b>												
11.1.1 <b>Don Hewison Centre (Hall &amp; Grounds)</b> <i>Building Leased</i>												
11.1.2 <b>Dardanup Hall</b> <b>Complete Facility</b>												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2014	\$ 41.82	\$ 41.82	Y	\$ 46.00	1121014	0411		
Day time hire / Hr	X			2014	\$ 54.55	\$ 54.55	Y	\$ 60.00	1121014	0411		
- Complete Evening (6pm - 11pm)	X			2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2014	\$ 818.18	\$ 818.18	Y	\$ 900.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2014	\$ 327.27	\$ 327.27	Y	\$ 360.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2014	\$ 600.00	\$ 600.00	Y	\$ 660.00	1121014	0411		11 hrs

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
<b>Lessor Hall or Main Hall (&amp; Kitchen) - Dardanup Only</b>												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2011	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
Day time hire / Hr	X			2011	\$ 27.27	\$ 27.27	Y	\$ 30.00	1121014	0411		
- Complete Evening (7pm - 11pm)	X			2011	\$ 136.36	\$ 136.36	Y	\$ 150.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2011	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2011	\$ 409.09	\$ 409.09	Y	\$ 450.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2011	\$ 163.64	\$ 163.64	Y	\$ 180.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2011	\$ 300.00	\$ 300.00	Y	\$ 330.00	1121014	0411		11 hrs
11.1.3 <b>Other Halls</b>												
As set by individual Hall Lessees	X						Y					
Dardanup Community Centre (front section leased)	X				LEASE	LEASE						
Dardanup Community Centre (rear section only)												
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2019	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
- Day time hire / Hr	X			2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1121014	0411		
11.1.4 <b>Bonds</b>												
Key Bond		X		2009	\$ 40.00	\$ 40.00	N	\$ 40.00	Muni/Trust System - TKEY			Bonds
Hall Bond - Events/Weddings/Birthday Parties		X		2009	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE02			Events/18th and 21st Birthday Parties
Hall Bond - Commercial Use		X		2018	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			Commercial Use Community
Hall Bond - Community Use/Groups		X		2018	\$ 250.00	\$ 250.00	N	\$ 250.00	Muni/Trust System - THIRE02			Use/Groups
Dardanup Community Centre (rear section only)		X		2019	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			Commercial Use Community
Dardanup Community Centre (rear section only)		X		2019	\$ 250.00	\$ 250.00	N	\$ 250.00	Muni/Trust System - THIRE02			Use/Groups
Parks Gardens Reserves - Large Events		X		2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	Muni/Trust System - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		2005	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE03			Bonds
Events on Roads		X		2013	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE04			Bonds
11.1.5 <b>Cleaning</b>												
Use of Council Cleaners	X				At Cost	At Cost	Y	(cost+O/H) + GST	1121002			



General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>11.2 Parks, Gardens and Reserves</b>												
11.2.1 <b>Glen Huon</b> Bunbury Softball Assoc	X				LEASE	LEASE			1123003	0254		
11.2.2 <b>Tennis Courts - Dardanup</b> Dardanup Tennis Club	X				\$ 54.55	\$ 54.55	Y	\$ 60.00	1123002			
Court Hire per hour (per court)	X			2011	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
Lights per hour	X			2007	\$ 9.09	\$ 9.09	Y	\$ 10.00	1123002			
11.2.3 <b>Tennis Courts - Eaton</b> Court Hire per hour (per court)	X			2013	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
11.2.4 <b>Water / 1000 litres (Standpipe Water)</b> Staff call out	X	X	GST Act GSTR2000/2 5	2009	\$ 15.00 At Cost	\$ 15.00 At Cost	N Y	\$ 15.00 At Cost	1328002 1328002	0412 0412		A New Tax System (GST) Act 1999 'GST Act'
11.2.5 <b>Reserves</b> SWFL Oval use per Season (per oval)	X			2015	\$ 1,118.18	\$ 1,163.64	Y	\$ 1,280.00	1123003	0800		Per Season
11.2.6 <b>Bonds</b> Parks Gardens Reserves - Large Events		X		2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	Muni/Trust System - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		2005	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE03			Bonds
Events on Roads		X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE04			Bonds
11.2.7 <b>Event Booking Fees</b>  Event Booking Fee - Shire Parks or Reserves	X			New	\$ -	\$ 162.73	Y	\$ 179.00	1123002			Council Policy CP070 Event Application Policy
11.2.8 <b>Cash in Lieu of Public Open Space</b>  Public Open Space contributions to Eaton		X		New	\$ -	As set by the 'Act'	N	As set by the 'Act'	7210123	RESERVE FUND		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
Public Open Space contributions to Dardanup		X		New	\$ -	As set by the 'Act'	N	As set by the 'Act'	7210124	RESERVE FUND		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
Public Open Space contributions to Burekup		X		New	\$ -	As set by the 'Act'	N	As set by the 'Act'	7210125	RESERVE FUND		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>11.3 Eaton Recreation Centre</b>												
<b>Eaton Recreation Centre</b>												
<b>Special Promotions &amp; Events</b> - 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.												
