



# SHIRE OF DENMARK

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

### TABLE OF CONTENTS

	Page
Statement of Comprehensive Income by Nature or Type	1
Statement of Comprehensive Income by Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Notes to and Forming Part of the Budget	5 to 32
Appendix A Detailed Statement of Comprehensive Income	33 to 89
Appendix B Capital Expenditure By Program (including Funding Sources)	90 to 92
Appendix C Capital Expenditure by Type	93 to 95
Appendix D Plant Replacement Program	96 to 97
Appendix E Schedule of Grant Revenue	98
Appendix F Schedule of Job and Plant Items	99 to 111
Appendix G Summary of Operations by Program by Subprogram	112 to 116
Appendix H Schedule of Contributions and Donations	117 to 120
Appendix I Schedule of Subscriptions, Memberships and Licences	121 to 122
Appendix J Schedule of Fees and Charges (Under Separate Cover)	1 to 47



**SHIRE OF DENMARK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE</b>				
Rates	8	5,226,291	4,952,617	4,945,310
Operating Grants		1,400,857	840,634	2,571,796
Subsidies and Contributions		250,917	475,172	323,466
Fees and Charges	11	2,644,772	2,498,778	2,271,233
Service Charges	10	0	0	0
Interest Earnings	2(a)	241,948	238,387	207,978
Other Revenue		325,096	334,971	267,663
		<u>10,089,881</u>	<u>9,340,559</u>	<u>10,587,446</u>
<b>EXPENSES</b>				
Employee Costs		(4,956,751)	(4,675,280)	(4,755,474)
Materials and Contracts		(2,063,534)	(1,996,608)	(1,865,637)
Utility Charges		(215,591)	(219,975)	(224,462)
Depreciation	2(a)	(3,044,287)	(2,846,635)	(3,324,211)
Interest Expenses	2(a)	(140,136)	(153,819)	(149,704)
Insurance Expenses		(228,768)	(252,851)	(265,620)
Other Expenditure		(769,176)	(575,966)	(670,152)
		<u>(11,418,242)</u>	<u>(10,721,134)</u>	<u>(11,255,257)</u>
		<u>(1,328,361)</u>	<u>(1,380,575)</u>	<u>(667,811)</u>
Non-Operating Grants		3,907,878	3,583,081	4,000,204
Subsidies and Contributions		0	0	0
Profit on Asset Disposals	4	58,854	24,988	38,649
Loss on Asset Disposals	4	(6,830)	0	(17,000)
		<u>2,631,542</u>	<u>2,227,494</u>	<u>3,354,040</u>
<b>NET RESULT</b>				
		<b>2,631,542</b>	<b>2,227,494</b>	<b>3,354,040</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>2,631,542</b></u>	<u><b>2,227,494</b></u>	<u><b>3,354,040</b></u>

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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



**SHIRE OF DENMARK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		25,472	10,333	18,851
General Purpose Funding		6,582,692	5,730,744	5,677,624
Law, Order, Public Safety		281,088	278,519	248,856
Health		34,451	34,682	26,064
Education and Welfare		20,839	53,007	19,743
Housing		30,929	7,407	32,595
Community Amenities		1,469,069	1,422,361	1,637,051
Recreation and Culture		406,396	428,019	507,158
Transport		212,101	386,462	1,598,890
Economic Services		918,142	779,464	755,574
Other Property and Services		151,778	199,962	65,038
		<u>10,132,957</u>	<u>9,330,959</u>	<u>10,587,444</u>
<b>EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(554,331)	(614,593)	(533,607)
General Purpose Funding		(421,626)	(296,875)	(343,053)
Law, Order, Public Safety		(1,035,467)	(967,738)	(1,134,092)
Health		(256,508)	(198,395)	(232,835)
Education and Welfare		(255,988)	(276,448)	(259,204)
Housing		(54,158)	(11,420)	(71,161)
Community Amenities		(2,186,368)	(1,908,783)	(2,141,833)
Recreation & Culture		(2,114,299)	(1,940,319)	(2,050,788)
Transport		(3,415,675)	(3,350,422)	(3,416,802)
Economic Services		(846,996)	(800,072)	(857,862)
Other Property and Services		(136,367)	(202,251)	(64,318)
		<u>(11,277,782)</u>	<u>(10,567,315)</u>	<u>(11,105,555)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Governance		(5,058)	(9,960)	(9,911)
Housing		(46,567)	(49,266)	(49,551)
Community Amenities		(13,300)	(2,363)	(104)
Recreation & Culture		(21,047)	(29,884)	(28,348)
Transport		(14,592)	(20,264)	(19,982)
Economic Services		(39,572)	(42,082)	(41,808)
Other Property & Services		0	0	0
		<u>(140,135)</u>	<u>(153,819)</u>	<u>(149,706)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
General Purpose Funding		0	0	0
Law, Order, Public Safety		1,043,240	381,698	374,240
Recreation and Culture		1,584,610	651,688	2,044,431
Transport		1,236,628	1,962,599	984,836
Economic Services		0	596,697	596,697
		<u>3,864,478</u>	<u>3,592,681</u>	<u>4,000,204</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
		58,854	24,988	38,649
		<u>(6,830)</u>	<u>0</u>	<u>(17,000)</u>
		52,024	24,988	21,649
<b>NET RESULT</b>				
		<u>2,631,542</u>	<u>2,227,494</u>	<u>3,354,040</u>
Other Comprehensive Income		0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>2,631,542</u></u>	<u><u>2,227,494</u></u>	<u><u>3,354,040</u></u>

**Notes:** All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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



**SHIRE OF DENMARK  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		5,246,291	4,971,428	4,945,310
Operating Grants		1,400,857	840,634	2,571,796
Subsidies and Contributions		250,917	1,237,048	323,466
Fees and Charges		2,824,892	2,498,778	2,271,233
Service Charges		0	0	0
Interest Earnings		241,948	238,387	207,978
Goods and Services Tax		0	21,370	0
Other		325,096	455,989	267,663
		<u>10,290,001</u>	<u>10,263,633</u>	<u>10,587,446</u>
<b>Payments</b>				
Employee Costs		(4,956,751)	(4,677,894)	(4,755,474)
Materials and Contracts		(2,076,833)	(2,685,564)	(1,865,637)
Utility Charges		(215,591)	(219,975)	(224,462)
Insurance Expenses		(228,768)	(252,851)	(265,620)
Interest Expenses		(140,136)	(153,819)	(149,704)
Goods and Services Tax		0	0	0
Other		(769,176)	(575,966)	(670,151)
		<u>(8,387,254)</u>	<u>(8,566,070)</u>	<u>(7,931,048)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,902,748</u>	<u>1,697,563</u>	<u>2,656,398</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(4,377,466)	(1,145,618)	(4,422,340)
Payments for Construction of Infrastructure	3	(3,939,275)	(3,005,357)	(4,036,702)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,864,478	3,583,081	4,000,204
Proceeds from Sale of Plant & Equipment	4	140,000	95,312	114,500
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(4,312,263)</u>	<u>(472,582)</u>	<u>(4,344,338)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(333,682)	(375,200)	(288,921)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		31,035	44,157	45,262
Proceeds from New Debentures	5	991,221	345,000	1,336,221
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>688,574</u>	<u>13,958</u>	<u>1,092,562</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,720,941)</u>	<u>1,238,938</u>	<u>(595,378)</u>
Cash at Beginning of Year		5,938,938	4,700,001	4,699,228
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>4,217,997</u></u>	<u><u>5,938,938</u></u>	<u><u>4,103,850</u></u>

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



**SHIRE OF DENMARK  
RATE SETTING STATEMENT  
FOR THE YEAR ENDING 30 JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Forecast Actual \$	2013/14 Budget \$
<b>REVENUES</b>				
	1,2			
Governance		25,472	21,491	18,851
General Purpose Funding		1,356,401	810,458	732,314
Law, Order, Public Safety		1,334,978	674,047	631,386
Health		34,451	34,682	26,064
Education and Welfare		20,839	53,007	19,743
Housing		30,929	7,407	32,595
Community Amenities		1,469,069	1,422,361	1,637,051
Recreation and Culture		1,991,006	1,079,706	2,556,589
Transport		1,496,933	2,349,060	2,609,087
Economic Services		918,142	1,376,161	1,352,271
Other Property and Services		151,778	199,962	65,038
		<b>8,829,998</b>	<b>8,028,342</b>	<b>9,680,989</b>
<b>EXPENSES</b>				
	1,2			
Governance		(560,764)	(624,553)	(543,518)
General Purpose Funding		(421,626)	(296,875)	(343,053)
Law, Order, Public Safety		(1,035,467)	(967,738)	(1,134,092)
Health		(261,778)	(198,395)	(232,835)
Education and Welfare		(255,988)	(276,448)	(259,204)
Housing		(100,725)	(60,686)	(120,712)
Community Amenities		(2,199,668)	(1,911,146)	(2,141,937)
Recreation & Culture		(2,135,346)	(1,970,204)	(2,079,136)
Transport		(3,430,452)	(3,370,686)	(3,453,784)
Economic Services		(886,568)	(842,154)	(899,670)
Other Property and Services		(136,367)	(202,251)	(64,318)
		<b>(11,424,748)</b>	<b>(10,721,134)</b>	<b>(11,272,259)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(52,024)	(24,988)	(21,649)
Depreciation on Assets	2(a)	3,044,287	2,846,635	3,324,211
Movement in Accrued Interest		3,010	2,614	19,311
Movement in Accrued Income		827	7,978	0
Movement in Deferred Pensioner Rates (Non Current)		0	7,778	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(2,585,447)	(209,224)	(3,344,950)
Purchase Infrastructure Assets	3	(3,939,275)	(3,005,060)	(4,036,702)
Purchase Plant and Equipment	3	(1,734,641)	(861,523)	(996,840)
Purchase Furniture and Equipment	3	(57,378)	(74,871)	(80,550)
Proceeds from Disposal of Assets	4	140,000	95,312	114,500
Repayment of Debentures	5	(333,682)	(375,200)	(288,921)
Proceeds from New Debentures	5	991,221	345,000	1,336,221
Self Supporting Loan Advances		0	0	0
Self-Supporting Loan Principal Income		31,035	44,157	45,262
Transfers to Reserves (Restricted Assets)	6	(1,237,528)	(1,305,875)	(1,371,730)
Transfers from Reserves (Restricted Assets)	6	1,708,151	108,010	552,953
Estimated Expenses Not yet Realised		0	(59,858)	0
Restricted Grants		895,865	(895,865)	0
Estimated Surplus/(Deficit) July 1 B/Fwd	7	495,592	1,590,748	1,399,722
Estimated Surplus/(Deficit) June 30 C/Fwd	7	1,554	495,592	4,875
<b>Amount Required to be Raised from Rates</b>	8	<b>(5,226,291)</b>	<b>(4,952,617)</b>	<b>(4,945,310)</b>



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**(a) Basis of Accounting**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 Council 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, but a separate statement of those monies appears at Note 16 to this budget document.

