



# Annual Budget 2020/21

**ANNUAL BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**TABLE OF CONTENTS**

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

**Budget Papers**

Following the Notes to the  
Financial Statements

# Annual Budget

## 2020/21

### 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 2020.

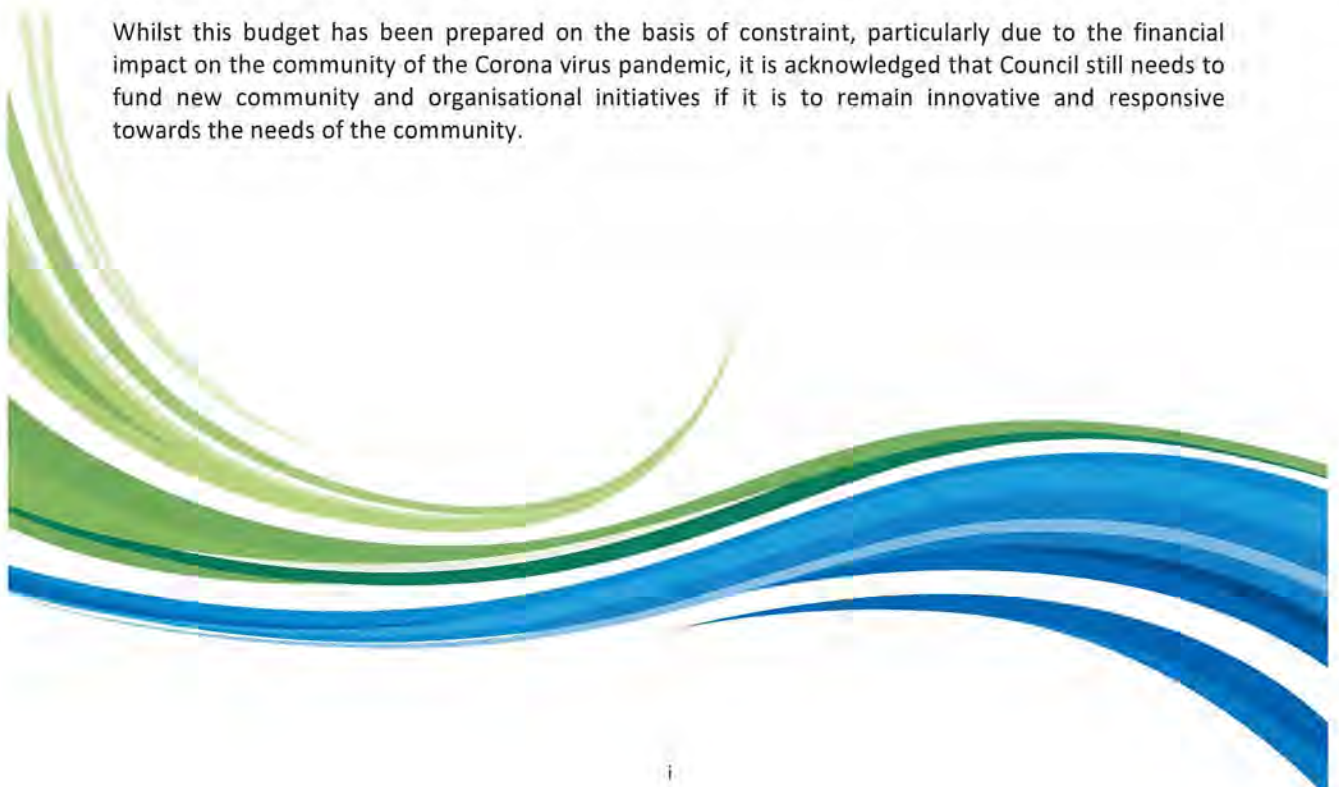
The 2020/21 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2019/2020 financial year reviewed and updated its four year Corporate Business Plan 2020/21 – 2023/24, 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 2020/21 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 0% rate increase, Reserve transfers, workforce reductions, 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, particularly due to the financial 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.



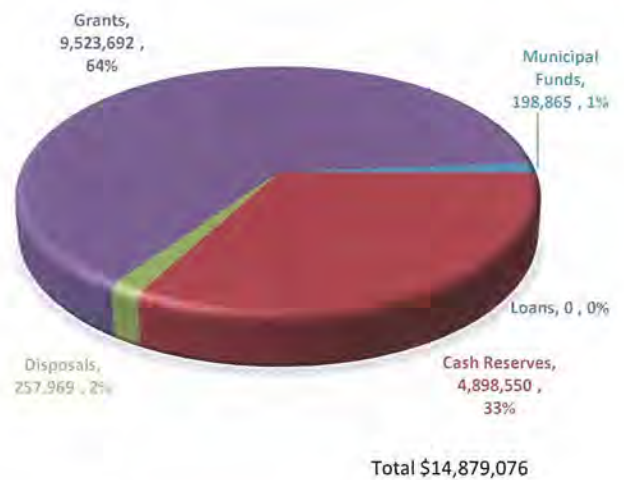
# Budget Snapshot

## 2020/21

### BUDGETED CAPITAL EXPENDITURE



### BUDGETED CAPITAL FUNDING SOURCES



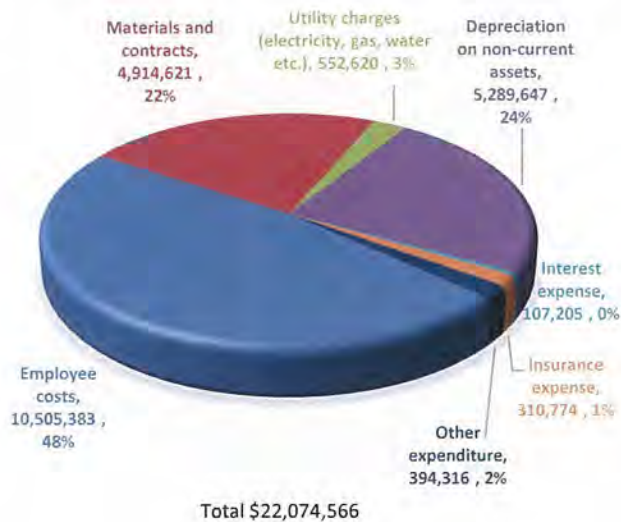
### Major Capital Works Projects

- Road / Bridge / Ancillary works – \$7,717,903
- Pathways - \$1,359,710
- Bushfire Brigade Buildings - \$517,768
- Gnomesville Toilet - \$81,602
- Eaton Bowling Clubroom - \$3,000,000
- Eaton Skatepark - \$750,000
- Eaton Oval Clubrooms - \$92,148
- New Admin/Library building - \$500,000
- Eaton Foreshore boat ramp and jetty - \$216,300
- Eaton Recreation Centre equipment - \$48,392
- Heavy Plant and vehicles - \$940,438
- Burekup Entry Statement - \$20,000
- Play equipment - Peninsula Lakes Park - \$61,200
- Water & Irrigation - Watson Reserve - \$131,780
- Shade Sails - Burekup Oval Playground - \$28,448
- Lighting – Millars Creek - \$35,363
- Entry statement and landscaping – Eaton Drive \$50,000
- Playground – Lofthouse Park - \$46,699
- Playground – Eaton foreshore - \$35,355
- Gnomesville pathways - \$25,000

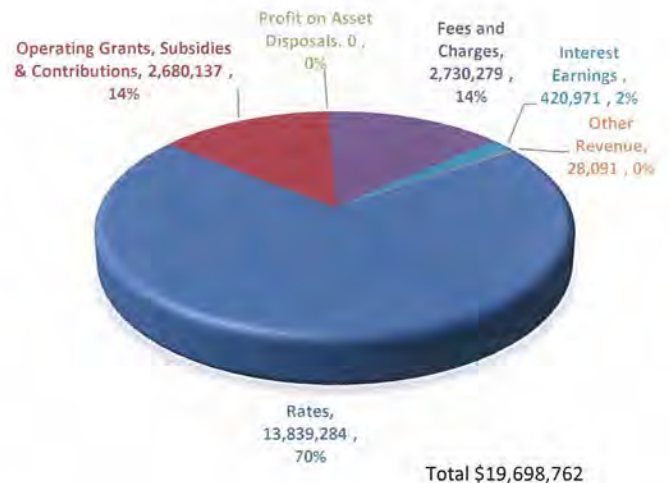
# Budget Snapshot

## 2020/21

### BUDGETED OPERATING EXPENDITURE



### BUDGETED OPERATING INCOME



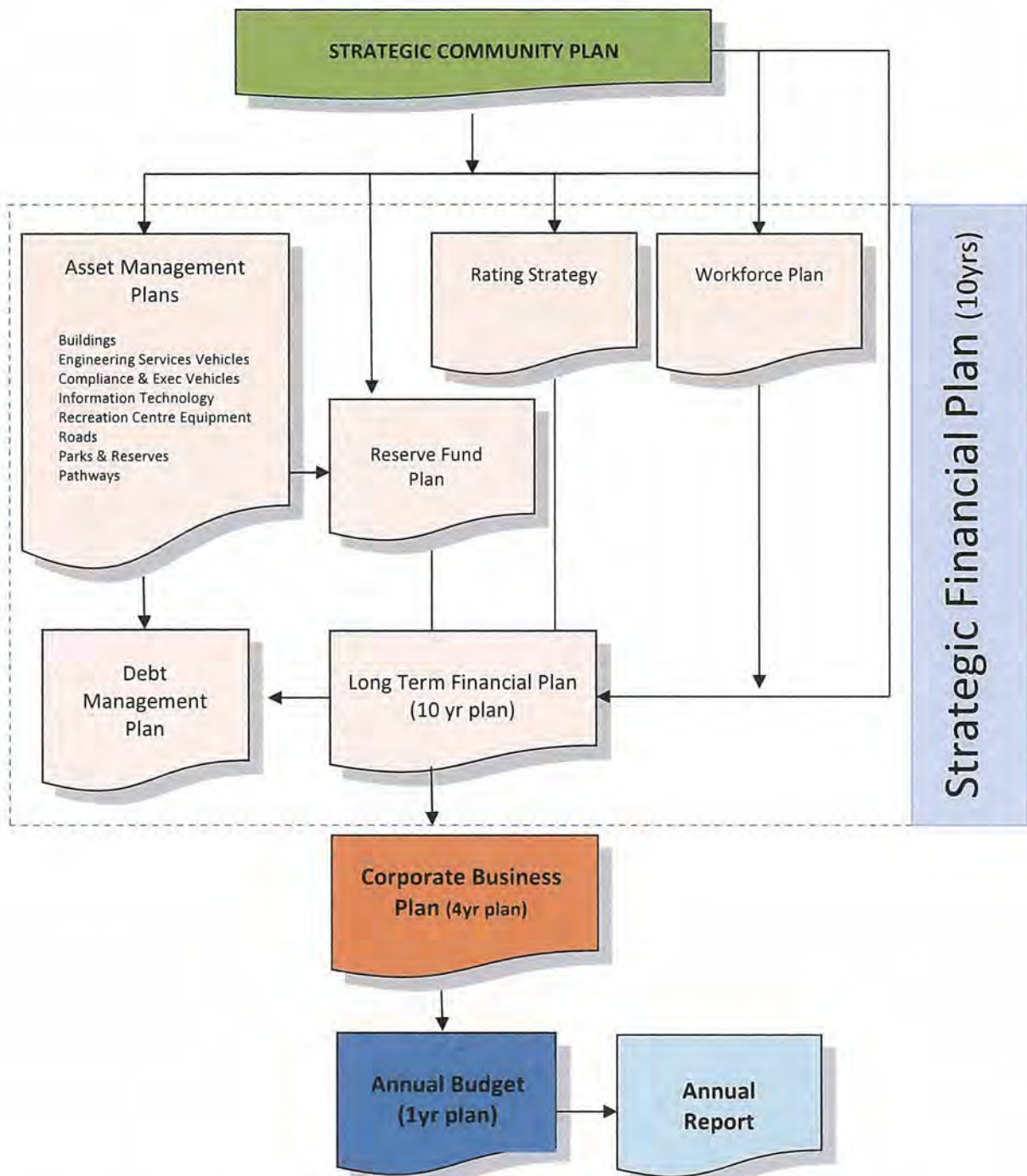
### Major Operating Expenditure Items

- Road maintenance - \$1,660,909
- Parks & Gardens maintenance - \$4,028,361
- Building maintenance - \$1,241,722
- Waste management - \$1,422,848
- Electricity - \$497,683
- Water and Gas - \$54,937
- Insurance - \$310,774
- Community programs, events and festivals, donations - \$258,655
- Plant Operating costs - \$714,809
- Depreciation - \$5,289,647
- Environmental Projects - \$66,000
- Eaton Recreation Centre - \$2,570,963
- Libraries - \$588,305
- Community Grant Scheme - \$49,880
- Tourism support - \$71,000
- Economic development - \$42,000
- Loan and lease interest and fees - \$107,205

## 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 2020/21 Annual Budget, which is included in this report, is for the year 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 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 department guidelines for the budget document	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 approval of draft Corporate Business Plan and Long Term Financial Plan	May
7. Council adopt Corporate Business Plan & draft Budget, including setting of rates	June
8. Adopt Annual Budget	Late June

## 2.2 Major Budget Influences

In preparing the 2020/21 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 2020/21 is forecast to be \$10.419M. Key influences include;

- a. Fair Work Australia minimum wage increases.
- b. Decrease in Full Time Equivalent (FTE) staffing from 118.97 FTE to 115.57 FTE.

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

### Rates Revenue

- o General Rates will increase by an average of 0.0%.
- o Specified Area Rate for Bulk Waste Collection will generate \$100,864, representing a decrease of 0.008% on the previous year, with an average of \$22 per property.
- o Specified Area Rate for Eaton Landscaping will generate \$247,557, representing an increase of 0.011% on the previous year, with an average of \$50 per residential property. The Specified Area Rate will be allocated as follows:
  - o \$100,000 Eaton Parks & Reserves Upgrades;
  - o \$147,557 allocated to maintenance of Millbridge Public Open Space.

### Fees & Charges Revenue

- o Overall fees including development activity based fees are budgeted to remain in line with last year due to the subdued building market and the financial impact of the Corona virus pandemic.
- o Overall Fees & Charges revenue is forecast at \$2.73m which is a decrease of \$0.42m over the previous financial year.

### Grant Revenue

- o Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in May 2020.
- o Grants for the development of assets are forecast at \$6.64m plus \$2.31m to reflect previous grants received which are required to be re-recognised due to changes to Australian Accounting Standards. These relate to specific capital projects.
- o 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.
- o The Shire of Dardanup also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

### Budget Highlights & Analysis

This section of the annual budget report summarises the highlights of the budget. The summary looks at the key areas of:

- Operating Budget
- Capital Works Budget



### 2.3 Budget Highlights

- \$6.358m Capital Road Works Program.
- \$1.661m Road Maintenance.
- \$1.360m Pathways/Ancillary Program.
- \$677,156 Parks and Reserves Construction Expenditure.
- \$5.430m Building Construction Program.

#### ***Community Grants, Donations and Events***

Council will donate over \$456,190 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
- \$15,000 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
- \$ 2,000 Crooked Brook Forest Association
- \$26,000 Ferguson Valley Marketing & Promotions Inc
- \$ 5,722 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 3,500 Eaton/Millbridge Community Project - Breakfast Club
- \$ 1,000 Eaton Lions Christmas hampers
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 7,607 Community Donations
- \$ 4,000 Public Art Competition
- \$15,000 Public Art Projects
- \$60,000 Events and Festivals
- \$13,448 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Thank a Volunteer Event
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$49,880 Minor Community Grants Scheme
- \$ 25,000 Tourism & Events Grants (Contestable Grant on application ie: Bull & Barrel Festival, Bunbury Geographe Gift, Foreshore Festival, Arts Spectacular and others)
- \$ 3,000 Eaton Foreshore Festival Committee
- \$ 2,000 Event Support
- \$ 4,000 Community Events Seniors
- \$ 4,000 Community Events Youth
- \$ 4,000 Creative Workshops
- \$57,000 Library Programs
- \$ 10,000 Leeuwin Adventure Scholarships
- \$ 4,000 Skateboard competitions
- \$25,000 Minor/Community Events Assistance
- \$ 5,000 Minor Community Activities
- \$ 11,583 Peron Naturalist Partnership (includes Charmap project)

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

## 2.4 Operating Revenue Analysis

Operating Revenue	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Rates	13,839,284	13,742,181	97,103	0.7%
Grants, Subsidies & Contributions	2,680,137	3,234,207	(554,070)	(17.1)%
Capital Grants, Subsidies & Contributions	9,243,071	3,804,088	5,438,983	142.97%
Profit on Sale of Assets	0	1,165,000	(1,165,000)	(100.0)%
Service Charges	0	0	0	0%
Fees & Charges	2,730,279	3,156,021	(425,742)	(13.5)%
Interest Earnings	420,971	507,656	(86,685)	(17.1)%
Other Revenue	28,091	27,540	551	2.0%
<b>Total Operating Revenue</b>	<b>28,941,833</b>	<b>25,636,693</b>	<b>3,305,140</b>	<b>12.89%</b>

### **Rates**

(\$97,103 Increase)

Council has resolved to increase the rate in the dollar and minimum rate by 0%. The increased revenue represents growth in the number of properties within the Shire of Dardanup subject to rates.

The budget includes two Specified Area Rates;

- Bulk Waste Collection - This will generate \$100,864. Payers of this rate will be serviced with 2 x green waste & 1 x hard waste collections per financial year.
- Eaton Landscaping - \$247,557 will be raised to fund maintenance of Millbridge gardens and capital projects in the Eaton town site.

### **Grants & Subsidies & Contributions – Operating**

(\$554,070 Decrease)

It is forecast that Council will receive \$2.68m in operational grants. Approximately 50% of the 2020/21 Local Government Grants Commission General Purpose Grant (\$456,387) and Local Roads Grant revenue (\$254,546) was received in advance in May 2020. Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

### **Grants & Subsidies & Contributions – For the Development of Assets**

(\$5,438,983 Increase)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Significant grants for 2019/20 include;

- State Government - Regional Road Group grants of \$1.65m.
- State Government - Road Black Spots Grants \$315k.
- State Government – Pathways Grant Funding \$18k.
- State Government – Building Construction \$590k.
- Commonwealth Government – Special Project (Covid stimulus) \$352k.
- Commonwealth Government – Roads to Recovery \$316k.

Changes to Australian Accounting Standards have also required the re-recognition of \$2,310,010 as a liability for grants previously received.

### **Profit on Assets Disposals**

(\$1,165,000 Decrease)

There is no profit planned from the sale of plant and vehicles in 2020/21, 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**

No Service charges will be raised in 2020/21.

### **Fees & Charges**

(\$425,742 Decrease)

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 2020/21 are forecast to be less than the previous financial year due to the impact of the Corona virus pandemic causing the closure of the Eaton Recreation Centre gym and fitness activities.

### **Interest Revenue**

(\$86,685 Decrease)

Interest revenue includes interest on investments and arrears on rates. The interest in 2020/21 are forecast to be less than the previous financial year due to the impact of the Corona virus pandemic and general low interest rates.

## **2.5 Operating Expenditure Analysis**

Operating Expenditure	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Employee Costs	(10,505,383)	(11,153,410)	(648,027)	(5.8)%
Materials & Contracts	(4,914,621)	(4,508,890)	405,731	8.9%
Utility Charges	(552,620)	(561,970)	(9,350)	(1.7)%
Depreciation	(5,289,647)	(5,242,750)	46,897	0.9%
Loss on Assets Disposal	0	0	0	0.0%
Insurance	(310,774)	(282,982)	27,792	9.8%
Interest / Borrowing Cost	(107,205)	(121,560)	(14,355)	(11.8)%
Other	(394,316)	(374,638)	19,678	5.2%
<b>Total Operating Expenditure</b>	<b>(22,074,566)</b>	<b>(22,246,200)</b>	<b>(171,634)</b>	<b>(0.8)%</b>

### **a) Employee Costs**

(\$648,027 Decrease)

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 decrease include:

- a. Fair Work Australia minimum wage increases.
- b. Decrease in Full Time Equivalent (FTE) staffing from 118.97 FTE to 115.57 FTE.
- c. Cap of 0.35% on Performance Based Salaries.

### **b) Materials & Contracts**

(\$405,731 Increase)

The increase relates to increases to price indexation plus additional operational activities across Council's operations combined with increases in capital works.

### **c) Utility Charges**

(\$9,350 Decrease)

Utility (Gas, Water, Electricity) expenses are budgeted at \$552,620, representing a small decrease in operating cost estimated charges.

**d) Depreciation**

(\$46,897 Increase)

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

**e) Loss on Asset Disposals**

(\$Nil)

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

**f) Insurance**

(\$27,792 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**

(\$14,355 Decrease)

Relates to the interest repayment component on Council borrowings. One new loan of \$750,000 is to be raised during 2020/21, with the first repayment budgeted to occur in 2021/22.

**h) Other Expenditure**

(\$19,678 Increase)

This represents non-specific expenditure.

## 2.6 Capital Works Budget

The 2020/21 Capital Works Budget forecasts total expenditure of \$14.88m, which is an increase of \$6.42m from last financial year.

Capital Works	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Land & Buildings	(5,430,586)	(1,148,280)	4,282,306	372.9%
Transport Infrastructure	(7,717,903)	(5,405,568)	2,312,335	42.8%
Parks & Reserves	(677,156)	(854,154)	(176,998)	(20.7)%
Bridges	0	0	0	0.0%
Vehicles	(940,438)	(546,108)	394,330	72.2%
Plant & Equipment	0	(26,000)	(26,000)	(100.0)%
Furniture & Fittings	(112,993)	(475,478)	(362,485)	(76.2)%
<b>Total Capital Works</b>	<b>(14,879,076)</b>	<b>(8,455,588)</b>	<b>6,423,488</b>	<b>75.9%</b>

**Land & Buildings**

- o Dardanup Central Bushfire Station - New Facility Design.
- o Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction,
- o Waterloo Bushfire Station – New (C/fwd).
- o Gnomesville Public Toilets.
- o Dardanup Hall.
- o CWA Hall.
- o Waterloo Hall.
- o Eaton Skate Park.
- o Eaton Bowling Club Room redevelopment (C/fwd).
- o Eaton Oval Club Rooms.
- o Eaton Recreation Centre Upgrade.

- Works Depot - Martin Pelusey.
- Dardanup Council office.
- New Eaton Council Admin / Library Stage 2 - Detailed Design.

#### **Roads**

\$7.718m will be expended on capital road projects. This is additional to general maintenance of \$2.168m in the operating budget. This expenditure includes works on pathways, bridges, street lighting, signage and ancillary items.

#### **Parks & Gardens**

\$677,156 is budgeted for upgrade to parks and reserves.

Major projects include;

- Peninsula Lakes Playground.
- Eaton Foreshore – Boat Ramp and Jetty Upgrade.
- Millars Creek Lighting Upgrade.
- Gnomesville Master Plan.
- Burekup Entry Statement Signage.
- Burekup Oval Shade Sails.
- Watson Reserve water filtration and irrigation upgrade.
- Lofthouse Park playground.
- Eaton Drive entry Statements and landscaping upgrade.

#### **Vehicles & Plant**

\$940,438 will be expended on vehicles & plant. The expenditure relates to the acquisition of new vehicles and ongoing cyclical replacement of the existing vehicle fleet.

\$257,969 is forecast to be generated by the disposal of replaced vehicles (Appendix H).

#### **Plant & Equipment**

Expenditure relates to new and replacement of waste & recycling bins when damaged, together with sundry equipment acquisitions for works staff. These minor items are not budgeted as a maintenance item rather than capital expenditure.

#### **Furniture & Equipment**

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

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

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

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**SHIRE OF DARDANUP**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	9

**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.

**SHIRE OF DARDANUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	13,839,284	13,713,132	13,742,181
Operating grants, subsidies and contributions	10(a)	2,680,137	3,564,954	3,234,207
Fees and charges	9	2,730,279	2,663,468	3,156,021
Interest earnings	12(a)	420,971	532,994	507,656
Other revenue	12(b)	28,091	27,540	27,540
		19,698,762	20,502,088	20,667,605
<b>Expenses</b>				
Employee costs		(10,505,383)	(10,911,998)	(11,153,410)
Materials and contracts		(4,914,621)	(4,235,934)	(4,508,890)
Utility charges		(552,620)	(552,718)	(561,970)
Depreciation on non-current assets	5	(5,289,647)	(5,369,141)	(5,242,750)
Interest expenses	12(d)	(107,205)	(121,560)	(121,560)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
		(22,074,566)	(21,893,299)	(22,246,199)
<b>Subtotal</b>		(2,375,804)	(1,391,211)	(1,578,594)
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Profit on asset disposals	4(b)	0	1,239,990	1,165,000
Loss on asset disposals	4(b)	0	(18,345)	0
		9,243,071	5,348,486	4,969,088
<b>Net result</b>		<b>6,867,267</b>	<b>3,957,275</b>	<b>3,390,494</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>6,867,267</b>	<b>3,957,275</b>	<b>3,390,494</b>

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

# SHIRE OF DARDANUP

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### 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.



SHIRE OF DARDANUP  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		28,800	6,832	1,550
General purpose funding		15,659,482	15,455,677	15,474,534
Law, order, public safety		474,905	648,404	410,591
Health		2,150	15,650	20,150
Education and welfare		6,000	3,205	3,500
Community amenities		1,484,654	1,491,706	1,504,690
Recreation and culture		1,374,782	2,404,323	2,834,702
Transport		396,841	177,801	178,301
Economic services		97,348	92,990	101,580
Other property and services		173,800	205,500	138,007
		19,698,762	20,502,088	20,667,605
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f),(g)			
Governance		(1,208,142)	(1,242,444)	(1,282,266)
General purpose funding		(511,034)	(380,294)	(409,569)
Law, order, public safety		(1,617,758)	(1,912,412)	(1,653,967)
Health		(540,267)	(542,865)	(564,913)
Education and welfare		(783,530)	(810,226)	(826,305)
Community amenities		(2,844,739)	(2,717,370)	(2,808,213)
Recreation and culture		(7,531,334)	(7,775,684)	(8,091,550)
Transport		(6,195,082)	(5,710,617)	(5,776,472)
Economic services		(507,014)	(556,039)	(593,692)
Other property and services		(228,461)	(123,788)	(117,693)
		(21,967,361)	(21,771,739)	(22,124,639)
<b>Finance costs</b>	,7,6(a),12(d)			
Law, order, public safety		(2)	(132)	(132)
Community amenities		(5)	(449)	(449)
Recreation and culture		(65,095)	(69,054)	(69,054)
Transport		(23,169)	(25,841)	(25,841)
Economic services		(5,805)	(7,381)	(7,381)
Other property and services		(13,129)	(18,703)	(18,703)
		(107,205)	(121,560)	(121,560)
<b>Subtotal</b>		(2,375,804)	(1,391,211)	(1,578,594)
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Profit on disposal of assets	4(b)	0	1,239,990	1,165,000
(Loss) on disposal of assets	4(b)	0	(18,345)	0
		9,243,071	5,348,486	4,969,088
<b>Net result</b>		<b>6,867,267</b>	<b>3,957,275</b>	<b>3,390,494</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>6,867,267</b>	<b>3,957,275</b>	<b>3,390,494</b>

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

**SHIRE OF DARDANUP  
FOR THE YEAR ENDED 30 JUNE 2021**

**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.

<b>OBJECTIVE</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administration support available to Council for the provision of governance of the District. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	To provide and maintain staff housing and elderly residents' housing.	Provision and maintenance of staff housing and elderly residents' housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control Council's overheads operating accounts.	Private works operations, plant repairs and operations costs, engineering operation costs.

SHIRE OF DARDANUP  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		13,839,284	13,446,049	13,742,181
Operating grants, subsidies and contributions		370,127	3,564,020	3,234,207
Fees and charges		2,730,279	2,663,468	3,156,021
Interest earnings		420,971	532,994	507,656
Goods and services tax		0	180,115	0
Other revenue		28,091	27,540	27,540
		17,388,752	20,414,186	20,667,605
<b>Payments</b>				
Employee costs		(10,505,383)	(10,849,196)	(11,128,710)
Materials and contracts		(4,914,621)	(3,968,426)	(4,675,148)
Utility charges		(552,620)	(552,718)	(561,970)
Interest expenses		(107,205)	(121,560)	(113,943)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
		(16,784,919)	(16,193,848)	(17,137,391)
<b>Net cash provided by (used in) operating activities</b>	3	603,833	4,220,338	3,530,214
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Payments for construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Non-operating grants, subsidies and contributions		9,243,071	4,126,841	3,804,088
Proceeds from sale of plant and equipment	4(b)	257,969	1,341,054	1,323,924
<b>Net cash provided by (used in) investing activities</b>		(5,378,036)	(2,500,236)	(3,327,576)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of lease payments	7	(119,658)	(158,641)	0
Proceeds from new borrowings	6(b)	750,000	0	750,000
<b>Net cash provided by (used in) financing activities</b>		380,226	(438,389)	470,252
<b>Net increase (decrease) in cash held</b>		(4,393,977)	1,281,713	672,890
Cash at beginning of year		20,723,669	19,441,957	16,224,486
<b>Cash and cash equivalents at the end of the year</b>	3	16,329,692	20,723,669	16,897,376

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

SHIRE OF DARDANUP  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		382,052	404,751	301,183
<b>Revenue from operating activities (excluding rates)</b>		382,052	404,751	301,183
Governance		28,800	6,832	1,550
General purpose funding		2,168,619	2,092,545	2,077,153
Law, order, public safety		474,905	648,404	410,591
Health		2,150	15,650	20,150
Education and welfare		6,000	3,205	3,500
Community amenities		1,484,654	1,491,706	1,504,690
Recreation and culture		1,374,782	2,404,323	2,834,702
Transport		396,841	177,801	178,301
Economic services		97,348	92,990	101,580
Other property and services		173,800	1,445,490	1,303,007
		6,207,899	8,378,946	8,435,224
<b>Expenditure from operating activities</b>		(1,208,142)	(1,242,444)	(1,282,266)
Governance		(511,034)	(380,294)	(409,569)
General purpose funding		(1,617,760)	(1,912,544)	(1,654,099)
Law, order, public safety		(540,267)	(542,865)	(564,913)
Health		(783,530)	(810,226)	(826,305)
Education and welfare		(2,844,744)	(2,721,049)	(2,808,662)
Community amenities		(7,596,429)	(7,844,738)	(8,160,604)
Recreation and culture		(6,218,251)	(5,736,458)	(5,802,313)
Transport		(512,819)	(563,420)	(601,073)
Economic services		(241,590)	(157,606)	(136,396)
Other property and services		(22,074,566)	(21,911,644)	(22,246,199)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,979,637	4,181,636	4,077,750
<b>Amount attributable to operating activities</b>		(12,504,978)	(8,946,311)	(9,432,042)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Purchase property, plant and equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Purchase and construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Proceeds from disposal of assets	4(b)	257,969	1,341,054	1,323,924
<b>Amount attributable to investing activities</b>		(5,378,036)	(2,500,236)	(3,327,576)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of finance lease payments	7	(119,658)	(158,641)	(158,641)
Proceeds from new borrowings	6(b)	750,000	0	750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(4,428,917)	(6,323,794)	(6,853,403)
Transfers from cash backed reserves (restricted assets)	8(a)	8,659,830	5,227,650	6,036,256
<b>Amount attributable to financing activities</b>		4,611,139	(1,534,533)	(505,536)
<b>Budgeted deficiency before general rates</b>		(13,271,876)	(12,981,080)	(13,265,154)
<b>Estimated amount to be raised from general rates</b>	1	13,490,863	13,363,132	13,397,381
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>218,987</b>	<b>382,052</b>	<b>132,227</b>

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

**SHIRE OF DARDANUP**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		382,052	404,751	301,183
		382,052	404,751	301,183
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c)	348,421	350,000	344,800
Operating grants, subsidies and contributions	10(a)	2,680,137	3,564,954	3,234,207
Fees and charges	9	2,730,279	2,663,468	3,156,021
Interest earnings	12(a)	420,971	532,994	507,656
Other revenue	12(b)	28,091	27,540	27,540
Profit on asset disposals	4(b)	0	1,239,990	1,165,000
		6,207,899	8,378,946	8,435,224
<b>Expenditure from operating activities</b>				
Employee costs		(10,505,383)	(10,911,998)	(11,153,410)
Materials and contracts		(4,914,621)	(4,235,934)	(4,508,890)
Utility charges		(552,620)	(552,718)	(561,970)
Depreciation on non-current assets	5	(5,289,647)	(5,369,141)	(5,242,750)
Interest expenses	12(d)	(107,205)	(121,560)	(121,560)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
Loss on asset disposals	4(b)	0	(18,345)	0
		(22,074,566)	(21,911,644)	(22,246,199)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (a)(i)	2,979,637	4,181,636	4,077,750
<b>Amount attributable to operating activities</b>		(12,504,978)	(8,946,311)	(9,432,042)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Purchase property, plant and equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Purchase and construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Purchase of right of use assets	4(a)	(184,970)	0	0
Proceeds from disposal of assets	4(b)	257,969	1,341,054	1,323,924
<b>Amount attributable to investing activities</b>		(5,563,006)	(2,500,236)	(3,327,576)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of finance lease payments	6	(119,658)	(158,641)	(158,641)
Proceeds from new borrowings	6(b)	750,000	0	750,000
Proceeds from new leases liabilities	7	184,970	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(4,428,917)	(6,323,794)	(6,853,403)
Transfers from cash backed reserves (restricted assets)	8(a)	8,659,830	5,227,650	6,036,256
<b>Amount attributable to financing activities</b>		4,796,109	(1,534,533)	(505,536)
<b>Budgeted deficiency before general rates</b>		(13,271,876)	(12,981,080)	(13,265,154)
<b>Estimated amount to be raised from general rates</b>	1(a)	13,490,863	13,363,132	13,397,381
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	218,987	382,052	132,227

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

SHIRE OF DARDANUP  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	10
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Leases	22
Note 8	Reserves	23
Note 9	Fees and Charges	25
Note 10	Grant Revenue	25
Note 11	Revenue Recognition	26
Note 12	Other Information	27
Note 13	Major Land Transactions	28
Note 14	Trading Undertakings and Major Trading Undertakings	28
Note 15	Interests in Joint Arrangements	28
Note 16	Trust	29
Note 17	Significant Accounting Policies - Other Information	30
Note 18	Budget Ratios	31

**SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2020/21 Budgeted rate revenue \$	2020/21 Budgeted interim rates \$	2020/21 Budgeted back rates \$	2020/21 Budgeted total revenue \$	2019/20 Actual total revenue \$	2019/20 Budget total revenue \$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
General Rates - GRV: Residential	0.100662	3,153	57,088,620	5,746,655	0	0	5,746,655	5,620,662	5,620,662
General Rates - GRV: Commercial	0.100662	58	14,186,340	1,428,025	0	0	1,428,025	1,369,549	1,369,549
General Rates - GRV: Industrial	0.100662	68	7,586,727	763,695	0	0	763,695	757,975	757,975
General Rates - GRV: Small Holding	0.100662	336	7,605,104	765,545	0	0	765,545	806,389	806,389
General Rates - GRV: Interim and Back Rates	0.100662	0	0	91,144	0	0	91,144	90,000	124,249
<b>Unimproved valuations</b>									
General Rates - UV: Broad Acre Rural	0.006259	491	274,607,000	1,718,765	0	0	1,718,765	1,709,026	1,709,026
General Rates - UV: Mining	0.006259	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006259	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>4,106</b>	<b>361,073,791</b>	<b>10,422,685</b>	<b>91,144</b>	<b>0</b>	<b>10,513,829</b>	<b>10,353,601</b>	<b>10,387,850</b>
<b>Minimum payment \$</b>									
<b>Gross rental valuations</b>									
General Rates - GRV: Residential	1,547.50	1,651	21,331,732	2,554,923	0	0	2,554,923	2,571,945	2,571,945
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	47	590,450	72,733	0	0	72,733	80,470	80,470
General Rates - GRV: Small Holding	1,547.50	85	682,270	131,538	0	0	131,538	111,420	111,420
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>									
General Rates - UV: Broad Acre Rural	1,547.50	119	17,457,460	184,153	0	0	184,153	208,913	208,913
General Rates - UV: Mining	1,547.50	18	399,256	27,855	0	0	27,855	30,950	30,950
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>1,927</b>	<b>40,522,568</b>	<b>2,982,035</b>	<b>0</b>	<b>0</b>	<b>2,982,034</b>	<b>3,014,531</b>	<b>3,014,531</b>
<b>Discounts (Refer note 1(e))</b>									
		<b>6,033</b>	<b>401,596,359</b>	<b>13,404,720</b>	<b>91,144</b>	<b>0</b>	<b>13,495,863</b>	<b>13,368,132</b>	<b>13,402,381</b>
<b>Total amount raised from general rates (5,000)</b>									
<b>Specified area rates (Refer note 1(c))</b>									
							<b>13,490,863</b>	<b>13,363,132</b>	<b>13,397,381</b>
<b>Total rates</b>									
							<b>348,421</b>	<b>350,000</b>	<b>344,800</b>
							<b>13,839,284</b>	<b>13,713,132</b>	<b>13,742,181</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 2020/21 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 2021

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

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

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %	2020/21 Budget revenue \$	2019/20 Actual revenue \$	2019/20 Budget revenue \$
<b>Option one</b>							
Single Full Payment		0.00	0.0%	8.0%			
<b>Option two</b>							
Instalment Plan Adminstrative Charge \$39.00							
First Instalment	10/09/2020	0.00	0.0%	8.0%			
Second Instalment	12/11/2020	13.00	2.75%	8.0%			
Third Instalment	14/01/2021	13.00	2.75%	8.0%			
Fourth Instalment	18/03/2021	13.00	2.75%	8.0%			
Instalment plan admin charge revenue					87,243	84,500	92,421
Instalment plan interest earned					35,303	69,924	69,924
Unpaid rates and service charge interest earned					37,865	64,000	62,705
					160,411	218,424	225,050



SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

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

(c) Specified Area Rate

	Basis of valuation	Rate in \$	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$	\$
Bulk Waste Collection	GRV	0.001315	76,702,804	100,864	0	0	100,864	102,000	100,000
Eaton Landscaping	GRV	0.002925	84,634,824	247,557	0	0	247,557	248,000	244,800
			161,337,628	348,421	0	0	348,421	350,000	344,800

Purpose of the rate	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	100,864	0	0
Eaton Landscaping	234,337	13,220	0
	335,201	13,220	0

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

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

(e) Rates discounts

Rate or fee to which discount is granted	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rates Written Off	\$ 5,000	\$ 5,000	\$ 5,000	
	5,000	5,000	5,000	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021. Council provides an early payment incentive prize of \$1,500.00 to eligible ratepayers that pay their rates in full and have no outstanding balance by the due date.