<b>11.3.1 Memberships</b>												
<b>Joining Fee</b>	X			2018	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124003			
<b>Full Membership - Gym, Group Fitness, Cycling, Trainer Support, Casual Shots</b>												
- 12 Months	X			2019	\$ 759.09	\$ 759.09	Y	\$ 835.00	1124007			
- 6 Months	X			2019	\$ 457.27	\$ 457.27	Y	\$ 503.00	1124007			
- 3 Months	X			2019	\$ 273.64	\$ 273.64	Y	\$ 301.00	1124007			
- Fortnightly Direct Debit	X			2019	\$ 30.32	\$ 30.32	Y	\$ 33.35	1124007			
<b>Full Membership - Concession (Pension, DVA, Student Card) - 10% discount</b>												
- 12 Months	X			2019	\$ 683.18	\$ 683.18	Y	\$ 751.50	1124007			
- 6 Months	X			2019	\$ 411.55	\$ 411.55	Y	\$ 452.70	1124007			
- 3 Months	X			2019	\$ 246.27	\$ 246.27	Y	\$ 270.90	1124007			
- Fortnightly Direct Debit	X			2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124007			
<b>Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)</b>												
- 12 Months	X			New	\$ -	\$ 45.45	Y	\$ 50.00	1124007			
<b>Gym or Group Fitness Only Membership</b>												
- 12 Months	X			2019	\$ 683.18	\$ 683.18	Y	\$ 751.50	1124007			
- 6 Months	X			2019	\$ 411.55	\$ 411.55	Y	\$ 452.70	1124007			
- 3 Months	X			2019	\$ 246.27	\$ 246.27	Y	\$ 270.90	1124007			
- Fortnightly Direct Debit	X			2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124007			
<b>Gym or Group Fitness Only Membership - Concession (Pension, DVA, Student Card) - 10% discount</b>												
- 12 Months	X			2019	\$ 614.86	\$ 614.86	Y	\$ 676.35	1124007			
- 6 Months	X			2019	\$ 365.81	\$ 365.81	Y	\$ 402.40	1124007			
- 3 Months	X			2019	\$ 218.91	\$ 218.91	Y	\$ 240.80	1124007			
- Fortnightly Direct Debit	X			2019	\$ 24.26	\$ 24.26	Y	\$ 26.68	1124007			
<b>Off Peak/Special Population Membership - Fit Over 50 and Youth Memberships - 20% discount</b>												
- 12 Months	X			2019	\$ 607.27	\$ 607.27	Y	\$ 668.00	1124007			
- 6 Months	X			2019	\$ 365.81	\$ 365.81	Y	\$ 402.40	1124007			
- 3 Month	X			2019	\$ 218.91	\$ 218.91	Y	\$ 240.80	1124007			
- Fortnightly Direct Debit	X			2019	\$ 24.25	\$ 24.25	Y	\$ 26.68	1124007			

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
<b>FIFO Full Membership</b>												
- 12 Months	X			New	\$ -	\$ 303.64	Y	\$ 334.00	1124007			Fee derived by 50% discount on upfront Off Peak/Special Population
- 6 Months	X			New	\$ -	\$ 201.20	Y	\$ 221.32	1124007			
<b>Corporate Membership</b>												
- 12 Months	X			New	\$ -	\$ 645.23	Y	\$ 709.75	1124007			Fee derived from 15% discount on full membership
- 6 Months	X			New	\$ -	\$ 388.68	Y	\$ 427.55	1124007			
<i>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</i>												
<b>Rehabilitation Membership</b>												
- 3 Month	X			2019	\$ 312.72	\$ 312.72	Y	\$ 344.00	1124007			
<b>Fitness Centre</b>												
Casual Gym Entry	X			2015	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124003			
Casual Gym Entry - Concession: Senior / Full Time Student	X			2018	\$ 14.73	\$ 14.73	Y	\$ 16.20	1124003			
Group Fitness - 30 to 60 Minute Class	X			2015	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004			
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	X			2018	\$ 14.73	\$ 14.73	Y	\$ 16.20	1124004			
Group Fitness 10 Visit Pass: 30 to 60 Minute Class	X			2018	\$ 147.27	\$ 147.27	Y	\$ 162.00	1124004			
Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	X			2018	\$ 132.55	\$ 132.55	Y	\$ 145.80	1124004			
Second Class (Back to Back)	X			New	\$ -	\$ 8.18	Y	\$ 9.00	1124004			
Fit Over 50 Session	X			2018	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124003			
Fit Over 50 Appraisal/Programme - Non Member	X			2014	\$ 40.00	\$ 40.00	Y	\$ 44.00	1124003			