**(b) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) 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.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(g) Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) 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.

Collectibility 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.

**(i) 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.

**Land Held for Resale**

Land purchased for development and/or resale 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 complete are expensed.

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

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

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

**Mandatory Requirement to Revalue Non-Current Assets**

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure; and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Land Under Control***

In accordance with local Government (Financial Management) Regulation 16 (a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

***Land Under Roads***

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.





**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Land Under Roads cont'd***

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**Depreciation**

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

**Major depreciation periods used for each class of depreciable assets are:**

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement gravel sheet	50 years 12 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Bridges	75 years

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.

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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**Capitalisation Threshold**

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (continued)**

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (continued)**

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current assets.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(o) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) 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.

**(q) Provisions**

Provisions are recognised when the Council 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.

**(r) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non-current based on Council's intentions to release for sale.

**(t) Comparative Figures**

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

**(u) Budget Comparative Figures**

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



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	20,000	24,330	20,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	114,795	105,545	123,911
General Purpose Funding	0	0	0
Law, Order, Public Safety	255,172	225,250	357,183
Health	5,096	4,681	4,285
Education and Welfare	8,360	7,684	8,095
Housing	0	0	0
Community Amenities	65,736	60,104	102,566
Recreation and Culture	320,682	294,966	296,225
Transport	1,957,261	1,900,254	2,021,331
Economic Services	36,216	32,996	32,846
Other Property and Services	280,969	215,155	377,769
	<u>3,044,287</u>	<u>2,846,635</u>	<u>3,324,211</u>
<b><u>By Class</u></b>			
Land and Buildings	284,419	265,953	310,572
Furniture and Equipment	41,776	39,063	45,617
Plant and Equipment	720,961	674,152	787,254
Roads	1,822,993	1,704,634	1,990,618
Reserves	152,248	142,363	166,247
Airstrip	21,890	20,469	23,903
	<u>3,044,287</u>	<u>2,846,635</u>	<u>3,324,211</u>
<b>Borrowing Costs (Interest)</b>			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	140,135	153,819	149,704
	<u>140,135</u>	<u>153,819</u>	<u>149,704</u>
<b>Rental Charges</b>			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	124,825	88,100	91,000
- Other Funds	81,175	128,088	82,878
Other Interest Revenue (refer note 13)	22,000	22,200	34,100
	<u>228,000</u>	<u>238,387</u>	<u>207,978</u>



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

**GOVERNANCE**

Members of Council, general administration expenses including staff, office maintenance and insurances.

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants, investment funds and other financial matters.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of various local laws, fire prevention including Community Emergency Services Manager and brigades, animal control (Rangers) and State Emergency Services operations.

**HEALTH**

Health inspection and administration, Preventative Services such as analytical costs and food sampling.

**EDUCATION AND WELFARE**

Assistance to early childhood education, provision of educational scholarships, youth services, aged and disability programs.

**HOUSING**

Lionsville self supporting loans.

**COMMUNITY AMENITIES**

Refuse collection services (including recycling), operation of landfill and recycling centres, administration of the Town Planning Scheme, provision of facilities such as the Cemetery and Public Conveniences, effluent disposal (septic tanks) and environmental programs.

**RECREATION AND CULTURE**

Provision, maintenance and operation of Halls, Civic Centre, Library, Recreation Centre, Swimming areas and beaches and various parks and gardens. TV and Radio re-broadcasting tower maintenance.

**TRANSPORT**

Construction and maintenance of roads, drainage works, footpaths, parking facilities and lighting. Maintenance of Shire Depot and road plant purchases.

**BUILDING & ECONOMIC SERVICES**

Tourism, noxious weeds and pest control services, building control and saleyards. Lime quarry activities.

**OTHER PROPERTY & SERVICES**

Public Works Overheads (engineering staff, leave entitlements and insurances). Plant Operating Costs, repair wages, parts, fuel, insurance and licenses), stock and materials and salaries and wages.





**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

<b>3. ACQUISITION OF ASSETS</b>	<b>2014/15 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
Governance	35,000
General Purpose Funding	0
Law, Order, Public Safety	1,115,940
Health	27,000
Education and Welfare	2,000
Housing	810,000
Community Amenities	611,040
Recreation and Culture	2,354,276
Transport	2,689,910
Economic Services	651,197
Other Property and Services	20,378
	<b><u>8,316,741</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	
Land and Buildings	2,585,447
Infrastructure Assets - Roads	1,874,735
Infrastructure Assets - Parks and Ovals	2,064,540
Plant and Equipment	1,734,641
Furniture and Equipment	57,378
	<b><u>8,316,741</u></b>

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

- Appendix B Capital Expenditure By Program (including Funding Sources), and
- Appendix C Capital Expenditure by Nature and Type.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Administration	9,375	8,000	(1,375)
Law & Order	5,350	16,000	10,650
Health	18,270	13,000	(5,270)
Transport	54,981	103,000	48,019
	87,976	140,000	52,024

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Plant & Equipment			
Ford Falcon XR6 Sedan DE 45 (Sale only)	9,375	8,000	(1,375)
Replacement Ranger Utility DE 025	5,350	16,000	10,650
Replacement PEHO Hyundai ix35 DE 992	18,270	13,000	(5,270)
Replace 2004 Cat Grader DE317	41,725	85,000	43,275
Replacement 1999 Ford Trader Truck DE 1447	4,185	4,000	(185)
Replacement Gardeners Ute DE192 Sell DE7853	4,336	6,000	1,664
Replacement Grader drivers Ute DE 198	4,735	8,000	3,265
	87,976	140,000	52,024

<b><u>Summary</u></b>	2014/15 Budget \$
Profit on Asset Disposals	58,854
Loss on Asset Disposals	(6,830)
	<u>52,024</u>

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

- Appendix D Plant Replacement Program.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments		Interest Rate	Maturity Date
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$		
113 Administration Centre	62,938		62,938	58,595	0	62,938	2,164	6,745	7.18%	20-Mar-15
123 Lionsville S/Supporting	142,766		19,342	17,869	123,424	142,766	10,416	25,721	7.98%	10-Feb-20
129 Scouts S/Supporting	30,827		2,498	2,356	28,329	30,827	1,729	1,875	5.84%	21-Jul-23
131 Visitors Centre	229,630		22,358	20,890	207,272	229,630	15,685	17,154	6.91%	28-Jun-22
140 Bowling Club S/Supporting	0		0	49,849	0	0	0	4,665	7.11%	26-Mar-18
141 Bowling Club S/Supporting	0		0	52,774	0	0	0	2,652	5.15%	30-Jan-19
142 Lionsville	525,577		19,847	18,549	505,730	525,577	36,010	23,544	6.88%	12-Nov-29
143 Airport	68,013		4,458	4,191	63,555	68,013	4,238	4,505	6.26%	30-Jun-25
144 Recreation Centre Expansion	50,195		7,187	6,777	43,008	50,195	2,929	3,339	5.96%	30-Jun-20
145 Recreation - Tennis Club	48,237		6,085	5,738	42,152	48,237	2,481	2,828	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	199,595		7,478	7,024	192,117	199,595	12,736	13,190	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	20,078		2,875	2,711	17,203	20,078	1,172	1,336	5.96%	30-Jun-20
150 Plant Purchases 10/11	213,456		103,792	98,234	109,664	213,456	10,354	15,759	5.58%	31-May-16
151 Denmark Tourism Inc S/Supporting	12,998		6,320	5,982	6,678	12,998	631	960	5.58%	31-May-16
152 Purchase Reserve 27101	384,115		13,458	12,680	370,657	384,115	23,256	23,968	6.04%	30-Jun-31
153 Photovoltaic System	76,019		11,432	10,981	64,587	76,019	2,894	3,215	4.06%	06-Apr-20
New Purchase Reserve 34209	0	300,000	0	0	300,000	0	52	0	3.20%	30-Jun-17
New Remediation Reserve 34209	0	510,000	0	0	510,000	0	89	0	3.20%	30-Jun-17
156 Purchase Rubbish Truck	345,000	0	43,614	0	301,386	345,000	13,300	2,363	3.70%	16-May-21
New Purchase Land Kernutts Road	0	181,221	0	0	181,221	0	0	0	4.02%	16-May-22
	2,409,443	991,221	333,682	375,200	3,066,982	2,409,443	140,135	153,819		

All debenture repayments are to be financed by general purpose revenue, with the exception of Self-Supporting Loans which are reimbursed to Council by the relevant community group.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2014/15**

Particulars/Purpose	Amount to be Borrowed Budget \$	Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount to be Used Budget \$	Balance Unspent \$
New Purchase Reserve 34209	300,000	WATC	Council	2	21,204	3.20%	300,000	0
New Remediation Reserve 34209	510,000	WATC	Council	2	12,473	3.20%	510,000	0
New Purchase Land Kernutts Road	181,221	WATC	Council	7	29,204	4.02%	181,221	0
	991,221						991,221	

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2014, nor is it expected to have unspent debenture funds as at 30th June 2015.

**(d) Overdraft**

Council does not have any formal overdraft arrangements.