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (a). NET CURRENT ASSETS**

**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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) 0	(1,239,990)	(1,165,000)
Less: Movement in contract liabilities associated with restricted cash	(2,310,010)	0	0
Less: Movement in non current employee liabilities	0	34,140	0
Add: Loss on disposal of assets	4(b) 0	18,345	0
Add: Depreciation on assets	5 5,289,647	5,369,141	5,242,750
<b>Non cash amounts excluded from operating activities</b>	<b>2,979,637</b>	<b>4,181,636</b>	<b>4,077,750</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (14,017,236)	(17,508,149)	(15,046,450)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	750,000	250,116	750,000
- Current portion of contract liability held in reserve	602,792	2,912,802	550,594
- Current portion of lease liabilities	86,490	84,805	0
<b>Total adjustments to net current assets</b>	<b>(12,577,953)</b>	<b>(14,260,426)</b>	<b>(13,745,855)</b>

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (a). NET CURRENT ASSETS (CONTINUED)**

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	3	2,312,456	3,215,520
Cash and cash equivalents - restricted			1,850,926
Cash backed reserves	3	14,017,236	17,508,149
Unspent borrowings	6(c)	740,000	0
Receivables		907,381	907,381
Other assets		90,970	90,970
Inventories		15,000	15,000
		<b>18,083,044</b>	<b>21,737,021</b>
			<b>17,973,376</b>
<b>Less: current liabilities</b>			
Trade and other payables		(2,548,672)	(2,548,672)
Contract liabilities		(602,792)	(2,912,802)
Lease liabilities		(86,490)	(84,805)
Long term borrowings		(750,000)	(250,116)
Provisions		(1,298,151)	(1,298,151)
		<b>(5,286,105)</b>	<b>(7,094,544)</b>
			<b>(4,095,294)</b>
<b>Net current assets</b>		<b>12,796,940</b>	<b>14,642,477</b>
			<b>13,878,082</b>
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	<b>(12,577,953)</b>	<b>(14,260,426)</b>
<b>Closing funding surplus / (deficit)</b>		<b>218,987</b>	<b>382,052</b>
			<b>132,227</b>

2 (b). NET CURRENT ASSETS (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**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.

**TRADE AND OTHER RECEIVABLES**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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

**CONTRACT LIABILITIES**

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

SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	7,929,692	12,323,669	1,850,926
Term deposits	8,400,000	8,400,000	15,046,450
	16,329,692	20,723,669	16,897,376
- Unrestricted cash and cash equivalents	2,312,456	3,215,520	1,850,926
- Restricted cash and cash equivalents	14,017,236	17,508,149	15,046,450
	16,329,692	20,723,669	16,897,376
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Information Technology Reserve	448,278	427,309	171,750
Road Safety Programs Reserve	20,354	20,197	4,227
Tourism Reserve	11,747	11,657	11,685
Executive & Compliance Vehicle Reserve	154,246	242,332	273,571
Employee Relief Reserve	265,983	234,168	228,919
Employee Leave Entitlements Reserve	37,803	21,182	26,090
Refuse Site Environmental Works Reserve	84,403	83,754	48,395
Recycling Education Reserve	39,032	60,875	38,910
Eaton Recreation Centre - Equipment Reserve	99,228	82,425	45,017
Council Land Development Reserve	11,124	11,038	4,259
Sale of Land Reserve	4,605,252	4,569,836	4,478,671
Accrued Salaries Reserve	501,347	432,991	313,056
Carried Forward Projects Reserve	1,072,970	2,254,978	779,047
Strategic Planning Studies Reserve	113,280	124,793	107,467
Town Planning Consultancy Reserve	38,376	97,619	20,015
Parks & Reserves Upgrades Reserve	378,681	568,006	574,209
Election Expenses Reserve	26,221	1,212	995
Pathways Reserve	89,761	245,496	125,978
Asset / Rates Revaluation Reserve	118,897	280,635	270,686
Refuse & Recycling Bin Replacement Reserve	32,653	32,402	32,302
Emergency Services Reserve	0	0	10,325
Storm Water Reserve	143,414	142,311	142,289
Fire Control Reserve	8,607	8,541	1,179
Collie River (Eaton Drive) Bridge Construction Reserve	393,981	1,561,263	1,665,174
Eaton Drive - Access Construction Reserve	151,916	152,575	163,754
Eaton Drive - Scheme Construction Reserve	62,221	908,964	940,251
Contribution to Works Reserve	675,263	670,070	613,137
Unspent Grants Reserve	992,879	1,227,669	1,055,412
Unspent Specified Area Rate - Bulk Waste Collection	81,158	80,534	69,614
Unspent Specified Area Rate - Eaton Landscaping	107,770	93,823	60,316
Dardanup Community Centre Reserve	0	0	7,330
Plant & Engineering Equipment Reserve	339,253	720,673	694,933
Road Construction & Major Maintenance Reserve	675,386	564,311	120,270
Building Maintenance Reserve	726,608	1,533,663	1,264,651
Wanju Developer Contribution Plan - Unspent Loan Reserve	740,000	0	648,802
Dardanup Expansion Developer Contribution Plan Reserve	31,164	40,847	33,764
Unspent borrowings	740,000	0	0
	14,017,236	17,508,149	15,046,450
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>6,867,267</b>	<b>3,957,275</b>	<b>3,390,494</b>
Depreciation	5	5,289,847	5,242,750
(Profit)/loss on sale of asset	4(b)	0	(1,165,000)
(Increase)/decrease in receivables		0	(87,902)
(Increase)/decrease in other assets		0	83,362
(Increase)/decrease in inventories		0	(1,523)
Increase/(decrease) in payables		0	188,878
Increase/(decrease) in contract liabilities		(2,310,010)	0
Increase/(decrease) in employee provisions		0	59,593
Non-operating grants, subsidies and contributions		(9,243,071)	(4,126,841)
<b>Net cash from operating activities</b>	<b>603,833</b>	<b>4,220,338</b>	<b>3,530,215</b>

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are defined as readily convertible assets that are held for the purpose of meeting short-term cash requirements. Cash and cash equivalents are measured at fair value less impairment. Cash and cash equivalents are reported net of any bank overdrafts. Bank overdrafts are reported as liabilities in the Statement of Financial Position.

Bank overdrafts are reported as liabilities in the Statement of Financial Position.

FINANCIAL ASSETS AT AMORTISED COST

Financial assets at amortised cost are measured at amortised cost. Financial assets at amortised cost are measured at fair value less impairment. Financial assets at amortised cost are reported net of any bank overdrafts.

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 Budget total			
	General purpose funding	Governance	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services						
<i>Property, Plant and Equipment</i>																	
Buildings - non-specialised	0	0	517,768	0	0	0	81,602	4,040,529	14,927	0	775,760	5,430,586	921,404	1,148,280			
Furniture and equipment	25,000	0	0	0	0	0	0	53,392	0	0	34,601	112,993	426,419	475,478			
Plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	6,000	26,000			
Motor vehicles	0	0	42,840	0	0	0	0	264,157	512,061	35,700	85,680	940,438	631,444	546,108			
	25,000	0	560,608	0	0	0	81,602	4,358,078	526,988	35,700	896,041	6,484,017	1,985,267	2,195,866			
<i>Infrastructure</i>																	
Infrastructure - roads	0	0	0	0	0	0	0	0	6,468,810	0	0	6,468,810	4,595,408	4,855,294			
Infrastructure - pathways	0	0	0	0	0	0	0	0	1,249,093	0	0	1,249,093	553,719	550,274			
Infrastructure - stormwater drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Infrastructure - parks and reserves	0	0	0	0	0	0	0	677,156	0	0	0	677,156	833,737	854,154			
Infrastructure - bridges	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0	677,156	7,717,903	0	0	8,395,059	5,982,864	6,259,722			
<i>Right of use assets</i>																	
Right of use - furniture and fittings	0	0	0	0	0	0	0	184,970	0	0	0	184,970	0	0			
	0	0	0	0	0	0	0	184,970	0	0	0	184,970	0	0			
<b>Total acquisitions</b>	25,000	0	560,608	0	0	0	81,602	5,220,204	8,244,891	35,700	896,041	15,064,046	7,968,131	8,455,588			

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 at the date of acquisition is under \$5,000 are not recognised on the basis of accounting with respect to *Measurement, Recognition (MTR)*. These are recognised immediately (immediately).

Where multiple individual fair values could be determined together, the fair value of a group of assets is determined. Where a group of assets is acquired that exceeds the individual asset recognition threshold, the individual assets are recognised at their fair value.

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21			2020/21			2019/20			2019/20			2019/20			2019/20		
	Budget Net Book Value	Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss		
<b>By Program</b>																		
Law, order, public safety	17,136	17,136	0	0														
Community amenities	0	0	0	0	21,412	18,182	0	(3,230)	0	0	0	0	0	0	0	0		
Recreation and culture	103,246	103,246	0	0	45,127	45,127	0	0	45,127	45,127	0	0	45,127	45,127	0	0		
Transport	80,467	80,467	0	0	3,107	3,107	0	0	58,274	58,274	0	0	58,274	58,274	0	0		
Economic services	14,280	14,280	0	0														
Other property and services	42,840	42,840	0	0	49,763	1,274,638	1,239,990	(15,115)	55,523	1,220,523	1,165,000	0	1,220,523	1,165,000	0	0		
	257,969	257,969	0	0	119,409	1,341,054	1,239,990	(18,345)	158,924	1,323,924	1,165,000	0	1,323,924	1,165,000	0	0		
<b>By Class</b>																		
<u>Property, Plant and Equipment</u>																		
Land - freehold land	0	0	0	0	0	1,239,990	1,239,990	0	0	1,165,000	1,165,000	0	1,165,000	1,165,000	0	0		
Motor vehicles	257,969	257,969	0	0	119,409	101,064	0	(18,345)	158,924	158,924	0	0	158,924	158,924	0	0		
	257,969	257,969	0	0	119,409	1,341,054	1,239,990	(18,345)	158,924	1,323,924	1,165,000	0	1,323,924	1,165,000	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:

- Asset Disposals

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>By Program</b>			
Law, order, public safety	91,894	169,977	162,900
Health	33,783	33,700	33,700
Education and welfare	19,604	19,500	19,500
Community amenities	12,487	36,137	44,250
Recreation and culture	853,756	797,400	797,400
Transport	3,749,520	3,615,200	3,615,200
Other property and services	528,603	697,227	569,800
	<b>5,289,647</b>	<b>5,369,141</b>	<b>5,242,750</b>
<b>By Class</b>			
Buildings - non-specialised	806,355	806,600	806,600
Furniture and equipment	155,632	133,500	133,500
Plant and equipment	13,568	17,900	50,150
Motor vehicles	331,980	532,500	532,500
Infrastructure - roads	2,530,427	2,505,000	2,505,000
Infrastructure - pathways	206,354	205,000	205,000
Infrastructure - stormwater drainage	333,136	335,000	335,000
Infrastructure - parks and reserves	192,307	190,000	190,000
Infrastructure - bridges	600,230	485,000	485,000
Right of use - land	2,044	24,137	0
Right of use - buildings	11,023	5,397	0
Right of use - furniture and fittings	105,992	122,030	0
Right of use - motor vehicles	599	7,077	0
	<b>5,289,647</b>	<b>5,369,141</b>	<b>5,242,750</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 improvement.

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:

<b>Buildings - non-specialised</b>	
- sub-structure	50 to 100 years
- super-structure	8 to 100 years
- roof	25 to 100 years
- finishing & fittings	8 to 75 years
- services	10 to 75 years
- site surround works	10 to 75 years
<b>Furniture and equipment</b>	4 to 10 years
<b>Plant and equipment</b>	5 to 10 years
<b>Motor vehicles</b>	4 to 5 years
<b>Work in progress</b>	Not depreciated
<b>Infrastructure Assets - Roads</b>	
<b>Sealed Roads and Streets</b>	
- formation	Not depreciated
- pavement	30 to 80 years
- seal (bitumen)	20 years
- seal (asphalt)	40 years
- seal (brick paving)	40 years
- kerbing	80 years
- drainage	40 years
<b>Gravel Roads</b>	
- formation	Not depreciated
- pavement	10 to 20 years
<b>Infrastructure Assets - Pathways</b>	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years
<b>Infrastructure - Stormwater Drainage</b>	50 to 75 years
<b>Infrastructure - Parks and Reserves</b>	
- playgrounds	15 years
- furniture	15 years
- art	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting equipment	15 to 25 years
- rubbish bin enclosures	15 years
- mains structures	20 years
<b>Infrastructure - Bridges</b>	
- timber	60 years
- other	100 years
<b>Right of use - land</b>	Based on the remaining lease
<b>Right of use - buildings</b>	Based on the remaining lease
<b>Right of use - plant and equipment</b>	Based on the remaining lease
<b>Right of use - furniture and fittings</b>	Based on the remaining lease
<b>Right of use - motor vehicles</b>	Based on the remaining lease

AMORTISATION

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

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

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



**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

(a) Borrowing repayments

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

Purpose	2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20		2019/20	
	Budget Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Budget Interest	Actual Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Actual Interest	Actual Principal Repayments	Actual New Loans	Budget Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Budget Interest	Budget Principal outstanding 30 June 2020	Budget Principal Repayments
<b>Community amenities</b>																
Wanjup Developer Contribution Plan/Waterloo Industrial Park	0	750,000	0	0	0	0	0	0	0	0	0	0	0	750,000	0	0
<b>Recreation and culture</b>																
Eaton Recreation Centre - Loan 59	280,690	0	(88,117)	(16,870)	363,773	0	(83,083)	(22,423)	280,690	0	363,773	0	(83,083)	280,690	(83,083)	(22,423)
Eaton Recreation Centre Extensions - Loan 63	0	0	0	0	21,440	0	(21,440)	(1,146)	0	0	21,440	0	(21,440)	0	(21,440)	(1,146)
Fitness Equipment - Loan 68	0	0	0	0	21,070	0	(21,070)	(413)	0	0	21,070	0	(21,070)	0	(21,070)	(413)
Glen Huon Oval Club Rooms - Loan 69	965,470	0	(41,174)	(43,234)	1,005,108	0	(39,638)	(45,072)	965,470	0	1,005,108	0	(39,638)	965,470	(39,638)	(45,072)
<b>Transport</b>																
Depot Land - Land 66	503,104	0	(58,628)	(23,169)	559,417	0	(56,313)	(25,841)	503,104	0	559,417	0	(56,313)	503,104	(56,313)	(25,841)
<b>Economic services</b>																
Gravel Pit Land - Panizza Road - Loan 61	90,549	0	(23,901)	(5,805)	113,014	0	(22,465)	(7,381)	90,549	0	113,015	0	(22,465)	90,550	(22,465)	(7,381)
<b>Other property and services</b>																
Administration Building Extensions - Loan 65	123,303	750,000	0	(8,887)	159,042	0	(35,739)	(11,667)	123,303	0	159,042	0	(35,739)	123,303	(35,739)	(11,667)
	1,963,116	750,000	(250,116)	(97,965)	2,242,864	0	(279,748)	(113,943)	1,963,116	0	2,242,865	750,000	(279,748)	2,713,117	(279,748)	(113,943)
	1,963,116	750,000	(250,116)	(97,965)	2,242,864	0	(279,748)	(113,943)	1,963,116	0	2,242,865	750,000	(279,748)	2,713,117	(279,748)	(113,943)

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

SHIRE OF DARDANUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Wanju Developer Contribution Plan/Waterloo Industrial Park	WATC	Debenture	10	3.3%	\$ 750,000	\$ 165,673	\$ 10,000	\$ 740,000
					750,000	165,673	10,000	740,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,463,000	1,963,116	2,713,117

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**7. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20	
					Budget Lease Principal 1 July 2020	Budget Lease Interest 1 July 2020	Budget Lease Principal 30 June 2021	Budget Lease Interest 30 June 2021	Actual Lease Principal 1 July 2020	Actual Lease Interest 1 July 2020	Actual Lease Principal 30 June 2020	Actual Lease Interest 30 June 2020	Budget Lease Principal 1 July 2019	Budget Lease Interest 1 July 2019	Budget Lease Principal 30 June 2020	Budget Lease Interest 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Interest 30 June 2020
Law, order, public safety	17	Vehicle Leasing	3.0%	24 months	599	(2)	0	0	599	(132)	7,676	0	7,676	0	599	(132)		
Bushfire Risk Manager Officer Vehicle Lease																		
Community amenities	2	Simple Leasing	3.0%	54 months	2,044	(5)	0	0	2,044	(449)	26,181	0	26,181	0	2,044	(449)		
Lease of Lot 81 Banksia Road (Transfer Str)																		
Recreation and culture	18	Simple Leasing	3.0%	60 months	0	(4,991)	150,117	(4,991)	0	0	0	0	0	0	0	0		
Eaton Recreation Centre Cardio Equipment																		
Other property and services	1	Simple Leasing	3.0%	60 months	43,073	(1,127)	32,049	(1,127)	43,073	(678)	48,469	0	48,469	0	43,073	(678)		
Transportable Building																		
IT Lease 2 x Dell Expansion Shelf Servers	3	Simple Leasing	3.0%	60 months	10,462	(9)	2,125	(9)	10,462	(442)	18,556	0	18,556	0	10,462	(442)		
IT Lease Storage 10TB Enterprise	4	Simple Leasing	3.0%	60 months	25,539	(648)	17,510	(648)	25,539	(881)	33,335	0	33,335	0	25,539	(881)		
IT Lease Dell Financial Server Lease NX-6135	5	Simple Leasing	3.0%	36 months	9,253	(199)	722	(199)	9,253	(407)	17,536	0	17,536	0	9,253	(407)		
IT Lease Dell Server NX 6035	6	Simple Leasing	3.0%	36 months	10,197	(140)	0	(140)	10,197	(494)	22,107	0	22,107	0	10,197	(494)		
IT Lease Desktop Refresh	7	Simple Leasing	3.0%	48 months	84,431	(2,132)	57,115	(2,132)	84,431	(2,926)	110,953	0	110,953	0	84,431	(2,926)		
Photocopier/Scanner/Printer Lease	8	Simple Leasing	3.0%	36 months	1,802	(6)	0	(6)	1,802	(226)	12,425	0	12,425	0	1,802	(226)		
Photocopier/Scanner/Printer Lease	9	Simple Leasing	3.0%	36 months	2,587	(10)	0	(10)	2,587	(322)	17,844	0	17,844	0	2,587	(322)		
Photocopier/Scanner/Printer Lease	10	Simple Leasing	3.0%	36 months	731	(3)	0	(3)	731	(91)	5,044	0	5,044	0	731	(91)		
Photocopier/Scanner/Printer Lease	11	Simple Leasing	3.0%	36 months	0	0	0	0	0	(59)	3,978	0	3,978	0	0	(59)		
Photocopier/Scanner/Printer Lease	12	Simple Leasing	3.0%	36 months	927	(2)	0	(2)	927	(115)	6,391	0	6,391	0	927	(115)		
Photocopier/Scanner/Printer Lease	13	Simple Leasing	3.0%	36 months	732	(732)	0	(732)	732	(92)	5,044	0	5,044	0	732	(92)		
Photocopier/Scanner/Printer Lease	14	Simple Leasing	3.0%	36 months	1,219	(5)	0	(5)	1,219	(152)	8,407	0	8,407	0	1,219	(152)		
Photocopier/Scanner/Printer Lease	15	Simple Leasing	3.0%	36 months	731	(3)	0	(3)	731	(91)	5,044	0	5,044	0	731	(91)		
Photocopier/Scanner/Printer Lease	16	Simple Leasing	3.0%	36 months	0	0	0	0	0	(59)	3,978	0	3,978	0	0	(59)		
					194,326	(9,240)	259,638	(9,240)	194,326	(7,617)	352,967	0	352,967	0	194,326	(7,617)		

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**  
At the end of the reporting period, the Shire of Dardanup is a party to the following lease contracts:  
Leases are classified as finance leases when the lease term is for the major part of the economic life of the asset, or when the present value of the lease payments amounts to substantially all of the fair value of the asset.  
At the end of the reporting period, the Shire of Dardanup is a party to the following lease contracts:  
Leases are classified as operating leases when the lease term is for the major part of the economic life of the asset, or when the present value of the lease payments amounts to substantially all of the fair value of the asset.  
Leases are classified as operating leases when the lease term is for the major part of the economic life of the asset, or when the present value of the lease payments amounts to substantially all of the fair value of the asset.

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21	2020/21	2020/21	2020/21	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20
	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget
	Opening	Transfer to	Transfer (from)	Closing	Opening	Actual	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
Information Technology Reserve	427,309	403,312	(382,343)	448,278	406,982	403,898	383,569	0	427,309	200,072	401,006	(429,328)	171,750
Road Safety Programs Reserve	20,197	157	0	20,354	8,357	11,840	0	0	20,197	4,202	25	0	4,227
Tourism Reserve	11,657	90	0	11,747	6,368	5,289	0	0	11,657	6,369	5,296	0	11,685
Executive & Compliance Vehicle Reserve	242,332	154,246	(89,964)	154,246	364,152	53,488	(175,306)	0	242,332	329,068	51,603	(107,100)	273,571
Employee Relief Reserve	234,168	31,815	0	265,983	226,995	7,173	0	0	234,168	222,512	6,407	0	228,919
Employee Leave Entitlements Reserve	21,182	16,621	0	37,803	5,000	16,182	0	0	21,182	9,868	16,222	0	26,080
Refuse Site Environmental Works Reserve	83,754	649	0	84,403	82,960	754	0	0	83,754	48,111	284	0	48,395
Meat Inspection Reserve	0	0	0	0	5,228	0	(5,228)	0	0	5,228	0	(5,228)	0
Recycling Education Reserve	60,875	472	(22,316)	39,032	82,394	788	(22,247)	0	60,875	60,929	228	(22,247)	38,910
Eaton Recreation Centre - Equipment Reserve	82,425	110,639	(93,836)	99,228	365,347	103,497	(386,419)	0	82,425	331,172	100,264	(386,419)	45,017
Council Land Development Reserve	11,038	5,086	(5,000)	11,124	20,839	199	(10,000)	0	11,038	14,234	25	(10,000)	4,259
Sale of Land Reserve	4,569,836	35,416	0	4,605,252	2,303,942	2,265,894	0	0	4,569,836	2,243,767	2,234,904	0	4,478,671
Accrued Salaries Reserve	432,951	68,356	0	501,347	379,360	53,631	0	0	432,951	336,221	51,835	(75,000)	313,056
Carried Forward Projects Reserve	2,254,978	17,476	(1,199,484)	1,072,970	2,866,520	28,414	(741,956)	0	2,254,978	2,078,823	12,230	(1,312,006)	779,047
Strategic Planning Studies Reserve	124,793	967	(12,500)	113,260	218,947	2,096	(96,250)	0	124,793	203,087	630	(96,250)	107,467
Town Planning Consultancy Reserve	97,619	5,757	(65,000)	38,376	91,741	5,878	0	0	97,619	39,898	5,117	(25,000)	20,015
Parks & Reserves Upgrades Reserve	588,006	154,402	(343,727)	378,681	549,702	205,262	(186,958)	0	588,006	549,369	203,074	(178,234)	574,209
Election Expenses Reserve	1,212	25,009	0	26,221	23,487	22,725	(45,000)	0	1,212	23,489	22,506	(45,000)	995
Pathways Reserve	245,486	1,903	(167,638)	89,761	164,162	151,571	(70,237)	0	245,486	45,585	150,630	(70,237)	125,978
Asset / Rates Revaluation Reserve	290,655	22,175	(185,913)	116,897	292,878	52,933	(65,046)	0	290,655	283,302	52,430	(65,046)	270,686
Refuse & Recycling Bin Replacement Reserve	32,402	251	0	32,653	54,075	518	(22,191)	0	32,402	54,174	319	(22,191)	32,302
Emergency Services Reserve	0	0	0	0	0	0	0	0	0	10,325	0	0	10,325
Small Plant & Equipment Reserve	0	0	0	0	15,280	0	(15,280)	0	0	15,280	0	(15,280)	0
Storm Water Reserve	142,311	1,103	0	143,414	101,063	41,248	0	0	142,311	101,175	41,114	0	142,289
Fire Control Reserve	8,541	66	0	8,607	11,415	10,336	(13,210)	0	8,541	1,112	10,392	(10,325)	1,179
Collie River (Eaton Drive) Bridge Construction Reserve	1,581,263	12,100	(1,179,382)	393,981	1,548,014	14,817	(1,568)	0	1,581,263	1,656,975	9,767	(1,568)	1,665,174
Eaton Drive - Access Construction Reserve	152,575	1,182	(1,841)	151,916	153,213	1,466	(2,104)	0	152,575	164,886	972	(2,104)	163,754
Eaton Drive - Scheme Construction Reserve	908,964	7,044	(853,787)	62,221	904,633	8,659	(4,329)	0	908,964	939,044	5,535	(4,328)	940,251
Contribution to Works Reserve	670,070	5,193	0	675,263	601,543	68,627	0	0	670,070	609,544	3,593	0	613,137
Unspent Grants Reserve	1,227,669	811,566	(1,046,356)	992,879	1,308,820	723,461	(804,612)	0	1,227,669	1,074,997	712,952	(732,537)	1,055,412
Unspent Specified Area Rate - Bulk Waste Collection	80,534	624	0	81,158	79,771	763	0	0	80,534	69,206	408	0	69,614
Unspent Specified Area Rate - Eaton Landscaping	93,823	13,947	0	107,770	67,486	89,646	(63,309)	0	93,823	33,285	88,525	(62,494)	60,316
Dardanup Community Centre Design Reserve	0	0	0	0	1,128	0	(1,128)	0	0	1,128	0	(1,128)	0
Dardanup Public Library Reserve	0	0	0	0	4,365	0	(4,365)	0	0	4,365	0	(4,365)	0
Wells Park Hard Courts Reserve	0	0	0	0	4,097	0	(4,097)	0	0	4,097	0	(4,097)	0
Wells Park Clubroom Reserve	0	0	0	0	9,744	0	(9,744)	0	0	9,744	0	(9,744)	0
Wells Park Clubroom Design Reserve	0	0	0	0	1,285	0	(1,285)	0	0	1,285	0	(1,285)	0
Wells Park Car Park Reserve	0	0	0	0	12,904	0	(12,904)	0	0	12,904	0	(12,904)	0
Dardanup Community Centre Reserve	0	0	0	0	0	0	0	0	0	7,330	0	0	7,330
Plant & Engineering Equipment Reserve	720,673	211,085	(682,505)	339,253	837,738	163,019	(286,064)	0	720,673	815,945	159,072	(286,064)	694,333
Road Construction & Major Maintenance Reserve	564,311	1,354,373	(1,243,298)	675,386	500,301	1,630,811	(1,466,801)	0	564,311	366,709	1,521,421	(1,767,860)	120,270
Building Maintenance Reserve	1,533,663	367,886	(1,174,941)	726,608	1,620,575	245,612	(332,424)	0	1,533,663	1,240,467	301,051	(276,867)	1,264,651
Wanjia Developer Contribution Plan - Unspent Loan Reserve	40,847	740,000	0	740,000	0	0	0	0	40,847	0	648,802	0	648,802
Dardanup Expansion Developer Contribution Plan Reserve	17,508,149	4,428,917	(8,659,850)	13,277,236	16,412,005	6,323,794	(5,227,650)	0	17,508,149	14,229,303	6,853,403	(6,036,256)	15,046,450

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**8. CASH BACKED RESERVES (CONTINUED)**

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
Road Safety Programs Reserve	As funds become available for suitable projects.	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
Tourism Reserve	As funds become available for suitable projects.	Established to fund the development of tourism projects including the implementation of works associated with the Gromesville Master Plan.
Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's executive and compliance vehicles.
Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy
Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
Meat Inspection Reserve	Reserve to be removed by 30 June 2020.	To provide for equipment for Meat Inspection Services.
Recycling Education Reserve	As funds become available for suitable projects.	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
Accrued Salaries Reserve	As required.	This fund consists of cash backed salaries and wages, allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 274 pay periods occur (all other years have 26 pay periods).
Carried Forward Projects Reserve	As projects are completed.	Established to hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
Parks & Reserves, Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
Election Expenses Reserve	Council election year.	Established to fund Council elections.
Pathways Reserve	As scheduled in Council's Asset Management Plan.	Established to provide funds for the creation, upgrade and renewal of the Shire's pathway infrastructure.
Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
Emergency Services Reserve	Reserve to be removed by 30 June 2020.	Established to fund unforeseen over expenditure in the Emergency Services Levy Budget.
Small Plant & Equipment Reserve	Reserve to be removed by 30 June 2020.	Established to fund the purchase or replacement of Council's small plant and equipment.
Storm Water Reserve	As scheduled in Council's Asset Management Plan.	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
Collie River (Eaton Drive) Bridges Construction Reserve	As the necessary funds are raised.	Established for the future construction of a bridge over the Collie River and extend Eaton Drive.
Eaton Drive - Access Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the construction of Eaton Drive Access Road from developer contributions.
Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the future construction of Eaton Drive from developer contributions.
Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 3 years.	Established to account for unspent Swimming Pool Inspection Levy.
Unspent Specified Area Rate - Bulk Waste Collection	Next financial year.	Established to hold unspent specified area rates for bulk waste collection.
Unspent Specified Area Rate - Eaton Landscaping	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
Dardanup Community Centre Design Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the design of a future community centre and outdoor play area.
Dardanup Public Library Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future extension of Dardanup Public Library.
Wells Park Hard Courts Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future upgrade of the hard courts and lighting at Wells Park.
Wells Park Clubroom Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future extension of the club room facilities at Wells Park.
Wells Park Clubroom Design Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the design and future extension of the club room facilities at Wells Park.
Wells Park Car Park Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future upgrade and construction of the car parking area at Wells Park.
Dardanup Community Centre Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future construction of a community centre and outdoor play area.
Plant & Engineering Equipment Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's heavy plant and engineering equipment.
Road Construction & Major Maintenance Reserve	Funds are not expected to be used within a set period but on a budgetary needs basis.	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
Wanju Developer Contribution Plan - Unspent Loan Reserve	As required.	Established to hold unspent loan funds raised for the Wanju Developer Contribution Plan planning and development costs.
Dardanup Expansion Developer Contribution Plan Reserve	As required.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCAZ - Dardanup Expansion Area Developer Contribution Plan.

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	300	800	800
General purpose funding	134,736	130,600	140,521
Law, order, public safety	107,500	102,600	103,460
Health	2,100	15,600	20,100
Community amenities	1,380,790	1,386,771	1,399,005
Recreation and culture	972,105	900,806	1,343,055
Transport	4,300	4,000	4,000
Economic services	96,848	92,990	101,080
Other property and services	31,600	29,300	44,000
	2,730,279	2,663,467	3,156,021

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	28,500	6,032	750
General purpose funding	0	0	0	0	0	1,612,912	1,428,951	1,428,976
Law, order, public safety	0	0	0	0	0	367,405	545,804	307,131
Health	0	0	0	0	0	50	50	50
Education and welfare	0	0	0	0	0	6,000	3,205	3,500
Community amenities	0	0	0	0	0	3,000	2,935	5,685
Recreation and culture	0	0	0	0	0	155,120	1,255,516	1,246,847
Transport	0	0	0	0	0	364,450	146,261	146,761
Economic services	0	0	0	0	0	500	0	500
Other property and services	0	0	0	0	0	142,200	176,200	94,007
	0	0	0	0	0	2,680,137	3,564,954	3,234,207
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety	0	0	0	0	0	456,405	418,198	393,909
Community amenities	15,000	0	0	15,000	15,000	0	0	0
Recreation and culture	25,000	0	(25,000)	0	0	3,845,602	481,307	715,723
Transport	2,622,802	0	(2,035,010)	587,792	587,792	4,691,064	3,227,336	2,694,456
Economic services	250,000	0	(250,000)	0	0	250,000	0	0
	2,912,802	0	(2,310,010)	602,792	602,792	9,243,071	4,126,841	3,804,088
<b>Total</b>	<b>2,912,802</b>	<b>0</b>	<b>(2,310,010)</b>	<b>602,792</b>	<b>602,792</b>	<b>11,923,208</b>	<b>7,691,795</b>	<b>7,038,295</b>

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Collie River (Eaton Drive) Bridge Construction Reserve	381,881	1,561,263
Eaton Drive - Access Construction Reserve	150,734	152,575
Eaton Drive - Scheme Construction Reserve	55,177	908,964
Unspent Grants Reserve	992,879	1,227,669
Unspent grants, subsidies and contributions	(977,879)	(937,669)
	602,792	2,912,802

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is determined on the basis of revenue and the associated payment (debit to associated WTA) recognised at the time revenue is recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for 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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
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
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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
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
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
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
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

## 12. OTHER INFORMATION

The net result includes as revenues

### (a) Interest earnings

Investments			
- Reserve funds	271,376	325,000	312,957
- Other funds	74,337	72,000	60,000
Late payment of fees and charges *	2,090	2,070	2,070
Other interest revenue (refer note 1b)	73,168	133,924	132,629
	420,971	532,994	507,656

### (b) Other revenue

Reimbursements and recoveries	28,091	27,540	27,540
	28,091	27,540	27,540

The net result includes as expenses

### (c) Auditors remuneration

Audit services	22,130	20,000	20,000
Other services	13,000	3,242	3,242
	35,130	23,242	23,242

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

Borrowings (refer Note 6(a))	97,965	113,943	113,943
Interest expense on lease liabilities	9,240	7,617	7,617
	107,205	121,560	121,560

### (e) Elected members remuneration

Meeting fees	109,395	109,395	109,395
Mayor/President's allowance	25,870	25,870	25,870
Deputy Mayor/President's allowance	6,467	6,467	6,467
Travelling expenses	8,691	8,500	11,220
Telecommunications allowance	22,050	22,050	22,050
	172,473	172,282	175,002

### (f) Write offs

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

### (g) Low Value lease expenses

Office equipment	0	0	272,745
Gymnasium equipment	0	0	19,208
	0	0	291,953



### 13. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction or Undertakings during 2020/21.

### 14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Major Land Transaction or Undertakings during 2020/21.

### 15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

#### 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.

## 16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Eaton POS	501,680	10,034	(272,100)	239,614
Dardanup POS	97,143	1,943	0	99,086
Burekup POS	275,621	5,512	0	281,133
Tourism WA - Ferguson Valley Project	226,801	4,536	(192,219)	39,118
	1,101,245	22,025	(464,319)	658,951

## 17. 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.

## 18. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	0.2252	0.1394	0.0158	0.0892
Funds After Operations	0.8558	0.8101	1.4385	1.4892
PPE	0.0880	0.0430	0.0206	(0.0167)
Infrastructure	0.0413	0.0338	0.0272	0.0630
Cash Reserves	0.0000	0.0000	0.0000	0.0000
Borrowings	0.1523	0.1160	0.1501	0.1916
Debt Servicing	0.0530	0.0220	0.0272	0.0396

The ratios are calculated as follows:

### OPERATIONS

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

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

### ASSET RATIOS

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

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

### FINANCING RATIOS

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

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

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

**BUDGET SUMMARY**

	Page	2019/20		Estimated Actual (Forecast)		2020/21	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
<b>OPERATING</b>							
<b>Recurrent Operating</b>							
General Purpose Funding	3	15,474,534	(409,569)	15,495,677	(380,294)	15,659,482	(511,054)
Governance	7	1,550	(1,131,716)	5,142	(1,091,727)	3,800	(1,116,142)
Law, Order & Public Safety	12	237,660	(1,471,245)	265,858	(1,517,998)	243,400	(1,355,479)
Health	19	20,150	(559,913)	15,650	(542,865)	2,150	(527,767)
Education & Welfare	25	0	(820,305)	0	(810,226)	0	(780,030)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,504,190	(2,609,499)	1,491,206	(2,603,411)	1,484,154	(2,726,619)
Recreation & Culture	44	1,828,657	(8,052,125)	1,398,277	(7,732,858)	1,373,282	(7,495,349)
Transport	58	177,801	(5,717,525)	177,801	(5,705,958)	155,724	(6,178,751)
Economic Services	63	101,580	(520,572)	92,990	(472,320)	97,348	(432,537)
Other Property & Services	69	93,007	(5,000)	119,500	147,002	113,800	(3,000)
<b>Total Recurrent Operating</b>		<b>19,439,129</b>	<b>(21,297,468)</b>	<b>19,022,101</b>	<b>(20,710,653)</b>	<b>19,133,140</b>	<b>(21,130,707)</b>
<b>Non-Recurrent Operating</b>							
General Purpose Funding	3	0	0	0	0	0	0
Governance	7	0	(150,550)	1,690	(150,717)	25,000	(92,000)
Law, Order & Public Safety	12	566,840	(189,931)	800,744	(394,546)	687,910	(258,281)
Health	19	0	(5,000)	0	0	0	(12,500)
Education & Welfare	25	3,500	(6,000)	3,205	0	6,000	(3,500)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(233,300)	500	(117,638)	500	(118,125)
Recreation & Culture	44	1,721,768	(108,480)	1,487,352	(111,860)	3,822,102	(101,080)
Transport	58	2,694,956	(84,788)	3,227,336	(30,500)	2,897,171	(39,500)
Economic Services	63	0	(80,500)	0	(91,100)	0	(80,282)
Other Property & Services	69	1,210,000	(258,824)	1,325,990	(304,609)	60,000	(238,591)
<b>Total Non-Recurrent Operating</b>		<b>6,197,564</b>	<b>(1,107,373)</b>	<b>6,846,817</b>	<b>(1,200,990)</b>	<b>7,498,683</b>	<b>(943,859)</b>
<b>TOTAL OPERATING</b>		<b>25,636,693</b>	<b>(22,404,841)</b>	<b>25,868,918</b>	<b>(21,911,643)</b>	<b>26,631,823</b>	<b>(22,074,566)</b>
<b>NON OPERATING</b>							
Borrowings & Community Loan: New Borrowings & Loans	81	750,000	0	0	0	750,000	0
Borrowings & Community Loan: Borrowing Principal Repayments	82	0	(279,748)	0	(279,748)	0	(250,116)
Borrowings & Community Loan: Self Supporting Loan Principal Repayment	83	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	84	0	0	0	0	0	0
Asset Construction / Acquisition Transport Infrastructure	84	0	(5,405,568)	0	(5,149,127)	0	(7,717,903)
Asset Construction / Acquisition Land & Buildings	88	0	(1,148,280)	0	(631,444)	0	(5,430,586)
Asset Construction / Acquisition Parks & Reserves	91	0	(854,154)	0	(921,404)	0	(677,156)
Asset Construction / Acquisition Vehicles	92	0	(546,108)	0	(833,737)	0	(940,438)
Asset Construction / Acquisition Plant & Equipment	94	0	(26,000)	0	(426,419)	0	0
Asset Construction / Acquisition Furniture & Fixings	95	0	(475,478)	0	(6,000)	0	(112,993)
Cash Reserves	97	6,036,256	(6,853,402)	5,227,650	(6,323,794)	8,659,830	(4,428,917)
Transfer from (to) Reserves		1,323,924	0	1,341,054	0	257,969	0
Disposals							
<b>TOTAL NON OPERATING</b>		<b>8,110,180</b>	<b>(15,588,738)</b>	<b>6,568,704</b>	<b>(14,571,673)</b>	<b>9,667,799</b>	<b>(19,558,109)</b>
<b>TOTAL</b>		<b>33,746,873</b>	<b>(37,993,579)</b>	<b>32,437,622</b>	<b>(36,483,316)</b>	<b>36,299,622</b>	<b>(41,632,675)</b>
<b>Non Cash Adjustments</b>							
Depreciation			5,242,750		5,210,500		5,169,589
(Profit) / Loss on Disposal of Assets			(1,165,000)		(1,221,645)		0
Change in Net Provisions (Accrual Non Current)		0	0	0	34,140	0	0
<b>Surplus</b>		<b>301,183</b>		<b>404,751</b>		<b>382,052</b>	
Estimated Opening Surplus (Deficit) Brought Fwd		<b>(132,227)</b>		<b>(382,052)</b>		<b>(218,987)</b>	
Estimated End of Year (Surplus) / Deficit		<b>33,915,829</b>	<b>(33,915,829)</b>	<b>32,460,321</b>	<b>(32,460,321)</b>	<b>36,462,686</b>	<b>(36,462,686)</b>

**RATE SETTING STATEMENT**

Page	2019/20		Estimated Actual (Forecast)		2020/21	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
<b>OPERATING</b>						
	<b>(Excluding General Rates)</b>					
3	2,077,153	(409,569)	2,092,545	(380,294)	2,168,619	(511,034)
7	1,550	(1,131,716)	5,142	(1,091,727)	3,800	(1,116,142)
12	237,660	(1,471,245)	265,858	(1,517,998)	243,400	(1,359,479)
19	20,150	(559,913)	15,650	(542,865)	2,150	(527,767)
25	0	(820,305)	0	(810,226)	0	(780,030)
30	0	0	0	0	0	0
33	1,504,190	(2,609,499)	1,491,206	(2,603,411)	1,484,154	(2,726,619)
44	1,828,657	(8,052,125)	1,398,277	(7,732,858)	1,373,282	(7,495,349)
58	177,801	(5,717,525)	177,801	(5,705,958)	155,724	(6,178,751)
63	101,580	(520,572)	92,990	(472,320)	97,348	(432,537)
69	93,007	(5,000)	119,500	147,002	113,800	(5,000)
	<b>6,041,748</b>	<b>(21,297,468)</b>	<b>5,658,969</b>	<b>(20,710,653)</b>	<b>5,642,277</b>	<b>(21,130,707)</b>
<b>Non-Recurrent Operating</b>						
	<b>(Excluding General Rates)</b>					
3	0	0	0	0	0	0
7	0	(150,550)	1,690	(150,717)	25,000	(92,000)
12	566,840	(189,931)	800,744	(394,546)	687,910	(256,281)
19	0	(5,000)	0	0	0	(12,500)
25	3,500	(6,000)	3,205	0	6,000	(3,500)
30	0	0	0	0	0	0
33	500	(223,300)	500	(117,638)	500	(118,125)
44	1,721,768	(108,480)	1,487,352	(111,880)	3,822,102	(101,080)
58	2,694,956	(64,788)	3,227,336	(30,500)	2,897,171	(39,500)
63	0	(80,500)	0	(91,100)	0	(80,282)
69	1,210,000	(258,824)	1,325,990	(304,609)	60,000	(238,591)
	<b>6,197,564</b>	<b>(1,107,373)</b>	<b>6,846,817</b>	<b>(1,200,990)</b>	<b>7,498,683</b>	<b>(943,859)</b>
	<b>12,239,312</b>	<b>(22,404,841)</b>	<b>12,505,786</b>	<b>(21,911,643)</b>	<b>13,140,960</b>	<b>(22,074,566)</b>
<b>NON OPERATING</b>						
81	750,000	0	0	0	750,000	0
82	0	(279,748)	0	(279,748)	0	(250,116)
83	0	0	0	0	0	0
84	0	0	0	0	0	0
88	0	(5,405,568)	0	(5,149,127)	0	(7,717,903)
91	0	(1,148,280)	0	(631,444)	0	(5,430,586)
92	0	(854,154)	0	(921,404)	0	(677,156)
94	0	(546,108)	0	(833,737)	0	(940,438)
96	0	(26,000)	0	(426,419)	0	0
97	0	(475,478)	0	(6,000)	0	(112,993)
95	6,036,256	(6,853,402)	5,227,650	(6,323,794)	8,659,830	(4,428,917)
Assets	1,323,924	0	1,341,054	0	257,969	0
	<b>8,110,180</b>	<b>(15,588,738)</b>	<b>6,568,704</b>	<b>(14,571,673)</b>	<b>9,667,799</b>	<b>(19,558,109)</b>
	<b>20,349,491</b>	<b>(37,993,579)</b>	<b>19,074,490</b>	<b>(36,483,316)</b>	<b>22,808,759</b>	<b>(41,632,675)</b>
<b>Non Cash Adjustments</b>						
Depreciation	0	5,242,750	404,751	5,210,500	382,052	5,169,989
(Profit) / Loss on Disposal of Assets	0	(1,165,000)	(382,052)	(1,221,645)	(218,987)	0
Change in Net Provisions	0	0	34,140	0	0	0
<b>Surplus</b>	<b>301,183</b>		<b>404,751</b>		<b>382,052</b>	
Estimated Surplus (Deficit)	(132,227)		(382,052)		(218,987)	
Estimated (Surplus) Deficit	13,397,381		13,363,132		13,490,863	
<b>Amount Required to be Raised from General Rates</b>	<b>33,915,829</b>	<b>(33,915,829)</b>	<b>32,460,321</b>	<b>(32,460,321)</b>	<b>36,462,686</b>	<b>(36,462,686)</b>

Summary	2020/21 Budget Estimate
Schedule 3 - General Purpose Funding	\$
<b>GENERAL PURPOSE FUNDING - SUMMARY</b>	
Operating Expenditure	0
Recurrent Expenditure	
Rates	(511,034)
Other General Purpose Funding	
Total Recurrent Expenditure	(511,034)
Non-Recurrent Expenditure	
Rates	0
Other General Purpose Funding	0
Total Non-Recurrent Expenditure	0
<b>Total Operating Expenditure</b>	<b>(511,034)</b>
Operating Revenue	
Recurrent Revenue	
Rates	13,490,863
Other General Purpose Funding	2,168,619
Total Recurrent Revenue	15,659,482
Non-Recurrent Revenue	
Rates	0
Other General Purpose Funding	0
Total Non-Recurrent Revenue	0
<b>Total Operating Revenue</b>	<b>15,659,482</b>

Account Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2020/21 Budget Estimate	Sundry Notes
	<b>RATES</b>		\$	
	<b>OPERATING REVENUE</b>			
03 2 0001	Recurrent Revenue		13,404,719	Prev Year's Rates + Growth + 0% Increase
03 2 0002	General Rates Levied	3.5	91,144	Refer to notes at end of this schedule
	Interim Rates			
03 2 0050	Rates Written Off		(5,000)	
	<b>TOTAL RATE REVENUE</b>		<b>13,490,863</b>	
	<b>OPERATING EXPENDITURE</b>			
	Recurrent Expenditure		0	
	Nil		0	
	Sub Total - Recurrent Expenditure		0	
	Non Recurrent Expenditure		0	
	Nil		0	
	Sub Total - Non Recurrent Expenditure		0	
	<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	



Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2020/21 Budget Estimate	Sundry Notes
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>OPERATING REVENUE</b>					
		Recurrent Revenue			
03 2 1001		Interest - Rates Arrears	3.1	97,865	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	35,303	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	97,243	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		1,023,014	50% Advance Payment received 19/20 and
03 2 1005		Grant - LGGC Local Road Grant		575,394	Assumes Advance, to be received in 20/21
03 2 1006		Interest - Municipal Fund		74,337	
03 2 1007		Interest - Reserve Fund		271,376	
03 2 1008		Interest - Deferred Pensioners		2,090	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		14,454	
03 2 1012		Fees - Property Enquiries		47,493	
03 2 1013		Fees - Property Reports		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>2,168,619</b>	
		<b>Non Recurrent Revenue</b>		<b>0</b>	
03 2 1501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>2,168,619</b>	
<b>OPERATING EXPENDITURE</b>					
		Recurrent Expenditure			
03 1 1003		Stationery - Rates Notices		(9,500)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets		(185,913)	Refer to notes at end of this schedule
03 1 1 007		WATC Borrowing Administration Fee		0	Refer: Debt Management Plan
03 1 1008		Legal Expenses - Debt Recovery		(15,000)	
03 1 1010		Receipt / BAS Rounding Expense		(10)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(257,111)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(511,034)</b>	
		<b>Non Recurrent Expenditure</b>		<b>0</b>	
Nil		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(511,034)</b>	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2020/21 Budget Estimate	Sundry Notes
<b>NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING</b>				
03 2 1001		3.1 Interest - Rates Arrears 8.00% pa	37,865	50% Reduced Interest Forecast
03 2 1002		3.2 Interest - Rates Instalments 5.50% pa	35,303	50% Reduced Interest Forecast
03 2 1003		3.2 Fees & Charges - Instalments \$39.00 per assessment	87,243	Indexed - Growth
03 1 1005		3.4 Valuation Expenses - Rating / Assets Interim Valuations - Valuer General UV Valuations - Valuer General GRV Valuation - Valuer General Asset Revaluations	(19,791) (11,122) (135,000) (20,000)	Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI x Population Growth
03 2 0002		3.5 Interim Rates Interim Rates	91,144	Indexed - CPI x Population Growth
			91,144	

Summary	2020/21 Budget Estimate
<b>Schedule 4 – Governance</b>	\$
<b>GOVERNANCE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	(585,645)
Members of Council	(530,496)
Other Governance	
<b>Total Recurrent Expenditure</b>	(1,116,142)
<b>Non-Recurrent Expenditure</b>	0
Members of Council	(92,000)
Other Governance	
<b>Total Non-Recurrent Expenditure</b>	(92,000)
<b>Total Operating Expenditure</b>	<b>(1,208,142)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	500
Members of Council	3,300
Other Governance	
<b>Total Recurrent Revenue</b>	3,800
<b>Non-Recurrent Revenue</b>	0
Members of Council	25,000
Other Governance	
<b>Total Non-Recurrent Revenue</b>	25,000
<b>Total Operating Revenue</b>	<b>28,800</b>

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2020/21 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	41.1	(17,739)	70% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.4	(91,656)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance		(32,337)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(8,691)	
04 1 1010		Reimbursements - Councillors	41.3	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(23,006)	
04 1 1007		Allowances - Councillors	41.2	(22,050)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(3,000)	
04 1 1990		Allocation of Administration Overheads		(385,666)	
04 1 1999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(585,645)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 1501		Council Election / Poll Expenses		0	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(585,645)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>500</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER GOVERNANCE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
		Donation & Grants		(500)	Moved to Sch 8 (Other Welfare)
04 1 2005		Refreshments / Receptions	42.1	(9,000)	
04 1 2006		Refreshments / Receptions		(1,200)	
04 1 2007		Refreshments / Receptions		(7,000)	
04 1 2008		Refreshments / Receptions		(21,000)	
04 1 2009		Refreshments / Receptions		(32,000)	
04 1 2010		Public Relations - Newsletter		(5,000)	
04 1 2011		Public Relations & Marketing - Sundry	42.10	(35,130)	Refer to notes at end of this schedule
04 1 2012		Audit Fees		(32,000)	
04 1 2013		Legal Expenses		(2,000)	
04 1 2014		Sundry Expenditure		(385,666)	
04 1 2990		Allocation of Administration Overheads		(530,496)	
		<b>Sub Total - Recurrent Expenditure</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	(75,000)	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>		(92,000)	
		<b>TOTAL OPERATING EXPENDITURE</b>		(622,496)	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 2001		Reimbursements	42.11	3,000	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>		3,300	
		<b>Non-Recurrent Revenue</b>			
04 2 2502		Contributions - BWGC Projects		0	
04 2 2503		Grants - Taxable	42.7	25,000	Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0	
		<b>Sub Total - Non Recurrent Revenue</b>		25,000	
		<b>TOTAL OPERATING REVENUE</b>		28,300	

Account Number	Job / Plant Number	Schedule 4 - Governance	2020/21 Budget Estimate	Sundry Notes
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>		
04 1 1004		41.1 Annual Meeting Fees - Councillors 8 Councillors @ \$11,457 pa	(91,656)	70% of Maximum Band Value
04 1 1007		41.2 Allowances - Councillors Telecommunication (ICT) 9 Councillors @ \$2,450	(91,656)	
04 1 1010		41.3 Reimbursements - Councillors Child Care Other	(22,050)	70% of Maximum Band Value
04 1 1001		41.4 Local Government Allowance President Deputy President	(1,000) (500)	
			(1,500)	
			(25,870)	70% of Maximum Band Value
			(6,467)	70% of Maximum Band Value
04 1 2005		42.1 Donations & Grants Special Requests for Donations	(32,337)	
			(500)	
			(500)	

Account Number	Job / Plant Number	Schedule 4 - Governance	2020/21 Budget Estimate \$	Sundry Notes
<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>				
04 1 2502		<b>42.4 Civic Functions</b> Sundry	(2,000)	
04 1 2503		<b>42.5 Regional Resources Sharing Programs</b> Regional Resource Sharing Initiatives	(2,000)	
04 1 2506		<b>42.6 Consultants / Special Projects</b> Strategic Studies / Initiatives Grant Funded Strategic Studies (Business Case Initiatives)	(10,000)	
04 2 2503		<b>42.7 Grant Revenue</b> Grant Revenue for Strategic Studies (Business Case Initiatives)	(50,000)	
			(25,000)	
			(75,000)	
			25,000	
			25,000	
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 Acquisitions requiring Audit Certification	(22,130)	Indexed - CPI
			0	
			(9,000)	
			(4,000)	
			(35,130)	
04 2 2012		<b>42.11 Reimbursements - Other Governance</b> Sundry - Joint Councillor training	3,000	
			3,000	

Summary	2020/21 Budget Estimate
<b>Schedule 5 - Law Order &amp; Public Safety</b>	<b>\$</b>
<b>LAW, ORDER &amp; PUBLIC SAFETY - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Fire Prevention	(305,194)
Fire Prevention - (ESL)	(131,700)
Animal Control	(487,281)
Other Law, Order & Public Safety	(435,305)
<b>Total Recurrent Expenditure</b>	<b>(1,359,479)</b>
<b>Non-Recurrent Expenditure</b>	
Fire Prevention	(231,505)
Fire Prevention - (ESL)	(14,776)
Animal Control	(4,500)
Other Law, Order & Public Safety	(7,500)
<b>Total Non-Recurrent Expenditure</b>	<b>(258,281)</b>
<b>Total Operating Expenditure</b>	<b>(1,617,760)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Fire Prevention	11,250
Fire Prevention - (ESL)	131,700
Animal Control	96,950
Other Law, Order & Public Safety	3,500
<b>Total Recurrent Revenue</b>	<b>243,400</b>
<b>Non-Recurrent Revenue</b>	
Fire Prevention	231,505
Fire Prevention - (ESL)	456,405
Animal Control	0
Other Law, Order & Public Safety	0
<b>Total Non-Recurrent Revenue</b>	<b>687,910</b>
<b>Total Operating Revenue</b>	<b>931,310</b>



Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2020/21 Budget Estimate	Note	Sundry Notes
		<b>FIRE PREVENTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
	JOB	Fire Fighting	(3,000)		
	05 1 1005	FCO Allowances	(5,210)	52.6	
	05 1 1990	Allocation of Administration Overheads	(205,689)		
	05 1 1999	Depreciation	(91,295)	Appendix G	
		<b>Sub Total - Recurrent Expenditure</b>	<b>(305,194)</b>		
		<b>Non-Recurrent Expenditure</b>			
	05 1 1501	Donations	0		
	05 1 1598	Grant Funded Expenditure - DFES Officer Profit / (Loss) on Asset Disposals	(231,505)	52.5	
		<b>Sub Total - Non Recurrent Expenditure</b>	<b>(231,505)</b>	Appendix H	
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>(536,699)</b>		
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue			
	05 2 1001	Reimbursements	0		
	05 2 1002	Sundry Fees & Charges - Taxable	0		
	05 2 1003	Sundry Fees & Charges - GST Free	6,000		
	05 2 1004	Fines & Penalties - Bush Fire Infractions	5,250		
	05 2 1006	Fees - ESL Administration	11,250		
		<b>Sub Total - Recurrent Revenue</b>	<b>22,500</b>		
		<b>Non-Recurrent Revenue</b>			
	05 2 1501	Grants - Taxable	174,505	51.1	Refer to notes at end of this schedule
	05 2 1502	Grants - GST Free	57,000		
		<b>Sub Total - Non Recurrent Revenue</b>	<b>231,505</b>		
		<b>TOTAL OPERATING REVENUE</b>	<b>254,005</b>		

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2020/21 Budget Estimate	Sundry Notes
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)		\$	
	JOB	OPERATING EXPENDITURE			
		Recurrent Expenditure	52.1	(131,700)	Refer to notes at end of this schedule
		ESL Recurrent Expenditure		(131,700)	
		Sub Total - Recurrent Expenditure			
		Non-Recurrent Expenditure		0	
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	(14,776)	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	52.4	(14,776)	
		Sub Total - Non Recurrent Expenditure			
		TOTAL OPERATING EXPENDITURE		(146,476)	
		OPERATING REVENUE			
		Recurrent Revenue	52.1	131,700	Refer to notes at end of this schedule
		Grant DFES - Recurrent		131,700	
		Sub Total - Recurrent Revenue			
		Non-Recurrent Revenue		443,629	Refer to notes at end of this schedule
05 2 2501		Grant DFES - Capital	52.3	14,776	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	456,405	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			
		TOTAL OPERATING REVENUE		588,105	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2020/21 Budget Estimate	Sundry Notes
		<b>ANIMAL CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
05 1 3001		Salaries & Wages		(188,103)	
05 1 3002		Superannuation		(23,513)	
05 1 3019		Accrued Leave		0	
05 1 3003		Salary Sacrifice		0	
05 1 3004		Long Service Leave		(1,911)	
05 1 3006		Uniforms	Appendix L	0	
05 1 3008		Fringe Benefits Tax		(9,068)	Indexed - CPI
05 1 3009		Telephone		(9,627)	
05 1 3011		Training / Conferences	Appendix J	(1,135)	
05 1 3012		Travel / Accommodation	Appendix K	(5,250)	
05 1 3013		Animal Management Program	53.1	(11,130)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure		(14,051)	Indexed - CPI
05 1 3015		Poundage	(Corella control over 3 years) (City of Bunbury Pound)	(1,500)	Indexed - CPI
05 1 3016		Advertising		(3,500)	
05 1 3017		Printing / Stationery		(20,404)	
05 1 3018		Vehicle Expenses - Rangers	Appendix B	(2,400)	
05 3 0020	PLANT	Protective Clothing - Ranger Services		(305,689)	
05 1 3990		Allocation of Administration Overhead		0	
05 1 3999		Depreciation	Appendix G	(487,281)	
		<b>Sub Total - Recurrent Expenditure</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		(3,500)	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		(4,500)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(491,781)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue		4,200	
05 2 3001		Reimbursements		0	
05 2 3002		Sundry Fees & Charges - Taxable		(1,000)	
05 2 3003		Sundry Fees & Charges - GST Free		15,000	
05 2 3004		Fines - Animal Infractions		60,000	Refer to notes at end of this schedule
05 2 3005		Animal Registrations - Dogs	53.2	(7,000)	
05 2 3008		Animal Registrations - Cats		5,000	
05 2 3006		Poundage		750	
05 2 3007		Animal Euthanasia		96,960	
		<b>Sub Total - Recurrent Revenue</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>		0	
		<b>TOTAL OPERATING REVENUE</b>		<b>96,960</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2020/21 Budget Estimate	Sundry Notes
		<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
05 1.4001		Salaries & Wages		(188,103)	
05 1.4002		Superannuation		(23,513)	
05 1.4003		Abandoned Vehicles		(1,000)	
05 1.4004		Sundry Expenditure		(1,000)	
05 1.4005		Emergency Management	54.3	(16,000)	Refer to notes at end of this schedule
05 1.4990		Allocation of Administration Overheads		(205,689)	
05 1.4999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(495,305)</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>(492,805)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue			
05 2.4001		Reimbursements		0	
05 2.4002		Sundry Fees & Charges - Abandoned Vehicles		1,500	
05 2.4003		Sundry Fees & Charges - GST Free		0	
05 2.4004		Fines & Penalties		2,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>3,500</b>	
		<b>Non-Recurrent Revenue</b>			
05 2.4501		Grants - Taxable	54.2	0	Refer to notes at end of this schedule
05 2.4504		Grants - GST Free		0	
		<b>Grant Revenue - Crime Prevention</b>		<b>0</b>	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,500</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2020/21 Budget Estimate	Sundry Notes						
05 2 1501		NOTES TO SCHEDULES 5 - LAW, ORDER & PUBLIC SAFETY	\$							
		51.1 Grant Revenue - Fire Fighting DFES Officer	(174,505)							
		52.1 Recurrent Expenditure - ESL	(174,505)							
		020 Plant & Equip <\$1,000								
		021 Mice Plant & Equip								
		022 Mice Vehicles								
		023 Mice Land & Buildings								
		024 Clothing & Access								
		025 Utilities Rates & Taxes								
		026 Insurance								
		027 Other								
		TOTAL								
J05010	Burekup	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05011	Dard Cent	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05012	Ferguson	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05013	//C Brook	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05014	Upp Ferry	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05015	Waterloo	(400)	(2,100)	(6,000)	(600)	(4,000)	(750)	0	0	(13,850)
J05016	Warr Mills	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05017	West Dard	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)
J05018	Council	0	0	0	0	0	0	(38,200)	0	(39,800)
		(3,200)	(16,800)	(29,100)	(4,800)	(32,000)	(6,000)	(38,200)	(1,600)	(131,700)
05 1 2501		52.2 Donation Expense - Surrendered DFES Asset	0							
		Nil	0							
05 2 2501		52.3 Grant DFES - Capital	395,909							
		Land & Buildings - Waterloo Bushfire Station - New (J05006)	47,720							
		Land & Buildings - Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction	441,629							
05 2 2502		52.4 Grant DFES - DFES Provided Equipment	4,189	Subject to DFES Approval						
		Burekup BFB	4,945	Subject to DFES Approval						
		Wellington Mills BFB	2,332	Subject to DFES Approval						
		Ferguson BFB	3,310	Subject to DFES Approval						
J05020		52.5 Grant Funded Expenditure - DFES Officer	14,776	Plant & Equipment Requested						
		DFES Funded Officer	(231,505)							
05 1 1005		52.6 Fire Control Officer Honorarium Allowances	(850)							
		Chief FCO Honorarium Allowance (1)	(1,360)							
		Deputy FCO Honorarium Allowance (2)	(2,500)							
		FCO Honorarium Allowance (5)	(500)							
		Provision for CBFCO Expenditure	(5,210)							

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY	\$	
05 1 3013		53.1 Animal Management Program Animal Management Program Expenditure - cat / dog sterilisation vouchers, micro chipping incentives, public education programs	(5,250)	
05 2 3005		53.2 Dog Registration Revenue Registrations and Annual Renewals	(5,250)	
			60,000	Indexed - Growth
			60,000	
05 2 3205		53.3 Grant Revenue - Animal Control Nil	0	
			0	
05 1 4501		54.1 Crime Prevention Expenditure Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	
			(5,000)	
05 2 4501		54.2 Grant Revenue - Other Law & Order Nil	0	
			0	
05 1 4005		54.3 Emergency Management Expenditure LEMC Facilitation of Emergency Arrangements Emergency response and recovery (grant funded for major events) Project Seed Funding Covid 19 response and recovery	(4,500) (1,000) (500) (10,000)	
			(16,000)	

Summary	2020/21
<b>Schedule 7 - Health</b>	Budget Estimate
	\$
<b>HEALTH - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	(37,449)
Maternal & Infant Health	0
Preventative Services - Meat Inspection	(479,217)
Preventative Services - Health Administration & Inspections	(7,600)
Preventative Services - Pest Control	(3,500)
Other Health	(527,767)
<b>Total Recurrent Expenditure</b>	
<b>Non-Recurrent Expenditure</b>	0
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(12,500)
Preventative Services - Pest Control	0
Other Health	0
<b>Total Non-Recurrent Expenditure</b>	(12,500)
<b>Total Operating Expenditure</b>	<b>(540,267)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	0
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	2,150
Preventative Services - Pest Control	0
Other Health	0
<b>Total Recurrent Revenue</b>	<b>2,150</b>
<b>Non-Recurrent Revenue</b>	0
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>2,150</b>

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21	
				Budget Estimate	Sundry Notes
				\$	
		<b>MATERNAL &amp; INFANT HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
	JOB	Recurrent Expenditure	Appendix C	(6,928)	
		Building Mice & Minor Works - Child & Infant Centres			
		Depreciation	Appendix G	(30,521)	
07 1 1999		<b>Sub Total - Recurrent Expenditure</b>		<b>(37,449)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Building Major Maintenance - Child & Infant Health	Appendix D	0	
TBA		Profit / (Loss) on Asset Disposals	Appendix H	0	
07 1 1598		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(37,449)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue		0	
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>			
		Grants - Taxable		0	
07 2 1501		Grants - GST Free		0	
07 2 1502		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	



Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21 Budget Estimate	Sundry Notes
		PREVENTATIVE SERVICES			
		HEALTH ADMINISTRATION & INSPECTIONS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 4001		Salaries & Wages		(175,012)	
07 1 4002		Superannuation		(21,876)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4005		Telephone		(1,700)	
07 1 4007		SLM Calibration		(800)	
07 1 4008		Subscriptions - Legislation		(700)	
07 1 4009		Travel & Accommodation		(460)	
07 1 4010		Staff Training / Conferences		(2,339)	
07 1 4011		Protective Clothing - Health	Appendix K Appendix J	0	
07 1 4013		Sundry Expenditure		(250)	
07 1 4014		Staff Uniforms	Appendix L	(708)	
07 1 4015		Printing & Stationery		(550)	
07 1 4016		Postage & Freight		(500)	
07 1 4017		Advertising		0	
07 1 4018		Fringe Benefits Tax		(6,500)	
		Vehicle Expenses - Health Administration	Appendix B	(7,449)	
		Allocation of Administration Overheads		(257,111)	
		Depreciation	Appendix G	(3,262)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(479,217)</b>	
		Non-Recurrent Expenditure			
07 1 4501		Consultants	74.1	(10,000)	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>(12,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(491,717)</b>	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		100	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free		2,000	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>2,150</b>	
		Non-Recurrent Revenue			
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>2,150</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21 Budget Estimate	Sundry Notes
		PREVENTATIVE SERVICES PEST CONTROL			
07 1 5001		OPERATING EXPENDITURE Recurrent Expenditure		(2,600)	
07 1 5002		Mosquito Control Contribution - CLAG		(5,000)	
07 1 5999		Depreciation Sub Total - Recurrent Expenditure	Appendix G	0 (7,600)	
07 1 5501		Non-Recurrent Expenditure		0	
07 1 5598		Nil Profit / (Loss) on Asset Disposals Sub Total - Non Recurrent Expenditure	Appendix H	0 0 0	
		TOTAL OPERATING EXPENDITURE		(7,600)	
		OPERATING REVENUE			
07 2 5001		Recurrent Revenue		0	
07 2 5002		Reimbursements Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free Sub Total - Recurrent Revenue		0 0	
07 2 5501		Non-Recurrent Revenue		0	
07 2 5502		Grants - Taxable Grants - GST Free Sub Total - Non Recurrent Revenue		0 0 0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21		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			0	
		<b>Sub Total - Recurrent Expenditure</b>	Appendix G		<b>(3,500)</b>	
		<b>Non-Recurrent Expenditure</b>				
07 1 7501		Donations			0	
07 1 7598		Profit / (Loss) on Asset Disposals			0	
		<b>Sub Total - Non Recurrent Expenditure</b>	Appendix H		0	
		<b>TOTAL OPERATING EXPENDITURE</b>			<b>(3,500)</b>	
		<b>OPERATING REVENUE</b>				
		<b>Recurrent Revenue</b>			0	
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>			0	
		<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>			0	
		<b>TOTAL OPERATING REVENUE</b>			<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	2020/21 Budget Estimate	Sundry Notes
07 1 4501		NOTES TO SCHEDULE 7 - HEALTH  74.1 Consultants - Health Administration Public Health Plan	\$  (10,000)  (10,000)	

Summary		2020/21 Budget Estimate
<b>Schedule 8 - Education &amp; Welfare</b>		
EDUCATION & WELFARE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		(7,072)
Other Education		(23,180)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		(749,778)
Other Welfare		(780,030)
<b>Total Recurrent Expenditure</b>		0
<b>Non-Recurrent Expenditure</b>		0
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(3,500)
<b>Total Non-Recurrent Expenditure</b>		(3,500)
<b>Total Operating Expenditure</b>		<b>(783,530)</b>
Operating Revenue		
Recurrent Revenue		0
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		0
<b>Total Recurrent Revenue</b>		0
<b>Non-Recurrent Revenue</b>		0
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		6,000
<b>Total Non-Recurrent Revenue</b>		<b>6,000</b>
<b>Total Operating Revenue</b>		<b>6,000</b>

Account Number	Job / Plant Number	Schedule B - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
		OTHER EDUCATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	08 1 2001	Annual School Awards		(1,350)	
	08 1 2003	Donation - School Chaplaincies		(5,722)	Annual Donation
		<b>Sub Total - Recurrent Expenditure</b>		<b>(7,072)</b>	
		Non-Recurrent Expenditure			
		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
	08 1 2598				
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(7,072)</b>	
		OPERATING REVENUE			
		Recurrent Revenue			
		Reimbursements		0	
		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		Non-Recurrent Revenue			
		Grants - Taxable		0	
		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
	08 2 2001				
	08 2 2002				
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
		AGED & DISABLED - SENIOR CITIZENS CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure	Appendix C	(3,576)	
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Appendix G	(19,604)	
		Depreciation		(23,180)	
	08 1.4599	Sub Total - Recurrent Expenditure			
		Non-Recurrent Expenditure	Appendix D	0	
	08 1.4598	Profit / Loss on Asset Disposals		0	
	TBA	Building Major Maintenance - Senior Citizens		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(23,180)	
		OPERATING REVENUE			
		Recurrent Revenue		0	
	08 2.4001	Reimbursements		0	
	08 2.4002	Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue	84.1	0	Refer to notes at end of this schedule
	08 2.4503	Grants - Taxable		0	
	08 2.4502	Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
		<b>OTHER WELFARE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 7001		Salaries & Wages - Community Services		(341,697)	
08 1 7002		Superannuation - Community Services		(42,712)	
08 1 7004		Telephone Expenses		(3,500)	
08 1 7003		Programs	87.1 Job	(44,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(4,300)	
08 1 7006		Advertising		(1,000)	
08 1 7007		Staff Uniforms	Appendix L	(1,416)	
08 1 7008		Staff Training	Appendix J	(4,435)	
08 1 7010		Donation Expense	87.5	(41,457)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation		(828)	
08 1 7009		Vehicle Expenses - Culture & Community Services	Appendix K	(7,322)	
08 1 7990		Allocation of Administration Overheads	Appendix B	(257,111)	
08 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(749,778)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 7501		Projects (Grant Funded)	87.4	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare		(2,500)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(3,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(753,278)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 7001		Reimbursements	87.2	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	87.3	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free		0	
08 2 7502		Donations & Contributions		5,000	Leeuwin Scholarship Sponsorship
		<b>Sub Total - Non Recurrent Revenue</b>		<b>6,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>6,000</b>	



Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE		
08 2 4503		84.1 Grant Revenue - Senior Citizens Nil	0	
08 1 7003		87.1 Programs J08712 Leeuwain Scholarships (4 scholarships based on 2 from Council, and 2 external) J08713 Skateboard Competition J08714 Minor / Community Event Assistance J08717 Minor Community Activities (Science & Engineering Challenge \$1,000, and RSL Memorial \$4,000 C/Fwd Project)	0 (10,000) (4,000) (25,000) (5,000)	Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20
08 2 7002		87.2 Reimbursements - Community Services Nil	(44,000) 0	
08 2 7501		87.3 Grant Revenue - Community Services Provision for Grant Funding	0 1,000	Source - 10 Yr Building Asset Plan
08 1 7501		87.4 Community Services - Projects Expenditure (Grant Funded) Grant Funded Expenditure	(1,000) (1,000)	
08 1 7010		87.5 Donation Expense Personal Development Grant Scheme Seniors Christmas Dinner (Eaton \$1,250, Burekup \$1,250, Dardanup \$2,000) Crooked Brook Forrest Assoc Eaton/Millbridge Community Project (Breakfast Club) Eaton Lions Club Christmas Hampers Dardanup & District Times (Dardanup & Districts Residents Association) Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs) In Town Centre Support of \$2,500 - (3 year commitment - 2018/19, 2019/20, 2020/21) Sundry Community Donations	(10,000) (4,750) (2,000) (3,500) (1,000) (1,100) (9,000) (2,500) (7,607)	Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20 Ord. Council Meeting 25.03.20 CR 72-20
			(41,457)	

Summary	2020/21 Budget Estimate
<b>Schedule 9 - Housing</b>	\$
<b>HOUSING - SUMMARY</b>	
Operating Expenditure	
Recurrent Expenditure	0
Other Housing	0
Total Recurrent Expenditure	0
Non-Recurrent Expenditure	0
Other Housing	0
Total Non-Recurrent Expenditure	0
<b>Total Operating Expenditure</b>	<b>0</b>
Operating Revenue	
Recurrent Revenue	0
Other Housing	0
Total Recurrent Revenue	0
Non-Recurrent Revenue	0
Other Housing	0
Total Non-Recurrent Revenue	0
<b>Total Operating Revenue</b>	<b>0</b>

Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2020/21		Sundry Notes
				Budget Estimate		
				\$		
		<b>OTHER HOUSING</b>				
		<b>OPERATING EXPENDITURE</b>				
0912001		Recurrent Expenditure	Nil	0		
0912999		Depreciation		0		
		<b>Sub Total - Recurrent Expenditure</b>		0		
		<b>Non-Recurrent Expenditure</b>				
0912598		Profit / Loss of Asset Disposals		0		
		<b>Sub Total - Non Recurrent Expenditure</b>		0		
		<b>TOTAL OPERATING EXPENDITURE</b>		0		
		<b>OPERATING REVENUE</b>				
0922001		Recurrent Revenue		0		
0922002		Reimbursements		0		
		Sundry Fees & Charges - Taxable		0		
		<b>Sub Total - Recurrent Revenue</b>		0		
		<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>		0		
		<b>TOTAL OPERATING REVENUE</b>		0		

Account Number	Job / Plant Number	Schedule 9 - Housing	2020/21 Budget Estimate	Sundry Notes
		Schedule 9 - Housing	\$	
		NOTES TO SCHEDULE 9 - HOUSING Nil		