Fit Over 50 - 10 Pass	X			2021	\$ 81.82	\$ 73.64	Y	\$ 81.00	1124003			
Fitness Appraisal/Assessment + Program	X			2014	\$ 50.00	\$ 50.00	Y	\$ 55.00	1124003			
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X			2018	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124004			
Youth/Teen Fitness Session - 10 Pass	X			New	\$ -	\$ 73.64	Y	\$ 81.00	1124004			
<b>Personal Training</b>												
Personal Training (1 Hour)	X			2014	\$ 63.64	\$ 63.64	Y	\$ 70.00	1124004			
Personal Training (45 Minutes)	X			New	\$ -	\$ 47.73	Y	\$ 52.50	1124004			
Personal Training 5 Pass (1 Hour)	X			2014	\$ 295.45	\$ 295.45	Y	\$ 325.00	1124004			
Personal Training 10 Pass (1 Hour)	X			2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1124004			
Personal Training 5 Pass (30 Minutes)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1124004			
Personal Training 10 Pass (30 Minutes)	X			2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	1124004			
Personal Training 5 Pass (45 Minutes)	X			New	\$ -	\$ 215.91	Y	\$ 237.50	1124004			
Personal Training 10 Pass (45 Minutes)	X			New	\$ -	\$ 386.36	Y	\$ 425.00	1124004			
Small Group Freestyle Gym Programs	X			New	\$ -	\$ 16.36	Y	\$ 18.00	1124004			
Evolt Body Scan	X			New	\$ -	\$ 22.73	Y	\$ 25.00	1124003			
Evolt Body Scan	X			New	\$ -	\$ 36.36	Y	\$ 40.00	1124003			
<i>*Personal Training - additional participants plus \$20 per hour</i>												

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>Continued</b>												
11.3.2 <b>Crèche</b>												
Crèche 10 Session Pass - Member	X			2021	\$ 18.18	\$ 22.73	Y	\$ 25.00	1124013			
Crèche 10 Session Pass - Casual	X			2021	\$ 22.73	\$ 31.82	Y	\$ 35.00	1124013			
Crèche Single Session Pass (Per Child) - Members	X			2021	\$ 2.27	\$ 2.73	Y	\$ 3.00	1124013			
Crèche Single Session Pass (Per Child) - Non members	X			2021	\$ 2.73	\$ 3.64	Y	\$ 4.00	1124013			
11.3.3 <b>Administration</b>												
Replacement Membership Access Device	X			2016	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124003			
Membership Attendance Report	X			2017	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124003			
Administration Fee (Membership Transfers/Forfeit Fee)	X			2017	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124003			
Direct Debit Rejection Fee	X			2019	\$ 15.45	\$ 15.45	Y	\$ 17.00	1124003			
11.3.4 <b>Facility Hire / Hour</b>												
Meeting Room Single (Per Hour)	X			2011	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2019	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2016	\$ 63.64	\$ 63.64	Y	\$ 70.00	1124006	0413		
Servery	X			2016	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124006	0413		
Court Hire - OFF PEAK	X			2016	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124005	0414		
Court Hire - PEAK	X			2018	\$ 49.09	\$ 49.09	Y	\$ 54.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2014	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124005	0414		
Half Court Hire - PEAK	X			2014	\$ 30.91	\$ 30.91	Y	\$ 34.00	1124005	0414		
<i>Note: Peak = after 4:00pm Monday to Friday</i>												
Grandstand (per tier)	X			2013	\$ 59.09	\$ 59.09	Y	\$ 65.00	1124003			
Competition Events Package (per court)	X			2013	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124005	0414		
11.3.4 <b>Facility Hire / Hour</b>												
<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)</i>												
Chair Hire (Per Chair)	X			2013	\$ 0.45	\$ 0.45	Y	\$ 0.50	1124003			
BBQ	X			2013	\$ 20.00	\$ 20.00	Y	\$ 22.00	1124003			
Hire of Table Cloths or Trestle Table (per Table)	X			2013	\$ 4.55	\$ 4.55	Y	\$ 5.00	1124003			