**(e) It's the Shire's intention to utilise the Funds held in Reserves for the purpose of not utilising external Overdraft Facilities for short periods from time to time during this financial year. The benefit to the Shire is that this will reduce financing costs (by minimising use of overdraft facilities). This advice is provided in the Budget pursuant to section 6.11 (3) of the Local Government Act 1995.**



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES</b>			
<b>Cash Backed Reserves</b>			
<b>(a) Employee Entitlements Reserve</b>			
Opening Balance	383,668	372,082	372,082
Amount Set Aside / Transfer to Reserve	11,900	11,586	11,930
Amount Used / Transfer from Reserve	0	0	0
	395,568	383,668	384,012
<b>(b) Plant Reserve</b>			
Opening Balance	1,013,404	613,447	613,448
Amount Set Aside / Transfer to Reserve	496,034	507,967	469,750
Amount Used / Transfer from Reserve	(551,401)	(108,010)	(171,000)
	958,037	1,013,404	912,198
<b>(c) Parry Inlet Reserve</b>			
Opening Balance	32,861	31,868	31,868
Amount Set Aside / Transfer to Reserve	81,020	993	1,020
Amount Used / Transfer from Reserve	(79,300)	0	0
	34,581	32,861	32,888
<b>(d) Cemetery Reserve</b>			
Opening Balance	1,805	1,750	1,750
Amount Set Aside / Transfer to Reserve	56	55	50
Amount Used / Transfer from Reserve	0	0	0
	1,861	1,805	1,800
<b>(e) Lime Quarry Rehabilitation Reserve</b>			
Opening Balance	122,860	97,814	97,814
Amount Set Aside / Transfer to Reserve	61,810	25,046	25,150
Amount Used / Transfer from Reserve	0	0	0
	184,670	122,860	122,964
<b>(f) Land and Building Reserve</b>			
Opening Balance	1,373,695	1,069,559	1,069,559
Amount Set Aside / Transfer to Reserve	42,580	304,136	357,076
Amount Used / Transfer from Reserve	(265,837)	0	(321,953)
	1,150,438	1,373,695	1,104,682
<b>(g) Refuse Site Development Reserve</b>			
Opening Balance	491,234	476,396	476,396
Amount Set Aside / Transfer to Reserve	65,228	14,838	65,340
Amount Used / Transfer from Reserve	(368,779)	0	(60,000)
	187,683	491,234	481,736
<b>(h) Kwoorabup Community Park Reserve</b>			
Opening Balance	86,094	83,494	83,494
Amount Set Aside / Transfer to Reserve	2,670	2,600	2,670
Amount Used / Transfer from Reserve	(14,000)	0	0
	74,764	86,094	86,164
<b>(i) Aquatic Facility Development Reserve</b>			
Opening Balance	84,725	82,165	82,165
Amount Set Aside / Transfer to Reserve	2,626	2,560	2,650
Amount Used / Transfer from Reserve	0	0	0
	87,351	84,725	84,815
<b>(j) Lionsville Reserve</b>			
Opening Balance	436,094	0	0
Amount Set Aside / Transfer to Reserve	13,520	436,094	436,094
Amount Used / Transfer from Reserve	0	0	0
	449,614	436,094	436,094
<b>(k) Peaceful Bay Water Supply Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	16,250	0	0
Amount Used / Transfer from Reserve	0	0	0
	16,250	0	0



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(l) Rivermouth Caravan Park Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	10,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>10,000</u>	<u>0</u>	<u>0</u>
<b>(m) Peacefull Bay Caravan Park Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
<b>(m) Loan Funding Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	428,834	0	0
Amount Used / Transfer from Reserve	(428,834)	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CASH BACKED RESERVES</b>	<b><u>3,555,817</u></b>	<b><u>4,026,440</u></b>	<b><u>3,647,353</u></b>

All of the above reserve accounts are to be supported by money held in financial institutions.

**Summary of Transfers**

**To Cash Backed Reserves**

**Transfers to Reserves**

Employee Entitlements Reserve	11,900	11,586	11,930
Plant Reserve	496,034	507,967	469,750
Parry Inlet Reserve	81,020	993	1,020
Cemetery Reserve	56	55	50
Lime Quarry Rehabilitation Reserve	61,810	25,046	25,150
Land and Building Reserve	42,580	304,136	357,076
Refuse Site Development Reserve	65,228	14,838	65,340
Kwoorabup Community Park Reserve	2,670	2,600	2,670
Aquatic Facility Development Reserve	2,626	2,560	2,650
Lionsville Reserve	13,520	436,094	436,094
Peaceful Bay Water Supply Reserve	16,250	0	0
Rivermouth Caravan Park Reserve	10,000	0	0
Peacefull Bay Caravan Park Reserve	5,000	0	0
Loan Funding Reserve	428,834	0	0
	<u>1,237,528</u>	<u>1,305,875</u>	<u>1,371,730</u>

**Transfers from Reserves**

Employee Entitlements Reserve	0	0	0
Plant Reserve	(551,401)	(108,010)	(171,000)
Parry Inlet Reserve	(79,300)	0	0
Cemetery Reserve	0	0	0
Lime Quarry Rehabilitation Reserve	0	0	0
Land and Building Reserve	(265,837)	0	(321,953)
Refuse Site Development Reserve	(368,779)	0	(60,000)
Kwoorabup Community Park Reserve	(14,000)	0	0
Aquatic Facility Development Reserve	0	0	0
Lionsville Reserve	0	0	0
Peaceful Bay Water Supply Reserve	0	0	0
Rivermouth Caravan Park Reserve	0	0	0
Peacefull Bay Caravan Park Reserve	0	0	0
Loan Funding Reserve	(428,834)	0	0
	<u>(1,708,151)</u>	<u>(108,010)</u>	<u>(552,953)</u>
<b>Total Transfer to/(from) Reserves</b>	<b><u>(470,623)</u></b>	<b><u>1,197,865</u></b>	<b><u>818,777</u></b>



## 6. RESERVES (Continued)

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

### ***Employee Entitlement Reserve***

- to be used to fund annual and long service leave requirements as required. It is not expected to be utilised during the Financial Year.

### ***Plant Reserve***

- to be used to fund major plant purchases requirements as required. It is expected to be partly utilised during the Financial Year. The reserve is premised on the basis that Council transfers the equivalent of the value of the deemed depreciation for all motor vehicles and road plant each year to the reserve and draws down from this same reserve the difference between the value of proceeds from sale and the replacement asset. In 2014/2015 the value of the depreciation of Councils' motor vehicles and road plant excluding ESL funded vehicles is forecast to be \$322,212.

### ***Land & Building Reserve***

- for the purchase or construction of Land and Buildings. It is expected to be partly utilised during the Financial Year.

### ***Cemetery Reserve***

- to develop and maintain the Cemetery. It is expected to be partly utilised during the Financial Year.

### ***Parry Inlet Reserve***

- to develop and maintain the Parry facility. It is expected to be partly utilised during the Financial Year.

### ***Lime Quarry Reserve***

- to maintain or rehabilitate the Lime Quarry. It is not expected to be utilised during the Financial Year.

### ***Refuse Site Development Reserve***

- to be used for the development of Council refuse sites. It is expected to be partly utilised during the Financial Year.

### ***Kwoorabup Community Park Reserve***

- to be used for the development of Community Park. It is expected to be partly utilised during the Financial Year.

### ***Aquatic Facility Development Reserve***

- to be used for the development of Aquatic Facilities. It is not expected to be fully utilised the Financial Year.

### ***Lionsville Reserve***

- to be used for repayment of loan funds. It is not expected to be utilised during the Financial Year.

### ***Peaceful Bay Water Supply Reserve***

- to be used for future requirements as per asset plan. It is not expected to be utilised during the Financial Year.

### ***Rivermouth Caravan Park Reserve***

- to be used for future requirements with respect to site and end of lease conditions. It is not expected to be utilised during the Financial Year.

### ***Peaceful Bay Caravan Park Reserve***

- to be used for future requirements with respect to site and end of lease conditions. It is not expected to be utilised during the Financial Year.

### ***Loan Funding Reserve***

- to be used to maintain non self supporting loan repayment serviceability and retain repayment capacity.

It's the Shire's intention to utilise the Funds held in the abovementioned Reserves for the purpose of not utilising external Overdraft facilities for short periods from time to time during the financial year. The benefit to the Shire is that financing costs are reduced (by minimising use of overdraft facilities). This advice is provided in the Budget pursuant to section 6.11 (3) of the Local Government act 1995.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	662,181	1,912,498
Cash - Restricted Reserves	15(a)	3,555,817	4,026,440
Receivables		808,734	608,614
Inventories		78,107	89,129
		<u>5,104,839</u>	<u>6,636,681</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions	15(b)	<u>(1,547,467)</u>	<u>(1,218,784)</u>
<b>NET CURRENT ASSET POSITION</b>		3,557,371	5,417,897
Less: Cash - Restricted Reserves	15(a)	(3,555,817)	(4,026,440)
Less: Cash - Restricted Municipal		0	(895,865)
Add Back: Liabilities Supported by Reserves	6	<u>0</u>	<u>0</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><u>1,554</u></u>	<u><u>495,592</u></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.





SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
<b>Differential General Rate</b>								
<b>Code GRV</b>								
1 Residential Developed	10.2859	1,199	13,182,232	1,355,911	22,000	5,000	1,382,911	
2 Business/Commercial Developed	10.4145	130	4,144,980	431,679	0	0	431,679	
3 Lifestyle Developed	10.5430	392	4,536,726	478,307	0	0	478,307	
4 Rural Developed	10.5430	132	1,802,454	190,033	0	0	190,033	
5 Holiday Use Developed	11.3145	111	1,366,300	154,590	0	0	154,590	2,468,193
6 Residential Vacant	14.9710	169	1,490,140	223,089	0	0	223,089	
7 Business/Commercial Vacant	11.4019	6	187,530	21,382	0	0	21,382	
8 Rural Vacant	11.4019	6	127,600	14,549	0	0	14,549	
9 Lifestyle Vacant	15.3453	230	2,166,630	332,476	0	0	332,476	586,839
<b>UV</b>								
10 UV Base	0.4349	462	217,803,000	947,225	0	0	947,225	
11 UV Additional Use 1	0.4783	32	16,546,000	79,140	0	0	79,140	
12 UV Additional Use 2	0.5218	8	3,939,000	20,554	0	0	20,554	
13 UV Additional Use 3	0.5654	6	2,564,000	14,497	0	0	14,497	
14 UV Additional Use 4	0.6088	6	2,889,000	17,588	0	0	17,588	1,026,770
<b>Sub-Totals</b>		2,889	272,745,592	4,281,019	22,000	5,000	4,308,019	4,081,802
<b>Minimum Rates</b>	<b>Minimum \$</b>							
<b>Code GRV</b>								
1 Residential Developed	903.00	503	3,616,788	454,209	0	0	454,209	
2 Business/Commercial Developed	1066.00	106	677,378	112,996	0	0	112,996	
3 Lifestyle Developed	924.00	37	282,838	34,188	0	0	34,188	
4 Rural Developed	924.00	42	328,128	38,808	0	0	38,808	
5 Holiday Use Developed	992.00	14	94,662	13,888	0	0	13,888	620,925
6 Residential Vacant	808.00	156	610,725	126,048	0	0	126,048	
7 Business/Commercial Vacant	955.00	2	10,150	1,910	0	0	1,910	
8 Rural Vacant	955.00	1	8,112	955	0	0	955	
9 Lifestyle Vacant	829.00	43	202,260	35,647	0	0	35,647	161,480
<b>UV</b>								
10 UV Base	1102.00	87	18,115,742	95,874	0	0	95,874	
11 UV Additional Use 1	1213.00	2	476,000	2,426	0	0	2,426	
12 UV Additional Use 2	1323.00	1	220,000	1,323	0	0	1,323	
13 UV Additional Use 3	1433.00	0	0	0	0	0	0	
14 UV Additional Use 4	1543.00	0	0	0	0	0	0	88,410
<b>Sub-Totals</b>		994	24,642,783	918,272	0	0	918,272	870,815
		3,883	297,388,375	5,199,291	22,000	5,000	5,226,291	4,952,617
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
							5,226,291	4,952,617
Discounts							0	0
<b>Totals</b>							5,226,291	4,952,617



## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

#### 8. RATING INFORMATION - 2014/15 FINANCIAL YEAR Cont'd

The Shire of Denmark provides services to a diverse region consisting of many different land zones and uses. In order to reflect this diversity and ensure that rating levels are fair and equitable, Council imposes a differential rating system ["the rating system"], in accordance with Section 6.35 of the Local Government Act 1995. The rating system imposes different rating charges for different types of properties to ensure the Shire of Denmark is able to provide various facilities, services and infrastructure to electors, residents and property owners.

The rating system was initially designed and applied in the 2013/2014 financial year on a revenue neutral basis, in that total rating revenue was not increased before setting the relative level of the differential general rating categories, these relativities remain unchanged in this proposal and are presented later in the document. Finally, adjustments were made to reflect movements in valuations and to increase the effective rates in the \$ and minimum payments by 4.99%, in 2014/2015.

#### **RATING POLICY**

Rating in the Shire of Denmark is imposed in accordance with the following Council Policy, as amended at the Special Meeting of Council on 30 July 2013 (Res 290713):

#### **P030101 COUNCIL RATING EQUITY POLICIES**

In implementing suitable rating systems and procedures, Council seeks to observe the principles of objectivity, fairness and equity, consistency, transparency, and administrative efficiency. To achieve this:

1. Where the land is used predominantly for rural purposes, the Unimproved Valuation (UV) of the land will be used as the basis of rating; and,
2. Where the land is used predominantly for non-rural purposes, the Gross Rental Valuation (GRV) of the land will be used as the basis of rating.

To give effect to these broad principles the Council's administration is required to:

- a) Ensure that rural (UV) properties, which are less than 20 hectares (both existing and those newly created through subdivision), are assessed to determine whether the use of the land parcel/s is/are "predominantly rural". Those properties that are considered to be predominantly used for non-rural purposes are to be referred to the Minister for Local Government with sufficient information to allow a determination on the basis of rates to be made;
- b) Advise applicants, who propose a significant non-rural development on a rural (UV) land parcel (note – this does not include housing for personal use), that Council will, on completion of the development, review the method of valuation for that land parcel by determining, in consultation with the landowner, the land parcel's predominant use (eg. a boutique brewery or processed food production factory on an otherwise predominantly rural produce property);
- c) Subject to the determination of the Minister for Local Government, spot rate using the GRV on rural (UV) land parcels which are used predominantly for non-rural purposes, or assess the viability of split rating those UV land parcels which have significant non-rural activity being conducted on the land, but that non-rural activity is not the predominant use of the whole land parcel (for example a cellar door/winery that sources little of its source grapes from that same property);
- d) Consider seeking a change to the method of valuation of any land parcel rated UV, to GRV, immediately upon its rezoning from a rural zoning to a non-rural purpose zoning (with effect from the date of that rezoning) (for example rural to special rural); and,
- e) Ensure that appeal rights are made clear to affected landowners.



## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

#### 8. RATING INFORMATION - 2014/15 FINANCIAL YEAR Cont'd

##### Differential Rating - Objects and Reasons

##### Land on Gross Rental Valuation

1. GRV Residential Developed (Improved Base) Consists of properties located within an urban area, excluding lifestyle and rural zoned properties which are used for residential purposes. Is considered by Council to be the base rate in the \$ and minimum payment by which all other GRV rated properties are
2. GRV Business/ Commercial Developed Consists of properties that have business activity taking place with the premium of 1.25% on the base rate in the \$ reflecting the additional cost of servicing commercial activity including CBD carparking, landscaping and other amenities, and in recognising the importance of tourism to these businesses, the development of tourist related services and infrastructure and promotion of the district to attract more visitors. The premium of 18.05% on the base minimum payment reflects the relatively low value of many commercial properties and is imposed to ensure all commercial properties pay a fair and equitable contribution to Council services, relative to other property types, and also to the investment made by Council in the local economy, described in detail above.
3. GRV Lifestyle Developed Consists of larger residential properties, many located on the urban fringe, but which have little or no rural activity taking place, with the premium of 2.50% on the base rate in the \$ and 2.33% on the base minimum payment reflecting additional servicing costs associated with these lower density properties including ranger services, bushfire control and road maintenance.
4. GRV Rural Developed Consists of predominantly non-rural properties, many located on the urban fringe, with the premium of 2.50% on the base rate in the \$ and 2.33% on the base minimum payment reflecting additional servicing costs associated with these lower density properties including ranger services, bushfire control and road maintenance.
5. GRV Holiday Use Developed Consists of predominantly residential properties that have received permission to be used for short-term holiday accommodation purposes with the premium of 10% on the GRV base rate in the \$ and 9.86% on the base minimum payment reflecting the additional costs associated with holiday use properties including noise complaints handling, ranger call outs, contributions to the tourism industry, the provision of tourism infrastructure within the Shire and the promotion of the district to attract more visitors. Excludes annual registration, which is charged for as a distinct inspection and certificate issuing service.
6. GRV Residential Vacant (Vacant Base) Consists of properties located within an urban area, zoned residential, or no zone, or are a local scheme reserve, and are currently vacant. The differential rate in the \$ and minimum payment reflects the different method used for the valuation of vacant residential land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.
7. GRV Business/ Commercial Vacant Consists of vacant properties that are zoned for future business activity. The lesser rate in the \$, by -23.84%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.

The premium of 18.19% on the GRV vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of servicing commercial activity, including CBD carparking and amenities and investment in tourism by Council, to the benefit of these future businesses.



## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

#### 8. RATING INFORMATION - 2014/15 FINANCIAL YEAR Cont'd

##### Differential Rating - Objects and Reasons Cont'd

8. GRV Rural Vacant Consists of vacant properties. The lesser rate in the \$, of -23.84%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.

The premium of 18.19%, compared to the GRV vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of constructing and maintaining future and existing community assets for the economic benefit of these future subdivisions.

9. GRV Lifestyle Vacant Consists of larger residential properties, many located on the urban fringe, but which are currently vacant, and contain little or no rural activity, with the premium of 2.50% on the GRV Vacant base rate in the \$ and 2.60% on the GRV Vacant base minimum payment reflecting additional servicing costs associated with these lower density properties including ranger services, bushfire management and road maintenance.

##### Land on Unimproved Valuation

10. UV Base Consists of properties that are exclusively for rural use and is considered to be the base rate by which all other UV rated properties are assessed.

11. UV Additional Use 1 Consists of properties that are operating the equivalent of one non-rural use with the premium of 9.98% on the UV base rate in the \$ and 10.07% on the UV base minimum payment reflecting the additional cost to Council of servicing these properties, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on these properties, in comparison to operating such activities on GRV land.

12. UV Additional Use 2 Consists of properties that are operating the equivalent of two non-rural uses with the premium of 19.98% on the UV base rate in the \$ and 20.05% on the UV base minimum payment reflecting the additional cost to Council of servicing these properties, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on these properties, in comparison to operating such activities on GRV land.

13. UV Additional Use 3 Consists of properties that are operating the equivalent of three non-rural uses with the premium of 30.01% on the UV base rate in the \$ and 30.04% on the UV base minimum payment reflecting the additional cost to Council of servicing these properties, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on these properties, in comparison to operating such activities on GRV land.

14. UV Additional Use 4 Consists of properties that are operating the equivalent of four or more non-rural uses with the premium of 39.99% on the UV base rate in the \$ and 40.02% on the UV base minimum payment reflecting the additional cost to Council of servicing these properties, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on these properties, in comparison to operating such activities on GRV land.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR Cont'd**

The Differential Rating proposal was advertised in Local Publications, Notice Boards and Website from 25th June 2014 calling for submissions which closed 18th July 2014. No submissions were received on this proposal and Council made no changes to the advertised proposal.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

No specified area rate charge is applied to properties within the Shire of Denmark.

**10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

No specified service charge is applied to properties within the Shire of Denmark.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
Governance	38,918	33,690
General Purpose Funding	0	0
Law, Order, Public Safety	30,200	38,351
Health	32,000	31,852
Education and Welfare	10,500	9,542
Housing	0	0
Community Amenities	1,414,958	1,365,369
Recreation & Culture	193,970	217,937
Transport	16,875	21,834
Economic Services	853,049	721,611
Other Property & Services	54,302	58,592
	<u>2,644,772</u>	<u>2,498,778</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS  
- 2014/15 FINANCIAL YEAR**

The Shire of Denmark does not offer any discount for rates paid prior to due date.