Summary	2020/21 Budget Estimate
<b>Schedule 10 - Community Amenities</b>	
\$	
<b>COMMUNITY AMENITIES - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Sanitation - Household	(1,390,288)
Sanitation - Other & Sewerage	(76,081)
Protection of Environment	(66,000)
Town Planning & Regional Development	(1,085,514)
Other Community Amenities	(108,726)
<b>Total Recurrent Expenditure</b>	<b>(2,726,619)</b>
<b>Non-Recurrent Expenditure</b>	
Sanitation - Household	(32,550)
Sanitation - Other & Sewerage	0
Protection of Environment	(500)
Town Planning & Regional Development	(85,075)
Other Community Amenities	0
<b>Total Non-Recurrent Expenditure</b>	<b>(118,125)</b>
<b>Total Operating Expenditure</b>	<b>(2,844,744)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Sanitation - Household	1,419,379
Sanitation - Other & Sewerage	5,000
Protection of Environment	0
Town Planning & Regional Development	52,075
Other Community Amenities	7,700
<b>Total Recurrent Revenue</b>	<b>1,484,154</b>
<b>Non-Recurrent Revenue</b>	
Sanitation - Household	0
Sanitation - Other & Sewerage	0
Protection of Environment	500
Town Planning & Regional Development	0
Other Community Amenities	0
<b>Total Non-Recurrent Revenue</b>	<b>500</b>
<b>Total Operating Revenue</b>	<b>1,484,654</b>

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		<b>SANITATION - HOUSEHOLD</b>			
		<b>OPERATING EXPENDITURE</b>			
		* Kerbside - Refuse Removal	101.2	(861,675)	Refer to notes at end of this schedule
10 1.1003		* Kerbside - Recycling Removal	101.3	(148,454)	Refer to notes at end of this schedule
10 1.1004		* Waste Education	101.6	(22,315)	Refer to notes at end of this schedule
10 1.1005		* Bin Mtce & Minor Works / Repairs - Refuse	101.14	(5,000)	Refer to notes at end of this schedule
10 1.1011		* Bin Mtce & Minor Works / Repairs - Recycling	101.15	(5,000)	Refer to notes at end of this schedule
10 1.1012		* Refuse Disposal - Kerbside	101.9	(209,863)	Refer to notes at end of this schedule
10 1.1013		Refuse Disposal - Transfer Station	101.10	(53,161)	Refer to notes at end of this schedule
10 1.1014		* Recycling Processing - Kerbside	101.11	(139,518)	Refer to notes at end of this schedule
10 1.1015		Recycling Processing - Transfer Station	101.12	(2,059)	
10 1.1016		Transfer Station - Skip Bin Hire		(4,000)	
10 1.1017		Transfer Station - Skip Bin Transportation		(30,000)	
10 1.1018		Transfer Station - Green Waste Processing		(7,500)	
10 1.1019		Street Bin - Cleaning	90 Bins	(500)	
10 1.1020		Street Bin - Servicing	90 Bins	(10,000)	
10 1.1021		Licensing / Bore Monitoring		0	
10 1.1022	JOB	Refuse Site Mtce & Minor Works	101.13	(389,211)	Refer to notes at end of this schedule
		Depreciation	Appendix G	(2,053)	
10 1.1999		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,390,298)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1.1501		Legal Expenses	101.4	(5,000)	
10 1.1502		Consultants		(5,000)	Refer to notes at end of this schedule
10 1.1508		Regional Waste Initiatives	Appendix D	(10,000)	
		Building Major Maintenance - Refuse Site		0	
		Provision for Refuse Site Rehabilitation		0	
10 1.1505	JOB	Provision for Bad & Doubtful Debts Expense - Refuse Site		(50)	
10 1.1506		Minor Assets < \$5,000 - Waste Management		(12,500)	
10 1.1507		Profit / (Loss) on Asset Disposals	Appendix H	0	
10 1.1598		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(32,550)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,422,848)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2.1001		Reimbursements		0	
10 2.1002		Sundry Fees & Charges - Taxable		500	
10 2.1003		Lease - Waste	101.7	0	Refer to notes at end of this schedule
10 2.1004		* Levy - Domestic Refuse & Recycling	101.5	1,209,878	Refer to notes at end of this schedule
10 2.1008		* Levy - Domestic Refuse & Recycling Additional Services	101.8	41,466	Refer to notes at end of this schedule
10 2.1009		Specified Area Rate - Bulk Waste Collection	101.16	100,864	Refer to notes at end of this schedule
10 2.1006		Fees - Site Access		66,572	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>1,419,379</b>	
		<b>Non-Recurrent Revenue</b>			
10 2.1501		Grants - Taxable	101.1	0	Refer to notes at end of this schedule
10 2.1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,419,379</b>	

\* Denotes Funded from Levy

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		<b>SANITATION - OTHER &amp; SEWERAGE</b>			
		<b>OPERATING EXPENDITURE</b>			
10.1.2001		Recurrent Expenditure	103.2	(76,081)	Refer to notes at end of this schedule
		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)		(76,081)	
		<b>Sub Total - Recurrent Expenditure</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>		0	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(76,081)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10.2.2001		Reimbursements		0	
10.2.2002		Sundry Fees & Licenses - GST Free		5,000	Indexed - Growth
10.2.2003		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>5,000</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>5,000</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		<b>PROTECTION OF ENVIRONMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		Environmental Project Expenditure		(66,000)	
		<b>Sub Total - Recurrent Expenditure</b>	105.1	(66,000)	
		<b>Non-Recurrent Expenditure</b>			
		Donations Expenditure		0	
		Environmental Project Expenditure - Grant Funded		(500)	
		Environmental Project Expenditure - POS Funded		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		(500)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(66,500)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue		0	
		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		0	
		<b>Non-Recurrent Revenue</b>			
		Grants - Taxable		500	
		Contributions		0	
		<b>Sub Total - Non Recurrent Revenue</b>		500	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	



Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure		(672,840)	
		Salaries & Wages		(84,105)	
		Superannuation		0	
		Accrued Leave		0	
		Salary Sacrificed Expenditure		0	
		Long Service Leave		(1,000)	
		Scheme Amendments - Sundry		(6,050)	
		Fringe Benefits Tax		(2,478)	
		Staff Uniforms	Appendix L	0	
		Protective Clothing - Town Planning		(12,083)	Indexed - CPI
		Subscriptions & Memberships		(11,032)	
		Staff Training	106.4	(2,042)	
		Travel & Accommodation	Appendix J	(27,274)	
		Vehicle Expenses - Town Planning	Appendix K	(2,500)	
		Mapping - Town Planning Scheme	Appendix B	(5,000)	
		Legal Expenses		(13,500)	
		Telephone Expenses		(500)	
		Stationery		(257,111)	
		Allocation of Administration Overheads	Appendix G	0	
		Depreciation		(1,085,514)	
		<b>Sub Total - Recurrent Expenditure</b>			
		<b>Non-Recurrent Expenditure</b>		(500)	
		Printing - Strategies & Plans	106.1	(76,575)	Refer to notes at end of this schedule
		Consultants - Strategic Planning	106.2	(5,000)	Refer to notes at end of this schedule
		Land Development Expenses		(500)	
		Rural Street Numbering		(2,500)	
		Minor Assets < \$5,000 - Town Planning		0	
		Profit / (Loss) on Asset Disposals	Appendix H	(85,075)	
		<b>Sub Total - Non Recurrent Expenditure</b>			
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,170,589)</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		TOWN PLANNING & REGIONAL DEVELOPMENT		\$	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue			
		Reimbursements			
		Sundry Fees & Charges - Taxable		2,000	Refer to notes at end of this schedule
		Fees & Charges - Application	106.3	75	Indexed - Growth
		Fees & Charges - 5ST Free		50,000	Indexed - Growth
		Fines & Penalties		0	Indexed - Growth
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue		52,075	
		Contributions		0	Indexed - CPI
		Sub Total - Non Recurrent Revenue		0	
		<b>TOTAL OPERATING REVENUE</b>		<b>52,075</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
		<b>OTHER COMMUNITY AMENITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
		Donations		0	
		Cemetery Mice & Minor Works		(17,500)	
		Disability Services Expenditure		(5,000)	
		Public Toilets Mice & Minor Works	Appendix C	(75,836)	
		Street Furniture Mice & Minor Works		(2,000)	
		Depreciation	Appendix G	(8,390)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(108,726)</b>	
		<b>Non-Recurrent Expenditure</b>			
		Special Maintenance - Cemeteries		0	
		Building Major Maintenance - Public Toilets		0	
		Profit / (Loss) on Asset Disposals	Appendix D	0	
		<b>Sub Total - Non Recurrent Expenditure</b>	Appendix H	<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(108,726)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
		Reimbursements		500	
		Sundry Fees & Charges - Taxable		0	
		Fees & Charges Taxable - Cemeteries		6,000	Indexed - Growth
		Fees & Charges GST Free - Cemetery Licenses		1,200	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>7,700</b>	
		<b>Non-Recurrent Revenue</b>			
		Grants - Taxable		0	
		<b>Sub Total - Non Recurrent Revenue</b>	107.1	<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>7,700</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2020/21 Budget Estimate	Sundry Notes
10 2 1501		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		
		101.1 Grant Revenue - Waste Management Nil	0	
10 1 1003		101.2 Kerbside Refuse Removal 2020/21	(361,675)	
		Additional Services 210		
		Interim Compulsory Services 25		
		Compulsory Services 5,336		
		\$ / Service * 64.92		Weekly
10 1 1004		101.3 Kerbside Recycling 2020/21	(361,675)	
		Additional Services 141		
		Interim Compulsory Services 25		
		Compulsory Services 5,336		
		\$ / Service * 26.98		Fortnightly
10 1 1502		101.4 Consultants - Waste Site Monitoring and Reviews	(148,454)	
			(5,000)	
10 2 1004		101.5 Levy - Domestic Refuse & Recycling 2020/21	(5,000)	
		Ind Overhead of *		
		Interim Rated Compulsory Services 25		
		Compulsory Services 5,336		
		\$ / Service * 225.70		
10 1 1005		101.6 Waste Education 2020/21	1,209,978	
		Additional Services 210		
		Interim Compulsory Services 25		
		Compulsory Services 5,336		
		\$ / Service * 4.01		
10 2 1003		101.7 Lease Revenue - Waste Nil	1,209,978	
			(22,315)	
			(22,315)	
102.1 1008		101.8 Levy - Refuse & Recycling Additional Charges		
		Additional Services 100		
		Additional Rubbish & Recycling 110		
		Additional Rubbish Only 41		
		Additional Recycling Only		
		\$ / Service * 225.70		
		139.74		
		85.96		
			22,570	
			15,371	
			3,524	
			41,466	

Source: BRHC - Regional Waste Education Budget

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$	
10.1 1013		101.8 Bin Acquisitions Refer Plant & Equipment 101.9 Refuse Disposal - Kerbside 2020/21 Additional Services + Interim 235 \$ / Service 37.67 Compulsory Services 5,336 \$ / t 47.09 t / bin / pa 0.80	(209,853)	
10.1 1014		101.10 Refuse Disposal - Transfer Station 2020/21 \$ / t 49.50 t / pa 1,074.00	(53,161)	
10.1 1015		101.11 Recycling Processing - Kerbside 2020/21 Additional Services 141 \$ / Service 25.47 Services 5,336 \$ / t 58.83 t / pa 0.433	(68,161)	Includes provision for additional charges for contaminated recycling waste
10.1 1016		101.12 Recycling Processing - Transfer Station 2020/21 \$ / t 58.83 t / pa 35,000	(2,059)	
			(139,518)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		
	J10201	101.13 Refuse Site Maintenance & Minor Works Wages Overheads Utilities - Power Goods & Services (includes \$10,610 lease fee of transfer station at Bankia Road - 3% annual lease fee increase Insurance Plant	(102,946) (215,007) (7,111) (60,077) (70) 0 (389,211)	
10 1 1011		101.14 Bin Maintenance & Minor Works / Repairs - Refuse Replacement / Repairs	(5,000)	Indexed - CPI x Population Growth
10 1 1012		101.15 Bin Maintenance & Minor Works / Repairs - Recycling Replacement / Repairs	(5,000)	Indexed - CPI x Population Growth
10 2 1009		101.16 Specified Area Rate - Bulk Waste Collection Contract Expenditure Contribution to Transfer Station	76,675 24,188 100,864	Refer to Expenditure 10 1 2001
10 1 3501		103.1 Sewer Connection Expenditure Nil	0	Source: 10 Yr Building Asset Plan
10 1 2001		103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate) 2 x Green Waste Collections 1 x Hard Waste Collection	(50,282) (25,799) (76,081)	Indexed - CPI x Population Growth Indexed - CPI x Population Growth
10 1 5001		105.1 Environmental Projects In accordance with the Environmental Management Plan	(66,000) (66,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		
10.1 6503	106.1	<b>Consultants - Town Planning</b> Various Town Planning Projects (ie. Reviews, Rezoning etc) Developer Contribution Plan (DCP) Review Wanju Consultants \$100,000 and Advertising/Promotion \$5,000 Demographic data reporting	(40,000) (10,000) (10,000) (16,575)	Funded: Planning Studies Reserve Funded: Dard. Expans. Devel. Contrib. Plan Reser Funded: Wanju Loan Funds
10.1 6506	106.2	<b>Land Development Expenses</b> Sundry Gnomesville Land Survey Costs	(5,000) 0 (5,000)	Funded: Land Development Reserve Funded: Land Development Reserve
10.2 6001	106.3	<b>Reimbursement Revenue - Town Planning</b> Joint TPS Water Corp - Reimbursement of Survey Costs	2,000 0 0	
10.1 6012	106.4	<b>Subscriptions &amp; Memberships - Town Planning</b> Peron Naturalist Partnership (reallocated from Sch 14) CHARMAP Fee Other	2,000 (3,753) (7,830) (500)	
10.1 6024	106.5	<b>WANJU Developer Contribution Plan Expenses - Town Planning</b> Interest Expense - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Furniture & Equipment Advertising, Promotions and Publications Consultants Sundry	0 0 0 0 0 (12,083)	
10.2 7501	107.1	<b>Grant Revenue - Other Community Amenities</b> Nil	0 0 0	

Summary	2020/21 Budget Estimate
<b>Schedule 11 - Recreation &amp; Culture</b>	
<b>RECREATION &amp; CULTURE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Public Hall, Civic Centres	(223,722)
Other Recreation & Sport - Parks, Gardens, Reserves	(3,391,261)
Other Recreation & Sport - Eaton Recreation Centre	(2,561,413)
Libraries - Eaton Community Library	(584,755)
Libraries - Dardanup Library	0
Other Culture	(120,198)
<b>Total Recurrent Expenditure</b>	<b>(7,485,349)</b>
<b>Non-Recurrent Expenditure</b>	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(80,100)
Other Recreation & Sport - Eaton Recreation Centre	(2,556)
Libraries - Eaton Community Library	(3,350)
Libraries - Dardanup Library	0
Other Culture	(64,860)
<b>Total Non-Recurrent Expenditure</b>	<b>(101,066)</b>
<b>Total Operating Expenditure</b>	<b>(7,586,415)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Public Hall, Civic Centres	13,000
Other Recreation & Sport - Parks, Gardens, Reserves	254,971
Other Recreation & Sport - Eaton Recreation Centre	1,098,811
Libraries - Eaton Community Library	6,500
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Recurrent Revenue</b>	<b>1,373,282</b>
<b>Non-Recurrent Revenue</b>	
Public Hall, Civic Centres	3,291,351
Other Recreation & Sport - Parks, Gardens, Reserves	579,251
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	1,500
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Non-Recurrent Revenue</b>	<b>3,822,102</b>
<b>Total Operating Revenue</b>	<b>5,195,384</b>



Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		<b>PUBLIC HALLS, CIVIC CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure	Appendix C	(933,200)	Refer to notes at end of this schedule
	JOB	Mice & Minor Works - Public Halls	111.2	(5,734)	
		Donation - Hall Committees		(124,668)	
		Depreciation	Appendix G	(223,722)	
		<b>Sub Total - Recurrent Expenditure</b>			
		<b>Non-Recurrent Expenditure</b>			
		Building Major Maintenance - Public Halls	Appendix D	0	
		Profit / (Loss) on Asset Disposals	Appendix H	0	
	JOB	<b>Sub Total - Non Recurrent Expenditure</b>			
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(223,722)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue	111.3	5,000	Refer to notes at end of this schedule
		Reimbursements		2,000	
		Sundry Fees & Charges - Taxable		6,000	
		Hall Hire - Dardanup Hall		13,000	
		<b>Sub Total - Recurrent Revenue</b>			
		<b>Non-Recurrent Revenue</b>			
		Grants - Taxable	111.1	3,290,000	Refer to notes at end of this schedule
		Contributions - Public Halls/Buildings	111.4	1,351	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>3,291,351</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,304,351</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		OTHER RECREATION & SPORT			
		PARKS GARDENS, RESERVES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11.1.3001		Salaries & Wages		(207,402)	
11.1.3002		Superannuation		(25,923)	
11.1.3003	JOB	Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	Appendix E	(3,209,409)	
11.1.3011		Mtce & Minor Works - Sporting Buildings	Appendix C	(65,918)	
11.1.3012		Interest - Loan 69	Appendix A	(36,683)	
11.1.3013		Govt Guarantee Fee on Loans	Appendix A	(6,551)	
11.1.3999		Protective Clothing - Parks & Environment	Appendix G	0	
		Depreciation		(446,377)	
		Sub Total - Recurrent Expenditure		(3,998,261)	
		Non-Recurrent Expenditure			
11.1.3501		Donation - Sporting Clubs	113.2	(2,600)	Refer to notes at end of this schedule
		Upgrades - Parks, Gardens, Reserves	Appendix F	0	
		Building Major Maintenance - Sporting Facilities	Appendix D	0	
11.1.3505		Consultants	113.3	(25,000)	Refer to notes at end of this schedule
11.1.3507		Minor Assets < \$5,000 - Parks & Gardens		(2,500)	
11.1.3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(30,100)	
		TOTAL OPERATING EXPENDITURE		(4,028,361)	
		OPERATING REVENUE			
		Recurrent Revenue			
11.2.3001		Reimbursements	113.4	500	Refer to notes at end of this schedule
11.2.3002		Fees & Charges		500	
11.2.3003		Fees & Charges - Leases	113.6	5,855	Refer to notes at end of this schedule
11.2.3006		Fees & Charges - Event Applications		0	
11.2.3005		Reimbursement - Self Supporting Loan Interest	Appendix A	504	
11.2.3007		Reimbursement - Self Supporting Loan Govt Guarantee Fee	Appendix A	55	
11.2.3009		Specified Area Rate - Eaton Landscaping	113.9	247,557	
		Sub Total - Recurrent Revenue		254,971	
		Non-Recurrent Revenue			
11.2.3501		Grants - Taxable	113.1	237,649	Refer to notes at end of this schedule
11.2.3504		Contributions/Donations	113.8	0	
11.2.3506		Transfer from Trust - FOS	113.7	291,602	
		Sub Total - Non Recurrent Revenue		529,251	
		TOTAL OPERATING REVENUE		784,222	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		EATON RECREATION CENTRE			
		OPERATING EXPENDITURE			
11.1.4001		Recurrent Expenditure		(42,175)	
11.1.4004		Salaries & Wages - Administration		0	
11.1.4005		Long Service Leave		(112,513)	
11.1.4005		Superannuation		0	
11.1.4005		Accrued leave		0	
11.1.4007		Salary Sacrificed Expense		(25)	
11.1.4010		Staff Recruitment		(6,475)	
11.1.4011		Staff Training / Conferences	Appendix J	(3,732)	
11.1.4035		Staff Travel / Accommodation	Appendix K	(5,334)	
11.1.4012		Staff Uniforms	Appendix L	(25,107)	
11.1.4013		Advertising		(500)	
11.1.4015		Licenses / Affiliations		(11,446)	
11.1.4048		Software Support		(90,444)	
11.1.4016		Equipment Hire / Lease Expenses	11.4.3	(1,700)	Refer to notes at end of this schedule
11.1.4017		Telephone - Office		(250)	
11.1.4019		Receptions		(350)	
11.1.4020		Subscriptions		(250)	
11.1.4021		Postage		(3,500)	
11.1.4022		Stationery		(2,500)	
11.1.4023		Sundry Expenditure		(1,800)	
11.1.4026		Minor Equipment		(1,500)	
11.1.4047		Vandalism / Graffiti		(3,000)	
11.1.4029		Equipment Mice		(15,202)	Rec Ctr Construction
11.1.4033		Interest - Loan 59	Appendix A	0	Rec Ctr Extensions
11.1.4036		Interest - Loan 63	Appendix A	0	Gym Equipment
11.1.4036		Interest - Loan 68	Appendix A	0	
11.1.4049		Interest - New Loan	Appendix A	(1,668)	
11.1.4050		Govt Guarantee Fee on Loans	Appendix A	(6,450)	
11.1.4037		Fringe Benefits Tax	Appendix B	(6,645)	
	PLANT	Motor Vehicle Expenses	11.4.4	(173,731)	Refer to notes at end of this schedule
11.1.4001		Cost Centre - Fitness Centre	11.4.4	(95,381)	Refer to notes at end of this schedule
11.1.4002		Cost Centre - Retail Sales	11.4.4	(113,992)	Refer to notes at end of this schedule
11.1.4003		Cost Centre - Children Services - Creche	11.4.4	(49,956)	Refer to notes at end of this schedule
11.1.4008		Cost Centre - Children Services - Vacation Care	11.4.4	(139,038)	Refer to notes at end of this schedule
11.1.4004		Cost Centre - Courts	11.4.4	(118,622)	Refer to notes at end of this schedule
11.1.4007		Cost Centre - Group Fitness	11.4.4	(180,739)	Refer to notes at end of this schedule
11.1.4005		Building Mice & Minor Works	Appendix C	(771,333)	
		Allocation of Administration Overheads		(243,106)	
11.1.4990		Depreciation	Appendix G	(2,568,413)	
11.1.4999		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure		0	
11.1.4501		Building Major Maintenance - Rec Centre	Appendix D	(50)	
11.1.4503		Provision for Bad & Doubtful Debts Expense - ERC		(2,500)	
11.1.4504		Minor Assets - \$5,000 - Recreation Centre		0	
11.1.4538		Profit / (Loss) on Asset Disposals	Appendix H	(2,550)	
		Sub Total - Non Recurrent Expenditure		(2,550)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(2,570,963)</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		OTHER RECREATION & SPORT			
		EATON RECREATION CENTRE			
		OPERATING REVENUE			
11 2 4001		Reimbursements - Sundry		1,000	
11 2 4002		Fees & Charges - EDWA		146,061	
11 2 4003		Fees & Charges - Admissions		73,250	
11 2 4004		Fees & Charges - Activities / Programs		165,000	
11 2 4005		Fees & Charges - Court Hire		90,000	
11 2 4006		Fees & Charges - Function Room Hire		9,000	
11 2 4007		Fees & Charges - Memberships		442,500	
11 2 4008		Retail Sales Café - Taxable		85,000	
11 2 4009		Retail Sales Café - GST Free		8,000	
11 2 4010		Retail Sales - General		8,500	
11 2 4011		Sponsorship		2,000	
11 2 4012		Childrens Services - GST Free		110,000	
11 2 4013		Childrens Services - Taxable		8,500	
		Sub Total - Recurrent Revenue		1,098,811	
		Non-Recurrent Revenue			
11 2 4503		Grants	114.2	0	Refer to notes at end of this schedule
11 2 4504		Contributions	114.1	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,098,811	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		<b>LIBRARIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure		(288,010)	
11.1.6001		Salaries & Wages		(96,001)	
11.1.6002		Superannuation		0	
11.1.6022		Accrued Leave		0	
11.1.6003		Long Service Leave		(2,000)	
11.1.6005		Postage & Freight		(3,000)	
11.1.6006		Stationery - Sundry		(500)	
11.1.6008		Lost / Damaged Books	Appendix L	(1,416)	
11.1.6009		Staff Uniforms	Appendix J	(3,597)	
11.1.6010		Staff Training	Appendix K	(767)	
11.1.6011	JOB	Travel & Accommodation	116.1	(57,000)	Refer to notes at end of this schedule
11.1.6013		Library Programs	116.1	0	
11.1.6014		Program - Better Beginnings		(6,000)	
11.1.6015		EDWA - Joint Facility Expenses		(5,000)	
11.1.6018		Book Stock	116.3	(13,941)	Refer to notes at end of this schedule
11.1.6019		Software Subscription / Support		(5,000)	
11.1.6020		Advertising		(1,000)	
11.1.6021		Sundry Expenditure		(2,500)	
11.1.6022		Bulletins / Magazines / Subscriptions		(154,267)	
11.1.6090		Allocation of Administration Overheads		(4,756)	
11.1.6099		Depreciation	Appendix G	(584,755)	
		<b>Sub Total - Recurrent Expenditure</b>			
		<b>Non-Recurrent Expenditure</b>			
11.1.6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(50)	
11.1.6502		Recoverable Expenses - 50% EDWA		(500)	
11.1.6503		Grant Expenditure		(500)	
11.1.6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11.1.6505		Minor Assets < \$5,000 - Eaton Community Library		(2,500)	
11.1.6598		Profit / (Loss) on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>	Appendix H	(3,550)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(588,305)</b>	
		<b>OPERATING REVENUE</b>			
11.2.6001		Recurrent Revenue	116.5	0	
11.2.6002		Reimbursements - Sundry		500	
11.2.6003		Fees & Charges		500	
11.2.6004		Reimbursement - Lost / Damaged Books		5,500	
		<b>Sub Total - Recurrent Revenue</b>		<b>6,500</b>	
11.2.6501		Non-Recurrent Revenue	116.2	1,000	Refer to notes at end of this schedule
11.2.6502		Grants - Taxable		0	
11.2.6504		Grants - GST Free		540	
		<b>Reimbursements - EDWA</b>		<b>1,540</b>	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,540</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>8,040</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		LIBRARIES			
		DARDANUP LIBRARY			
		OPERATING EXPENDITURE			
11 1 7015		Recurrent Expenditure		0	
		Book Stock - Dardanup			
		Depreciation	Appendix G	0	
11 1 7999		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
		Profit / (Loss) on Asset Disposals			
11 1 7598		Sub Total - Non Recurrent Expenditure	Appendix H	0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue		0	
		Fees & Charges - Programs		0	
11 2 7001		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue		0	
		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	
				\$	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		OTHER CULTURE		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure		(4,000)	
		Public Art Competition		(116,198)	Refer to notes at end of this schedule
		Community Projects - Events & Festivals	119.3	(120,198)	
		Sub Total - Recurrent Expenditure			
		Non-Recurrent Expenditure		(15,000)	Annual Donation Res 81-17
		Donation - Bunting Regional Entertainment Centre		(49,880)	
		Community Grants Scheme	119.4	0	Refer to notes at end of this schedule
		Consultant Expenses	119.2	0	
		Sub Total - Non Recurrent Expenditure		(64,880)	
		TOTAL OPERATING EXPENDITURE		(185,078)	
		OPERATING REVENUE			
		Recurrent Revenue		0	
		Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue		0	
		Grants - Taxable	119.1	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 2 1501		111.1 Grants Revenue - Public Halls Building Construction Eaton Bowling Club Eaton Skate Park New Admin/Library Building Contribution	3,000,000 250,000 0	Source: Building Asset Plan
11 1 1004		111.2 Donation Expense - Hall Committees Burskup Country Club Inc Ferguson Hall Committee	3,250,000 (2,867) (2,867)	Indexed - CPI Indexed - CPI
11 2 1001		111.3 Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements	(5,734) 5,000	
11 2 1502		111.4 Contributions - Public Halls - Capital Building Construction - Dardanup Hall Contribution	5,000 1,351	Source: Building Asset Plan
11 2 3501		113.1 Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan	1,351 237,649	Source: Parks & Reserves Asset Plan
11 1 3501		113.2 Donation Expense - Sporting Groups South West Academy of Sports	237,649 (2,600)	
11 1 3505		113.3 Consultants - Park & Reserves Sports Precinct Plan - Eaton	(2,600) (25,000)	Funded: Town Planning Studies Reserve
11 2 3001		113.4 Contributions / Reimbursements - Parks & Reserves Sundry	(25,000) 500 500	



Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
11 2 3003		<p><b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b></p> <p><b>113.6 Lease Revenue - Parks &amp; Reserves</b>  Eaton Softball Facility  Dardanup Community Centre  Lot 52 Waterloo Road, Dardanup  Eaton Junior Football Club Rooms  Part Lot 34 Ferguson Road, Dardanup  Dardanup Oval Club Rooms (Lot 55 Ferguson Road) Sporting and Community Club Inc  Eaton Hall  SWFL Oval Lease  Football Club Lease  35 Martin Pelusey Rd  Reserve 11078 Waterloo Recreation Road  Lot 511 Bobbin Street, Eaton</p> <p>Bunbury &amp; Districts Softball Association  South West Montessori Children's Club  A Wrae  Eaton Junior Football Club  DB's Takeaway  Dardanup Sporting and Community Club Inc  Bunbury Repertory Club  SWFL  Boyanup Capel Dardanup Football Club  M Barnes  Waterloo Fire Brigade  Lions Club of Eaton Inc &amp; Lions Club of Millbridge Inc</p>	0 Indexed - CPI - Leased to 2027 0 Leased to 2020 1,000 Leased to 2022 0 Leased to 2025 0 Leased to 2021 0 Leased to 2021 0 Indexed - CPI - Leased to 2026 1,255 Indexed - CPI 0 Adjusted to cover Insurance Premium (Leased to 2027) 3,600 Indexed - CPI - Leased to 2020 0 Indexed - CPI - Leased to 2021 0 5.10 - Leased to 2028 5,855	
11 2 3506		<b>113.7 Transfer from Trust</b> Land & Buildings - Gnomesville Public Toilets Land & Buildings - Eaton Skate Park	81,602 Trust Tourism WA Grant 210,000 Trust POS (Minister Approval Required)	
11 2 3504		<b>113.8 Contributions/Donations</b> Nil	291,602 0	
11 2 3009		<b>113.9 Specified Area Rate - Eaton Landscaping</b> Millbridge POS Maintenance Eaton Parks & Reserves Upgrades Various Jobs	147,557 Indexed - Growth 100,000 Source: Parks & Reserves Asset Plan	
11 2 4504		<b>114.1 Contributions Revenue - Recreation Centre</b> Nil	247,557 0	
11 2 4503		<b>114.2 Grant Revenue - Recreation Centre</b> Nil	0 0	
11 1 4016		<b>114.3 Equipment Lease Expenditure - Recreation Centre</b> Photocopier Meter Copy Costs 1st Aid Oxygen Bottle Cardio Gym Equipment Lease	0 (3,500) (1,250) (250) (45,444) (50,444)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
		116.1 Library Programs		
	J11913	- Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday Storytime Children's Activities	(3,000)	
	J11915	- Adult Programs Gardening Social Activities eResources BeConnected	(4,500)	
	J11919	- Authors & Events Author Visits Children's Book week Summer Reading Challenge Better Beginnings Program Easter Book Hunt Travelling Story Time Stop Motion Animation Online Safety Program National Simultaneous Story Time Tech 20 & Tech Thursdays Paint the Shire READ	(4,000)	
	J11917	- Place Making Activities & Engagement Summer Sounds in the Park Outdoors Yoga/Tai Chi/Self Defence African Drumming Workshops Night Stalks at Watson Reserve and Crooked Brook Forest Kids Water/Laser Tag Bubble Soccer Scitech Visits Seed and Plant Swaps	(20,000)	
11 2 6501		116.2 Grants Revenue - Eaton Community Library Nil	(57,000)	
			1,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 1 6018		116.3 Software Subscription / Support - Eaton Community Library Regional LMS	(13,941)	Per Tender
11 1 6504		116.4 Major Building Maintenance - Libraries Nil	(13,941)	
11 2 6001		116.5 Reimbursement Revenue - Eaton Community Library Regional LMS Reimbursements	0	0 per Regional LMS Agreement.
11 2 9502		119.1 Grants Revenue - Other Culture Nil	0	
11 1 9502		119.2 Consultant Expenditure - Other Culture Nil	0	
Job		119.3 Community Projects - Events & Festival Events and Festivals Public Art Projects Donation - City of Bunbury for Regional Events Donation - Eaton Foreshore Festival SW Group of Affiliated Agricultural Associations Australia Day Breakfast Australia Day Breakfast Australia Day Breakfast Citizenship Ceremonies Thank a Volunteer Day Event Event Support Expenditure Banners in the Terrace Community Events - Seniors Workshop & Activities Community Events - Youth Workshops & Activities Creative Workshops	(60,000) (15,000) (5,500) (3,000) (250) (9,258) (1,227) (2,963) (2,000) (2,000) (2,000) (2,000) (1,000) (4,000) (4,000) (4,000)	
11 1 9504	New	119.4 Community Grants Scheme 2020/21 Community Grants Scheme	(116,198)	
		Assess 5,004	(49,880)	
		\$ / Assess 8.31	(49,880)	

Job / Plant Number	Particulars	Notes	2020/21 Budget Estimate						TOTAL
			J11913	J11914	J11915	J11919	J11917	J11917	
NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)									
Cost	116.1								
Centres (CC)	Library Programs - Cost Centres		Early Learning Programs	School Holiday Programs	Adult Programs	Authors & Events	Place Making Activities & Engagement	Sundry	
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0
082	Catering		0	0	0	0	0	0	0
083	Cleaning		0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		26,500	2,000	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

Job / Plant Number	Particulars	2020/21 Budget Estimate										TOTAL
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)										
Cost Centres (CC)	Note 114.4	Notes	J11401 Fitness Centre	J11402 Retail Sales	J11403 Children Services Creche	J11408 Children Services Vacation Care	J11404 Courts	J11407 Group Fitness				
	Eaton Recreation Centre - Cost Centres											
050	Salaries & Wages		166,541	38,011	96,642	49,960	63,198	102,372			516,724	
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	15,000			19,600	
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	55,000	0	0	0	0			55,000	
058	Minor Equipment		1,000	1,350	2,500	0	2,500	500			7,850	
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	
			173,791	95,381	113,992	49,960	139,098	118,622			690,844	

Summary	2020/21 Budget Estimate
<b>Schedule 12 - Transport</b>	\$
<b>TRANSPORT - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	(6,175,251)
Streets, Roads, Bridges, Depots	0
Road Plant Purchases	(3,500)
Traffic Control & Parking Facilities	
<b>Total Recurrent Expenditure</b>	(6,178,751)
<b>Non-Recurrent Expenditure</b>	(39,500)
Streets, Roads, Bridges, Depots	0
Road Plant Purchases	0
Traffic Control & Parking Facilities	0
<b>Total Non-Recurrent Expenditure</b>	(39,500)
<b>Total Operating Expenditure</b>	<b>(6,218,251)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	151,424
Streets, Roads, Bridges, Depots	0
Road Plant Purchases	4,300
Traffic Control & Parking Facilities	
<b>Total Recurrent Revenue</b>	155,724
<b>Non-Recurrent Revenue</b>	2,896,671
Streets, Roads, Bridges, Depots	0
Road Plant Purchases	0
Traffic Control & Parking Facilities	500
<b>Total Non-Recurrent Revenue</b>	2,897,171
<b>Total Operating Revenue</b>	<b>3,052,895</b>

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21 Budget Estimate	Sundry Notes
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Maintenance - Roads	Transport	(1,660,909)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	Transport	(110,266)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	Transport	(397,374)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	Appendix C	(155,302)	
		Crossover Contribution		(10,000)	
	12.1.1005	Land Resumption / Compensation	121.3	(15,000)	Refer to notes at end of this schedule
	12.1.1006	Interest Expense - Loan 66	Appendix A	(19,886)	Works Depot Land
	12.1.1007	Government Guarantee Fee on Loans	Appendix A	(9,283)	
	12.1.1008	Bridge Insurance	Appendix I	(53,711)	
	12.1.1009	Depreciation	Appendix G	(3,749,520)	
	12.1.1999	<b>Sub Total - Recurrent Expenditure</b>		<b>(6,475,251)</b>	
		<b>Non-Recurrent Expenditure</b>			
		Building Major Maintenance - Depots	Appendix D	0	
	12.1.1504	Consultants	121.1	(30,000)	Refer to notes at end of this schedule
	12.1.1505	Eaton Drive Scheme Expenditure - Scheme Refunded		(7,000)	Funded: JTPS Reserves
		Directional Signage		0	
	JOB	Minor Assets < \$5,000 - Transport	Transport	(2,500)	
	12.1.1508	Transfer to Trust		0	
	12.1.1506	<b>Sub Total - Non Recurrent Expenditure</b>		<b>(99,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(6,214,751)</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		122,333	
	12.2.1004	Fuel Tax Credits		28,091	
		<b>Sub Total - Recurrent Revenue</b>		<b>151,424</b>	
		<b>Non-Recurrent Revenue</b>			
	12.2.1501	Grants - Black Spots	Transport	315,624	Refer to Transport Construction Budget
	12.2.1502	Grants - Bridge Maintenance		0	
	12.2.1503	Grants - Regional Road Group	Transport	1,654,095	Refer to Transport Construction Budget
	12.2.1504	Grants - Special Projects	Transport	352,000	Refer to Transport Construction Budget
	12.2.1505	Grants - Roads to Recovery	Transport	316,016	Refer to Transport Construction Budget
	12.2.1506	Grants - Pathways Program	Transport	18,319	Refer to Transport Construction Budget
	12.2.1507	Grants - Sundry	121.2	0	Refer to notes at end of this schedule
	12.2.1508	Contribution to Works	Transport	240,617	Refer to Transport Construction Budget
	12.2.1510	Contribution to Works (Infrastructure/Future Works) Developers		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>2,896,671</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,048,095</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21 Budget Estimate	Sundry Notes
		ROAD PLANT		\$	
		OPERATING EXPENDITURE			
12.1.2003		Recurrent Expenditure	Appendix A	0	
12.1.2004		Interest - Loan 62	Appendix A	0	
		Government Guarantee Fee on Loans		0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
12.1.2501		Nil		0	
12.1.2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
12.2.2001		Recurrent Revenue		0	
		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
12.2.2502		Reimbursements		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	



Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		<b>TRAFFIC CONTROL &amp; PARKING FACILITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure		(1,000)	Indexed - Growth
12.1.3001		License Plates - Special Dardanup Series		(2,000)	
12.1.3002		Road Wise Programs (includes Membership Industry Road Safety Alliance \$3,000)		(500)	
		Car Parking Bays Maintenance		(3,500)	
		<b>Sub Total - Recurrent Expenditure</b>			
		Non-Recurrent Expenditure		0	
12.1.3501		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>			
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,500)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue		1,800	Indexed - Growth
12.2.3001		Sale of Special Series Number Plates		2,500	Indexed - Growth
12.2.3002		Fines & Penalties - Traffic		0	
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>4,300</b>	
		Non-Recurrent Revenue		0	
12.2.3501		Reimbursements		500	
12.2.3502		Grants - Road Wise		500	
		<b>Sub Total - Non Recurrent Revenue</b>			
		<b>TOTAL OPERATING REVENUE</b>		<b>4,800</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 12 - TRANSPORT	\$	
12 1 1504		121.1 Consultants - Transport Rural Road Resumptions Asset Management Condition Reports	(10,000) (20,000)	
12 2 1507		121.2 Grant Revenue - Sundry COVID-19 Grant Funding Nil	(30,000) 0 0	
12 1 1006		121.3 Land Resumption / Compensation Road Resumption - Dardianup West Road	(15,000)	
12 2 1001		121.4 Reimbursements Sundry Works	(15,000) 1,000 1,000	

Summary		2020/21 Budget Estimate
<b>Schedule 13 - Economic Services</b>		
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		(556)
Tourism & Area Promotion		(384,176)
Building Control		(47,805)
Other Economic Services		(432,537)
Total Recurrent Expenditure		
Non-Recurrent Expenditure		(71,000)
Tourism & Area Promotion		(9,282)
Building Control		0
Other Economic Services		(61,718)
Total Non-Recurrent Expenditure		(80,282)
Total Operating Expenditure		(512,819)
Operating Revenue		
Recurrent Revenue		1,150
Tourism & Area Promotion		95,148
Building Control		1,050
Other Economic Services		97,348
Total Recurrent Revenue		
Non-Recurrent Revenue		0
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		97,348

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>TOURISM &amp; AREA PROMOTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure		(556)	
		Building Maintenance - Tourist Bays	Appendix C		
		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		(556)	
		<b>Non-Recurrent Expenditure</b>			
		Donation - Tourism		(71,000)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	131.1	0	Source: Building Special Maintenance
		<b>Sub Total - Non Recurrent Expenditure</b>	Appendix D	(71,000)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(71,556)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue		0	
		Reimbursements		150	
		Sundry Fees & Charges - Taxable		1,000	
		Fees & Licenses - GST Free		1,150	
		<b>Sub Total - Recurrent Revenue</b>		1,150	
		<b>Non-Recurrent Revenue</b>			
		Tourism Signage Sales		0	
		Grant Revenue - Taxable		0	
		<b>Sub Total - Non Recurrent Revenue</b>		0	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,150</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>BUILDING CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
13 1 3001		Salaries & Wages		(97,404)	
13 1 3002		Superannuation		(12,175)	
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		(6,000)	
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	Appendix L	(354)	
13 1 3011		Protective Clothing - Building Control		0	
13 1 3013		Staff Training / Conferences	Appendix J	(1,788)	
13 1 3014		Travel & Accommodation	Appendix K	(307)	
		Vehicle Expenses - Building Control	Appendix B	(7,087)	
13 1 3016		Legislation Updates		(250)	
13 1 3019		Telephone Expenses		(1,200)	
		Allocation of Administration Expenses		(257,111)	
13 1 3990		Depreciation	Appendix G	0	
13 1 3999		Sub Total - Recurrent Expenditure		(384,176)	
		<b>Non-Recurrent Expenditure</b>			
13 1 3501		Swimming Pool Inspections		(9,282)	Funded: Swimming Pool Inspection Levy
13 1 3503		Minor Assets < \$5,000 - Building Control		0	
13 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(9,282)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(393,458)</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21		Sundry Notes
				Budget Estimate	\$	
		<b>BUILDING CONTROL</b>				
		<b>OPERATING REVENUE</b>				
		Reimbursements			500	
		Sundry Fees & Charges - Taxable			1,000	
		Fines & Penalties			0	
		Building Licenses			80,000	Indexed - Growth
		Commission - BCITF			550	
		Commission - BRB			1,600	
		Fees & Charges - Building Statistics			0	
		Fees & Charges - Swimming Pool Inspection Levy			11,498	
		<b>Sub Total - Recurrent Revenue</b>			<b>95,148</b>	
		Non-Recurrent Revenue			0	
		Nil			0	
		<b>Sub Total - Non Recurrent Revenue</b>			<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>			<b>95,148</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>OTHER ECONOMIC SERVICES</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
13 1 8001		Interest - Loan 61		(5,241)	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	(564)	
13 1 8004		Economic Development	Appendix A	(42,000)	
		<b>Sub Total - Recurrent Expenditure</b>	131.2	<b>(47,805)</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>(47,805)</b>	
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue			
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		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,050</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2020/21 Budget Estimate	Sundry Notes
		Schedule 13 - Economic Services	\$	
		<b>NOTES TO SCHEDULE 13 - ECONOMIC SERVICES</b>		
13 1 2501		<b>131.1 Donations - Tourism</b> Tourism & Events Grants - (Contestable Grant on application re Bull & Barrel Festival, Bunbury Geographie Gift, Forestry Operational Grant - Ferguson Valley Marketing Inc. + Operational Costs (Don Hewison Centre +/- \$ Bunbury Geographie Tourism Partnership)	(25,000) (26,000) (20,000)	
13 1 8004		<b>131.2 Economic Development</b> Bunbury Geographie Economic Alliance Bunbury Geographie Chamber of Commerce and Industry Busselton Margaret River Regional Airport Economic development initiatives \$2,000 pa for 5 years commencing 18/19 - e	(71,000) (14,000) (1,000) (2,000) (25,000)	
			(42,000)	



Summary	2020/21 Budget Estimate
<b>Schedule 14 - Other Property &amp; Services</b>	\$
<b>OTHER PROPERTY &amp; SERVICES - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	(3,000)
Private Works	0
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Expenditure</b>	(3,000)
<b>Non-Recurrent Expenditure</b>	0
Private Works	0
Administration Overheads	(134,591)
Public Works Overheads	(45,000)
Plant Operation	0
Salaries & Wages	(45,000)
Unclassified	(14,000)
<b>Total Non-Recurrent Expenditure</b>	(238,591)
<b>Total Operating Expenditure</b>	<b>(241,591)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	3,600
Private Works	71,200
Administration Overheads	39,000
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Revenue</b>	113,800
<b>Non-Recurrent Revenue</b>	0
Private Works	0
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	45,000
Unclassified	15,000
<b>Total Non-Recurrent Revenue</b>	60,000
<b>Total Operating Revenue</b>	<b>173,800</b>

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate		Sundry Notes
					\$	
		PRIVATE WORKS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Private Works - Sundry		(3,000)		
		Sub Total - Recurrent Expenditure		(3,000)		
		Non-Recurrent Expenditure				
		Private Works - Government		0		
	JOB	Sub Total - Non Recurrent Expenditure		0		
		TOTAL OPERATING EXPENDITURE		(3,000)		
		OPERATING REVENUE				
		Recurrent Revenue				
		Fees & Charges - Private Works (Sundry)		3,600		
	14 2 1001	Sub Total - Recurrent Revenue		3,600		
		Non-Recurrent Revenue				
		Fees & Charges - Private Works (Government)		0		
	14 2 1501	Sub Total - Non Recurrent Revenue		0		
		TOTAL OPERATING REVENUE		3,600		

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		Recurrent Expenditure			
14.1.2001		Salaries & Wages		(2,736,046)	
14.1.2027		Superannuation		(347,066)	
14.1.2028		Salaries & Wages - LSL		(40,000)	
14.1.2037		Accrued Leave		0	
14.1.2029		Salary Sacrificed Expense		0	
14.1.2002		Interest Expense - Loan 49	Appendix A	(8,007)	
14.1.2032		Interest Expense - Loan 55	Appendix A	0	
14.1.2043		Interest Expense - New Loan - Eaton Admin	Appendix A	0	
14.1.2044		Government Guarantee Fee on Loans	Appendix A	(880)	
		Administration Building Maintenance	Appendix C	(270,336)	
		Insurance - General	Appendix I	(99,394)	
14.1.2006		Insurance - Workers Compensation	Appendix I	(161,437)	
14.1.2040		Advertising		(10,000)	
14.1.2007		Office Equipment Maintenance	142.2	(41,300)	Refer to notes at end of this schedule
14.1.2008		Postage & Courier Services		(25,000)	
14.1.2009		Software Upgrades / Purchases	142.3	(5,000)	Refer to notes at end of this schedule
14.1.2010		Leasing - Equipment	142.5	(260,251)	Refer to notes at end of this schedule
14.1.2011		Staff Recruitment Expenses/Medical Expenses		(35,501)	
14.1.2012		Staff Telephone Allowance		(50)	
14.1.2013		Telephone Expenses Recoverable		(31,500)	
14.1.2014		Professional Development		(11,397)	
14.1.2015		Staff Uniforms	Appendix L	(62,500)	
14.1.2016		Fringe Benefits Tax		(29,000)	
14.1.2017		Stationery		(1,014)	
14.1.2018		Travel & Accommodation - Executive Dept	Appendix K	(6,183)	
14.1.2019		Travel & Accommodation - Corporate & Community Services	Appendix K	0	
14.1.2041		Travel & Accommodation - Development Services	Appendix J	(5,231)	
14.1.2042		Staff Training - Executive Dept	Appendix J	(30,535)	
14.1.2038		Staff Training - Corporate & Community Services	Appendix J	0	
14.1.2020		Staff Training - Development Services	Appendix J	(7,500)	Refer to notes at end of this schedule
14.1.2021		Records Management		(46,380)	
14.1.2022		Subscriptions / Memberships	142.4	(51,664)	
		Vehicle Expenses - Administration	Appendix B	(2,000)	
		Sundry Expenditure		(132,000)	
14.1.2025		Telephone / Communications Expenses	142.6	(15,000)	
14.1.2026		Employee Assistance Program		(490,696)	IT Asset Management Plan
14.1.2030		Software Licensing Expenses	142.1	(179,323)	
14.1.2031		Depreciation	Appendix G	(5,142,219)	
14.1.2999		Sub Total		5,142,219	
		Less: Allocated to Schedules		0	
14.1.2995		Sub Total - Recurrent Expenditure		(12,000)	Source: 10 Year Building Plan
		<b>Non-Recurrent Expenditure</b>	Appendix D	(102,491)	Source: 10 Year IT Software Plan
14.1.2502		Building Special Maintenance - Administration Centres		(5,100)	
14.1.2503		Software Purchases (per 10 Year IT Plan)		(15,000)	
14.1.2504		Contract Relief Staff		0	
14.1.2508		Minor Assets < \$5,000 - Admin DH		(134,591)	
		Profit / (Loss) on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure	Appendix H	(134,591)	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(134,591)</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>OPERATING REVENUE</b>			
		Recurrent Revenue			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		60,000	
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>71,200</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 2502		Profit on Sale of Assets		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>71,200</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14.1.4001		Salaries & Wages		(960,078)	
14.1.4002		Superannuation		(363,211)	
14.1.4003		Salary Sacrificed Expenditure		0	
14.1.4004		Sick, Holiday, Annual Pay		(258,991)	
14.1.4005		Long Service Leave		(50,000)	
14.1.4030		Accrued Leave		0	
14.1.4007		Consultants		(2,000)	
14.1.4008		Fringe Benefits Tax		(50,000)	
14.1.4009		Telephone		(18,500)	
14.1.4011		Staff Uniforms (Inside Staff)	Appendix L	(2,847)	
14.1.4012		Advertising		(6,000)	
14.1.4013		Protective Clothing		(35,400)	
14.1.4014		Printing & Stationery		(500)	
14.1.4015		Occupational Health & Safety	144.4	(27,600)	Refer to notes at end of this schedule
14.1.4016		Staff Travel & Accommodation	Appendix K	(3,651)	
14.1.4017		Staff Training - Administration	Appendix J	(18,536)	
	JOB	Staff Training - Works		(56,281)	
		Equipment Maintenance		(500)	
14.1.4020		Software Licensing		(2,906)	
14.1.4024		Vehicle Expenses - Public Works Staff	144.1	(84,227)	Refer to notes at end of this schedule
	PLANT	Sundry Plant & Trailers	Appendix B	(79,503)	
		Depreciation		(1,198)	
14.1.4599		Allocation of Administration Overheads	Appendix G	(1,542,666)	
14.1.4029		<b>Sub Total</b>		<b>(3,544,594)</b>	
		Less: Allocated to Works		3,544,594	
14.1.4997		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure Unallocated</b>			
14.1.4501		Software Purchases	144.5	0	Refer to notes at end of this schedule
14.1.4502		Consultants	144.2	(40,000)	Refer to notes at end of this schedule
14.1.4503		Minor Assets < \$5,000 - Public Works		(5,000)	
14.1.4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(45,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(45,000)</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		PUBLIC WORKS OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue	144.3	12,000	Refer to notes at end of this schedule
14 2 4001		Reimbursements		10,000	
14 2 4002		Engineering Supervision Fees		17,000	
14 2 4003		Fees & Charges		39,000	
		Sub Total - Recurrent Revenue			
		Non-Recurrent Revenue			
		Nil		0	
14 2 4501		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		39,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		PLANT OPERATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
1415001	PLANT	Fuel & Oil		(218,650)	
1415002	PLANT	Tyres & Tubes	Appendix B	(25,750)	
1415003	PLANT	Parts & Repairs	Appendix B	(128,750)	Includes Lease ODA
1415004	PLANT	Repair Wages	Appendix B	(28,900)	
1415005	PLANT	Licenses	Appendix B	(17,033)	
1415006	PLANT	Insurance	Appendix B	(25,806)	
1415008	PLANT	Depreciation	Appendix B	(265,920)	
		Sub Total		(714,809)	
1415099		Less: Allocated to Works		0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
		Minor Assets < \$5,000 - Plant		0	
14 1 5501		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue		0	
14 2 5001		Reimbursements- Sundry		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue		0	
		Nil		0	
14 2 5501		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
		SALARIES & WAGES		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure		(9,273,727)	
		Gross Salaries & Wages		(9,273,727)	
		Sub Total		9,273,727	
		Less: Allocated		0	
		Sub Total - Recurrent Expenditure			
		Non-Recurrent Expenditure			
		Salaries & Wages - Workers Compensation		(25,000)	
		Unallocated Salaries & Wages		0	
		Salaries & Wages - Paid Parental Leave		(20,000)	
		Sub Total - Non Recurrent Expenditure		(45,000)	
		TOTAL OPERATING EXPENDITURE		(45,000)	
		OPERATING REVENUE			
		Recurrent Revenue		0	
		Nil		0	
		Sub Total - Recurrent Revenue			
		Non-Recurrent Revenue			
		Reimbursements - Workers Compensation		25,000	
		Reimbursements - Paid Parental Leave - Govt Funded		20,000	
		Sub Total - Non Recurrent Revenue		45,000	
		TOTAL OPERATING REVENUE		45,000	
14 1 6001					
14 1 6002					
14 1 6501					
14 1 6502					
14 1 6503					
14 2 6001					
14 2 6501					
14 2 6503					



Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Summary Notes
		UNCLASSIFIED		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure		0	
		Nil		0	
		Sub Total - Recurrent Expenditure			
		Non-Recurrent Expenditure		(12,000)	
		Insurance Claims Expenditure		(2,000)	
		Unpaid Insurance Claims		(14,000)	
		Sub Total - Non Recurrent Expenditure			
		TOTAL OPERATING EXPENDITURE		(14,000)	
		OPERATING REVENUE			
		Recurrent Revenue		0	
		Nil		0	
		Sub Total - Recurrent Revenue			
		Non-Recurrent Revenue		15,000	
		Insurance Claim Revenue		15,000	
		Sub Total - Non Recurrent Revenue			
		TOTAL OPERATING REVENUE		15,000	
14 1 8502	JOB5				
14 1 8505					
14 2 8501					

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14.1.2031		<b>142.1 Software Licensing Expenses</b> Per 10 Year IT Plan - Software (Annual Licensing)	(490,696)	IT Asset Management Plan
14.1.2008		<b>142.2 Office Equipment Maintenance</b> Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease IT Contract Support \$525 per month	(5,000) (25,000) (6,300) (5,000) (41,300)	
14.1.2010		<b>142.3 Software Upgrades / Purchases</b> Sundry Software Purchases	(5,000) (5,000)	
14.1.2022		<b>142.4 Subscriptions &amp; Memberships</b> Professional Memberships WALGA IT Vision User Group Australia Day Council Cemeteries Association Mailchimp e-newsletter Australian Standards Sundry	(11,500) Indexed - CPI (29,600) Indexed - CPI (700) Indexed - CPI (558) Indexed - CPI (130) Indexed - CPI (1,400) Indexed - CPI (1,500) Indexed - CPI (1,000) Indexed - CPI (46,380)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2020/21 Budget Estimate	Sundry Notes
14 1 2011		<p><b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b></p> <p><b>142.5 Equipment Leasing Expenditure</b></p> <p>Photocopier x2 Eaton Administration Centre \$2,189.00            Governance Area \$193.00            Photocopier x1 Dardamup Office \$193.00            Photocopier x1 Building Dept \$217.00            Photocopier x1 Library - Public \$193.00            Photocopier x1 Library - Office \$193.00            Photocopier x1 C&amp;CS/ Records Area \$193.00            Leased IT Equipment - based on Information Technology Asset Management Plan</p>	<p>(28,493)            (2,638)            (2,638)            (2,638)            (2,638)            (2,638)            (215,930)</p>	
14 1 2026		<p><b>142.6 Telephone / Communications Expenses</b></p> <p>Point To Point Microwave &amp; Internet Service \$1,880.00            After Hours Call Centre Service            Phone &amp; Internet Service            Mobile Device Plans            Sundry Services</p>	<p>(40,000) Indexed - CPI            (7,000)            (30,000) Indexed - CPI x Growth            (40,000) Indexed - CPI x Growth            (15,000) Indexed - CPI x Growth</p>	
14 1 4024		<p><b>144.1 Software Licensing - Public Works</b></p> <p>AutoCad</p>	<p>(137,000)            (2,906) Indexed - CPI</p>	
14 1 4502		<p><b>144.2 Consultants</b></p> <p>Sundry (ie Traffic Studies, Master Planning etc)</p>	<p>(2,906)            (40,000)</p>	
14 2 4001		<p><b>144.3 Reimbursements - Public Works</b></p> <p>Sundry</p>	<p>(40,000)            15,000            15,000</p>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		
14 1 4015		144.4 Occupational Health & Safety Safety Equipment ie: first aid kits, safety posters, sharp containers, etc Compliance Inspections Compliance Reporting OSH Manual Review Chem Alert Subscription Consultants - Staff Training MSDS Revision	(10,500) (2,000) (3,000) (5,000) (3,700) (2,000) (1,400)	
14 1 4501		144.5 Software Purchase - Public Works Nil	0 0	
			(27,600)	

**New Borrowings**

Account Number		2020/21 Budget Estimate
14.4.2009	Library / Admin Centre - Eaton	0
11.4.3009	Glen Huon Oval Clubrooms	0
14.4.2007	Eaton Bowling Club	0
11.4.4001	Eaton Rec Centre (Outdoor Courts)	0
10.4.6004	Wanju Developer Contribution Plan - Wanju and Waterloo Industrial Park	750,000
		750,000

**New Community / Self Supporting Loans**

Account Number		2020/21 Budget Estimate
11.3.3011	Eaton Bowling Club	0
		0

\* SSL = Self Supporting Loan

**Borrowings Principal Repayments**

Account			2020/21 Budget Estimate
	<b>Number</b>		
		<b>Existing Loans</b>	
		Loan #	
	11 3 4003	Eaton Rec Ctr	(88,117)
	13 3 8002	Gravel Pit Purchase	(23,901)
	11 3 4006	Rec Ctr Extensions	0
	14 3 2014	Eaton Office Extension	(38,296)
	12 3 2008	Land - Depot	(58,628)
	11 3 4008	Rec Ctr Gym Equipment	0
	11 3 1003	Glen Huon Oval Club Rooms	(41,174)
		<b>Total Existing Loans</b>	<b>(250,116)</b>
		<b>Proposed Loans</b>	
	14 3 2012	Library/Admin Centre - Eaton	0
	10 3 1007	Wanjju Developer Contribution Plan - Wanjju and Waterloo Industrial Park	0
		Dardanup Office	0
	New	ERC (Outdoor Courts)	0
		<b>Total Proposed Loans</b>	<b>0</b>
		<b>Total Borrowing Principal Repayments</b>	<b>(250,116)</b>

Self Supporting / Community Loan Principal Repayment Income		2020/21 Budget Estimate
Account Number		
	NIL	
	Total SSL	0

Repayment - Prepaid Infrastructure		2020/21 Budget Estimate
Account Number		
	1237010 NIL	0
	Total	0

2020/21  
Budget Estimate  
TRANSPORT CAPITAL UPGRADES

Project Name	Employee Costs		Overheads		Design		Design Staff/0H	Plant	Stores	Issues	Goods & Utilities	Services	Total Expenditure	Reserve Transfer	C/hed Projects	Unspent Grants	Roads to Recovery	RMG	Black Spot	Pathways Grants	USGC Spc. Pro	J/PS	Contrib to Works	Total Income	Net Cost to Council		
	213%	Staff	213%	Staff																							
<b>Upgrades - Roads</b>																											
J12591 - <b>Willes Oval</b>	30,590	65,077	8,600	1,304	28,337	0	221,141	0	221,141	0	0	0	355,079	46,075	79,004	230,000	79,004	230,000	0	0	0	0	0	0	355,079	0	
J12592 - <b>Exton Drive</b>	10,048	40,523	9,718	1,438	32,760	0	294,826	0	294,826	0	0	0	398,332	59,328	79,004	260,000	79,004	260,000	0	0	0	0	0	0	398,332	0	
J12593 - <b>Watson Street Traffic Signals</b>	0	0	18,750	2,813	0	0	757,500	0	757,500	0	0	0	779,063	149,063	0	0	0	0	0	0	0	0	0	0	779,063	0	
J12594 - <b>Exton Drive Intersection Upgrades</b>	52,500	111,689	26,250	3,938	27,000	0	1,527,725	0	1,527,725	0	0	0	1,749,601	115,188	0	0	0	0	0	0	0	0	0	0	1,749,601	0	
J12595 - <b>Golding Crescent Street Lighting</b>	0	0	1,250	188	0	0	113,750	0	113,750	0	0	0	115,188	115,188	0	0	0	0	0	0	0	0	0	0	115,188	0	
J12596 - <b>Pratt Road Modifications</b>	16,450	39,996	8,750	1,313	13,500	0	274,946	0	274,946	0	0	0	349,954	349,954	0	0	0	0	0	0	0	0	0	0	349,954	0	
J12597 - <b>Newmans Road</b>	1,949	4,146	244	37	1,949	0	1,540	0	1,540	0	0	0	9,864	9,864	0	0	0	0	0	0	0	0	0	0	9,864	0	
J12598 - <b>Talberup Road</b>	3,795	8,073	474	71	3,795	0	2,998	0	2,998	0	0	0	19,207	19,207	0	0	0	0	0	0	0	0	0	0	19,207	0	
J12599 - <b>Project Preliminaries</b>	0	0	0	0	0	0	88,000	0	88,000	0	0	0	88,000	88,000	0	0	0	0	0	0	0	0	0	0	88,000	0	
J12600 - <b>Staff Design Costs - Other Road Construction - 45% Road Projects (65% CV/35% Rf)</b>	0	0	1,669	250	0	0	0	0	0	0	0	0	1,919	1,919	0	0	0	0	0	0	0	0	0	0	1,919	0	
<b>Carry forward Projects - Capital Upgrades</b>																											
J12591 - <b>Exton Drive - Roundabout</b>	2,500	5,319	5,000	1,350	14,809	0	755,912	0	755,912	0	0	0	775,741	460,157	0	0	0	0	0	0	0	0	0	0	775,741	0	
J12596 - <b>Exton Drive - Traffic Signals</b>	0	0	0	0	0	0	104,542	0	104,542	0	0	0	104,542	102,542	0	0	0	0	0	0	0	0	0	0	104,542	0	
J12594 - <b>Exton Drive</b>	0	0	0	0	0	0	70,000	0	70,000	0	0	0	70,000	45,000	0	0	0	0	0	0	0	0	0	0	75,000	0	
<b>Upgrades - Bridges</b>																											
J12595 - <b>Bus Shelter</b>	126,832	209,827	84,795	12,719	109,541	0	4,307,830	0	4,307,830	0	0	0	4,911,529	838,597	667,699	0	158,608	1,052,000	315,624	0	0	0	0	0	4,911,529	0	
<b>Sub Total - Upgrades</b>	126,832	209,827	84,795	12,719	109,541	0	4,307,830	0	4,307,830	0	0	0	4,911,529	838,597	667,699	0	158,608	1,052,000	315,624	0	0	0	0	0	4,911,529	0	

**Definition - Upgrades**  
Provides a higher level of service to users.

**Examples**  
Graveling a road that was not previously gravelled  
Sealing a road not previously sealed  
Road Widening





2020/21 Budget Estimate  
TRANSPORT MAINTENANCE

	Employee Conts.	Overheads 213%	Design Staff	Design Staff/Oh	Plant	Stores Issues	Goods & Utilities Services	Total Expenditure	Reserve Transfer	C/ind Grants Res	Royalties 4 Regions	Roads to Recovery	RHG	Black Spot	Pathways Grants	UGCC Spec Pro	JTPS	Compls to Works	Total Income	Net Cost to Council	
<b>Maintenance - Roads</b>																					
<b>Rural</b>																					
Refer BM Road Maintenance - Gravel	208,851	435,800	0	0	63,633	0	70,000	774,284	0	0	0	0	0	0	0	0	0	0	0	774,284	0
Refer to New Job Number by Road Name List																					
Refer BM Road Maintenance - Sealed	150,951	300,260	0	0	50,000	0	231,806	782,017	0	0	0	0	0	0	0	0	0	0	0	782,017	0
Refer to New Job Number by Road Name List																					
Refer BM Road Maintenance - Formed	600	1,276	0	0	0	0	1,116	2,972	0	0	0	0	0	0	0	0	0	0	0	2,992	0
Refer to New Job Number by Road Name List																					
<b>Townships</b>	4,500	9,573	0	0	600	0	86,972	101,595	0	0	0	0	0	0	0	0	0	0	0	101,595	0
Refer BM Road Maintenance - Townships	869,902	786,930	0	0	114,233	0	389,844	1,660,909	0	0	0	0	0	0	0	0	0	0	0	1,660,909	0
<b>Total</b>																					
<b>Maintenance - Bridges</b>																					
112115 Bridge Maintenance - Rural	3,000	6,382	0	0	625	0	74,953	84,960	0	0	0	0	0	0	0	0	0	0	0	84,960	0
112116 Bridge Maintenance - Townships	4,000	8,510	0	0	773	0	96,931	110,214	0	0	0	0	0	0	0	0	0	0	0	110,214	0
<b>Total</b>																					
<b>Maintenance - Ancillary</b>																					
<b>Rural</b>																					
112120 Ancillary Maintenance - Rural	1,000	2,127	0	0	250	0	15,000	18,377	0	0	0	0	0	0	0	0	0	0	0	18,377	0
112121 Roadlights - Rural	1,000	2,127	0	0	250	0	10,000	13,377	0	0	0	0	0	0	0	0	0	0	0	13,377	0
<b>Townships</b>	2,500	5,319	0	0	250	0	50,000	58,069	0	0	0	0	0	0	0	0	0	0	0	58,069	0
112125 Ancillary Maintenance - Townships	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112129 Dual Use Poles / Pathways Maintenance	900	1,694	0	0	0	0	15,000	258,174	0	0	0	0	0	0	0	0	0	0	0	258,174	0
112126 Lighting - Townships (includes Lighting \$5,000/Hamb/Cudkiss)	1,000	2,127	0	0	250	0	0,000	3,377	0	0	0	0	0	0	0	0	0	0	0	3,377	0
112127 Roadlights - Townships	0,000	11,764	0	0	1,000	0	96,000	108,764	0	0	0	0	0	0	0	0	0	0	0	108,764	0
<b>Total</b>																					
<b>Directional Signage</b>																					
112005 Directional Signage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub Total - Maintenance</b>	379,902	808,204	0	0	116,064	0	382,775	281,410	0	0	0	0	0	0	0	0	0	0	0	2,168,549	0

2020/21  
Budget Estimate  
TRANSPORT RENEWALS

	Employee Costs	Overheads - 213%	Design Staff	Design Staff/CH	Plant	Stores Issues	Goods & Utilities	Total Expenditure	Reserve Transfer	C/rod Grants/Tes	Royalties 4 Regions	Roads to Recovery	RMG	Black Spot	Pathways Grants	LGCC Spec Pro	JTPS	Consign to Works	Total Income	Net Cost to Council
<b>Renewals - Roads</b>																				
112804 1.14 - 1.62 S/K	35,820	76,203	10,126	1,526	34,725	0	251,182	0	60,679			79,004	270,000						409,683	0
112805 0.00 - 1.26 S/K	17,202	37,659	9,882	1,355	29,740	0	274,707	0	51,191			79,004	240,000						370,195	0
112807 0.00 - 0.40 S/K	300	638	325	49	113	0	10,777	0	12,152										12,152	0
112808 4.06 - 4.13 S/K	150	319	90	13	275	0	3,585	0	4,382										4,382	0
112809 8.45 - 9.91 S/K	750	1,596	1,397	209	375	0	34,645	0	14,164	24,808									38,972	0
112810 0.00 - 0.24 S/K	2,500	5,319	312	47	750	0	11,640	0	20,548										20,548	0
112811 0.00 - 0.87 S/K	3,749	7,976	587	148	7,893	0	19,537	0	40,289										40,289	0
112812 0.00 - 2.47 S/K	8,276	17,606	2,178	327	9,662	0	51,491	0	88,940										88,940	0
112813 Staff Desigs Cnvs - Other Road Construction - 43% Road Projects (35% RV/65% CV)	0	0	0	0	0	0	86,000	0	86,000										86,000	0
112814 Balancing Figure	0	0	0	0	0	0	0	24,336	0										24,336	0
<b>Carry Forward Projects - Road Renewals</b>																				
112805 - Hours Road	15,750	33,507	0	0	3,600	0	296,590	0	269,147				80,000						349,147	0
	0	0	0	0	0	0	0	0	0										0	0
	0	0	0	0	0	0	0	0	0										0	0
<b>Total</b>	84,997	180,823	45,659	6,849	86,433	0	1,041,904	0	1,446,664			158,008	590,000	0	0	0	0	0	1,446,664	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
<b>Renewals - Pathways</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
<b>Sub Total - Renewals</b>	84,997	180,823	45,659	6,849	86,433	0	1,041,904	0	1,446,664			158,008	590,000	0	0	0	0	0	1,446,664	0
<b>Definition - Capital Renewal</b>																				
Increases the life of the asset or its service potential																				
<b>Examples</b>																				
Rebuilding aggregates and asphalt roads																				
Rebuilding existing gravel roads																				
Replacements of lighting, street signs																				
Reconstructing footpaths																				
<b>TOTAL</b>	591,731	1,258,840	186,753	20,513	313,017	0	7,174,347	281,610	3,460,936	1,142,286	250,000	316,016	1,654,095	118,624	18,319	351,000	2,028,010	240,632	7,712,260	2,168,546
<b>Total (Excl Maintenance)</b>	211,824	450,645	136,753	20,513	195,974	0	6,991,572	0	1,400,916	1,142,286	250,000	316,016	1,654,095	118,624	18,319	332,000	2,028,010	240,632	7,712,260	1,010,000

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads 213%	Design Staff	Design Staff OH 15.0%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/Invd Project Reserve	New Borrowings	Grant Various GLs	Sale of Land Appendix H	Contributions Various 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	
<b>Sch 5 - Law &amp; Order</b>																				
J	Dardanup Central Bushfire Station - New F.	11	0	0	0	0	0	0	43,941	43,941	43,941	0	0	0	0	0	0	0	0	0 New/Improvements
J	Wellington Mill Bushfire Station - New Toit	12	0	0	0	0	0	0	47,720	47,720	0	0	0	47,720	0	0	0	0	0	0 New/Improvements
J05006	Waterloo Bushfire Station - New (C/Invd)	15	0	0	0	0	0	0	426,107	426,107	0	32,198	0	393,909	0	0	0	0	0	0 New/Improvements
									517,768											
<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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10302	Millbridge Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10305	Wellis 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 - Repair/Repairs (C/Invd)		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 - Renovate Toilets (C/Invd)	5	0	0	0	0	0	0	81,602	81,602	0	0	0	0	0	81,602	0	0	0	0 New/Improvements
									81,602											
<b>Sch 10 - Refuse Site</b>																				
J10101	Banksia Road Transfer Station - Site Works/Conall		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	8	0	0	0	0	0	0	82,626	82,626	81,275	0	0	0	0	0	0	0	0	0 Combined
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11712	Ferguson Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11710	Burekup Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J	CWA Hall	10	0	0	0	0	0	0	3,572	3,572	3,572	0	0	0	0	0	0	0	0	0 Pres/Renewals
J	Waterloo Hall	9	0	0	0	0	0	0	20,500	20,500	20,500	0	0	0	0	0	0	0	0	0 New/Improvements
									106,688											

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores	Good & Services	TOTAL	Building Reserve	C/Wd Project Reserve	New Borrowings	Grant Various GLS	Sale of Land	Contributions	Total Income	Net Cost	Sundry Notes	
			DP%										Append H					
<b>Sch 11 - Sporting Facilities</b>																		
J11592	Glenn Hixon Club Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11508	Land Purchase - Cardell Park		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	
J11593	Burekup Tennis Courts & Rooms		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	
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11621	Wells Recreation Reserve Sporting Hard Courts (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11576	Eaton Skate Park	4	0	0	0	0	0	750,000	250,000	0	0	290,000	0	210,000	750,000	0	0 New/improvements	
J11622	Eaton Bowling Club Room C/Wd	3	0	0	0	0	3,000,000	3,000,000	92,148	0	0	3,000,000	0	0	3,000,000	0	0 New/improvements	
J11607	Eaton Oval Club Rooms	7	0	0	0	0	92,148	92,148	92,148	0	0	0	0	0	92,148	0	0 New/improvements	
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11639	Wells Recreation Reserve Clubrooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11608	Eaton Tennis Courts		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	
								3,842,148										
<b>Sch 11 - Eaton Recreation Centre</b>																		
J11801	Eaton Recreation Centre	6	0	0	0	0	0	91,683	91,683	0	0	0	0	0	91,683	0	0 Pres/Renewals	
								91,683										
<b>Sch 12 - Depots</b>																		
J12011	Works Depot - Martin Pelusey	13	0	0	0	0	0	14,927	14,927	0	0	0	0	0	14,927	0	0 New/improvements	
J12012	Eaton Depot		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J12013	Dard Works Depot - Decommission (C/Wd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
								14,927										
<b>Sch 13 - Tourism</b>																		
J13003	Gnomesville Land Purchase		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J13004	Dardanup Tourist Bay		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J13004	Millars Creek Tourist Bay		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Sch 14 - Administration Centres</b>																		
J14322	New Admin / Library Stage 2 - Detailed Det.	1	0	0	0	0	0	500,000	500,000	0	0	0	0	0	500,000	0	0 New/improvements	
J14322	Library/Admin Centre - Eaton (C/Wd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J14321	Dardanup Office	2	0	0	0	0	0	76,895	76,895	0	0	0	0	0	76,895	0	0 Combined	
	Staff Design Costs - Other Road Construction - 57%		0	0	172,926	25,939	0	198,865	198,865	0	0	0	0	0	198,865	0	0 Combined	
								775,760										
<b>TOTAL</b>									1,174,941	92,198	0	3,791,829	0	292,958	5,231,721	198,865		

Budget Estimate  
2020/21

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project	Further Information	Building Reserve	C/ward Project Reserve	New Borrowings	Grant Various GLs	Sale of Land Apprm'd H	Contributions	Sundry Notes
1	\$500,000	New Admin / Library Stage 2 - Detailed Design	Scoping, Design and Preliminaries							New/Improvements
2	\$19,592	Dardnup Office	Renovation Design							Preserv/Renewal
2	\$57,313	Dardnup Office	New Building Construction							New/Improvements
3	\$3,000,000	Eaton Bowling Club Room C/Ward	New Building Construction							New/Improvements
4	\$750,000	Eaton Skate Park								New/Improvements
5	\$81,602	Gnomesville Public Toilets	100% Grant Funded - Tourism WA Grant held in Trust							Preserv/Renewal
6	\$91,683	ERC	Partition Nets/Repaint Ext Walls							New/Improvements
7	\$92,148	Eaton Oval Club Rooms	Scoping, design and preliminaries							Preserv/Renewal
8	\$26,637	Dardnup Hall	Scoping, Design and Preliminaries							New/Improvements
8	\$53,989	Dardnup Hall	Hall Renovation Scoping, Design and Preliminaries							Preserv/Renewal
9	\$20,500	Waterloo Hall	Leach Drain Upgrade							New/Improvements
10	\$3,572	CWA Hall	Repaint External General							Preserv/Renewal
11	\$43,941	Dardnup Central Bushfire Station - New Facility Design								New/Improvements
12	\$45,100	Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction								New/Improvements
12	\$2,620	Wellington Mill Bushfire Station - New A/C Wall Mounted								Preserv/Renewal
13	\$54,927	Works Depot (Marin Peusey Rd) laydown area (fencing & Hardstand)								New/Improvements
14	\$198,865	Staff Design Costs - Other Road Construction - 57% Building Projects								New/Improvements
15	\$426,107	Waterloo BFB Station - New C/Ward								New/Improvements
	\$5,430,586									