Data Projector (per Hour) min charge of 4 hours	X			2014	\$ 6.36	\$ 6.36	Y	\$ 7.00	1124003			
Bouncy Castle (Per Use)	X			2019	\$ 118.18	\$ 118.18	Y	\$ 130.00	1124005	0414		
<b>Hire with Alcohol</b>												
Local Organisation (Per hour)	X			2016	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124003			
Local Organisation (Not for profit - 10% off normal fee)	X			2019	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124003			
Hire - Additional Rubbish Fee (per rubbish bin)	X			2019	At Cost	At Cost	Y	At Cost	1124003			

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Change	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
<b>Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *</b>												
* 10% Discount Included												
Meeting Room Single (Per Hour) or Crèche	X			2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2011	\$ 32.72	\$ 32.72	Y	\$ 36.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2013	\$ 57.28	\$ 57.28	Y	\$ 63.00	1124006	0413		
Servery	X			2016	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006	0413		
Court Hire - OFF PEAK	X			2016	\$ 32.72	\$ 32.72	Y	\$ 36.00	1124005	0414		
Court Hire - PEAK	X			2018	\$ 44.09	\$ 44.09	Y	\$ 48.50	1124005	0414		
Half Court Hire - OFF PEAK	X			2014	\$ 20.46	\$ 20.46	Y	\$ 22.50	1124005	0414		
Half Court Hire - PEAK	X			2014	\$ 27.82	\$ 27.82	Y	\$ 30.60	1124005	0414		
<i>Note: Peak = after 4:00pm Monday to Friday</i>												
<b>11.3.5 Sports &amp; Programmes</b>												
Casual Shots- Single Entry	X			2016	\$ 3.64	\$ 3.64	Y	\$ 4.00	1124003			
Casual Shots- 10 Pass	X			2016	\$ 32.73	\$ 32.73	Y	\$ 36.00	1124003			
- 3 Month Pass	X			2017	\$ 72.73	\$ 72.73	Y	\$ 80.00	1124003			
- 6 Month Pass	X			2019	\$ 131.82	\$ 131.82	Y	\$ 145.00	1124003			
Vacation Care per Day		X		2019	\$ 60.00	\$ 63.00	N	\$ 63.00	1124012			Vacation Care Programme
Vacation Care After Hours Late Fee - After 5.45pm		X		2007	\$ 10.00	\$ 10.00	N	\$ 10.00	1124012			After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X			\$ 15.00	\$ 15.00	N	\$ 15.00	1124012			\$15.00 per every 5 minutes after 6.00pm
Administration Fee - Late Payment Fee Clinics (Hour)		X			\$ 20.00	\$ 20.00	N	\$ 20.00	1124012			Per Invoice Request
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2018	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124004			
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004			
<b>Other Programmes to be calculated on programme schedule</b>												
<b>Badminton</b>												
- Casual Game Fee	X			2018	\$ 7.27	\$ 7.27	Y	\$ 8.00	1124003			
<b>Night programmes per Team</b>												
- Registration (New Teams)	X			2014	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124004			
- Registration (Ongoing Team)	X			2014	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124004			
- Registration Junior Team (New)	X			2016	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124004			
- Registration Junior Team (Ongoing)	X			2016	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124004			
- Fee per Game - Netball	X			2016	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124004			
- Fee per Game - Basketball	X			2016	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124004			
- Fee per Game - Futsal	X			2016	\$ 50.00	\$ 50.00	Y	\$ 55.00	1124004			
- Fee per Game - Junior	X			2016	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124004			
- Fee per Game - Basketball 3 on 3	X			2018	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124004			

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
<b>Day Programme per Team</b>												
- Registration (New Teams)	X			2008	\$ 31.82	\$ 31.82	Y	\$ 35.00	1124004			