Where a small balance remains on a property assessment due to circumstances such as a delay in receipt of mail payments or monies from property settlements and additional daily interest has accumulated, amounts outstanding of \$5.00 and under will be written off, as it is not considered cost effective or equitable to recover. Estimated loss of revenue from this waiver is \$350.00

The Shire of Denmark also administers the Rates and Charges (Rebates and Deferments) Act 1992 which enables State Government Rebates to be provided with respect to Annual Rate and Emergency Levy charges. Ratepayers who are the holders of a State Seniors Card, Pensioners Concession card or Commonwealth Senior Health card may be eligible for a rebate of up to 50%, dependant upon individual circumstances. Eligible ratepayers need to apply to register with the Shire to receive any rebate.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Budgeted Revenue \$
<b>Interest on Rates</b>			
Overdue rates and charges	11%		22,000
Instalment option	5.5%		16,000
			<u>38,000</u>
<b>Instalment Administration Charge</b>			
Per instalment for all instalment options		8.00	18,000
			<u>18,000</u>

Ratepayers have the option of paying rates in two or four equal instalments.

**Option 1 - Payment in full by a single instalment**

Due Date: 5 September 2014

**Option 2 - Payment by two equal instalments**

First Instalment Due Date: 5 September 2014

Second Instalment Due Date: 6 November 2014

**Option 3 - Payment by four equal instalments**

First Instalment Due Date: 5 September 2014

Second Instalment Due Date: 6 November 2014

Third Instalment Due Date: 7 January 2015

Fourth Instalment Due Date: 10 March 2015

**14. ELECTED MEMBERS REMUNERATION**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
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The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	9 @ \$7,875	70,875	74,713	73,125
President's Allowance	1 @ \$11,025	11,025	9,692	10,500
Deputy President's Allowance	1 @ \$2,756	2,756	2,625	2,625
Telecommunications Allowance	9 @ \$1,733	15,597	13,632.2	11,213
Travelling Expenses		14,000	7,858	14,000
		<u>114,253</u>	<u>108,521</u>	<u>111,463</u>



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) 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:

	<b>2014/15 Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - Unrestricted	662,181	1,912,498	456,497
Cash - Restricted	3,555,817	4,026,440	3,647,353
	<u>4,217,998</u>	<u>5,938,938</u>	<u>4,103,850</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Employee Entitlement Reserve	395,568	383,668	384,012
Plant Replacement Reserve	958,037	1,013,404	912,198
Land & Building Reserve	1,150,438	1,373,695	1,104,682
Cemetery Reserve	1,861	1,805	1,800
Parry's Inlet Reserve	34,581	32,861	32,888
Lime Quarry Reserve	184,670	122,860	122,964
Refuse Site Development Reserve	187,683	491,234	481,736
Kwoorabup Community Park Reserve	74,764	86,094	86,164
Aquatic Facilities Development Reserve	87,351	84,725	84,815
Lionsville Reserve	449,614	436,094	436,094
Peaceful Bay Water Supply Reserve	16,250	0	0
Rivermouth Caravan Park Reserve	10,000	0	0
Peacefull Bay Caravan Park Reserve	5,000	0	0
Loan Funding Reserve	0	0	0
	<u>3,555,817</u>	<u>4,026,440</u>	<u>3,647,353</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	2,631,542	2,227,494	3,354,040
Amortisation	0	0	0
Depreciation	3,044,287	2,846,635	3,324,211
(Profit)/Loss on Sale of Asset	(52,024)	(24,988)	(21,649)
(Increase)/Decrease in Receivables	200,120	879,864	317,994
(Increase)/Decrease in Inventories	11,022	(8,967)	1,000
Increase/(Decrease) in Payables	(24,321)	(639,394)	(331,848)
Increase/(Decrease) in Employee Provisions	0	0	12,854
Grants/Contributions for the Development of Assets	(3,907,878)	(3,583,081)	(4,000,204)
<b>Net Cash from Operating Activities</b>	<u>1,902,748</u>	<u>1,697,563</u>	<u>2,656,398</u>

**(c) Undrawn Borrowing Facilities  
Credit Standby Arrangements**

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	30,000	30,000	30,000
Credit Card Balance at Balance Date	4,000	6,262	4,000
<b>Total Amount of Credit Unused</b>	<u>34,000</u>	<u>36,262</u>	<u>34,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>





**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**16. TRUST FUNDS**

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

Detail	Balance 1/07/2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/2015 \$
DPI - Police Licensing	0	1,623,250	(1,623,250)	0
BCITF - Training Levy	0	44,447	(44,447)	0
Building Services Levy	0	24,559	(24,559)	0
Open Space Deposits	153,643	4,537	0	158,180
Nomination Deposits		0	0	0
	<u>153,643</u>	<u>1,696,793</u>	<u>(1,692,256)</u>	<u>158,180</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2014/15.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.



Account Number	Job	Description	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Rate Revenue - Income</b>						
1317013		General Rate - UV	(1,026,770)	(1,026,770)	(1,079,004)	UV valuations applied to rural land annually, Refer Note 8 for further detail.
1317713		Minimum Rates - UV	(88,410)	(88,410)	(99,623)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1317813		GRV - Developed Land	(2,435,886)	(2,435,863)	(2,610,520)	Rates payable on GRV developed land, Refer Note 8 for further detail.
1317823		Minimum Rates - GRV Developed Land	(620,925)	(620,925)	(654,089)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1317843		GRV - Vacant Land	(586,839)	(586,839)	(591,496)	Rates payable on GRV vacant land, Refer Note 8 for further detail.
1317853		Minimum Rates - GRV Vacant Land	(161,480)	(161,480)	(164,560)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1318023		Penalty On Rates	(14,100)	(22,200)	(22,000)	Interest applied to outstanding rates and instalment options as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Overdue Payment Interest @ 11% p.a., Overdue ESL Interest.
1318043		Rates Legal Fees	(5,000)	(10,531)	(10,000)	Recovery of legal fees incurred in rates debt recovery action as per LG Act.
1318133		Rates Enquiry Fees	(20,265)	(41,115)	(36,000)	Rates settlement enquiries and other sundry rating income, Rating Searches and Account/Settlement Enquiries , Rate Books (including extracts), Kerbside Waste Collection Service changes.
1318143		Rates Administration Charges	(38,500)	(32,920)	(34,000)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$8.00 for 2; \$24.00 for 4), Instalment Option Interest @ 5.5% p.a., Custom Instalment Agreements - Administration Fee.
1318233		GRV's Interim Rates	(25,000)	(18,650)	(22,000)	- Interim rates levied on new or altered assessments.
1318253		Back Rates	0	(13,680)	(5,000)	
<b>Total Operating Income Rate Revenue</b>			<b>(5,023,175)</b>	<b>(5,059,382)</b>	<b>(5,328,291)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>General Purpose Grants - Expenditure</b>						
1327542		Miscellaneous GPF Expenses	2,000	0	2,000	Contingency for expenses associated with GPF, including grants commission and investments, Grant Submission Review - external 3rd party.
1327552		Alloc Administration Expenses	6,533	5,627	6,771	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure General Purpose Grants</b>			<b>8,533</b>	<b>5,627</b>	<b>8,771</b>	

<b>General Purpose Funding - Schedule 3</b>						
<b>General Purpose Grants - Income</b>						
1325773		Alloc Administration Income	(377)	(340)	(297)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1327033		Grants Commission Grant - Untied	(273,777)	(265,757)	(600,900)	Financial Assistance Grants Allocation for general Local Government operations.
1327103		Grants Commission Grant - Road Work	(195,183)	(194,027)	(436,551)	Financial Assistance Grants Allocation for the purpose of unspecified roadworks.
<b>Total Operating Income General Purpose Grants</b>			<b>(469,337)</b>	<b>(460,124)</b>	<b>(1,037,748)</b>	

<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Expenditure</b>						
1315552		Alloc Administration Expenses	245,896	205,562	254,846	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
1317082		Rates Salaries	46,663	46,038	48,008	Salaries paid to rates staff, as per Salaries and Wages budget
1317092		Rates Superannuation	4,241	4,184	4,501	Super paid to rates staff, as per Salaries and Wages budget.
1318012		Rates - Printing & Stationery	5,160	4,695	5,500	Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.
1318022		Rates - Postage & General Expenses	6,560	6,303	7,000	Provision for posting Rate notices, instalment reminders and other general expenses, Postage, Differential Rate Advertising, Other general expenses
1318042		Rate Collection Fees	8,000	6,001	10,000	Provision for legal expenses relating to rate debt recovery in accordance with Council Policy P040207.
1318062		GRV & UV Valuation and General Expenses	18,000	18,463	83,000	Proposed 2015-2016 Gross Rental Valuation cost estimate supplied by Landgate. GRV's are currently undertaken every 4 years, Annual UV Roll, 4 Yearly GRV Roll Revaluation, General Valuation expenses.
<b>Total Operating Expenditure General Purpose Funding</b>			<b>334,520</b>	<b>291,247</b>	<b>412,855</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Income</b>						
1317773		Alloc Administration Income	(11,912)	(10,858)	(9,403)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1331003		Interest on Investments	(172,000)	(199,162)	(206,000)	Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds, Restricted Cash (Bonds).
1337043		Pens Deferred Rates Int Grant	(1,200)	(1,218)	(1,250)	Interest payment from State Govt for pensioners rates deferred by owner.
<b>Total Operating Income General Purpose Funding</b>			<b>(185,112)</b>	<b>(211,239)</b>	<b>(216,653)</b>	

**Summary of Operations - General Purpose Funding**

**Rate Revenue**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(5,023,175)	(5,059,382)	(5,328,291)
	<b>(5,023,175)</b>	<b>(5,059,382)</b>	<b>(5,328,291)</b>

**General Purpose Grants**

Sub Total Operating Expenditure	8,533	5,627	8,771
Sub Total Operating Income	(469,337)	(460,124)	(1,037,748)
	<b>(460,804)</b>	<b>(454,496)</b>	<b>(1,028,977)</b>

**Other General Purpose Funding**

Sub Total Operating Expenditure	334,520	291,247	412,855
Sub Total Operating Income	(185,112)	(211,239)	(216,653)
	<b>149,408</b>	<b>80,008</b>	<b>196,202</b>

<b>Total Operating Expenditure</b>	343,053	296,875	421,626
<b>Total Operating Income</b>	(5,677,624)	(5,730,744)	(6,582,692)
<b>Program (Surplus)/Deficit</b>	<b>(5,334,571)</b>	<b>(5,433,870)</b>	<b>(6,161,066)</b>