5,022,544 New/Improvements  
209,177 Preservation/Renewal  
\$198,865 Staff Design Costs - Other Road Construction - 57% Building Projects (New)  
5,430,586



**VEHICLE ACQUISITIONS EXPENDITURE**

Account			2020/21
Number			Budget
			Estimate
			\$
05 3 1002	Schedule 5 - Fire Prevention		0
	BFB Appliance		0
05 3 3002	Schedule 5 - Ranger Services		0
Ute	Ranger 1	DA8222	(42,840)
Ute	Ranger 2	DA9287	0
			(42,840)
07 3 4002	Schedule 7 - Health Administration		0
Ute	Principal EHO	DA9605	0
10 3 6002	Schedule 10 - Town Planning		0
	Director Sustainable Development	DA10408	0
	Manager Development Services	DA004	0
	Principal Planning Officer	DA329	0
11 3 3003	Schedule 11 - Parks & Reserves		(37,454)
Ute	P&G Supervisor	DA005	(31,628)
	Works Ute (Leading Hand)	DA10214	0
	Works Ute	DA9279	0
	Works Ute	DA9406	0
	Works Crew Cab Ute	DA9136	(40,576)
	Works Cab Chassis Ute	DA648	0
	Quad Bike	DA8979	(14,045)
	Trailer	17JU113	0
	Trailer	IT8F 066	0
	Truck Trailer	DA 4607	0
	Backhoe Loader	NEW	0
	Trailer (Ride on Mower)	DA9429	(45,778)
	Trailer (Ride on Mower)	DA9429	(6,242)
	Tractor	DA 9781	(88,434)
	Tip Truck	DA9219	0
	3T Truck	DA9581	0
	3T Truck	New	0
	Hydraulic Brush Grapple	New	0
	Forklift 2.5T	New	0
	Slasher		0
			(264,157)
11 3 4007	Schedule 11 - Recreation Centre		0
	Manager	1CUW501	0
12 3 2003	Schedule 12 - Transport		0
Ute	Fuel Ute	DA8200	0
	Public Works Supervisor	DA8170	0
	Works Ute	DA588	0
	Tray Top Truck	DA8457	0
	Handyman Ute	DA8514	(45,570)
	Tip Truck	DA628	0
	Tip Truck	DA9513	0
	Tip Truck	DA325	0
	Trailer	1TNK239	0
	Trailer	1TMX 106	0
	Trailer	1TMX103	0
	Trailer	DA4311	0
	Trailer	1TCK914	(2,289)
	Tractor	DA2833	0
	Trailer	1TFN139	(15,606)
	Trailer Mounted Message Board	1TPB147	0
	Loader	DA873	(249,696)
	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	(198,900)
			(512,061)



**VEHICLE ACQUISITIONS EXPENDITURE**

Account Number			2020/21 Budget Estimate
13 3 2001	<b>Schedule 13 - Building Control</b>		
Ute	Principal Building Surveyor	DA8673	(35,700)
			(35,700)
14 3 2001	<b>Schedule 14 - Administration Overheads</b>		
	CEO	0DA	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 - Operations	DA1314	(42,840)
Ute	Engineering Compliance Officer	DA9376	0
Ute	Manager - Assets	DA955	(42,840)
Ute	Development Engineer	DA429	0
Ute	Surveyor	NEW	0
Ute	Network Inspector	NEW	0
Ute	Maintenance Coordinator	DA 10091	0
			(85,680)
			(940,438)

**PLANT & EQUIPMENT  
ACQUISITIONS EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil	0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	0
10 3 1001	Schedule 10 - Sanitation / Refuse Site Refuse Bins Indexed - Growth Recycling Bins Indexed - Growth	0
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan	0
12 3 2006	Schedule 12 - Roads Sundry Equipment	0
<b>TOTAL</b>		<b>0</b>

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Description		2020/21 Budget Estimate
			\$
04 3 1001	Schedule 4 - Members of Council Meeting recording equipment for Chambers Sundry Furniture & Equipment	New New	 (20,000) (5,000)
			<b>(25,000)</b>
04 3 2001	Schedule 4 - Governance Nil		 0
			0
05 3 3001	Schedule 5 - Ranger Services Nil		 0
			0
05 3 4001	Schedule 5 - Ranger Services Nil		 0
			0
07 3 1001	Schedule 7 - Infant Health Nil		 0
			0
07 3 4001	Schedule 7 - Health Administration Nil		 0
			0
07 3 5001	Schedule 7 - Pest Control Nil		 0
			0
07 3 7001	Schedule 7 - Other Health Dust Meter		 0
			0
08 3 2001	Schedule 8 - Education Nil		 0
			0
08 3 7001	Schedule 8 - Other Welfare Nil		 0
			0
10 3 6001	Schedule 10 - Town Planning Nil		 0
			0
11 3 1001	Schedule 11 - Public Halls Nil		 0
			0
11 3 4002	Schedule 11 - Recreation Centre Equipment per 10yr Recreation Centre Asset Plan	Renewal	 (48,392)
			<b>(48,392)</b>
11 3 6001	Schedule 11 - Library - Eaton Furniture/RFID	New	 (5,000)
			<b>(5,000)</b>

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Description	2020/21 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	(19,601)
	Renewal	0
	New	(10,000)
		(29,601)
14 3 4004	Schedule 14 - Public Works Overheads Survey Equipment Sundry Furniture & Equipment	0
	New	(5,000)
		(5,000)
		(112,993)
<b>TOTAL</b>		<b>(112,993)</b>

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
03 3 1005	Asset / Rates Revaluation Reserve	20,000	
	Asset / Rates Revaluation Reserve	2,175	Interest Revenue per GL 03 2 1007
	Reserve Interest Allocation	22,175	
04 3 1003	Election Expenses Reserve	25,000	
	Council Elections - Transfer to Reserve	9	
	Reserve Interest Allocation	25,009	
10 3 6003	Town Planning Consultancy Reserve	5,000	
	Town Planning Consultancy Reserve - Transfer to Reserve	757	
	Reserve Interest Allocation	5,757	
10 3 6005	Council Land Development Reserve	5,000	
	Council Land Development Reserve	86	
	Reserve Interest Allocation	5,086	
10 3 6006	Strategic Planning Studies Reserve	0	
	Strategic Planning Studies Reserve - Transfer to Reserve	967	
	Reserve Interest Allocation	967	
10 3 6007	Wanju Developer Contribution Plan Reserve	740,000	
	Wanju Developer Contribution Plan Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	740,000	
11 3 1004	Building Maintenance Reserve	356,000	Source: 10 Year Building Asset Management
	Building Maintenance Reserve	11,886	
	Reserve Interest Allocation	367,886	
11 3 3008	Parks & Reserves Upgrades Reserve	150,000	Source: 10 Year Parks and Reserves
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	4,402	
	Reserve Interest Allocation	154,402	Asset Management Plan
11 3 3010	Sale of Land Reserve	0	
	Sale of Land Reserve - Transfer to Reserve	35,416	
	Reserve Interest Allocation	35,416	
11 3 4004	Eaton Recreation Centre - Equipment Reserve	110,000	
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	639	
	Reserve Interest Allocation	110,639	
12 3 1004	Road Construction & Major Maintenance Reserve	1,350,000	Source: Road Asset Management Plan
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	4,373	
	Reserve Interest Allocation	1,354,373	
12 3 1013	Pathways Reserve	0	Source: Pathways Asset Management Plan
	Pathways - Transfer to Reserve	1,903	
	Reserve Interest Allocation	1,903	
12 3 1014	Storm Water Reserve	0	Source: Storm Water Asset Management Plan
	Storm Water Reserve - Transfer to Reserve	1,103	
	Reserve Interest Allocation	1,103	
12 3 2005	Plant & Engineering Equipment Reserve	205,500	
	Plant Reserve - Transfer to Reserve	5,585	
	Reserve Interest Allocation	211,085	
14 3 2016	Information Technology Reserve	400,000	
	Information Technology Reserve - Transfer to Reserve	3,312	
	Reserve Interest Allocation	403,312	

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
14 3 2013	<b>Accrued Salaries Reserve</b>		
	Accrued Salaries Reserve - Transfer to Reserve	65,000	
	Reserve Interest Allocation	3,356	
		<u>68,356</u>	
14 3 2010	<b>Employee Leave Entitlements Reserve</b>		
	Employee Leave Entitlements Reserve - Transfer to Reserve	16,457	Purchased Leave
	Reserve Interest Allocation	164	
		<u>16,621</u>	
14 3 2017	<b>Employee Relief Reserve</b>		
	Employee Relief Reserve - Transfer to Reserve	30,000	
	Reserve Interest Allocation	1,815	
		<u>31,815</u>	
14 3 2011	<b>Executive &amp; Compliance Vehicle Reserve</b>		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	1,878	
		<u>1,878</u>	
12 3 1016	<b>Carried Forward Projects Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	17,476	
		<u>17,476</u>	
03 3 1003	<b>Unspent Grants Reserve</b>		
	Prepaid 21/22 LGGC Financial Assistance Grant - Forecast to be received June 2021	511,507	
	Prepaid 21/22 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2021	290,545	
	Reserve Interest Allocation	9,514	
		<u>811,566</u>	
N/A	<b>Unspent Royalties for Regions Grant Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		<u>0</u>	
14 3 2018	<b>Unspent Loan Funds Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		<u>0</u>	
10 3 1004	<b>Refuse Site Environmental Works Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	649	
		<u>649</u>	
12 3 1017	<b>Contribution to Works Reserve</b>		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	5,193	
		<u>5,193</u>	
12 3 1018	<b>Road Safety Programs Reserve</b>		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per OCM 24.04.17 CR 84-17)	0	GL 12 2 1508
	Reserve Interest Allocation	157	
		<u>157</u>	
12 3 1019	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	12,100	
		<u>12,100</u>	
12 3 1020	<b>Eaton Drive - Access Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	1,182	
		<u>1,182</u>	
12 3 1021	<b>Eaton Drive - Scheme Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	7,044	
		<u>7,044</u>	

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Nil	0	
	Reserve Interest Allocation	251	
		<u>251</u>	
10 3 1005	Recycling Education Reserve		
	Nil	0	
	Reserve Interest Allocation	472	
		<u>472</u>	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	624	
		<u>624</u>	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	13,220	Refer Parks & Reserves Construction
	Reserve Interest Allocation	727	
		<u>13,947</u>	
13 3 2002	Swimming Pool Inspection Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		<u>0</u>	
10 3 5001	Environmental Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		<u>0</u>	
13 3 2005	Tourism Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	90	
		<u>90</u>	
05 3 2002	Fire Control Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	66	
		<u>66</u>	
11 3 1013	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	317	
		<u>317</u>	
<b>TOTAL</b>		<b>4,428,917</b>	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2020/21 Budget Estimate	Notes
03 4 1002	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest	185,913 0 <b>185,913</b>	Refer Expenditure GL 03 1 1005
04 4 1001	<b>Election Expenses Reserve</b> Nil	0 0	Refer Expenditure GL 04 1 1501
10 4 6002	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve	65,000 0 <b>65,000</b>	Refer Expenditure GL 11 1 3505 & Expenditure GL 10 1 6503 (part of)
	Sports Precinct Plan - Eaton		
10 4 6005	<b>Council Land Development Reserve</b> Gnomesville Reserve 24728 (Pratt Road)	0 5,000 <b>5,000</b>	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	12,500 12,500	Refer Expenditure GL 04 1 2506 (part c
10 4 6007	<b>Wanju Developer Contribution Plan Reserve</b> Nil	0 0	
11 4 1001	<b>Building Maintenance Reserve</b> Building Maintenance Reserve - Transfer from Reserve Building Maintenance Reserve - Admin/Library	674,941 500,000 <b>1,174,941</b>	
11 4 3001	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer from Reserve	343,727 343,727	
11 4 3011	<b>Sale of Land Reserve</b> Nil	0 0	Refer Expenditure GL 10 1 6506
11 4 4002	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	93,836 93,836	
12 4 1002	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction Program Bus Shelters	1,243,298 0 <b>1,243,298</b>	
12 4 1006	<b>Pathways</b> Pathways - Transfer from Reserve	157,638 157,638	
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	592,505 592,505	
14 4 2010	<b>Information Technology Reserve</b> Information Technology Reserve - Transfer from Reserve	382,343 382,343	
14 4 2011	<b>Accrued Salaries Reserve</b> Accrued Salaries Reserve - Transfer from Reserve	0 0	



**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2020/21 Budget Estimate	Notes
14 4 2005	Employee Leave Entitlements Reserve Nil	0	
14 4 2012	Employee Relief Reserve Nil	0	
14 4 4007	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer from Reserve	89,964	
		89,964	
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP)	32,198 1,142,286 25,000	LTFP/Carried Forward Projects J11636 Gnomesville Master Plan
		1,199,484	
03 4 1003	Unspent Grants Reserve LGCC Financial Assistance Grants - Prepaid in 19/20 FY for 20/21 Expenditure LGCC Local Road Grant - Prepaid in 19/20 FY for 20/21 Expenditure Transport - DUP - Collie River Heritage Walk Trail R4R Grant held in Unspent Grants Reserve	511,507 284,849 250,000	Advance B5 27.05.20 \$511,507 Advance B5 27.05.20 \$284,849 J12629 / J12666
		1,046,356	
N/A	Unspent Royalties for Regions Grant Reserve Nil	0	
14 4 2013	Unspent Loan Funds Reserve Unspent Loan Funds Reserve - Transfer from Reserve	0	
10 4 1001	Refuse Site Environmental Works Reserve Refuse Site Environmental Works Reserve - Transfer from Reserve	0	
12 4 1011	Contribution to Works Reserve Nil	0	
	Road Safety Programs Reserve Nil	0	
12 4 1012	Collie River (Eaton Drive) Bridge Construction Reserve Eaton Drive - Extension of 2nd Carriage Way (J12657) Eaton Drive - Pathways funded JTP5 Eaton Drive Scheme Expenditure - Scheme Refunded	899,601 278,409 1,372	Transport Construction Pathways Refer Expenditure GL 12 1 1505
		1,179,382	
12 4 1013	Eaton Drive - Access Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	1,841	Transport Construction Transport Construction Refer Expenditure GL 12 1 1505
		1,841	
12 4 1014	Eaton Drive - Scheme Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	3,787 850,000	Transport Construction Refer Expenditure GL 12 1 1505
		853,787	
10 4 1002	Refuse & Recycling Bin Replacement Reserve Transfer from Reserve	0	
10 4 1003	Recycling Education Reserve Waste Education Expenses	22,315	Refer Expenditure GL 10 1 1005
		22,315	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2020/21 Budget Estimate	Notes
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Nil	0	
		0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent SAR Funded Capital Projects (from prior years)	0	Parks & Reserves Construction
		0	
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0	
		0	
10 4 5002	Environmental Projects Reserve Nil	0	
		0	
11 4 1001	Tourism Reserve Nil	0	
		0	
N/A	Fire Control Reserve	0	
05 4 1001	Transfer from Reserve	0	
		0	
11 4 1002	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve Transfer from Reserve	10,000	Refer Expenditure: 10 1 6503
		10,000	
		0	
		0	
	<b>TOTAL</b>	<b>8,659,830</b>	

**Appendix A**

**Interest Expense - Borrowings**

				2020/21
<b>Existing Loans</b>	Sch	GL Allocation	Loan #	
Administration Centre	14	1412002	49	
Eaton Rec Ctr	11	1114033	59	15,202
Gravel Pit Purchase	13	1318001	61	5,241
Rec Ctr Extensions	11	1114036	63	
Eaton Office Extension	14	1412032	65	8,007
Depot Land Purchase	12	1211007	66	19,886
Eaton Bowling Club SSL	11	1113010	67	
Eaton Rec Ctr - Equipment	11	1114049	68	
Glen Huon Oval Club Rooms	11	1113011	69	36,683
<b>Total Existing Loans</b>				<b>85,019</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton	14	1412043	New	0
Developer Contribution Plan - Wanju and Waterloo Industrial Park			New	0
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)			New	0
<b>Total Proposed Loans</b>				<b>0</b>
<b>Total Borrowing Interest Expense</b>				<b>85,019</b>

**Interest Revenue - Self Supporting Loan Reimbursements**

	Sch	GL Allocation	Loan #	
<b>Self Supporting Loan Revenue</b>				
Eaton Bowling Club SSL - Interest Revenue	11	1123005	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	1412044	49	
Eaton Rec Ctr	11	1114050	59	1,668
Gravel Pit Purchase	13	1318003	61	564
Rec Ctr Extensions	11	1114050	63	
Eaton Office Extension	14	1412044	65	880
Depot Land Purchase	12	1211008	66	3,283
Eaton Bowling Club SSL	11	1113012	67	
Eaton Rec Ctr - Equipment	11	1114050	68	
Glen Huon Oval Club Rooms	11	1113012	69	6,551
<b>Total Existing Loans</b>				<b>12,946</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton			New	0
Developer Contribution Plan - Wanju and Waterloo Indus	10	1016024	New	0
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)	11	1114050	New	0
<b>Total Proposed Loans</b>				<b>0</b>
<b>Total Borrowing Govt Guarantee Fee</b>				<b>12,946</b>

**State Govt Guarantee Fee Revenue - Borrowings**

<b>Self Supporting Loan Revenue</b>	Sch	GL Allocation	Loan #	
Eaton Bowling Club SSL	11	1123007	67	0
<b>Total SSL Govt Guarantee Fee Revenue</b>				<b>0</b>

**Appendix B**

Budget Estimate  
2020/21

**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	DA9222	Compliance	Ranger 1	3,200	500	2,500	0	0	378	413	3,300	10,291
P017A	DA9287	Compliance	Ranger 2	3,200	500	2,500	0	0	378	235	3,300	10,113
												20,404
<b>Sch 7 - Health Administration</b>												
P021A	DA 9605	Compliance	PEHO	2,250	500	1,000	0	0	378	321	3,000	7,449
												7,449
<b>Sch 8 - Culture &amp; Community Services</b>												
P027A	DA 563	Compliance	MCS	2,000	250	750	0	0	378	344	3,600	7,322
												7,322
<b>Sch 10 - Town Planning</b>												
P031A	DA 10408	Executive	Director SD	3,500	500	1,000	0	0	378	568	6,500	12,446
P023A	DA 329	Compliance	Princ SPO	2,150	250	1,000	0	0	378	329	3,300	7,467
P003A	DA 004	Executive	MDS	2,150	250	1,000	0	0	378	343	3,300	7,421
												27,334
<b>Sch 11 - Recreation Centre</b>												
P015A	1CUW501	Executive	MRC	2,200	250	1,000	0	0	353	362	2,500	6,665
												6,665
<b>Sch 13 - Building Control</b>												
P014A	DA 8763	Compliance	PBS	2,000	250	750	0	0	378	409	3,300	7,087
												7,087
<b>Sch 14 - Administration Overheads</b>												
P001A	0 DA	CEO	CEO	3,000	500	1,000	0	0	391	652	6,500	12,043
P029A	DA 10181	Executive	DCEO	3,000	500	1,000	0	0	391	479	6,500	11,870
P022A	DA 8668	Executive	MIS	2,000	250	750	0	0	378	338	3,200	6,316
P026A	008 DA	Executive	MS&HR	2,000	250	750	0	0	378	462	3,200	7,040
P007A	DA 0	Executive	MFS	2,000	250	750	0	0	353	360	3,200	6,313
P016A	DA 9295	Compliance	MIT	2,000	250	750	0	0	353	329	3,200	6,882
												0
												51,664
<b>Sch 14 - Public Works Overheads - Vehicles</b>												
P008A	DA 017	Executive	DE&DS	3,500	500	750	0	0	391	591	6,500	12,232
P002A	DA 955	Compliance	AM	4,000	500	750	0	0	391	374	3,500	9,515
P004A	DA 1314	Compliance	M Ops	3,000	500	750	0	0	378	341	3,500	8,469
P010A	DA 8170	Compliance	PWS	5,000	750	750	0	0	378	460	4,000	11,338
P011A	DA 005	Compliance	PGS	6,500	750	1,000	0	0	378	365	3,000	11,993
P020A	DA8376	Compliance	ECO	5,000	500	750	0	0	353	365	3,000	7,964
P024A	DA 429	Compliance	Dev Engineer	2,000	250	750	0	0	353	335	3,300	6,988
P028A	DA 10091	Compliance	Coord Assets	2,000	250	750	0	0	378	371	3,300	7,049
P073A	DA10214	Compliance	Network Inspector	3,500	500	750	0	200	378	348	3,000	8,676
												0
												84,227
<b>Sch 14 - Public Works Overheads - Sundry Plant</b>												
P050A	N/A	Sundry Plant & Trailers		18,000	1,000	32,000	0	20,000	475	5,108	2,920	79,503
												79,503
<b>Allocated to Schedules</b>				<b>87,150</b>	<b>10,750</b>	<b>55,500</b>	<b>0</b>	<b>20,200</b>	<b>9,473</b>	<b>14,602</b>	<b>93,920</b>	<b>281,595</b>

**Appendix B**

Budget Estimate  
2020/21

**PLANT OPERATIONAL EXPENDITURE**

<b>Parks &amp; Gardens</b>											
P059A	DA8514	Handyman Ute	2,500	500	1,000	0	200	378	371	3,200	6,149
P059A	DA 9781	Tractor - Eaton	3,000	500	4,500	0	1,500	378	548	6,000	16,427
P064A	DA 9279	Ute	5,500	750	1,500	0	200	378	242	3,500	12,070
P067A	DA 9219	Truck	3,000	500	1,500	0	200	378	579	7,500	13,457
P068A	DA 9406	Ute	5,000	750	1,500	0	200	378	221	3,200	11,249
P069A	DA 9136	Ute	5,500	750	1,000	0	200	378	392	3,500	11,720
P070A	DA 9429	Ride on Mower	3,500	500	6,000	0	1,800	378	0	5,800	17,978
P071A	DA 9581	Truck	3,500	500	1,500	0	500	378	494	4,300	11,172
P072A	DA 648	Ute	3,500	500	1,500	0	200	378	182	2,500	8,760
TBD	New	Backhoe Loader									0
New	TBA	3T Truck									0
<b>111,182</b>											
<b>Transport</b>											
P051A	DA 8200	Ute	3,500	500	750	0	200	378	350	3,000	8,478
P052A	DA 588	Ute	5,000	750	1,000	0	200	378	377	3,000	10,705
P054A	DA 9774	Grader	10,000	1,000	7,500	0	200	378	1,925	24,500	45,503
P055A	DA 698	Grader	10,000	1,000	7,500	0	200	378	1,995	24,500	45,579
P056A	DA 873	Loader	16,000	2,000	12,500	0	200	378	1,786	24,500	57,864
P057A	DA 628	Truck	13,000	750	5,250	0	200	378	1,038	14,000	34,411
P058A	DA 325	Truck	12,000	750	5,250	0	200	378	903	14,000	31,481
P060A	DA 2833	Tractor - Dardenup	4,000	1,000	5,500		1,500	378	517	6,500	19,395
P062A	DA 8457	Maintenance Truck	6,000	750	3,750	0	200	378	302	7,000	18,980
P065A	DA 9513	Maintenance Truck	12,000	750	2,250	0	400	378	1,634	9,000	26,412
P074A	DA 10440	Mini Excavator	5,000	500	2,000	0	200	378	752	2,500	11,380
<b>0</b>											
<b>312,082</b>											
<b>Allocated to Works</b>			<b>131,500</b>	<b>15,000</b>	<b>73,250</b>	<b>0</b>	<b>8,700</b>	<b>7,560</b>	<b>15,204</b>	<b>172,000</b>	<b>429,214</b>
<b>TOTAL PLANT</b>			<b>218,650</b>	<b>15,750</b>	<b>128,750</b>	<b>0</b>	<b>28,900</b>	<b>17,039</b>	<b>29,806</b>	<b>265,920</b>	<b>714,809</b>

**Appendix C**

Budget Estimate  
2020/21

**BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE**

Job #	Description	Salaries & Wages	Overheads 213%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
<b>Sch 7 - Health Administration</b>											
J07001	Eaton Family Centre	607	1,291	0	0	500	1,201	0	0	3,329	6,928
											6,928
<b>Sch 8 - Senior Citizens Centres</b>											
J08001	Eaton Senior Citizens Centre	307	653	0	0	500	0	0	0	2,116	3,576
											3,576
<b>Sch 10 - Refuse Sites</b>											
J10201	Banksia Road Refuse Site	102,946	219,007	0	0	60,000	7,111	0	0	70	389,134
J10203	Recycling Facility	0	0	0	0	77	0	0	0	0	77
											389,211
<b>Sch 10 - Public Conveniences</b>											
J10001	Eaton Foreshore Toilets	4,429	5,422	0	0	3,500	205	0	0	255	17,812
J10002	Watson Street Reserve Toilets	1,900	4,042	0	0	400	0	0	316	179	6,537
J10003	Eaton Tennis Toilets	1,500	3,191	0	0	100	0	0	0	0	4,791
J10004	Ferguson Hall Toilets	300	213	0	0	50	0	0	0	0	363
J10005	Dardanup Oval Toilets	2,700	5,744	0	0	800	0	0	0	270	9,514
J10006	Burekup Tennis Toilets	2,600	5,531	0	0	300	0	0	0	0	8,431
J10007	Wellington Mills Toilets	5,500	11,701	0	0	3,300	537	0	0	108	21,146
J10008	Millbridge Toilets	1,600	3,404	0	0	500	0	0	0	0	5,504
J10020	Vandalism - Public Conveniences	300	638	0	0	500	0	0	0	0	1,438
											75,836
<b>Sch 11 - Public Halls &amp; Civic Centres</b>											
J11001	Eaton Hall	500	1,064	0	0	2,500	569	0	1,311	2,060	8,003
J11002	Dardanup Hall	5,500	11,701	0	0	15,210	1,485	0	1,772	3,561	39,229
J11003	Burekup Hall	250	532	0	0	1,500	0	0	0	2,885	5,167
J11004	Ferguson Hall	1,500	3,191	0	0	2,000	0	0	0	1,345	8,036
J11005	Waterloo Hall	500	1,064	0	0	2,000	0	0	0	1,041	4,605
J11006	Dardanup Community Centre	2,050	4,361	0	0	500	980	0	1,110	2,040	11,041
J11007	Don Hewison Centre	1,500	3,191	0	0	2,000	980	0	1,293	767	9,730
J11008	CWA Hall	250	532	0	0	250	0	0	0	457	1,489
J11015	Vandalism - Halls	500	1,064	0	0	800	0	0	0	0	2,364
J11016	Graffiti Removal	500	1,064	0	0	800	0	0	0	0	2,364
J11017	Eaton Depot (Leased)	0	0	0	0	0	0	0	571	722	1,293
											98,320
<b>Sch 11 - Sporting Facilities</b>											
J11050	Eaton Football Club Rooms (Pratt Road)	500	1,064	0	0	2,000	0	0	5,310	1,270	10,143
J11051	Softball Association Club Rooms	250	532	0	0	2,500	0	0	0	4,415	7,697
J11052	Eaton Tennis & Basket Ball Courts & Rooms	500	1,064	0	0	500	0	0	0	415	2,479
J11053	Eaton Bowling Club	0	0	0	0	820	0	0	0	4,920	5,740
J11054	Dardanup Oval Club Rooms	200	425	0	0	2,400	0	0	0	2,229	5,255
J11055	Burekup Tennis Courts	0	0	0	0	1,000	0	0	0	0	1,000
J11056	Dardanup Equestrian Centre	0	0	0	0	1,000	0	0	0	1,374	2,374
J11057	Glen Huon Club Room - Football	700	1,489	0	0	3,000	11,688	0	0	4,727	21,605
J11058	Glen Huon Change Rooms - Football	1,000	2,127	0	0	2,500	0	0	0	3,999	9,626
											65,918
<b>Sch 11 - Recreation Centre</b>											
J11405	Eaton Recreation Centre	42,346	0	0	0	80,000	32,477	850	4,429	20,637	180,739
											180,739
<b>Sch 12 - Depots</b>											
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	597	597
J12004	Dardanup Depot - Martin Pelusey	0	0	0	0	2,076	0	0	0	534	2,610
J12004	Dardanup Depot - Martin Pelusey	25,000	53,185	0	0	46,750	20,543	0	0	6,617	152,095
											155,302
<b>Sch 13 - Tourism</b>											
J13001	Millars Creek Tourist Bay	0	0	0	0	100	0	0	0	28	128
J13002	Dardanup Tourist Bay	0	0	0	0	400	0	0	0	28	428
											556
<b>Sch 14 - Administration Centres</b>											
J14301	Administration Centre - Eaton	35,000	74,459	0	0	45,000	52,916	0	20,677	8,389	216,342
J14302	Dardanup Office	6,467	13,758	0	0	6,000	4,109	0	839	2,821	33,994
											270,336
<b>TOTAL</b>		<b>249,502</b>	<b>440,703</b>	<b>0</b>	<b>0</b>	<b>294,133</b>	<b>134,802</b>	<b>850</b>	<b>37,628</b>	<b>84,105</b>	<b>1,241,722</b>

**Appendix D**

Budget Estimate  
2020/21

**BUILDING MAJOR MAINTENANCE**

Job #	Description	Notes	Salaries & Wages	Overheads 213%	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 - 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	1	0	0	0	0	12,000	12,000
TBA	Dardanup Office		0	0	0	0	0	0
								12,000
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>

Notes  
1 Lease Cost - Transportable Building

Appendix E

Budget Estimate  
2020/21

PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description	Salaries & Wages	Overheads	Plant	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
		212.74%		14%							
<b>Ovals</b>											
J11200	Dardanup Oval	14,956	31,817	2,051	0	36,000	7,444	0	1,937	0	94,205
J11201	Eaton Oval	27,518	58,543	3,775	0	50,000	3,547	0	0	350	143,733
J11202	Glen Huan Oval	25,126	53,452	3,446	0	46,000	5,170	0	0	1,300	134,494
J11203	Burekup Oval	2,393	5,091	328	0	6,000	0	0	0	0	13,812
<b>Eaton Townsite</b>											
J11215	Eaton Administration Centre Gardens	4,786	10,181	656	0	500	0	0	0	0	16,124
J11216	Hale Street Reserve	11,965	25,453	1,641	0	2,000	1,254	0	0	0	42,313
J11217	Eaton Foreshore	47,858	101,813	6,565	0	30,000	5,459	0	9,682	1,450	202,827
J11218	Millard Street	14,357	30,544	1,969	0	4,500	0	0	0	20	51,391
J11219	Watson Street	12,563	26,726	1,723	0	12,000	1,980	0	0	0	54,952
J11220	Lofthouse Avenue	29,811	63,633	4,103	0	6,000	3,630	0	22	210	107,510
J11221	Pratt Road Reserve	16,750	35,635	2,298	0	5,000	0	0	0	650	60,333
J11222	Parkridge Estate Reserves	95,716	203,627	13,129	0	6,000	2,475	0	0	90	321,038
J11223	Sindhi Close Park	19,143	40,725	2,626	0	3,500	1,485	0	0	0	67,480
J11224	Eaton Skate Park	6,939	14,763	952	0	3,000	0	0	0	260	25,914
J11225	Lusitano Park	4,547	9,672	624	0	2,000	1,155	0	0	0	17,997
J11226	Eaton Bowling Club Verges	1,496	3,182	205	0	250	0	0	0	0	5,132
J11227	Eaton Drive / Lavender Way Reserve	11,965	25,453	1,641	0	1,000	825	0	0	0	40,884
J11228	Recreation Centre Surrounds	15,554	33,089	2,134	0	7,000	0	0	0	0	57,777
J11229	Entry Statements	1,795	3,818	246	0	3,000	0	0	0	0	8,859
J11230	Lot 152 Recreation Drive	5,982	12,727	821	0	500	1,320	0	0	0	21,350
J11279	Millbridge Gardens	10,788	22,908	1,477	0	12,000	6,270	0	1,630	190	55,243
J11231	Eaton Drive Islands	12,563	26,726	1,723	0	20,000	0	0	0	0	61,012
J11278	Lot 60 Old Coast Road	0	0	0	0	500	0	0	0	0	500
J11282	Verge Mtce - Eaton	55,037	117,085	7,549	0	3,000	0	0	0	0	182,672
J11285	Hunter Park - Millbridge	33,501	71,269	4,595	0	25,000	0	0	0	0	134,365
J11286	Castlereagh Park - Millbridge	11,965	25,453	1,641	0	4,000	0	0	0	0	43,059
J11287	Cadell Park - Millbridge	11,366	24,181	1,559	0	18,000	561	0	0	130	55,797
J11288	Gary Engel Park - Millbridge	19,143	40,725	2,626	0	16,000	28,050	0	0	0	106,545
J11289	Ord Park - Millbridge	6,939	14,763	952	0	5,000	0	0	0	0	27,654
J11290	Ilawarra Park - Millbridge	17,947	38,180	2,462	0	20,000	561	0	0	0	79,150
J11291	Hatfield Way Park - Millbridge	957	2,036	131	0	500	0	0	0	0	3,625
J11292	Torrens Loop - Millbridge	5,743	12,218	788	0	2,500	0	0	0	0	21,248
J11293	Millars Creek East - Millbridge	23,929	50,907	3,282	0	5,000	1,650	0	22	0	84,790
J11294	Millars Creek West - Millbridge	23,929	50,907	3,282	0	3,000	0	0	0	0	81,118
J11295	Millbridge Verges	69,394	147,629	9,519	0	12,566	0	0	0	0	239,108
J11296	Ducan Loop Reserve - Millbridge	3,350	7,127	460	0	2,000	0	0	0	0	12,937
J11297	Hazelgrove Reserve - Millbridge	11,965	25,453	1,641	0	4,500	0	0	0	0	43,559
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
<b>Burekup</b>											
J11240	Burekup Reserve	17,947	38,180	2,462	0	20,000	0	0	0	0	78,589
J11241	McCaughan Park	4,307	9,163	591	0	4,500	1,815	0	855	0	21,231
J11242	Skate Park - Burekup	957	2,036	131	0	500	0	0	0	120	3,744
J11283	Verge Mtce - Burekup	11,965	25,453	1,641	0	1,500	0	0	0	0	40,559
<b>Dardanup</b>											
J11250	Dardanup Office - Gardens	7,478	15,908	1,026	0	4,000	0	0	0	0	28,412
J11251	Eustace Fowler Park	3,991	6,369	410	0	6,000	0	0	1,519	0	17,284
J11252	Carramar Park	6,580	13,999	903	0	6,500	0	0	0	390	28,372
J11253	Skate Park - Dardanup	778	1,654	107	0	500	0	0	0	180	3,188
J11254	Don Hewison Centre Gardens	359	764	49	0	2,000	0	0	0	0	3,172
J11255	Dardanup Verges	15,554	33,089	2,134	0	12,000	0	0	0	0	62,777
J11284	Verge Mtce - Dardanup	10,766	22,908	1,477	0	2,500	0	0	0	0	37,653
<b>Rural</b>											
J11265	Gnomesville	8,973	19,089	1,265	0	2,500	0	0	0	0	31,827
<b>Sundry</b>											
J11270	Islands / Roundabouts	1,196	2,545	164	0	1,000	924	0	166	0	5,996
J11271	Drainage Reseves	5,982	12,727	821	0	1,000	0	0	4,429	0	24,959
J11272	Verge Maintenance	8,375	17,817	1,149	0	500	0	0	0	0	27,841
J11273	Tree Pruning	598	1,273	82	0	2,000	0	0	0	0	3,953
J11274	Sundry	598	1,273	82	0	5,000	0	0	639	250	7,841
J11275	Storm Damage	11,965	25,453	1,641	0	1,000	0	0	0	0	40,059
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	1,196	2,545	164	0	250	0	0	0	0	4,156
J11280	Paths / Drains	4,786	10,181	656	0	0	0	0	0	0	15,624
J11281	Graffiti Removal	359	764	4	0	500	0	0	0	0	1,627
<b>TOTAL</b>											
		<b>813,528</b>	<b>1,790,760</b>	<b>111,582</b>	<b>0</b>	<b>451,565</b>	<b>75,575</b>	<b>0</b>	<b>20,901</b>	<b>5,558</b>	<b>3,209,409</b>



**Appendix F**

Budget Estimate  
2020/21

**PARKS & RESERVES UPGRADES EXPENDITURE**

Job #	Description	Notes	Salaries & Wages	Overheads 213%	Plant	Stores Issues	Goods & Services	TOTAL
<i>Ovals</i>								
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
<i>Eaton Townsite</i>								
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
<i>Burekup</i>								
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
<i>Dardanup</i>								
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
<i>Rural</i>								
J11302	Gnomesville		0	0	0	0	0	0
<i>Sundry</i>								
TBD	Verges & Islands		0	0	0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes  
N/A