- Registration (Ongoing Team)	X			2007	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124004			
- Fee per Game	X			2014	\$ 38.18	\$ 38.18	Y	\$ 42.00	1124004			
Staff Costs - Centre Supervisor* / Cleaner	X			2019	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124014			
Staff Costs - Group Fitness Instructor	X			2019	\$ 72.73	\$ 72.73	Y	\$ 80.00	1124014			
Staff Costs - Security Call Outs	X			2015	At Cost	At Cost	Y	At Cost	1124014			
<i>*After Hours Centre Supervisor charges per Area:</i>												
<i>Hire 1 Area = 100% of Rate</i>												
<i>Hire 2 Areas = 50% of Rate</i>												
<i>Hire 3 Areas = No Charge</i>												
<i>Note, 1 Court is equal to 1 Area.</i>												
<b>11.3.6 Signage (Charge per annum or pro rata)</b>												
Wall 1200 x 1200	X			2019	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124011			
Wall 2400 x 1200	X			2019	\$ 318.18	\$ 318.18	Y	\$ 350.00	1124011			
Wall 2400 x 1800	X			2019	\$ 363.64	\$ 363.64	Y	\$ 400.00	1124011			
Wall 2400 x 2400	X			2019	\$ 454.55	\$ 454.55	Y	\$ 500.00	1124011			
<b>11.3.7 Overnight Accommodation Charges (Per Night)</b>												
Up to 25 people	X			2018	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124006			
Additional per person rate - 26 to 50	X			2019	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124006			
Additional per person rate - 51 to 75	X			2019	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124006			
Additional per person rate 76 and over	X			2019	\$ 7.27	\$ 7.27	Y	\$ 8.00	1124006			

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>11.4 Libraries</b>												
11.4.1 <b>Internet &amp; Wi-Fi Access</b>												
Internet & Wi-Fi Access	X			2007	No Charge	No Charge	Y	No Charge				
11.4.2 <b>Miscellaneous</b>												
Lost / Damaged Items - Replacement		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	1126003	0415		ATO Private Ruling
Headphones (per set)	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
Tea, Coffee, Hot Chocolate (includes pod, UHT milk capsule, cup & lid)	X			2018	\$ 2.27	\$ 2.27	Y	\$ 2.50	1126004			
Library Bond for Library Programs/Special Events		X		2018	\$ 10.00	\$ 10.00	N	\$ 10.00	JUST - THIRE06			Bond Per Booking (Per Family or Per Person)
11.4.3 <b>Printing &amp; Copying Costs</b>												
A4 Black & White	X			2014	\$ 0.27	\$ 0.27	Y	\$ 0.30	1126004			
A4 Colour	X			2014	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
A3 Black & White	X			2015	\$ 0.55	\$ 0.55	Y	\$ 0.60	1126004			
A3 Colour	X			2014	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
11.4.4 <b>Laminating Costs</b>												
A4	X			2018	\$ 1.36	\$ 1.36	Y	\$ 1.50	1126004			
A3	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5 <b>Book Sale</b>												
Used Magazines	X			2018	\$ 0.45	\$ 0.45	Y	\$ 0.50	1126004			
Used Books (Paperback)	X			2018	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Hardcover)	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
Used DVDs	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
<b>FUNCTION 12 Transport</b>												
<b>12.1 Transport</b>												
12.1.1 Special Series Number Plates	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	1223001			
12.1.2 Verge Inspection Fee - Single Dwelling (Residential)	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
Verge Inspection Fee - Multiple Dwelling (Residential)	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
Verge Inspection Fee - Commercial / Industrial	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
12.1.3 Contribution for Pathways - Developers		X			See Comments	See Comments	N	See Comments	7210106	RESERVE FUND		\$51.88 / m2