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure</b>						
1410012		Travelling Expenses- Councillors	14,000	7,858	<b>14,000</b>	Travelling expenses paid in accordance with S5.98 LG Act
1410022		Conference Expenses - Councillors	17,605	14,542	<b>17,500</b>	Elected members attendance at Conferences as per Council Delegation D040103(reflects election cycle), WA Local Government Week - Elected Members, National Climate Change Conference, Other Conferences, Annual Road Forum, State Coastal Conference - 1 Councillor, Annual Study Tour.
1410032		Election Expenses	16,000	15,926	<b>3,000</b>	Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election, Contingency - Extraordinary Election.
1410042		President's Local Govt Allow.	10,500	9,692	<b>11,025</b>	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410052	<b>14100</b>	<b>General Refreshments</b>	5,500	5,164	<b>5,500</b>	Meals, refreshments etc associated with Elected Members, Miscellaneous functions and general refreshments, Allowance for general Council refreshments, Social Club Contribution, Christmas function, incl. facility hire and all associated costs, Hosting meetings, Meetings hosted by Council (see 1410252 for function/civic events), Council meeting meals, Meals following or during Ordinary Council Meetings.
1410052	<b>14101</b>	<b>Employees Social Club Contribution</b>	6,000	6,000	<b>6,000</b>	
1410052	<b>14102</b>	<b>Hosting Meetings</b>	4,000	2,869	<b>4,000</b>	
1410052	<b>14103</b>	<b>Council Meeting Meals</b>	10,000	10,872	<b>10,800</b>	
1410062		Insurance - Councillors	6,700	6,700	<b>7,220</b>	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Councillors	22,792	24,555	<b>25,000</b>	Memberships of various associations, societies etc as per Annual Budget and Council Resolution, WALGA - Membership, WALGA - Great Southern Zone, WALGA - Workplace Solutions, WALGA - Tax Service, WALGA - Procurement Services, WALGA - Information & Communication Technology Services, WALGA - LG Act update service, Australia's South West - Bronze Membership, Denmark Chamber of Commerce annual membership, Cemeteries and Crematoria Association membership, Australia Day Council of WA membership, SLPWA Government Gazette membership.
1410082		Donations Gifts	13,650	13,022	<b>18,650</b>	Donations etc as per Council Delegation D040401, CEO approved donations - (\$200 maximum each), Staff Incentive Scheme, Staff Service Gifts, Denmark RSL Youth Achievement Award contribution, Great Southern Institute of Technology's Awards Ceremony, Denmark SLSC - Southern Ocean Mile Swim Race, Denmark Golf Club - Summer Classic contra, Council approved donations.
1410092		Deputy Pres.Local Govt Allow	2,625	2,625	<b>2,756</b>	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410102		Communications Subsidy - Councillors	11,213	13,632	<b>15,597</b>	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$1733 pa.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure cont'd</b>						
1410122		Councillors Fees	73,125	74,713	<b>70,875</b>	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$7,875 pa.
1410152		Councillors Training	5,250	2,039	<b>6,000</b>	Training expenses - Elected Members (reflects election cycle), Councillor Training - WALGA (extra training election year)
1410252	<b>14120</b>	<b>Citizenship Ceremonies</b>	1,000	644	<b>1,000</b>	Council hosted functions and civic events, Citizenship Ceremonies,
1410252	<b>14121</b>	<b>Australia Day Breakfast</b>	7,500	7,399	<b>7,500</b>	Australia Day Breakfast, incl. Citizen of the Year awards, Other Civic
1410252	<b>14122</b>	<b>Other Civic Functions</b>	3,000	2,280	<b>3,000</b>	functions and events, Thank a Volunteer Day (net of any grant).
1410252	<b>14124</b>	<b>Thank A Volunteer Day Function</b>	2,000	2,251	<b>2,000</b>	
1410502		Depreciation - Council	2,515	2,622	<b>2,515</b>	Provision for depreciation of assets - Members of Council
1410602		Donated use Council Facilities	7,110	7,212	<b>7,500</b>	Hire/use of council facilities not charged, Denmark Over 50's(Recreation Centre), Denmark Aquatic Centre Committee(Recreation Centre), Denmark Tidy Towns Committee(Recreation Centre), Blue Light Disco(Recreation Centre), Denmark Basketball Assoc(Recreation Centre), Albany Legal Service(Recreation Centre),Other Organisations and Community Groups.
1410522		Risk Management	0	0	<b>6,786</b>	Embedding Risk Management Foundations" project utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	291,433	243,629	<b>302,040</b>	
1418002	<b>11002</b>	<b>Council Chambers</b>	10,000	9,757	<b>10,500</b>	Provision for maintenance of Chambers only, Wages and Overheads, Cleaning Materials, Pest Control, Sundry materials, Contractors & Sundry expenses.
<b>Total Operating Expenditure Members of Council</b>			<b>543,518</b>	<b>486,003</b>	<b>560,764</b>	

<b>Governance - Schedule 4</b>						
<b>Members of Council - Income</b>						
1410043		Australia Day Breakfast Donations	(50)	0	<b>0</b>	Miscellaneous donations received for Australia Day breakfast, Contingency - now 1518003.
1410103		Council Reception Room Hire	(3,700)	(3,209)	<b>(5,700)</b>	Authorised hire of the Administration Centre Chambers and Reception Area, incl. utensil, chair, and table hire, Woodturners & Miscellaneous, Denmark Country Club - Summer Classic contra, South Coast Power Working Group - Western Power.
1410143		LGIS - Risk Management	0	0	<b>(6,786)</b>	Insurance scheme risk management funding see 1410522
1411003		Grants Governance	(3,600)	(1,000)	<b>(1,000)</b>	Various grants associated with Members Sub-program, Council Reception LED Conversion Grant, Thank a Volunteer Grant.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Income cont'd</b>						
1417503		Governance Reimbursements	(100)	(2,006)	(1,500)	Reimbursements paid by Elected Members for private expenses, incl. meals, conference expenses, etc.
1417773		Alloc Administration Income	(11,401)	(12,111)	(10,486)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Income Members of Council</b>			<b>(18,851)</b>	<b>(18,326)</b>	<b>(25,472)</b>	

<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure</b>						
1420062		Workers Comp - Administration	29,086	29,086	34,378	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,039,876	993,804	1,155,860	Salaries paid to administration staff, including CEO, as per Salaries & Wages Budget.
1420092		Superannuation - Administration	129,087	111,061	134,901	Superannuation contributions paid for administration staff, as per Salaries & Wages Budget.
1420102		Other Expenses - Administration	9,440	11,458	11,000	Administration Centre Staff Room supplies, incl. minor refreshments, staff functions, hygiene and cleaning items, Senior Staff Professional Memberships, Newspapers, IT Vision User Group membership, Corporate events, Staff functions and minor gifts, Easy Grants Subscription Service, Miscellaneous.
1420122		Office Equipment Maintenance - Admin	2,500	78	1,500	Provision for maintenance of office equipment, incl. telephones and radios (except computer/IT equipment and photocopiers), Telephone maintenance, Radio maintenance, Miscellaneous.
1420132		Computer Equipment Maintenance - Admin	65,512	68,678	67,000	Provision for maintenance of computer and IT equipment (does not include photocopiers), IT Vision - SynergySoft Maintenance agreement, SynergySoft Database & User Licence Fees, IT Support and computer repairs (including minor purchases), New Website Development.
1420142		Telecommunications - Admin	17,500	17,038	17,500	Provision for telephone and telecommunication costs, Fixed Phones, Staff private phone reimbursements (on call/after hours), Internet Connection and Email Services, Mobiles - calls.
1420152		Advertising - Administration	24,800	24,543	26,000	Provision for advertising costs not directly associated with other Sub-programs (i.e. Town Planning advertisements), Council Conversations, Council Meetings & Electors meetings, Andimaps Denmark Street Directory, Denmark Chamber of Commerce Directory, Denmark Visitor Centre Holiday Guide, Employment Vacancies, Other General Advertising.
1420162		Photocopier Supplies	26,000	22,575	24,000	Provision for service agreements (based on meter readings) and general maintenance/repairs/toner of office copiers, Service contract, Toner and other supplies, Repairs.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420172		Postage	14,560	13,368	<b>15,000</b>	Postage and freight charges, note specific freight to be allocated to account relating to purchase, Postage, PO Box 183 annual renewal.
1420182		Bank Fees	25,000	19,154	<b>21,000</b>	Fees associated with the National Australia Bank, General Banking Fees, Merchant/Eftpos Fees.
1420192		Vehicle Expenses - Admin	30,200	21,323	<b>13,000</b>	Expenses incurred in the running of vehicles for Director Community & Regulatory Services (moving to allowance option) DE45 and office vehicles Administration Sedan - DE 09, Administration Ute - DE6226, Administration Mazda 3 - DE7005.
1420202		Travel & Accommodation - Admin	8,000	4,090	<b>8,000</b>	Allowance for accommodation , travel and other related costs for staff attending training, seminars etc, Travelling, Accommodation.
1420212		Audit Fees	20,000	24,330	<b>20,000</b>	Costs associated for interim and annual audits, Roads to Recovery, Grant Acquittals and others, Annual Audit Contract , Other audits (including grant acquittals).
1420232		Legal Expenses	6,500	64	<b>5,000</b>	Contingency provision for legal expenses in the event of a claim or action against Council or for prosecutions by Council, Sundry Debtors debt collection.
1420272		ESL - Council Properties	4,000	3,925	<b>4,320</b>	Emergency Services Levy payable by Council on Council properties.
1420282		Training Expenses - Admin	15,200	9,882	<b>15,000</b>	Allowance for staff attending training courses and seminars - as per Council Policy P040210., Financial Management training / Accounting training, IT Vision SynergySoft training, Other computer courses, DOT - Vehicle, Drivers and Firearms Licensing training, General Staff training (non-computer).
1420292		Lease Property Valuation Expenses	1,000	1,285	<b>3,000</b>	Provision of Lease property rent valuations
1420322		Strategic Planning & General Consultancies	35,000	31,129	<b>35,000</b>	Provision for strategic planning expenses and other consultancy services., Strategic Planning - preparation and review, Implementation of Integrated Planning Framework, Miscellaneous.
1420342		Community Financial Assistance Program	20,000	9,197	<b>27,580</b>	Financial Assistance to Community Groups :- approved projects subject to annual grant process. Includes \$7,580 carry over from 2013/2014.
1420352		Insurance - Public Liability	39,867	39,867	<b>41,480</b>	Public Liability insurance annual premium
1420362		Insurance - Admin	7,384	7,212	<b>8,560</b>	Other Fidelity Guarantee, Fidelity Guarantee, General Property, Misc Structures & Equip, Business Interruption, Marine Cargo, LG Business Protection.
1420492		Loss on Sale of Asset - Admin	0	0	<b>1,375</b>	Loss on Sale of DE 45
1420502		Depreciation - Admin	121,396	102,924	<b>112,280</b>	Depreciation of assets in accordance with accounting policies.