**Appendix G**

**DEPRECIATION**

Account Number	Description	2020/21 Budget Estimate
		\$
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	25,235
	Existing Assets Vehicles	66,060
	Forecast Adjustments	0
		91,295
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	30,521
	Forecast Adjustments	0
		30,521
07 1 4999	<b>Schedule 7 - Health Administration</b>	
	Existing Assets Furniture	2,437
	Existing Assets Plant & Equipment	825
	Forecast Adjustments	0
		3,262
07 1 5999	<b>Schedule 7 - Pest Control</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
08 1 4999	<b>Schedule 8 - Education</b>	
	Existing Assets Buildings	19,604
	Forecast Adjustments	0
		19,604
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	2,053
	Forecast Adjustments	0
		2,053
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	8,390
	Forecast Adjustments	0
		8,390
11 1 1999	<b>Schedule 11 - Public Halls</b>	
	Existing Assets Buildings	124,052
	Existing Assets Furniture	616
	Forecast Adjustments	0
		124,668
11 1 3999	<b>Schedule 11 - Parks &amp; Reserves</b>	
	Existing Assets Buildings	250,216
	Existing Assets Parks	192,307
	Existing Assets Plant & Equipment	3,850
	Forecast Adjustments	0
		446,373
11 1 4999	<b>Schedule 11 - Recreation Centre</b>	
	Existing Assets Buildings	182,600
	Existing Assets Furniture	60,506
	Forecast Adjustments	0
		243,106

**Appendix G**

**DEPRECIATION**

Account	Description	2020/21 Budget Estimate
Number		\$
11 1 6999	<b>Schedule 11 - Library - Eaton</b>	
	Existing Assets Furniture	4,756
	Forecast Adjustments	
		4,756
11 1 7999	<b>Schedule 11 - Library - Dardanup</b>	
	Existing Assets	0
	Forecast Adjustments	
		0
12 1 1999	<b>Schedule 12 - Roads</b>	
	Existing Assets Roads	2,530,427
	Existing Assets Footpaths	206,354
	Existing Assets Drainage	333,136
	Existing Assets Buildings	72,533
	Existing Assets Bridges	600,230
	Existing Assets Plant & Equipment	6,840
	Forecast Adjustments	0
		3,749,520
13 1 2999	<b>Schedule 13 - Tourism</b>	
	Existing Assets	0
	Forecast Adjustments	
		0
13 1 3999	<b>Schedule 13 - Building Control</b>	
	Existing Assets	0
	Forecast Adjustments	
		0
14 1 2999	<b>Schedule 14 - Administration Overheads</b>	
	Existing Assets Buildings	93,204
	Existing Assets Furniture	86,119
	Forecast Adjustments	0
		179,323
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	265,920
	Forecast Adjustments	0
		265,920
		5,169,989
	<b>TOTAL</b>	

**Appendix - H**

Budget Estimate  
2020/21

**DISPOSAL OF ASSETS**

Account	Description	Notes	2020/21		
			Sale Price	Written Down Value	Profit (Loss) on Disposal
Number			\$	\$	\$
05 4 1002	Schedule 5 - Fire Prevention Vehicle BFB Unit		0	0	0
05 4 3002	Schedule 5 - Ranger Services Vehicle Ranger 1 Vehicle Ranger 2	DA8222 DA9287	0 17,136 17,136	0 17,136	0 0
07 4 4001	Schedule 7 - Health Administration Vehicle Principal EHO	DA 9605	0	0	0
08 4 7002	Schedule 8 - Community Services Vehicle Manager Place & Community	DA563	0	0	0
10 4 6001	Schedule 10 - Town Planning Vehicle Dir Sustain Development Vehicle Manager Development Services Vehicle Princ SPD	DA10408 DA004 DA329	0	0	0
11 4 3004	Schedule 11 - Parks & Reserves Vehicle P&G Supervisor Vehicle Works Ute - 2014 Colorado Single Cab Vehicle Works Ute Vehicle Works Ute - Tipper Chassis Vehicle Works Ute - Cab Chassis Vehicle Works Ute - Cab Chassis Vehicle Quad Bike - Honda Vehicle Tractor - 2012 New Holland T5040 Vehicle Ride-on Mower Trailer Ride-on Mower Trailer - 2012 Vehicle Tip Truck - 2014 Hino FD1124 500 Series Trailer Trailer Trailer Trailer Trailer Trailer Vehicle 3 t Truck - 2015 Hino 300 Series 717 Trailer Trailer Vehicle 3 t Truck Vehicle Works Ute Vehicle Backhoe Loader Vehicle Skid Steer	DA005 DA9279 DA9406 DA9136 DA648 DA10214 DA8979 DA9781 DA9429 DA9429 DA9219 7WN233 1TG0610 1TFN139 DA 9581 1TJU113 DA9581 NEW NEW NEW	16,619 0 0 17,651 0 14,034 6,232 24,097 20,312 1,229 0 0 0 3,072 0 0 0 0 0 0 0 0 0 0 0 0 0	16,619 0 0 17,651 0 14,034 6,232 24,097 20,312 1,229 0 0 0 3,072 0 0 0 0 0 0 0 0 0 0 0 0	0 0
11 4 4005	Schedule 11 - Recreation Centre Vehicle Manager	1CUWS01	0	0	0
12 4 2001	Schedule 12 - Transport Vehicle Fuel Ute Vehicle Works Ute Vehicle Works Ute - Maintenance Trailer Trailer Vehicle Tray Top Truck - 2012 Hino 300 Series Vehicle Grader - 2013 Caterpillar 12M Vehicle Grader - 2011 John Deere 670GP Vehicle Loader Vehicle Tip Truck Trailer Trailer Vehicle Tip Truck Trailer Trailer (Signs) Vehicle Tip Truck - 2010 Mitsubishi Fuso Vehicle Tractor - 2012 New Holland T506D Trailer Trailer Trailer Trailer - Mobile Speed Trailer Slip On Water Tank - Truck Mounted	DA8200 DA588 DA8514 1TBF066 DA8457 DA698 DA774 DA873 DA325 1TMX103 DA628 1TCK914 DA 9513 DA2833 DA 4311 DA 4811 N/A	0 0 20,219 0 0 0 0 35,700 0 0 0 451 0 24,097 0 0 0	0 0 20,219 0 0 0 0 35,700 0 0 0 451 0 24,097 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
13 4 2003	Schedule 13 - Building Control Vehicle Principal Building Surveyor	DA8673	14,280	14,280	0
			103,246	103,246	0
			80,467	80,467	0
			14,280	14,280	0
			14,280	14,280	0

**Appendix - H**

Budget Estimate  
2020/21

**DISPOSAL OF ASSETS**

14 4 2003	Schedule 14 - Administration Overheads				
	Vehicle	CEO	DDA	0	0
	Vehicle	Director C&CS	DA10181	0	0
	Vehicle	Manager Development Services	DA004	0	0
	Vehicle	Manager IS	DA 9668	0	0
	Vehicle	Manager G&HR	008DA	0	0
	Vehicle	Manager CS	DA563	0	0
	Vehicle	Manager Financial Services	DA0	0	0
	Vehicle	Manager Info Tech	DA9295	0	0
	Land	Refuse Site		0	0
	Land	Lot 220 Charterhouse St		0	0
	Land	Reserve 39158		0	0
				0	0
14 4 4003	Schedule 14 - Public Works Overheads				
	Vehicle	Director D&DS	DA017	0	0
	Vehicle	Manager Operations	DA1314	21,420	21,420
	Vehicle	Princ Works Supervisor	DA8170	0	0
	Vehicle	ETO	DA005	0	0
	Vehicle	ETO 4	NEW	0	0
	Vehicle	Manager - Assets	DA9295	0	0
	Vehicle	ECO	DA9376	0	0
	Vehicle	Devel Engineer	DA429	0	0
	Vehicle	Manager Assets	DA955	21,420	21,420
	Vehicle	Maintenance Coordinator	DA10091	0	0
				42,840	42,840
					0
	<b>TOTAL</b>			<b>257,969</b>	<b>257,969</b>
					<b>0</b>

**Appendix - I  
INSURANCE**

Account Number	Cost Centre	Element Type	2020/21 Budget Estimate	Sundry Notes
		<b>INSURANCE</b>		
14 1 2006		<b>Insurance - Administration Overheads</b>		
		Public Liability/Insurance	75,454	
		Business Interruption	0	
		Councillors & Officers Liability	9,922	
		Personal Accident	443	
		Fidelity / Fraud	644	
		Marine Cargo	209	
		Casual Hire	0	
		Loss of Gross Revenue	4,121	
		Sundry Additions	4,170	
		General Property	240	
		Misc Structures & Equipment	2,325	
		Library Books	1,867	
			<b>99,394</b>	
14 1 2040		<b>Insurance - Workers Compensation - Administration Overheads</b>		
		Workers Compensation	161,497	
		1.55% of Total Payroll & Superannuation		
			<b>161,497</b>	
105018		<b>Insurance - Bushfire</b>		
		Bushfire Brigade Insurance	42,166	
	026	3001		
			<b>42,166</b>	

**Appendix - I  
INSURANCE**

Account Number	Cost Centre	Element Type	2020/21 Budget Estimate	Sundry Notes
<b>Insurance - Property &amp; Buildings</b>				
J07001	300	Sch 7 - Health Administration Eaton Family Centre 3001	3,329	
J08001	300	Sch 8 - Senior Citizens Centres Eaton Senior Citizens Centre 3001	2,116	
J10201	300	Sch 10 - Refuse Sites Banksia Road Refuse Site 3001	70	
J10203	300	Recycling Facility 3001	0	
J10001	300	Sch 10 - Public Conveniences Eaton Foreshore Toilets 3001	255	
J10002	300	Watson St Toilets 3001	179	
J10003	300	Eaton Tennis Toilets 3001	0	
J10004	300	Ferguson Hall Toilets 3001	0	
J10005	300	Dardanup Oval Toilets 3001	270	
J10006	300	Burekup Tennis Toilets 3001	0	
J10007	300	Wellington Mills Toilets 3001	108	
J10008	300	Millbridge Toilets 3001	0	
J10020	300	Vandalism - Public Conveniences 3001	0	
J11001	300	Sch 11 - Public Halls & Civic Centres Eaton Hall 3001	2,060	
J11002	300	Dardanup Hall 3001	3,561	
J11003	300	Burekup Hall 3001	2,885	
J11004	300	Ferguson Hall 3001	1,345	
J11005	300	Waterloo Hall 3001	1,041	
J11006	300	Dardanup Community Centre 3001	2,040	
J11007	300	Don Hewison Centre 3001	767	
J11008	300	CWA Hall 3001	457	
J11015	300	Vandalism - Halls 3001	0	
J11016	300	Graffiti Removal 3001	0	

Appendix - I  
INSURANCE

Account Number	Description	Cost Centre	Element Type	2020/21		Sundry Notes
				Budget Estimate	\$	
<b>Sch 11 - Sporting Facilities</b>						
J11050	Eaton Oval Club Rooms	300	3001		1,270	
J11051	Softball Association Club Rooms	300	3001		4,415	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300	3001		415	
J11053	Eaton Bowling Club	300	3001		4,920	
J11054	Dardanup Oval Club Rooms	300	3001		2,229	
J11055	Burekup Tennis Courts & Rooms	300	3001		0	
J11056	Dardanup Equestrian Centre	300	3001		1,374	
J11057	Glen Huon Club Room - Football				4,727	
J11058	Glen Huon Change Rooms - Football				3,999	
<b>Sch 11 - Recreation Centres</b>						
J11405	Eaton Recreation Centre	063	3001		20,637	
<b>Sch 12 - Depots</b>						
12.1.1009	Bridge Insurance				53,711	
<b>Sch 12 - Depots</b>						
J12001	Dardanup Depot	300	3001		597	
J12002	Eaton Depot	300	3001		534	
J12004	Dardanup Depot - Martin Pelusey	300	3001		6,617	
<b>Sch 13 - Tourism</b>						
J13001	Millars Creek Tourist Bay	300	3001		28	
J13002	Dardanup Tourist Bay	300	3001		28	
<b>Sch 14 - Administration Centres</b>						
J14301	Administration Centre - Eaton	300	3001		8,289	
J14302	Dardanup Office	300	3001		2,821	
					<b>137,094</b>	



Appendix - I  
INSURANCE

Account Number	Cost Centre	Element Type	2020/21 Budget Estimate	Sundry Notes
<b>Insurance - Vehicles</b>				
<b>Sch 5 - Animal Control</b>				
P012A	DA8222	Compliance	413	
P017A	DA9287	Compliance	235	
<b>Sch 7 - Health Administration</b>				
P021A	DA 9605	Compliance	321	
<b>Sch 8 - Community Development</b>				
P027A	TBA	Compliance	344	
<b>Sch 10 - Town Planning</b>				
P031A	DA10408	Compliance	568	
P023A	DA 329	Compliance	329	
P003A	DA 004	Executive	343	
<b>Sch 11 - Recreation Centre</b>				
P015A	1CUW501	Executive	362	
<b>Sch 13 - Building Control</b>				
P014A	DA 8763	Compliance	409	
<b>Sch 14 - Administration Overheads</b>				
P001A	0 DA	CEO	652	
P007A	DA10181	Executive	479	
P022A	DA 9668	Compliance	338	
P026A	0080A	Compliance	462	
P029A	DA0	Compliance	360	
P016A	DA9295	Compliance	329	
	RNF Manager		0	
<b>Sch 14 - Public Works Overheads - Vehicles</b>				
P008A	DA 017	Executive	591	
P002A	DA 955	Compliance	374	
P004A	DA 1314	Compliance	341	
P010A	DA 8170	Compliance	460	
P011A	DA 005	Compliance	365	
P020A	DA9376	Compliance	365	
P024A	DA 429	Compliance	335	
P028A	DA 10091	Compliance	371	

**Appendix - I  
INSURANCE**

Account Number	Sch 14 - Public Works Overheads - Sundry Plant	Cost Centre	Element Type	2020/21 Budget Estimate	Sundry Notes
P050A	N/A Sundry Plant & Trailers	001	3024	\$ 5,108	
<b>Insurance - Vehicles Allocated to Schedules</b>					
<b>Parks &amp; Gardens</b>					
P073A	DA10214 Handyman Ute	001	3024	348	
P059A	DA 9781 Tractor - Eaton	001	3024	549	
P060A	DA 2853 Tractor - Dardamup	001	3024	517	
P064A	DA 9279 Ute	001	3024	242	
P067A	DA 9219 Truck	001	3024	579	
P068A	DA 9406 Ute	001	3024	221	
P069A	DA 9136 Ute	001	3024	392	
P070A	DA 9429 Ride on Mower	001	3024	0	
P071A	DA 9581 Truck	001	3024	494	
P072A	DA 648 Ute	001	3024	182	
TBD	New Backhoe Loader	001	3024	0	
TBD	New 3t Truck	001	3024	0	
<b>Transport</b>					
P053A	DA 8514 Ute	001	3024	379	
P051A	DA 8200 Ute	001	3024	350	
P052A	DA 588 Ute	001	3024	377	
P054A	DA 9774 Grader	001	3024	1,925	
P055A	DA 698 Grader	001	3024	1,995	
P056A	DA 873 Loader	001	3024	1,786	
P057A	DA 628 Truck	001	3024	1,033	
P058A	DA 325 Truck	001	3024	903	
P062A	DA 8457 Maintenance Truck	001	3024	902	
P065A	DA 9513 Maintenance Truck	001	3024	1,634	
P074A	DA 10440 Mini Excavator	001	3024	752	
TBD	New Road Sweeper	001	3024	0	
				29,814	

**Appendix J  
STAFF TRAINING**

Account Number	Description	2020/21 Budget Estimate \$
05 1 3011	Schedule 5 - Ranger Services	5,627
07 1 4010	Schedule 7 - Health Administration	2,391
08 1 7008	Schedule 8 - Community Services	4,435
10 1 6013	Schedule 10 - Town Planning	11,032
11 1 4011	Schedule 11 - Recreation Centre - Administration	6,475
11 1 6010	Schedule 11 - Library - Eaton	3,597
13 1 3013	Schedule 13 - Building Services	1,788
14 1 2039	Schedule 14 - Administration Overheads - Executive	5,231
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Comm Services	30,515
14 1 2020	Schedule 14 - Administration Overheads - Development Services	0
14 1 4017	Schedule 14 - Public Works - Administration	18,536
J14400	Schedule 14 - Public Works - Works	56,281
<b>TOTAL</b>		<b>145,907</b>

Appendix K

ACCOMMODATION / TRAVEL

Account Number	Description	2020/21 Budget Estimate
05 1 3012	Schedule 5 - Ranger Services	1,135
07 1 4009	Schedule 7 - Health Administration	460
08 1 7012	Schedule 8 - Community Services	828
10 1 6014	Schedule 10 - Town Planning	2,042
11 1 4035	Schedule 11 - Recreation Centre	1,394
11 1 6011	Schedule 11 - Library Services	767
13 1 3014	Schedule 13 - Building Services	307
14 1 2019	Schedule 14 - Administration Overheads - Executive	1,014
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	6,183
14 1 2042	Schedule 14 - Administration Overheads - Development Services	0
14 1 4016	Schedule 14 - Public Works Administration	3,651
<b>TOTAL</b>		<b>17,780</b>



Appendix M			2020/21		Sundry Notes
SUMMARY - SALARIES & WAGES (Including Superannuation)			Employees FTE	Budget Estimate \$	
<b>EXECUTIVE</b>					
EXECUTIVE			2.70	384,908	
<b>CORPORATE &amp; GOVERNANCE SERVICES</b>					
CORPORATE & GOVERNANCE SERVICES			29.50	2,738,143	
<b>INFRASTRUCTURE SERVICES</b>					
INFRASTRUCTURE SERVICES			44.59	3,873,224	
<b>SUSTAINABLE DEVELOPMENT SERVICES</b>					
SUSTAINABLE DEVELOPMENT SERVICES			38.78	3,422,871	
<b>TOTAL</b>			<b>115.57</b>	<b>10,419,147</b>	



**2020/21**

**Schedule of Fees and Charges**

**2020/21**  
**Schedule of Fees and Charges**

Contents		Page
<b>Function 3 - General Purpose Income</b>		
3.1 - Rates & Debts		125
3.2 - Rates & Property Information Search Fees		125
<b>Function 4 - Governance</b>		
4.1 - Sale of Electoral Rolls		125
4.2 - Minutes & Agendas		125
4.3 - Printing & Photocopying		125
4.4 - Freedom of Information		125
4.5 - Election Nomination Deposit Fee		125
<b>Function 5 - Law, Order &amp; Public Safety</b>		
5.1 - Fire Prevention		126
5.2 - Animal Control - Dogs and Cats		126
5.3 - Animal Control - Cattle Impounding		127
5.4 - Abandoned Vehicles		128
5.5 - Abandoned Trolleys		128
<b>Function 7 - Health</b>		
7.1 - Licence		128
7.2 - Water Sampling		129
7.3 - Other Charges - Health		129
7.4 - Pet Meat		129
7.5 - Offensive Trades, Public Health, Food Hygiene		129
7.6 - Public Health		130
7.7 - Food Hygiene - Health		130
<b>Function 10 - Community Amenities</b>		
10.1 - Waste Management		130
- Rubbish Charges		130
- Refuse Site (Tip) Fees		130
- Septic Tank Fees		131
10.2 - Town Planning & Regional Development		131
10.3 - Cemetery Fees & Charges		132
10.4 - Environment		133
<b>Function 11 - Recreation &amp; Culture</b>		
11.1 - Public Halls, Buildings		133
11.2 - Parks, Gardens & Reserves		134
11.3 - Eaton Recreation Centre		135
11.4 - Libraries		138
<b>Function 12 - Transport</b>		
12.1 - Special Plate Series		139
- Verge Inspection Fees		139
- Contribution to Works, Roads, Pathways		139
<b>Function 13 - Economic Services</b>		
13.1 - Caravan Parks & Camping Grounds		139
- Building Control		139
- Extractive Industries		140
<b>Function 14 - Other Property &amp; Services</b>		
14.2 - Private Works		140
- Administration		140
- Events Application Fees		141
- Traffic Management Plan Preparation		141



General Description	Division #1 (ATO) Determination/A TO Ruling	GST Treatment		Last Changed	GST Excl 2020/21	GST 2019/20	GST Excl 2020/21	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	Free									
<b>FUNCTION 3</b>												
<b>3.1 Rates &amp; Debtors</b>												
3.1.1 General Purpose Income												
3.1.2 Instalment Fee	31.1	X		2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.2 Direct Debit Plan / Payment Arrangement (Annual Fee)	31.1	X		2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.3 Rates Notices Re-issue	ATO Private Ruling	X		2014	\$ 12.00	\$ 12.00	N	\$ 12.00	0321012	0400		ATO Private Ruling
3.1.4 Dishonoured Payment Administration Fee	ATO Private Ruling	X		2014	\$ 17.00	\$ 17.00	N	\$ 17.00	0321011			ATO Private Ruling
3.1.5 Debt Recovery Costs	ATO Private Ruling	X			At Cost		N	At Cost	0321010	0176		ATO Private Ruling
3.1.6 Administration Charge - Issue of Court Claim	ATO Private Ruling	X		2019	\$ 140.00	\$ 140.00	N	\$ 140.00	0321011	0434		ATO Private Ruling / Change of Debt Recovery
3.1.7 Administration Charge - Intention to Sumsmons Letter	ATO Private Ruling	X		2019	\$ 25.00	At Cost	N	At Cost	0321011	0434		ATO Private Ruling
3.1.8 Administration Charge - Lost / Damaged Library Book per book levied at invoice stage	ATO Private Ruling	X		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	31.32, Section 81-	X		2014	\$ 35.00	\$ 35.00	N	\$ 35.00	0321012	0400		Local Government Act 1995
3.2.2 Orders & Requisitions	10 (5) (a) GST Act 31.32	X		2014	\$ 175.00	\$ 175.00	N	\$ 175.00	0321012	0400		Local Government Act 1995
3.2.3 Non Commercial Use Property Listing - Hard Copy (All Wards)		X		2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy (Eaton Only)		X		2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.5 Non Commercial Use Property Listing - Hard Copy (Per Ward excl. Eaton)		X		2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0321013	0401		Rates Book - LGA 1995
3.2.6 Non Commercial Use Property Listing - Electronic (All Wards)		X		2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	0321013	0401		Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic (Eaton Only)		X		2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	0321013	0401		Rates Book - LGA 1995
3.2.8 Non Commercial Use Property Listing - Electronic (Per Ward excl. Eaton)		X		2014	\$ 136.36	\$ 136.36	Y	\$ 150.00	0321013	0401		Rates Book - LGA 1995
<b>FUNCTION 4</b>												
<b>4.1 Governance</b>												
<b>4.1 Sale of Electoral Rolls</b>												
4.1.1 NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY								No Charge				Local Government Act 1995 ATO Private Ruling
<b>4.2 Minutes &amp; Agendas</b>												
4.2.1 NOT FOR SALE - Available free to download from council website				2014	No Charge	No Charge	N	No Charge				
<b>4.3 Printing and Photocopying</b>												
4.3.1 Normal												
A4 BW		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 BW		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 BW Print		X		2017	\$ 9.09	\$ 9.09	Y	\$ 10.00	0422002	0404		
A1 BW Print		X		2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	0422002	0404		
<b>4.3.2 Own Paper Supplied</b>												
A4 BW		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 BW		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	ATO Private Ruling	X		2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	FOI Act 1992
4.6.2 FOI Investigation fee	ATO Private Ruling	X		2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	Per Hour (fee set under FOI Regs 1993)
4.6.3 FOI Photocopying (per copy)	ATO Private Ruling	X		2019	\$ 0.20	\$ 0.20	N	\$ 0.20	0422003		Regulatory	Per Copy (fee set under FOI Regs 1993)
<b>4.5 Election Nomination Fees</b>												
4.7.1 Election Nomination Deposit Fee		X			\$ 80.00	\$ 80.00	N	\$ 80.00	MuniTrust - TM100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)

FUNCTION 5	General Description	GST Treatment		Division \$/ATO Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments		
		Taxed	Free												
5.1 Fire Prevention	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		
	Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)	X			2017	\$ 60.00	\$ 60.00	N	\$ 60.00	0521002					
	Fire Hazard Prevention / Rectification Works for Non-Compliance with Order	X			2017	At Cost	At Cost	Y	At Cost	0521001					
5.2 Animal Control	Dog Tag Replacement (Transfer In)	X		37 I/ATO Private Ruling	2007	\$ 5.00	\$ 5.00	N	\$ 5.00	0523005	0405		Dog Act 1976		
	Ranger Fee	X			2005			Y	At Cost	0523002					
	Foundage - Dogs Impounding / Release Fee (plus sustenance)	X		31,23/31,24	2014	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)		
5.2.4	Sustenance (per day) - Dogs	X		ATO Private Ruling	2019	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Oncost of charges set by City of Bunbury (MOU)		
5.2.5	Dog Surrender Fee/and or Euthanasia (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			Dog Act 1976 (Dogs Local Law 2014)		
5.2.7	Kennel Licence and / or Dog Management Facility Application Fee	X		31.7	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005	0131		ATO Private Ruling		
	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		
5.2.8	Annual Inspection and Renewals of Kennel and / or Dog Management Facility	X		ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003					
	Animal Control Traps - (Guidelines form to be completed)	X			2014	No Charge	No Charge	Y	No Charge	Mini/Trust - THRE01			Bond		
5.2.9	Weekly Hire - No Charge Bond	X			2017	\$ 150.00	\$ 150.00	N	\$ 150.00	0523002			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.		
	Dog Microchip Database Update (by Council)	X			2019	\$ 13.64	\$ 13.64	Y	\$ 15.00				Dog Act 1976		
5.2.10	Dog Registrations & Licences	Sterilised	1 Year - Unsterilised	X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005			Dog Regulations 2013	
			3 Years - Unsterilised	X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005			Registration after 31st May 50%	
			Lifetime	X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005			Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deletments) Act 1992	
			Pensioner - 1 Year (50% Concession)	X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005				
			Pensioner - 3 Years (50% Concession)	X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005				
			Pensioner - Lifetime (50% Concession)	X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005				
			Unsterilised	X		31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Common Expiry 31st October
			1 Year - Unsterilised	X		31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005			
			3 Years - Unsterilised	X		31.7	2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005			Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deletments) Act 1992
			Lifetime - Unsterilised	X		31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005			
5.2.11	Droving/Tending Stock (working dog) Concession 25% of fee	Guido Dog Nil	X		2013	Nil	Nil	N	25%						
		State Emergency Tracker Dog / Kept for purposes of the Crown Declared Dangerous and Restricted Breed dogs	X		2013	\$ 1.00	\$ 1.00	N	\$ 50.00	0523005				Dog Act 1976 s. 15 (4) 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(a)		

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2020/2021

General Description	GST Treatment		Division \$1 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	Free											
5.2.11 Application for More than Two Dots	X		ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling	
5.2.12 Poundage - Cats Impounding / Release Fee (plus sustenance)	X		31.23(3).24	2013	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)	
5.2.13 Cat Tag Replacement (Transfer in)	X		37.1(ATO Private Ruling)	2013	\$ 5.00	\$ 5.00	N	\$ 5.00	0523008				
5.2.14 Sustenance (per day) - Cats	X		ATO Private Ruling	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Oncost of charges set by City of Bunbury (MOU)	
5.2.15 Cat Surrender Feed/and or Euthanasia (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 company database on behalf of owner	
5.2.17 Cat Registrations & Licences 1 Year - Sterilisation Compulsory 3 Year - Sterilisation Compulsory Lifetime - Sterilisation Compulsory Breeds - Approval to Breed Cats (per breeding cat, male or female) Pensioner - 1 Year - Sterilisation Compulsory (50% Concession) Pensioner - 3 Years - Sterilisation Compulsory (50% Concession) Pensioner - Lifetime - Sterilisation Compulsory (50% Concession) Pensioner Concession 50% of fee (refer above fees)	X			2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9	
	X			2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Common Expiry 31st October	
	X			2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Registration after 31st May 50%	
	X			2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees	
	X			2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges (Rates and Deletments) Act 1992	
	X			2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory		
	X			2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory		
	X			2013	\$	\$		\$	0523008		Regulatory		
	X				2014	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
	X				2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
5.2.19 Application for More than Two Cats	X		ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling	
	X			2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling	
5.3 Animal Control - Cattle Impounding These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1980 and valid only after publication of notice in the Government Gazette.	X			2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1980	
	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1980	
5.3.1 Ranger Fees (per head) Horse, mules, asses, canals, bulls or boars 6am - 6pm weekdays 6pm - 6am and weekend or Public Holiday	X			2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1980	
	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1980	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs 6am - 6pm weekdays 6pm - 6am and weekend or Public Holiday	X			2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1980	
	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1980	
Weethers, ewes, lambs and goats 6am - 6pm weekdays 6pm - 6am and weekend or Public Holiday	X			2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1980	
	X		31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1980	

General Description	GST Treatment		Division #1 (ATO) Determination/ ATO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
5.3.2 Poundage Fees (per head)												
Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Fee set under the Act Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Wethers, ewes, lambs and goats, per head First 24 Hours or Part Thereof	X		31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
5.3.3 Sustainance Charges (per head, per 24 hours or part thereof) All Stock	X			2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
5.3.4 Stock Control (per occasion) Securing livestock in Private Property includes Travel and Transport > 3kms	X			2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1985
<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 Rulings: 3, 40 LG Act
<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 Throughfares... 3.6
<b>FUNCTION 7</b>												
<b>7.1 Licence</b>												
<b>7.1.1</b>												
<b>Shall Holders</b>												
Licence (on application & renewal) Per Day	X		Div 31.806.16 LGA	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
Per Week	X		31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
per Month	X		31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
Per Year	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</b>												
<b>Traders</b>												
Licence (on application & renewal) Per Day	X		31.8	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
Per Week	X		31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
per Month	X		31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
Per Year	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

General Description	GST Treatment		Division #1 (ATO) Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Egl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
7.1.3 Hawker Application Renewal	X	X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130	Regulatory	Local Government Act 1995
7.2 Water Sampling												
7.2.1 Water Sampling	X		Taxable under Section 9.5		\$ 100.00	\$ 100.00	Y	\$ 110.00	0724002	0130	Regulatory	Local Government Act 1995
7.3 Other Charges - Health												
7.3.1 Information Search Fee	X	X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003		Regulatory	FOI Search Fees
7.3.2 Insufficient copies of plans (per page)	X	X	31.32		1.00 \$	1.00	Y	\$ 1.10	0724002		Regulatory	Search on info on Public Record
7.3.3 Information Research - Less than half hour	X	X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003		Regulatory	Search on info on Public Record
7.3.4 Information Research - per hour	X	X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003		Regulatory	Search on info on Public Record
7.3.5 Copies of reports / documents / maps (A3 or A4) - per page	X	X	31.32		0.50 \$	0.50	N	\$ cost + GST	0724003		Regulatory	Search on info on Public Record
7.3.6 Newspaper Adverts	X				cost		Y	\$	0724002		Regulatory	
7.3.7 Prescribed Fees per Health (Miscellaneous Provisions) Act 1911					Per Act							
7.3.8 Liquor Licence (Section 38 Certificates)	X	X	ATO Privilege Ruling	2015	\$ 55.00	\$ 55.00	N	\$ 55.00	0724003		Regulatory	Cost updated to recover costs to organisation
7.3.9 Application for Registration of Lodging House	X	X		2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003		Regulatory	Health Local Laws 2000 & Health (Misc. Prov.) Act 1911
7.3.10 Application for Exemption to Noise Regulations (Section 18)	X	X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	0724003		Regulatory	Environmental Protection (Noise)
7.3.11 Use of Noise Meter During Event - \$/day or part thereof	X	X			\$ 182.00	\$ 182.00	N	\$ 182.00	0724003		Regulatory	Regulations 1997 (EPN Regs 1997)
7.3.12 Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Collection/Works	X	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003		Regulatory	EPN Regs 1997
7.3.13 Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue	X	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003		Regulatory	EPN Regs 1997
7.3.14 Application for approval of Noise Management Plan - Reg. 16 BA - Shooting Venue	X	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003		Regulatory	EPN Regs 1997
7.3.15 Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) up-to (Fee determined by CEO)	X	X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000	0724003		Regulatory	EPN Regs 1997
7.3.16 Noise Monitoring Fee (Reg. 18C) / Noise (12 months pro-rata)	X	X		2015	\$ 5,000.00	\$ 5,000.00	N	* Fee determined by CEO	0724003		Regulatory	*CEO to estimate the cost of conducting the assessment
7.3.17 Application for Exemption to Noise Regulations (Reg. 18) - Late Fee	X	X		2015	\$ 250.00	\$ 250.00	N	\$ 250.00	0724003		Regulatory	EPN Regs 1997
7.3.18 Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee	X	X		2015	At Cost	At Cost	N	At Cost	0724003		Regulatory	EPN Regs 1997
7.3.19 Fee for cost of assessment & processing Reg. 19D (Noise Reg.) application up-to (Fee determined by CEO)	X	X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003		Regulatory	EPN Regs 1997
7.3.20 Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee	X	X		2015	\$ 500.00	\$ 500.00	N	* Fee determined by CEO	0724003		Regulatory	*CEO to estimate the cost of assessing and processing the application
7.3.21 Application for Exemption to Noise Regulations (Reg. 18D) - Noise monitoring fee	X	X		2015	At Cost	At Cost	N	At Cost	0724003		Regulatory	EPN Regs 1997
7.4 Pet/Meat - Health												
7.4.1 N/A	X		31.13	2014			N	N/A			Regulatory	Previously Health Act 1911 Regulations have been repealed
7.5 Offensive Trades (Fees) - Health												
7.5.1 Slaughteries	X	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.2 Piggeries	X	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.3 Artificial Manure Deposits	X	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	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.5 Places for storing, drying or preserving bones	X	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	X	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6A Butcher shop and similar	X	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6B Larger Establishments	X	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.7 Blood Drying	X	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	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.9 Felmongeries	X	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	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	X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.12 Laundries, Dyeing/finishing establishments	X	X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.13 Bone Merchants premises	X	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	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.15 Knackeries	X	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976

General Description	GST Treatment		Division #1 (ATO) Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
<b>Continued</b>												
<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 Custodian 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>Food Act 2008</b>												
Food Premises Notification Fee (plus Assessment Fee)	X		31.13	2014	\$ 72.00	\$ 72.00	N	\$ 72.00	0724003			Food Act 2008
Food Premises Registration Fee (plus Assessment Fee)	X		31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008
High Risk Assessment Fee	X		31.13	2014	\$ 260.00	\$ 260.00	N	\$ 260.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk Assessment Fee	X		31.13	2014	\$ 210.00	\$ 210.00	N	\$ 210.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Assessment Fee	X		31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Assessment Fee	X		31.13	2014	\$ 50.00	\$ 50.00	N	\$ 50.00	0724003			Local Government Act 1995
7.7.2 Fee for Inspection (Annual Fee)	X		Regulatory	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0724003			Food Act 2008 & Local Government Act 1995
High Risk	X		Regulatory	2017	\$ 150.00	\$ 150.00	N	\$ 150.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk	X		Regulatory	2017	Max \$ 550.00	Max \$ 550.00	N	Max \$ 550.00	0724003			Food Act 2008 & Local Government Act 1995
Multiple Food Area Premises	X		Regulatory	2017	\$ 100.00	\$ 100.00	N	\$ 100.00	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</b>												
<b>10.1 Waste Management</b>												
<b>10.1.1 Rubbish Charge</b>												
Domestic (Compulsory Service 240) Refuse & Recycling)	X		31.14	2019	\$ 225.70	\$ 225.70	N	\$ 225.70	1021004			Waste Avoidance & Resource
Additional Service - Domestic (per service incl Recycling)	X		ATO Private Ruling	2019	\$ 225.70	\$ 225.70	N	\$ 225.70	1021008			Recovery Act 2007
Additional Service - Domestic Refuse (per service)	X		ATO Private Ruling	2019	\$ 139.74	\$ 139.74	N	\$ 139.74	1021008			ATO Private Ruling
Additional Service - Domestic Recycling (per service)	X		ATO Private Ruling	2019	\$ 85.96	\$ 85.96	N	\$ 85.96	1021008			ATO Private Ruling
<b>10.1.2 Tipping Fees</b>												
Domestic Refuse - Ute	X			2017	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		Local Government Act 1995
Small Trailers - not exceeding 1.8m x 1.2m	X			2017	\$ 16.18	\$ 16.18	Y	\$ 20.00	1021006	0407		Local Government Act 1995
Large Trailer - incl Dual Axle, Float, Trailers with sides exceeding 500mm 240L Bin (Wheeled Bin)	X			2017	\$ 21.62	\$ 21.62	Y	\$ 24.00	1021006	0407		Local Government Act 1995
Domestic Greenwaste (1.8m x 1.2m trailer)	X			2017	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		per item
Domestic Greenwaste (Dual Axle Trailer or larger)	X			2010	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		per item
Refrigeration / Air Conditioner (each)	X			2014	\$ 13.64	\$ 13.64	Y	\$ 15.00	1021006	0407		per item
Mattresses (each)	X			2017	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		per item
Car Tyres - each	X			2016	\$ 4.55	\$ 4.55	Y	\$ 5.00	1021006	0407		per item
Car Tyres on Rims - each	X			2017	\$ 7.27	\$ 7.27	Y	\$ 8.00	1021006	0407		per item
Domestic Waste - 1ip Pass - 20 x 240L Bin	X			2017	\$ 58.18	\$ 58.18	Y	\$ 64.00	1021006	0407		
Domestic Waste - 1ip 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