Contribution to Works - West Dardanup Structure Plan		X		2016	\$ 420.00	\$ 420.00	N	\$ 420.00	7210106	RESERVE FUND		
Contribution for Roads & Upgrades - Developers (Policy E6.21)		X		2016	\$ 5,110.00	\$ 5,110.00	N	\$ 5,110.00	7210106	RESERVE FUND		per lot
Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X		2017	\$ 300.00	\$ 300.00	N	\$ 300.00	7210129	RESERVE FUND		

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<b>FUNCTION 13 Economic Services</b>												
<b>13.1 Tourism &amp; Area Promotion</b>												
<b>13.1.1 Caravan Parks &amp; Camping Grounds</b>												
Application/Renewals		X	31.6		\$ 200.00	\$ 200.00	N	\$ 200.00	1322003	0133	Regulatory	Caravan & Camping Act &
Or												Caravan Parks and Camp. Reg. 1997
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
<b>13.1.2 Building Control</b>												
Uncertified Application for a Building Permit (min \$110.00)		X	31.8	2019	0.32%	0.32%	N	0.32%	1323004		Regulatory	Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min \$110.00)		X	31.8	2019	0.19%	0.19%	N	0.19%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min \$110.00)		X	31.8	2019	0.09%	0.09%	N	0.09%	1323004		Regulatory	Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2019	\$ 105.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each storey of building)		X	31.8	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete		X	31.8	2019	\$ 105.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 -
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 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	2019	\$ 105.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 65(3)(a)



General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Continued												
Building Inspection Fee (per hour)	X		ATO Private Ruling 31.8	2016	\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002			Building Act 2011/ATO Private Ruling
Application for Amendment to a Building Permit		X		2017	\$ 105.00	\$ 110.00	N	\$ 110.00	1323004			Regulatory Regulatory Same calculation as for Building Permit based on change to contract value (but not less than \$110.00)
Postage of plans (Registered Mail)	X				\$ 10.00	\$ 10.00	Y	\$ 11.00	1323002			
Insufficient copies of plans	X				\$ 1.00	\$ 1.00	Y	\$ 1.10	1323002			
Information Research (Min \$20)		X	31.32		\$ 40.00	\$ 40.00	N	\$ 40.00	1323004			Local Government Act 1995
Copies of reports / documents or Maps (A3 or A4)		X	31.32		\$ 0.50	\$ 0.50	N	\$ 0.50	1323004			Local Government Act 1995
Advertising	X				At Cost	At Cost	Y	cost + GST	1323001			
Newspaper Adverts	X				At Cost	At Cost	Y	cost + GST	1323001			
Signage												
Council Supply & Install	X				\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002			
Inspection of Developers Signage		X	ATO Private Ruling		\$ 50.00	\$ 50.00	N	\$ 50.00	1323004			ATO Private Ruling
13.1.2 <b>Building Control</b>												
Search Fee	X				\$ 40.91	\$ 40.91	Y	\$ 45.00	1323002			
Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2021	\$ 58.45	\$ 94.00	N	\$ 94.00	1323008			Regulatory Building Regs 2012/Inspection Fee per 4 Years 25% of Swimming Pool Levy raised annually
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2021	\$ 14.61	\$ 23.50	N	\$ 23.50	1323008			Regulatory
Copy of Building Plans		X	ATO Private Ruling		\$ 41.00	\$ 41.00	N	\$ 41.00	1323004			ATO Private Ruling
13.1.3 <b>Extractive Industries</b>												
Application Annual licence & renewal fees		X	31.8		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995 / Local Law
- less than 1 hectare		X	31.8		\$ 125.00	\$ 125.00	N	\$ 125.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X	31.8		\$ 375.00	\$ 375.00	N	\$ 375.00	1328001	0134		Local Government Act 1995