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420522		Printing & Stationery - Admin	31,727	30,194	<b>33,000</b>	General printing and stationery including letterheads, envelopes and others not directly allocated, Paper, Purchase Order Books, Receipt Books, Envelopes, Printing (including ink costs), Binding stationery (including contractor costs for this service), Sundries.
1420542		Fringe Benefits Tax - Admin	25,042	15,497	<b>2,950</b>	FBT provision payable for DCRS - portion of 14/15 year.
1420812		Conference Expenses - Admin	16,450	14,059	<b>16,500</b>	Allowance for registration of staff attending conferences and professional development, as per Council Policy P040209, WA Local Government Convention LG Week), HR Seminar, LGMA Annual & State Conferences (CEO, DFA, DCRS), UHY Haines Norton, Cemeteries and Crematoria Association AGM.
1420912		Staff Uniform - Admin	3,800	2,419	<b>3,800</b>	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206, 15 staff at current allowance of \$200 each, New members of staff (2 at \$400 each).
1420922		Staff Housing Subsidy	38,840	36,257	<b>35,360</b>	Staff Housing subsidy currently available to Director Finance and Administration & Director Community & Regulatory Services (as per Policy P090901), CEO - 52 weeks @ \$350 per week, DCRS - 52 weeks @\$330 - less contributions (see 1427233).
1420932		Staff Relocation Expenses	3,500	0	<b>3,500</b>	Provision for reimbursement of removalist costs for new senior staff - contingency Staff relocation expenses.
1420942	<b>11004</b>	<b>CEO Beveridge Street House Mtce</b>	18,500	18,495	<b>5,500</b>	Costs associated with the maintenance of 7 Beveridge Street including utilities and insurance, Maintenance 39 Chiltern Road.
1420942	<b>11103</b>	<b>39 Chiltern Road House Maintenance</b>	0	0	<b>5,500</b>	
1422502		Debt Write-off	17,000	1,315	<b>18,000</b>	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(1,979,842)	(1,655,089)	<b>(2,051,902)</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within these programs.
1426662		Loan Interest - Bldg & Computer	9,911	9,960	<b>5,058</b>	Loan interest repayments - administration loans. Loan 113 - Administration Centre & Computer System, Loan 153 - Administration Centre Photovoltaic System.
1428002	<b>11001</b>	<b>Administration Building</b>	123,164	99,371	<b>120,000</b>	Staff Wages (Cleaners, garden and building mtce), Overheads (Cleaners, garden and building mtce), Cleaning materials, contracts and associated expenses., Security Alarm Monitoring, Foxtel, APRA Music - Copyright Royalty, Biomax Maintenance, Air conditioner Maintenance, Fire Equipment Services, Insurance - Building, Power, Water, Gas, Contractors - electricians etc, Other miscellaneous expenses (including minor maintenance).
<b>Total Operating Expenditure Administration</b>			<b>0</b>	<b>138,550</b>	<b>(0)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Income</b>						
1420493		Profit on Sale of Asset - Admin	(25,361)	(11,158)	0	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations.
1424503		Telstra Exchange Lease Res 45552	(588)	(706)	(726)	Exchange on Reserve 45552 Ocean Beach Road
1427043		Roundings Surplus/Deficit	(5)	(2)	(10)	Account used to round various receipts, invoices to nearest 5 cents
1427053		Sale Of Corporate Documents	(200)	(27)	(100)	Sale of miscellaneous Shire documents (electoral roll, rate book etc) as per Schedule of Fees and Charges, Copies of Council Minutes, Electoral Roll.
1427063		Photocopying And Secretarial	(350)	(747)	(350)	Provision for miscellaneous income from administration functions, General Photocopying/Printing/Binding/Faxing, Rural Property Addressing, Public Street Banners, Freedom of Information Fees, Administration Officer Time.
1427073		Reimbursements Other - Incl WALGA	(1,000)	(2,571)	(2,000)	Advertising rebate associated with WALGA contract, based on volume of advertising placed.
1427203		Reimbursement - Other	(11,500)	(7,784)	(8,500)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs, DOT licensing training, Miscellaneous staff reimbursements, Staff training and conferences - reimbursements, Dishonoured cheques, Fuel charged to employees; private use of Council vehicles, Staff - Long Service Leave other Councils, Miscellaneous, LGIS - Staff Satisfaction Survey see Acc 1420322.
1427233		Rental Reimbursement Income	(31,780)	(29,775)	(32,492)	Staff rental arrangements as per employment contract/Council Policy P090901. Director Finance & Administration 52 weeks @ \$150 per week, Director Community & Regulatory Services, Chief Executive Officer.
1427303		Reimbursement - Vehicle Costs	(524)	(1,472)	(545)	
1427403		Reimbursement - Staff Sal Sac.	(250)	(509)	(250)	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(2,000)	(3,418)	(3,200)	Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.
1427603		Reimbursement - Legal Fees	(100)	0	(100)	Reimbursement of legal fees (leases, sundry debtors etc - not rates).
1427613		LGIS Insurance Rebate	(15,000)	(24,189)	(20,000)	Rebate associated with insurance scheme ownership and good claims record.
1427703		Sale of Misc Items	0	(273)	(250)	
1427773		Alloc Administration Income	88,708	80,850	70,023	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1427973		Commissions - Other	(50)	(1,385)	(1,500)	Provision for various commissions( CTF & BRB) received.
<b>Total Operating Income Administration</b>			<b>0</b>	<b>(3,165)</b>	<b>0</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b><u>Summary of Operations - Governance Program</u></b>						
<b>Members of Council</b>						
		Sub Total Operating Expenditure	543,518	486,003	560,764	
		Sub Total Operating Income	(18,851)	(18,326)	(25,472)	
			<b>524,667</b>	<b>467,676</b>	<b>535,292</b>	
<b>Administration</b>						
		Sub Total Operating Expenditure	0	138,550	(0)	
		Sub Total Operating Income	0	(3,165)	0	
			<b>0</b>	<b>135,385</b>	<b>(0)</b>	
		<b>Total Operating Expenditure</b>	543,518	624,553	560,764	
		<b>Total Operating Income</b>	(18,851)	(21,491)	(25,472)	
		<b>Program (Surplus)/Deficit</b>	<b>524,667</b>	<b>603,062</b>	<b>535,292</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Expenditure</b>						
1510062		Workers Comp - Fire	1,800	1,800	<b>1,516</b>	Workers Compensation insurances associated with staff within the fire prevention sub-program
1510082		Salaries - Rangers Fire	49,770	53,194	<b>50,681</b>	40% Allocation of Rangers salaries as per Salaries and Wages
1510092		Superannuation - Fire	4,885	5,561	<b>4,781</b>	Allocated Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget.
1510102	<b>60099</b>	<b>Other Fire Expenses</b>	5,000	4,790	<b>5,000</b>	
1510192		Vehicle Expenses - Ranger Fire	7,000	5,937	<b>7,000</b>	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance, DE7 - Senior Ranger, DE25 - Ranger.
1510322	<b>15505</b>	<b>Fire Fighting Expenses</b>	10,000	2,171	<b>5,000</b>	
1510332	<b>15506</b>	<b>Fire Prevention Expenses</b>	5,500	2,926	<b>5,500</b>	
1510352		LEMC Consultancies	4,750	1,678	<b>4,500</b>	All costs associated with administration of Local Emergency Management, Committee administration, Evacuation Centre preparation, Miscellaneous, risk profiling exercise - grant funded.
1510372		Feast not Fire Dinner	2,500	4,931	<b>5,000</b>	Annual volunteer thank you dinner.
1510392		Hazard Reduction Burning Expenses	0	9,985	<b>10,000</b>	
1510502		Depreciation - Fire	328,521	205,835	<b>233,980</b>	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	5,500	4,530	<b>5,500</b>	Advertising and printing of Fire Break Notice and Calendar., Advertising, Fire Regulations Notice, Stationery - infringement books etc, Other (non-BFB).
1510702	<b>15501</b>	<b>Strategic Firebreaks</b>	21,500	16,150	<b>21,500</b>	
1515002	<b>15502</b>	<b>Reserve Management Expenses</b>	49,372	34,108	<b>18,000</b>	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1515552		Alloc Administration Expenses	49,298	41,212	<b>51,092</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure Fire Prevention</b>			<b>545,396</b>	<b>394,808</b>	<b>429,050</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Income</b>						
1517153		Fines & Penalties-Fire Breaks	(3,500)	(2,150)	<b>(2,500)</b>	Bush Fire Infringement Notice penalties in accordance with the Bush Fires Act 1954, Section 59a(2).
1517183		Hazard Reduction Burning Income	0	(9,795)	<b>(10,000)</b>	
1517773		Alloc Administration Income	(2,238)	(2,037)	<b>(1,767)</b>	Allocation of administration income within this sub-program
1518003		Reimbursement Other Brigades	(100)	(5,699)	<b>(2,700)</b>	Miscellaneous and Feast not Fire Income.
1518963		Grant - Fire Operating	(87,000)	(92,049)	<b>0</b>	Provision for grant income associated with fire prevention projects and/or purchases, Bush Fire Risk Register project, Lotterywest - Brigade ablutions see 1511004.
<b>Total Operating Income Fire Prevention</b>			<b>(92,838)</b>	<b>(111,730)</b>	<b>(16,967)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Expenditure</b>						
1520082		Salaries - Rangers Animal Control	24,884	24,127	<b>25,340</b>	20% of Rangers salaries as per Salaries and Wages Budget.
1520092		Superannuation - Animal Control	2,443	2,525	<b>2,391</b>	Superannuation contributions paid for ranger staff, as per Salaries and Wages budget
1520112		Workers Comp - Animal Control	770	770	<b>758</b>	Workers Compensation insurances associated with staff within the animal control sub-program.
1520192		Vehicle Expenses - Ranger Animal	3,350	4,046	<b>3,850</b>	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.
1520202		Implementation of Cat Policy	5,850	6,463	<b>0</b>	Implemented 2013-14