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021

General Description	GST Treatment Taxed	Division \$1 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
10.1.3 Recycling Glass Only (per 240)	X		2014	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
10.1.4 Septic Tank Fees											
Contracts - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.											
Application Permit to use an apparatus	X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health (Miscellaneous Provisions) Act 1911 Health Regulations (Treat of Sewage) 1974
Inspection Search Fee - Septic Tanks	X	ATO Private Ruling 31.32	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	1022002		Regulatory	ATO Private Ruling Local Government Act 1995
Local Government Report Fee	X		2014	\$ 18.00	\$ 18.00	N	\$ 118.00	1022002		Council	Health (Miscellaneous Provisions) Act 1911
10.2 Town Planning & Regional Development											
10.2.1 Development Applications											
\$1 - \$50,000	X	31.31		\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		\$1,700 + 0.257%, for every \$1 in excess of \$500,000
\$50,001 - \$500,000	X	31.31		0.32%	0.32%	N		1026003	0135		\$7,161 + 0.208%, for every \$1 in excess of \$2.5 million
\$500,001 - \$2,500,000	X	31.31		see comments	see comments	N		1026003	0135		\$12,633 + 0.123%, for every \$1 in excess of \$5 million
\$2,500,001 - \$5,000,000	X	31.31		see comments	see comments	N		1026003	0135		
\$5,000,001 - \$21,500,000	X	31.31		\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	1026003	0135		
More than \$21.5 million	X	31.31		see comments	see comments	N		1026003	0135		Fee plus, twice that fee as penalty
Determining a development application has commenced or been carried out	X										
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 Repe 2009
R-Code Variation (1 variation)	X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Repe 2008
R-Code Variation (2 variations)	X		2016	\$ 250.00	\$ 250.00	N	\$ 250.00	1026003	0135		Planning & Development Repe 2009
R-Code Variation (3 or more variations)	X		2016	\$ 350.00	\$ 350.00	N	\$ 350.00	1026003	0135		Planning & Development Repe 2009
R-Code Variation (Advertising costs - additional to application fee)	X		2016	\$ 120.00	\$ 120.00	N	\$ 120.00	1026003	0135		Planning & Development Repe 2009
Development Application Fees lodgement (Development Assessment Panel)	X			see comments	see comments	N	see comments	Muni/Trust System -T114		Regulatory	Fees per Schedule 1 - Fees and Applications Planning & Development (Development Assessment Panels) Repe 2011
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 per lot
10.2.3 Subdivision Clearance											
1 - 5 Lots	X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		
5 - 195 Lots	X	31.31		see comments	see comments	N		1026003	0135		
More than 195 lots	X	31.31		\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	1026003	0135		\$73 per lot for the first 5 lots and then \$35 per lot
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		1026003	0135		
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		1026003	0135		

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021

General Description	GST Treatment		Division #1 (ATO) Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
10.2.6 Town Planning Scheme Amendments & Structure Plans Structure Plans	X		31:31		\$ 4,223.00	\$ 4,223.00	N	\$	1026003	0135	Regulatory	Fees 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
Standard and Complex Amendments	X		31:31		\$ 4,120.00	\$ 4,120.00	N	\$	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	\$	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
Minor modification to Structure Plan (no advertising)	X		31:31	2014	\$ 200.00	\$ 200.00	N	\$	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
Major modification to Structure Plan (advertising)	X		31:31	2014	\$ 2,111.00	\$ 2,111.00	N	\$	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
Issue of written planning advice	X		31:31		\$ 73.00	\$ 73.00	N	\$	1026003	0135	Regulatory	
Providing Zoning Certificate	X		31:31		\$ 73.00	\$ 73.00	N	\$	1026003	0135	Regulatory	
Information Research (per hour) - On Public Record	X		31:31				N	\$	1026002	0045	Regulatory	
Information Research (per hour) - Not on Public Record	X				At Cost	At Cost	Y	cost + GST	1026001	0045	Regulatory	
Advertising	X				At Cost	At Cost	Y	cost + GST	1026002	0503	Regulatory	
Photocopying (A4 & A3) - per page	X				At Cost	At Cost	Y	cost + GST	1026002	0503	Regulatory	
Postage	X				45.45	45.45	Y	\$	1026002	0503	Regulatory	
Rural Numbering Sign	X						Y	50.00	1026002	0503	Regulatory	
10.2.7 Council Appeals Fee/ Council report	X			2014	\$ 181.82	\$ 181.82	Y	\$	1026002	0503	Regulatory	Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.8 Liquor Licences (Section 40 Certificates)	X			2010	\$ 56.00	\$ 56.00	N	\$	1026003			80% of the original application fee up to a maximum of \$255 whichever is the lesser. Fee updated in accordance with Item 5A of the Planning and Development Regulations 2009
10.2.9 Amending or Revoking Planning Approval	X		Ruling	2011	see comments	see comments	N	See Comments	1026002			
10.2.10 Extension to Term of Approval	X		ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$	1026003			ATO Private Ruling
10.3 Cemetary Fees & Charges												
10.3.1 Interments												
Interment of Adult	X			2015	\$ 1,090.91	\$ 1,090.91	Y	\$	1027003	0409	Regulatory	Note: no charge for plot fees
Sili Burial	X			2014	\$ 318.18	\$ 318.18	Y	\$	1027003	0409	Regulatory	
Children under 7 years	X			2014	\$ 500.00	\$ 500.00	Y	\$	1027003	0409	Regulatory	
Placement of cremated ashes in grave/site	X			2015	\$ 272.73	\$ 272.73	Y	\$	1027003	0409	Regulatory	
Placement of ashes in grave/site including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$	1027003	0409	Regulatory	
Reservation of Grave	X			2014	\$ 181.82	\$ 181.82	Y	\$	1027003	0409	Regulatory	
Extras												
Without due notice	X			2015	\$ 272.73	\$ 272.73	Y	\$	1027003	0409	Regulatory	
Not usual hours	X			2010	\$ 454.55	\$ 454.55	Y	\$	1027003	0409	Regulatory	
Public Holidays	X			2010	\$ 454.55	\$ 454.55	Y	\$	1027003	0409	Regulatory	
Saturdays	X			2010	\$ 454.55	\$ 454.55	Y	\$	1027003	0409	Regulatory	
Sundays	X			2010	\$ 454.55	\$ 454.55	Y	\$	1027003	0409	Regulatory	



General Description	GST Treatment		Division 81 (ATO) Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
10.3.2 <b>Plot Fees</b> 1.8m x 2.75m <b>Extras</b> First additional 30 cm Second additional 30 cm Third additional 30cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
10.3.3 <b>Reopening Fees and Charges</b> Reopening Removing grass / kerbing etc if necessary (per hour) Exhumation	X			2010	At Cost 681.82 \$	At Cost 681.82 \$	Y	750.00 At Cost	1027003	0409		Free of Charge
10.3.4 <b>Niche Wall</b> Reservation for Placement Placement in single niche including bronze plaque and standard inscription Placement in double niche including bronze plaque and standard inscription Placement in double niche including second inscription for double niche plaque	X			2010	At Cost 909.09 \$	At Cost 909.09 \$	Y	1,000.00	1027003	0409		Free of Charge
10.3.5 <b>Rose Garden</b> Reservation for Placement Placement including bronze plaque and standard inscription Placement including bronze plaque and standard inscription, and second reservation Second placement including plaque and standard inscription	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		Free of Charge
10.3.6 <b>Miscellaneous</b> Undertakers Licence - Annual Undertakers Licence - per burial Monumental Masons Annual Fee Permission to construct monument Single Monument Permit (Monumental Masons only) Issue of Grant of Right of Burial Copy of Grant of Right of Burial Renewal of Grant of Right of Burial	X			2015	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		Free of Charge
10.4 Environment 10.4.1 Nil				2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
FUNCTION 11 11.1 Public Halls & Civic Centres 11.1.1 Don Hewison Centre (Hall & Grounds) Building Leased				2005	\$ 30.00	\$ 30.00	N	\$ 30.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
11.1.2 Dardanup Hall Complete Facility Concessional / Hr (Registered Non Profit, Charitable organisations) Day time 1hr / Hr - Complete Evening (6pm - 11pm) - Complete Day (8am - 6pm) - Complete Day & Night (8am - 11pm) - Half Day (noon - 6pm) - Half Day & Night (noon - 11pm)	X			2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	X			2015	\$ 50.00	\$ 50.00	N	\$ 50.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	X			2015	\$ 25.00	\$ 25.00	N	\$ 25.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	X			2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	X			2014	\$ 41.82	\$ 41.82	Y	\$ 45.00	1121014	0411		5 hrs
	X			2014	\$ 54.55	\$ 54.55	Y	\$ 60.00	1121014	0411		10 hrs
	X			2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		15 hrs
	X			2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1121014	0411		6 hrs
	X			2014	\$ 818.18	\$ 818.18	Y	\$ 900.00	1121014	0411		11 hrs
	X			2014	\$ 327.27	\$ 327.27	Y	\$ 360.00	1121014	0411		
	X			2014	\$ 600.00	\$ 600.00	Y	\$ 660.00	1121014	0411		

General Description	Division 81 (ATO) Determination/ATO Ruling	GST Treatment		Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments	
		Taxed	Free										
<b>Continued</b> <b>Lessor Hall or Main Hall (6 Kitchens) - Dardanup Only</b> Concessional / Hr (Registered Non Profit, Charitable organisations) Day line hire / Hr - Complete Evening (7pm - 11pm) - Complete Day (8am - 6pm) - Complete Day & Night (6am - 11pm) - Half Day (noon - 6pm) - Half Day & Night (noon - 11pm) <b>Other Halls</b> As set by individual Hall Lessees Dardanup Community Centre (front section (leased)) Dardanup Community Centre (rear section only) Concessional / Hr (Registered Non Profit, Charitable organisations) - Day line hire / Hr		X		2011	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411			
		X		2011	\$ 27.27	\$ 27.27	Y	\$ 30.00	1121014	0411			
		X		2011	\$ 136.36	\$ 136.36	Y	\$ 150.00	1121014	0411		5 hrs	
		X		2011	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		10 hrs	
		X		2011	\$ 409.09	\$ 409.09	Y	\$ 450.00	1121014	0411		15 hrs	
		X		2011	\$ 163.64	\$ 163.64	Y	\$ 180.00	1121014	0411		6 hrs	
		X		2011	\$ 300.00	\$ 300.00	Y	\$ 330.00	1121014	0411		11 hrs	
			X			LEASE							
			X		2019	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
			X		2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1121014	0411		
<b>11.1.4</b> <b>Bonds</b> Key Bond Hall Bond - Events/Weddings/Birthday Parties Hall Bond - Commercial Use Hall Bond - Community User/Groups Dardanup Community Centre (rear section only) Dardanup Community Centre (rear section only) Parks Gardens Reserves - Large Events Parks Gardens Reserves - Small Events Events on Roads <b>Cleaning</b> Use of Council Cleaners			X	2009	\$ 40.00	\$ 40.00	N	\$ 40.00	MuniTrust System - TKEY			Bonds	
			X	2009	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	MuniTrust System - THIRE02				Events/Hbs and 21st Birthday Parties
			X	2018	\$ 500.00	\$ 500.00	N	\$ 500.00	MuniTrust System - THIRE02				Commercial Use
			X	2018	\$ 250.00	\$ 250.00	N	\$ 250.00	MuniTrust System - THIRE02				Community User/Groups
			X	2019	\$ 500.00	\$ 500.00	N	\$ 500.00	MuniTrust System - THIRE02				Commercial Use
			X	2019	\$ 250.00	\$ 250.00	N	\$ 250.00	MuniTrust System - THIRE02				Community User/Groups
			X	2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	MuniTrust System - THIRE03				Bonds
			X	2005	\$ 500.00	\$ 500.00	N	\$ 500.00	MuniTrust System - THIRE03				Bonds
			X	2013	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	MuniTrust System - THIRE04				Bonds
			X		At Cost	At Cost	Y	(cost+OH) + GST		1121002			
<b>11.2</b> <b>Parks, Gardens and Reserves</b> <b>11.2.1</b> <b>Glen Huon</b> Bunbury Softball Assoc <b>11.2.2</b> <b>Tennis Courts - Dardanup</b> Dardanup Tennis Club Court Hire per hour (per court) Lights per hour <b>11.2.3</b> <b>Tennis Courts - Eaton</b> Court Hire per hour (per court)			X	2011	\$ 54.55	\$ 54.55	Y	\$ 60.00	1123002				
			X	2007	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002				
			X	2007	\$ 9.09	\$ 9.09	Y	\$ 10.00	1123002				
			X	2013	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002				
			X	2009	\$ 15.00	\$ 15.00	N	\$ 15.00	At Cost	1328002	0412		A New Tax System (GST) Act 1999 'GST Act
			X	2015	\$ 1,118.18	\$ 1,118.18	Y	Refer Comments		1123003	0600		As per Lease Agreement
			X	2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	MuniTrust System - THIRE03				Bonds
			X	2005	\$ 500.00	\$ 500.00	N	\$ 500.00	MuniTrust System - THIRE03				Bonds
			X	2005	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	MuniTrust System - THIRE04				Bonds
	<b>11.2.4</b> <b>Water / 1000 litres (Standpipe Water)</b> Staff call out <b>11.2.5</b> <b>Reserves</b> SWFL Oval use per Season (per oval) <b>11.2.6</b> <b>Bonds</b> Parks Gardens Reserves - Large Events Parks Gardens Reserves - Small Events Events on Roads			X	2009	\$ 15.00	\$ 15.00	N	\$ 15.00	At Cost	1328002	0412	
			X	2015	\$ 1,118.18	\$ 1,118.18	Y	Refer Comments		1123003	0600		As per Lease Agreement
			X	2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	MuniTrust System - THIRE03				Bonds
			X	2005	\$ 500.00	\$ 500.00	N	\$ 500.00	MuniTrust System - THIRE03				Bonds
			X	2005	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	MuniTrust System - THIRE04				Bonds
					At Cost	At Cost	Y						
					At Cost	At Cost	Y						
					At Cost	At Cost	Y						
					At Cost	At Cost	Y						
					At Cost	At Cost	Y						

General Description	GST Treatment		Last Changed	GST Excl 2019/20	GST Excl 2020/21	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free								
11.3 Eaton Recreation Centre										
Eaton Recreation Centre										
Special Promotions & Events - The Chief Executive Officer for the Chief Executive Officers (delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.										
11.3.1										
Joining Fee	X		2018	\$ 40.91	\$ 40.91	\$ 45.00	1124003			
Full Membership - Gym, Group Fitness, Cycling, Trainer Support										
- 12 Months	X		2019	\$ 759.09	\$ 759.09	\$ 835.00	1124007			
- 6 Months	X		2019	\$ 457.27	\$ 457.27	\$ 503.00	1124007			
- 3 Months	X		2019	\$ 273.64	\$ 273.64	\$ 301.00	1124007			
- 1 Month	X		2019	\$ 120.72	\$ 120.72	\$ 132.79	1124007			
- Fortnightly Direct Debit	X		2019	\$ 30.32	\$ 30.32	\$ 33.35	1124007			
Full Membership - Concession (Pension, DVA, Student Card) - 10% discount										
- 12 Months	X		2019	\$ 683.18	\$ 683.18	\$ 751.50	1124007			
- 6 Months	X		2019	\$ 411.55	\$ 411.55	\$ 452.70	1124007			
- 3 Months	X		2019	\$ 246.27	\$ 246.27	\$ 270.90	1124007			
- 1 Month	X		2019	\$ 92.45	\$ 92.45	\$ 101.70	1124007			
- Fortnightly Direct Debit	X		2019	\$ 27.27	\$ 27.27	\$ 30.00	1124007			
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)										
- 12 Months	X		New	\$ -	\$ 45.45	\$ 50.00	1124007			
Gym or Group Fitness Only Membership										
- 12 Months	X		2019	\$ 683.18	\$ 683.18	\$ 751.50	1124007			
- 6 Months	X		2019	\$ 411.55	\$ 411.55	\$ 452.70	1124007			
- 3 Months	X		2019	\$ 246.27	\$ 246.27	\$ 270.90	1124007			
- 1 Month	X		2019	\$ 92.45	\$ 92.45	\$ 101.70	1124007			
- Fortnightly Direct Debit	X		2019	\$ 27.27	\$ 27.27	\$ 30.00	1124007			
Gym or Group Fitness Only Membership - Concession (Pension, DVA, Student Card) - 10% discount										
- 12 Months	X		2019	\$ 614.86	\$ 614.86	\$ 676.35	1124007			
- 6 Months	X		2019	\$ 365.81	\$ 365.81	\$ 402.40	1124007			
- 3 Months	X		2019	\$ 218.91	\$ 218.91	\$ 240.80	1124007			
- 1 Month	X		2019	\$ 82.18	\$ 82.18	\$ 90.40	1124007			
- Fortnightly Direct Debit	X		2019	\$ 24.26	\$ 24.26	\$ 26.68	1124007			
Off Peak/Special Population Membership - FIT Over 50 and Youth Memberships - 20% discount										
- 12 Months	X		2019	\$ 607.27	\$ 607.27	\$ 668.00	1124007			
- 6 Months	X		2019	\$ 365.81	\$ 365.81	\$ 402.40	1124007			
- 3 Months	X		2019	\$ 218.91	\$ 218.91	\$ 240.80	1124007			
- 1 Month	X		2019	\$ 82.18	\$ 82.18	\$ 90.40	1124007			
- Fortnightly Direct Debit	X		2019	\$ 24.26	\$ 24.26	\$ 26.68	1124007			
* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate										
COVID19 Fee Structure for Eaton Recreation Centre Memberships										
Fees and Charges as per WA Government COVID-19 Four Phase Roadmap										
Pay As You Go Fee Structure										
Phase 2										
- Group Fitness Class - per Class	X		New	\$ -	\$ 4.55	\$ 5.00	1124007			As per the WA Government COVID-19 Road Map per Class
- Group Fitness Classes - per Fortnight	X		New	\$ -	\$ 27.27	\$ 30.00	1124007			per Fortnight
Phase 3										
- Group Fitness Class - per Class (Concession - 10% Discount)	X		New	\$ -	\$ 6.36	\$ 7.00	1124007			per Class
- Group Fitness Class - per Class (Concession - 10% Discount)	X		New	\$ -	\$ 5.73	\$ 6.30	1124007			per Class
- Group Fitness Class - 5 x Visit Class	X		New	\$ -	\$ 30.23	\$ 33.25	1124007			per 5 x Visit Pass
- Group Fitness Class - 5 x Visit Class (Concession)	X		New	\$ -	\$ 27.18	\$ 29.90	1124007			per 5 x Visit Pass
- Group Fitness Class - 10 x Visit Class	X		New	\$ -	\$ 57.27	\$ 63.00	1124007			per 10 x Visit Pass
- Group Fitness Class - 10 x Visit Class (Concession)	X		New	\$ -	\$ 51.55	\$ 56.70	1124007			per 10 x Visit Pass
Phase 4										
Fees and Charges as per the Full 2020/21 Fees and Charges Structure										
Full Membership Fees Apply										

General Description	GST Treatment Taxed	GST Free	Division #1 (ATO) Determination/A TO Ruling	Last Changed	GST Excl ,2019/20	GST Excl ,2020/21	DRAFT FEES & CHARGES ,2020/21	General Ledger #	Charge Code	Charge Type	Comments
<b>Rehabilitation Membership</b> - 3 Month	X			2019	\$ 312.72	\$ 312.72	\$ 344.00	1124007			
<b>Fitness Centre</b>											
Casual Gym Entry	X			2015	\$ 16.36	\$ 16.36	\$ 18.00	1124003			
Casual Gym Entry - Concession - Senior / Full Time Student	X			2018	\$ 14.73	\$ 14.73	\$ 16.20	1124003			
Group Fitness - 45 to 60 Minute Class	X			2015	\$ 16.36	\$ 16.36	\$ 18.00	1124004			
Group Fitness - Concession - Senior / Full Time Student - 45 to 60 Minute Class	X			2018	\$ 14.73	\$ 14.73	\$ 16.20	1124004			
Group Fitness 10 Visit Pass: 30 to 60 Minute Class	X			2018	\$ 147.27	\$ 147.27	\$ 162.00	1124004			
Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	X			2018	\$ 132.55	\$ 132.55	\$ 145.80	1124004			
Fit Over 50 Session	X			2018	\$ 8.18	\$ 8.18	\$ 9.00	1124003			
Fit Over 50 Appraisal/Programme - Non Member	X			2014	\$ 40.00	\$ 40.00	\$ 44.00	1124003			
Fit Over 50 - 10 Pass	X			2018	\$ 81.82	\$ 81.82	\$ 90.00	1124003			
Fitness Appraisal/Assessment - Program	X			2014	\$ 50.00	\$ 50.00	\$ 55.00	1124003			
You'll Feel Fitness Session (formerly Junior Fitness Sessions)	X			2018	\$ 8.18	\$ 8.18	\$ 9.00	1124004			
Teen Fit term Fee - 10 week term	X			2017	\$ 136.36	\$ 136.36	\$ 150.00	1124004			
<b>Personal Training</b>											
Personal Training (1 Hour)	X			2014	\$ 63.64	\$ 63.64	\$ 70.00	1124004			
Personal Training (30 Minutes)	X			2014	\$ 40.91	\$ 40.91	\$ 45.00	1124004			
Personal Training 5 Pass (1 Hour)	X			2014	\$ 295.45	\$ 295.45	\$ 325.00	1124004			
Personal Training 10 Pass (1 Hour)	X			2014	\$ 545.45	\$ 545.45	\$ 600.00	1124004			
Personal Training 5 Pass (30 Minutes)	X			2014	\$ 181.82	\$ 181.82	\$ 200.00	1124004			
Personal Training 10 Pass (30 Minutes)	X			2014	\$ 318.18	\$ 318.18	\$ 350.00	1124004			
*Personal Training - additional participants plus \$20 per hour											
<b>Creche</b>											
Creche 10 Session Pass - Member	X			2018	\$ 18.18	\$ 18.18	\$ 20.00	1124013			
Creche 10 Session Pass - Casual	X			2019	\$ 22.73	\$ 22.73	\$ 25.00	1124013			
Creche Single Session Pass (Per Child) - Members	X			2018	\$ 2.27	\$ 2.27	\$ 2.50	1124013			
Creche Single Session Pass (Per Child) - Non members	X			2019	\$ 2.73	\$ 2.73	\$ 3.00	1124013			
<b>Administration</b>											
Replacement Membership Access Device	X			2016	\$ 18.18	\$ 18.18	\$ 20.00	1124003			
Membership Attendance Report	X			2017	\$ 22.73	\$ 22.73	\$ 25.00	1124003			
Administration Fee (Membership Transfers/Forfeit Fee)	X			2017	\$ 22.73	\$ 22.73	\$ 25.00	1124003			
Direct Debit Rejection Fee	X			2019	\$ 15.45	\$ 15.45	\$ 17.00	1124003			
<b>Facility Hire / Hour</b>											
Meeting Room Single (Per Hour)	X			2011	\$ 18.18	\$ 18.18	\$ 20.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2019	\$ 36.36	\$ 36.36	\$ 40.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (inc outdoor area if required)	X			2011	\$ 36.36	\$ 36.36	\$ 40.00	1124006	0413		
Sport Room (Per session) (incl 16 Bikes)	X			2016	\$ 63.64	\$ 63.64	\$ 70.00	1124006	0413		
Servery	X			2016	\$ 18.18	\$ 18.18	\$ 20.00	1124006	0413		
Court Hire - OFF PEAK	X			2016	\$ 36.36	\$ 36.36	\$ 40.00	1124005	0414		
Court Hire - PEAK	X			2018	\$ 49.09	\$ 49.09	\$ 54.00	1124005	0414		
Hall Court Hire - OFF PEAK	X			2014	\$ 22.73	\$ 22.73	\$ 25.00	1124005	0414		
Hall Court Hire - PEAK	X			2014	\$ 30.91	\$ 30.91	\$ 34.00	1124005	0414		
Note: Peak - after 4:00pm Monday to Friday											
Grandstand (per tier)	X			2013	\$ 59.09	\$ 59.09	\$ 65.00	1124003			
Compulsion Events Package (per court)	X			2013	\$ 27.27	\$ 27.27	\$ 30.00	1124005			

General Description	Division #1 (ATO) Determination/A TO Ruling	GST Treatment		Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	Free									
<b>11.3.4 Continued</b>												
<b>Facility Hire / Hour</b>												
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)		X		2013	\$ 0.45	\$ 0.45	Y	\$ 0.50	1124003			
Chair Hire (Per Chair)		X		2013	\$ 20.00	\$ 20.00	Y	\$ 22.00	1124003			
BBO		X		2013	\$ 4.55	\$ 4.55	Y	\$ 5.00	1124003			
Hire of Table Cloths or Trestle Table (per Table)		X		2013	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124003			
TV / DVD		X		2014	\$ 6.36	\$ 6.36	Y	\$ 7.00	1124003			
Data Projector (per Hour) min charge of 4 hours		X		2019	\$ 118.18	\$ 118.18	Y	\$ 130.00	1124005	0414		
Bouncy Castle (Per Use)		X										
<b>Hire with Alcohol</b>												
Local Organisation (Per hour)		X		2016	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124003			
Outside Organisation (Per hour)		X		2019	\$ 59.09	\$ 59.09	Y	\$ 65.00	1124003			
Local Organisation (Not for profit - 10% off normal fee)		X		2019	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124003			
Outside Organisation (Not for profit - 10% off normal fee)		X		2019	\$ 53.18	\$ 53.18	Y	\$ 58.50	1124003			
Hire - Additional Rubbish Fee (per rubbish bin)		X		2019	\$ Al Cost	\$ Al Cost	Y	\$ Al Cost	1124003			
<b>Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *</b>												
* 10% Discount Included												
Messing Room Single (Per Hour) or Creche		X		2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006	0413		
Messing 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		2013	\$ 35.36	\$ 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		
Survey		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 Shoots-Single Entry		X		2016	\$ 3.64	\$ 3.64	Y	\$ 4.00	1124003			
Casual Shoots- 10 Pairs		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	\$ 60.00	N	\$ 60.00	1124012			Vacation Care Programme After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 5.45pm			X	2007	\$ 10.00	\$ 10.00	N	\$ 10.00	1124012			\$15.00 per every 5 minutes after 6.00pm Per Invoice Request
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			
Administration Fee - Late Payment Fee			X	2018	\$ 20.00	\$ 20.00	N	\$ 20.00	1124004			
Clinics (Hour)			X		\$ 9.09	\$ 9.09	Y	\$ 10.00	1124004			
Term Course (Adult)		X					Per Program	Per Program	1124004			
Term Course (Youth)		X					Per Program	Per Program	1124004			
Term Course (Seniors)		X					Per Program	Per Program	1124004			
Term Course (Juniors)		X					Per Program	Per Program	1124004			
Birthday Parties (per child, minimum of 12 - 2 hour party - inc catering)		X		2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004			
<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	\$ 35.36	\$ 35.36	Y	\$ 40.00	1124004			

General Description	GST Treatment		Division #1 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
<b>Day Programme per Team</b> - Registration (New Teams) - Registration (Ongoing Team) - Fee per Game  Staff Costs - Centre Supervisor* / Cleaner Staff Costs - Group Fitness Instructor Staff Costs - Security Call Outs *After Hours Centre Supervisor charges per Area (1 Area = 1 Court); Hire 1 Area = 1 Court or Meeting Room or Function Group Fitness - 100% of Rate Hire 2 Areas = Courts and/or Double Meeting Room and/or Function Group Hire 3 Areas = Courts and/or Double Meeting Room and/or Function Group Fitness - 50% of Rate Fitness - 50% of Rate Fitness - No Charge Note: 1 Court is equal to 1 Area	X			2008	\$ 31.82	\$ 31.82	Y	\$ 35.00	1124004			
	X			2007	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124004			
	X			2014	\$ 38.18	\$ 38.18	Y	\$ 42.00	1124004			
	X			2019	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124001			
	X			2019	\$ 72.73	\$ 72.73	Y	\$ 80.00	1124001			
	X			2015	At Cost	At Cost	Y	At Cost	1124001			
<b>Signage Charge per annum or pro rata</b> Wall 1200 x 1200 Wall 2400 x 1200 Wall 2400 x 1800 Wall 2400 x 2400	X			2019	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124011			
	X			2019	\$ 318.18	\$ 318.18	Y	\$ 350.00	1124011			
	X			2019	\$ 363.64	\$ 363.64	Y	\$ 400.00	1124011			
	X			2019	\$ 454.55	\$ 454.55	Y	\$ 500.00	1124011			
	X			2018	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124005			
	X			2019	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124005			
<b>Overnight Accommodation Charges (Per Night)</b> Up to 25 people Additional per person rate - 26 to 50 Additional per person rate - 51 to 75 Additional per person rate 76 and over	X			2019	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124005			
	X			2019	\$ 7.27	\$ 7.27	Y	\$ 8.00	1124005			
	X			2007	No Charge	No Charge	Y	No Charge				
	X			2018	At Cost	At Cost	N	At Cost	1126003			ATO Private Ruling
<b>Internet &amp; WiFi Access</b> Internet & WiFi Access  <b>Miscellaneous</b> Lost / Damaged Items - Replacement Headphones (per set) Tea, Coffee, Hot Chocolate (includes pool, UHT milk capsule, cup & lid) Library Bond for Library Programs/Special Events	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
	X			2018	\$ 2.27	\$ 2.27	Y	\$ 2.50	1126004			
	X			2018	\$ 10.00	\$ 10.00	N	\$ 10.00	TRUST - THREDO6			
	X			2014	\$ 0.27	\$ 0.27	Y	\$ 0.30	1126004			
<b>Printing &amp; Copying Costs</b> A4 Black & White A4 Colour A3 Black & White A3 Colour	X			2014	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
	X			2015	\$ 0.55	\$ 0.55	Y	\$ 0.60	1126004			
	X			2014	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
	X			2018	\$ 1.36	\$ 1.36	Y	\$ 1.50	1126004			
<b>Laminating Costs</b> A4 A3	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
	X			2018	\$ 0.45	\$ 0.45	Y	\$ 0.50	1126004			
	X			2018	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
<b>Book Sale</b> Used Magazines Used Books (Paperback) Used Books (Hardcover) Used DVDs	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
	X			2018	\$ 0.45	\$ 0.45	Y	\$ 0.50	1126004			
	X			2018	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			

Bond Per Booking (Per Family or Per Person)

FUNCTION	General Description	Division \$1 (ATO) Determination/ATO Ruling	GST Treatment		Last Changed	GST Excl 2019/20	GST Excl 2020/21	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
			Taxed	Free								
FUNCTION 12	Transport		X		2014	\$ 363.64	\$ 363.64	\$ 400.00	1223001			
					2016	\$ 236.36	\$ 236.36	\$ 260.00	1424003			
					2016	\$ 236.36	\$ 236.36	\$ 260.00	1424003			
					2016	\$ 236.36	\$ 236.36	\$ 260.00	1424003			
FUNCTION 13	Economic Services		X		2016	See Comments	See Comments	See Comments	7210106	RESERVE FUND		\$51.88 / m <sup>2</sup>
					2016	\$ 420.00	\$ 420.00	\$ 420.00	7210106	RESERVE FUND		per lot
					2016	\$ 5,110.00	\$ 5,110.00	\$ 5,110.00	7210106	RESERVE FUND		
					2017	\$ 300.00	\$ 300.00	\$ 300.00	7210129	RESERVE FUND		
13.1 Tourism & Area Promotion	Caravan Parks & Camping Grounds Application/Renewals Or Long term sites - per site - As per regulations Short term sites - per site - As per regulations Camp site - per site - As per regulations Overflow site - per site - As per regulations Additional fee for renewal after expiry Temporary licence: Pro rata as per application Transfer of Licence	31.6	X		2019	\$ 200.00	\$ 200.00	\$ 200.00	1322003	0133	Regulatory	Caravan & Camping Act & Caravan Parks and Camp. Reg. 1997
					2019	\$ 6.00	\$ 6.00	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
					2019	\$ 6.00	\$ 6.00	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
					2019	\$ 3.00	\$ 3.00	\$ 3.00	1322003	0133	Regulatory	Caravan & Camping Act
					2019	\$ 1.50	\$ 1.50	\$ 1.50	1322003	0133	Regulatory	Caravan & Camping Act
					2014	\$ 20.00	\$ 20.00	\$ 20.00	1322003	0133	Regulatory	Caravan & Camping Act
					2014	\$ 100.00	\$ 100.00	\$ min. \$100.00	1322003	0133	Regulatory	Caravan & Camping Act
					2014	\$ 100.00	\$ 100.00	\$ 100.00	1322003	0133	Regulatory	Caravan & Camping Act
					2019	0.32%	0.32%	0.32%	1323004	Regulatory	Building Act 2011 - s. 16(1)	
					2019	0.19%	0.19%	0.19%	1323004	Regulatory	Building Act 2011	
					2019	0.09%	0.09%	0.09%	1323004	Regulatory	Building Act 2011 - s. 16(1)	
					2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 16(1)	
					2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 16(1)	
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 32(3)(f)						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 46						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 47						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 48						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 48						
2019	\$ 11.60	\$ 11.60	\$ 11.60	1323004	Regulatory	per Strata Unit. Not less than \$115.00 - s. 50(1) or (2)						
2019	0.18%	0.18%	0.18%	1323004	Regulatory	Not less than \$105.00 - s. 51(2)						
2019	0.38%	0.38%	0.38%	1323004	Regulatory	Not less than \$105.00 - s. 51(3)						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 52(1)						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 52(2)						
2019	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Building Act 2011 - s. 65(3)(a)						
2016	\$ 150.00	\$ 150.00	\$ 165.00	1323002	Regulatory	Building Act 2011/ATO Private Ruling						
2017	\$ 105.00	\$ 105.00	\$ 105.00	1323004	Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than \$105.00)						
	Postage of plans (Registered Mail)		X		2016	\$ 10.00	\$ 10.00	\$ 11.00	1323002			Local Government Act 1995
					2016	\$ 1.00	\$ 1.00	\$ 1.10	1323002			Local Government Act 1995
					2016	\$ 40.00	\$ 40.00	\$ 40.00	1323004			
					2016	\$ 0.50	\$ 0.50	\$ 0.50	1323004			cost + GST
	Information Research (Min \$20)		X		2016	At Cost	At Cost	cost + GST	1323001			
					2016	At Cost	At Cost	cost + GST	1323001			
					2016	At Cost	At Cost	cost + GST	1323001			
					2016	At Cost	At Cost	cost + GST	1323001			
	Newspaper Adverts		X		2016	\$ 150.00	\$ 150.00	\$ 165.00	1323002			
					2017	\$ 50.00	\$ 50.00	\$ 50.00	1323002			
	Council Supply & Install		X		2016	\$ 150.00	\$ 150.00	\$ 165.00	1323002			
					2017	\$ 50.00	\$ 50.00	\$ 50.00	1323002			
	Inspection of Developers Signage		X		ATO Private Ruling						ATO Private Ruling	

General Description	Division #1 (ATO) Determination/ATO Ruling		Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free									
13.1.2 Building Control Search Fee	X		2015	\$ 40.91	\$ 40.91	Y	\$ 45.00	1323002		Regulatory	Building Regs 2012/Inspection Fee per 4 Years 25% of Swimming Pool Levy raised annually
Swimming Pool Inspection Levy - 25% of Swimming Pool Inspection Levy raised annually		X		\$ 58.45	\$ 58.45	N	\$ 58.45	1323008			ATO Private Ruling
Copy of Building Plans		X		\$ 14.61	\$ 14.61	N	\$ 14.61	1323008			ATO Private Ruling
13.1.3 Extractive Industries				\$ 41.00	\$ 41.00	N	\$ 41.00	1323004			ATO Private Ruling
Application		X		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995 / Local Law
Annual licence & renewal fees - less than 1 hectare		X		\$ 125.00	\$ 125.00	N	\$ 125.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X		\$ 375.00	\$ 375.00	N	\$ 375.00	1328001	0134		Local Government Act 1995
Licence transfer fees		X		\$ 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			MultiTrust System - TREHAB	\$5,000 per hectare
<b>FUNCTION 14</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			
<b>Employees</b>											
Supervision Fees - Part Summerization		X		1.5%	1.5%	N	1.5%	1424002	0420		GST Exempt
Supervision Fees - Full Supervision		X		3.00%	3.00%	N	3.00%	1424002	0420		
Works	X			COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001			
Works - MRWA / DEC	X			COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
<b>FUNCTION 14</b>											
<b>14.2 Administration</b>											
14.2.1 Officer Charge Rates / Hour											
Chief Executive Officer	X		2017	\$ 267.27	\$ 267.27	Y	\$ 284.00	1422003			
Director	X		2017	\$ 248.18	\$ 248.18	Y	\$ 273.00	1424001			
Manager	X		2017	\$ 167.05	\$ 167.05	Y	\$ 183.75	1422003			
Principal Planning Officer	X		2017	\$ 143.18	\$ 143.18	Y	\$ 157.50	1026001			
Principal Building Surveyor	X		2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	1026001			
Building Surveyor	X		2017	\$ 143.18	\$ 143.18	Y	\$ 157.50	1323001			
Civil Engineer	X		2017	\$ 157.50	\$ 157.50	Y	\$ 173.25	1424001			
Engineering Officer	X		2017	\$ 150.00	\$ 150.00	Y	\$ 165.00	1424001			
Principal Environmental Health Officer	X		2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	0724001			
Health Officer	X		2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	0523001			
Ranger	X		2017	\$ 71.59	\$ 71.59	Y	\$ 78.75	1422003			
All Other Officers	X		2017	\$ 71.59	\$ 71.59	Y	\$ 78.75	1422003			



SHIRE OF DARDANUP - FEES & CHARGES 2020/2021

General Description	GST Treatment		Division #1 (ATO) Determination/A TO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
<b>14.2.2 Events Application Fee</b>												
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
<b>14.2.3 Traffic Management Plan Preparation</b>												
Public Event - Free Entry or Community Group / Sporting Event	X			2011	\$ -	\$ -	Y	\$ -	1424001			No Charge
Commercial Event <500 people	X			2011	\$ 727.27	\$ 727.27	Y	\$ 800.00	1424001			
Commercial Event <5000 people	X			2011	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1424001			
Commercial Event >5000 people	X			2011	\$ 1,090.91	\$ 1,090.91	Y	\$ 1,200.00	1424001			



End of Document

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