Licence transfer fee		X	31.8		\$ 50.00	\$ 50.00	N	\$ 50.00	1328001	0134		Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		X		New	see comments	see comments	N	see comments	Muni/Trust System - TREHAB			\$5,000 per hectare

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2020/21	GST Excl 2021/22	GST	FEES & CHARGES 2021/22	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free											
<b>FUNCTION 14 Other Property &amp; Services</b>													
<b>14.1 Private Works</b>													
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			
<b>MR WA &amp; DEC</b>													
Graders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Loaders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Trucks - 8 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Tractors - with attachments	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Utilities - 1 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Cement Mixer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Water Pump	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Plate Compactor	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
Road Sweeper - Trailer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
14.1.2 Employees												GST Exempt	
Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	1424002	0420			
Supervision Fees - Full Supervision		X			3.00%	3.00%	N	3.00%	1424002	0420			
Works	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001				
Works - MRWA / DEC	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
<b>FUNCTION 14 Other Property &amp; Services</b>													
<b>14.2 Administration</b>													
14.2.1 Officer Charge Rates / Hour													
Chief Executive Officer	X			2021	\$ 267.27	\$ 272.73	Y	\$ 300.00	1422004	1422004			
Director	X			2021	\$ 248.18	\$ 254.55	Y	\$ 280.00	1424003	1424003			
Manager	X			2021	\$ 167.05	\$ 172.73	Y	\$ 190.00	1422004	1422004			
Principal Planning Officer	X			2021	\$ 143.18	\$ 150.00	Y	\$ 165.00	1026002	1026002			
Planning Officer	X			2021	\$ 107.27	\$ 110.91	Y	\$ 122.00	1026002	1026002			
Principal Building Surveyor	X			2021	\$ 143.18	\$ 150.00	Y	\$ 165.00	1323002	1323002			
Building Surveyor	X			2021	\$ 107.27	\$ 110.91	Y	\$ 122.00	1323002	1323002			
Civil Engineer	X			2021	\$ 157.50	\$ 172.73	Y	\$ 190.00	1424003	1424003			
Engineering Officer	X			2021	\$ 107.27	\$ 110.91	Y	\$ 122.00	1424003	1424003			
Principal Environmental Health Officer	X			2021	\$ 150.00	\$ 150.00	Y	\$ 165.00	0724002	0724002			
Health Officer	X			2021	\$ 107.27	\$ 110.91	Y	\$ 122.00	0724002	0724002			
Ranger	X			2021	\$ 107.27	\$ 110.91	Y	\$ 122.00	0523002	0523002			
All Other Officers	X			2021	\$ 71.59	\$ 75.00	Y	\$ 82.50	1422004	1422004			
14.2.2 Events Application Fee													
Public Event - Free Entry or Community Group / Sporting Event		X	ATO Private Ruling	2011	\$ -	\$ -	N	\$ -				No Charge	
Commercial Event <5000 people		X	ATO Private Ruling	2015	\$ 250.00	\$ 250.00	N	\$ 250.00	1123006			ATO Private Ruling	
Commercial Event >5000 people		X	ATO Private Ruling	2015	\$ 475.00	\$ 475.00	N	\$ 475.00	1123006			ATO Private Ruling	
14.2.3 Traffic Management Plan Preparation													
Public Event - Free Entry or Community Group / Sporting Event	X			2011	\$ -	\$ -	Y	\$ -	1424001			No Charge	
Commercial Event <500 people	X			2011	\$ 727.27	\$ 727.27	Y	\$ 800.00	1424001				
Commercial Event <5000 people	X			2011	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1424001				
Commercial Event >5000 people	X			2011	\$ 1,090.91	\$ 1,090.91	Y	\$ 1,200.00	1424001				



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