1520212		Denmark Animal Carers Contribution	2,000	2,000	<b>2,000</b>	Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.
1520262		Dog Litter Bags, Bins and Composter	0	0	<b>2,800</b>	Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area.
1520272		Other Expenses - Animal Control	3,200	4,390	<b>3,000</b>	Miscellaneous Expenses associated with Animal Control., Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Other Sundry items.
1520292		Dog Park Concept Plan	0	0	<b>3,000</b>	Preparation of concept plans for dog exercise areas.
1520522		Printing & Stationery - Animal Control	550	1,081	<b>1,100</b>	Printing of Dog Registration Renewals and reminder notices, Dog and Cat Registration Renewals and Reminder Notices, Law Enforcement Infringement Books/Notices.
1525552		Alloc Administration Expenses	57,415	47,998	<b>59,505</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure Animal Control</b>			<b>100,462</b>	<b>93,400</b>	<b>103,744</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Income</b>						
1527113		Fines and Penalties - Animal Control	(1,515)	(6,332)	<b>(5,500)</b>	Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs.
1527123		Snake Removal Fees	(300)	(305)	<b>(300)</b>	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(1,544)	(2,522)	<b>(2,500)</b>	Provision of income from impounded animals in accordance with adopted fees and charges.
1527143		Dog Registration Fees	(7,000)	(13,918)	<b>(10,000)</b>	Registration income as per Western Australian Dog Act 1976 (Sections 15 and 16). Due 31 October, Dog License Fees.
1527153		Cat Registration Fees	(500)	(6,988)	<b>(4,000)</b>	Registration income as per Cat Act, registration 31 October.
1527163		Small Animal Trap Hire	(515)	(433)	<b>(400)</b>	Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.
1527773		Alloc Administration Income	(2,382)	(2,175)	<b>(1,881)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this subprogram.
<b>Total Operating Income Animal Control</b>			<b>(13,756)</b>	<b>(32,673)</b>	<b>(24,581)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Expenditure</b>						
1530082		Salaries - Rangers Other Law & Order	49,767	56,173	<b>50,681</b>	40% Allocation of Rangers salaries as per Salaries and Wages Budget.
1530092		Superannuation - Other Law & Order	4,885	5,930	<b>4,781</b>	Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget
1530102		Uniform - Other Law & Order	1,030	2,133	<b>1,600</b>	Provision of Law Enforcement Uniform replacement and other protective clothing, 2 Rangers + casuals.
1530112		Workers Comp - Other Law & Order	1,910	1,910	<b>1,516</b>	Workers Compensation insurances associated with staff within the law and order other sub-program.
1530192		Vehicle Expenses - Other Law & Order	6,000	5,464	<b>6,000</b>	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE7 - Senior Ranger, DE25 - Ranger.
1530252		Other Expenses - Other Law & Order	2,000	2,565	<b>4,200</b>	Allowance for expenditure on sundry items., Vehicle/Sign/Trolley Impoundment costs, Mobile Phones Replacement, Ranger Tools, camera and minor equipment, Other Ranger Staff expenses and reimbursements, No Camping signage.
1530262		Local & State Emergency Disaster Relief	5,000	0	<b>5,000</b>	Donation to emergency/disaster in accordance with Policy P040233.
1530272		National Emergency Disaster Relief	5,000	0	<b>5,000</b>	Donation to emergency/disaster in accordance with Policy P040233.
1530292		Royal Flying Doctor Service Donation	0	1,184	<b>1,000</b>	Australia Day Breakfast Donations
1530352		Training Expenses - Other Law & Order	6,000	3,220	<b>6,000</b>	Allowance for rangers attending training courses and/or seminars, Course Registration, Seminar Registration, Accommodation and Travel costs.
1530502		Depreciation - Other Law & Order	20,155	15,804	<b>17,220</b>	Depreciation of assets in accordance with accounting policies
1530522		Printing & Stationery - Other Law & Order	500	130	<b>1,750</b>	Miscellaneous printing & stationery requirements., Infringement Books/Notices.
1530542		Fringe Benefits Tax - Other Law & Order	294	180	<b>0</b>	FBT payable on Rangers conditions of employment.
1535552		Alloc Administration Expenses	36,627	30,763	<b>37,960</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure Other Law, Order &amp; Public Safety</b>			<b>139,168</b>	<b>125,457</b>	<b>142,708</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Income</b>						
1530493		Profit on Sale of Asset - Other Law & Order	0	0	<b>(10,650)</b>	
1530533		Australia Day Breakfast Donations - RFDS	0	(1,184)	<b>(1,000)</b>	
1537113		Fines & Penalties - Other Law Order	(2,900)	(5,704)	<b>(5,000)</b>	Provision for parking infringements issued in accordance with the Local Government Act 1995 Part 9 Division 2, Vehicle/Sign/Trolley Impoundment fees, Parking fines and penalties.
1537773		Alloc Administration Income	(1,661)	(1,512)	<b>(1,311)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub- program.
<b>Total Operating Income Other Law, Order &amp; Public Safety</b>			<b>(4,561)</b>	<b>(8,400)</b>	<b>(17,961)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Expenditure</b>						
1540052		ESL - Maintenance of Brigade Vehicles	24,545	38,502	<b>35,000</b>	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel, Lubricants, Licensing, Minor Plant and Equipment.
1540152		ESL - Maintenance of Land & Buildings				Repairs associated with general maintenance of buildings and related fixtures and fittings, electrical and plumbing repairs.
1540152	60001	<b>Brigade Building ( Budget Only</b>	7,272	0	<b>0</b>	
1540152	60002	<b>Camarthen Brigade Operating Costs</b>	0	969	<b>998</b>	
1540152	60003	<b>Denmark East Brigade Operating Costs</b>	0	1,466	<b>1,510</b>	
1540152	60004	<b>Harewood Brigade Operating Costs</b>	0	264	<b>272</b>	
1540152	60006	<b>Kordabup/Owingup Brigade Operating Costs</b>	0	116	<b>119</b>	
1540152	60007	<b>Mehniup Brigade Operating Costs</b>	0	215	<b>222</b>	
1540152	60008	<b>Mt Lindesay Brigade Operating Costs</b>	0	97	<b>99</b>	
1540152	60009	<b>Nornalup Brigade Operating Costs</b>	0	666	<b>686</b>	
1540152	60010	<b>Ocean Beach Brigade Operating Costs</b>	0	666	<b>686</b>	
1540152	60011	<b>Parryville Brigade Operating Costs</b>	0	327	<b>337</b>	
1540152	60012	<b>Peaceful Brigade Operating Costs</b>	0	131	<b>135</b>	
1540152	60013	<b>Shadforth/Scotsdale Brigade Operating Costs</b>	0	978	<b>1,000</b>	
1540152	60014	<b>Somerset Hill Brigade Operating Costs</b>	0	542	<b>559</b>	
1540152	60015	<b>Tingledale Brigade Operating Costs</b>	0	256	<b>264</b>	
1540152	60017	<b>William Bay Brigade Operating Costs</b>	0	82	<b>84</b>	
1540202		ESL - Safety Clothes & Accessories	14,545	15,965	<b>15,000</b>	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	5,454	4,913	<b>5,400</b>	Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones, Power, Water, Sewerage, Fixed Phones, Mobiles.
1540302		ESL - Other Goods & Services	12,256	12,358	<b>12,000</b>	Communications licence renewal, brigade members training, refreshments, first aid kits etc., Australian Communications Media Authority radio licences, BFB training expenses (registration, meals, equipment hire, ), First Aid kits, Solar Battery Charger 12 Volt-Camarthen, Solar Battery Charger 12 Volt- Mehniup, Fast Fill Pump & Fittings - William Bay.
1540312		Unspecified Small items of Equipment	4,091	2,674	<b>4,000</b>	Miscellaneous expenses, equipment and radio repairs, BFB Office Equipment (non-brigade specific), Minor equipment (non-brigade specific)
1540352		ESL - Insurance Brigades	64,658	64,658	<b>58,779</b>	Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.
1545552		Alloc Administration Expenses	28,708	23,999	<b>29,753</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Expenditure Fire Prevention Brigades (ESL)</b>			<b>161,529</b>	<b>169,845</b>	<b>166,903</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Income</b>						
1540053		Emergency Services Levy - Brigades	(127,253)	(127,255)	(138,273)	Operational grant from FESA to match operating expenditure above
1540063		Emergency Services Levy - Overrun	0	(1,381)	0	Reimbursement from FESA - over expenditure previous financial year.
1540103		Emergency Services Levy - Vehicles	(299,240)	(289,649)	(953,240)	Grant for capital purchases from FESA to match expenditure below, East Denmark 1.4 Rural Tanker, Owingup BFB - Light Tanker, Harewood BFB - Light Tanker, Kordabup BFB - Light Tanker, Tingedale BFB - 4.4 Broad Acre Tanker, Mt Shadforth BFB - 4.4 Rural Tanker, Unspecified plant purchases and/or upgrade.
1540503		ESL - Administration Fee	(5,000)	(5,181)	(5,200)	Fee paid by FESA to Council for collection of ESL levies from property owners, ESL Administration Fee.
1545773		Alloc Administration Income	(1,372)	(1,253)	(1,083)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub- program.
<b>Total Operating Income Fire Prevention Brigades (ESL)</b>			<b>(432,865)</b>	<b>(424,719)</b>	<b>(1,097,796)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Law &amp; Order State Emergency Services - Expenditure</b>						
1550012		SES - Maintenance Of Plant & Equip	1,818	597	2,500	Costs associated with servicing, repairs and maintenance, of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	1,380	1,834	1,450	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel & Lubricants, Licensing.
1550152	60051	<b>Denmark SES Building Operating Costs</b>	4,002	4,641	4,250	
1550252		SES - Utilities Rates & Taxes	1,940	2,334	2,500	Includes power, telephone & internet charges, Water, Power, Fixed Phones, Mobiles, Internet.
1550302		SES - Other Goods & Services	3,400	1,649	5,319	Other expenditure associated with SES services, Training costs, Call-out costs, PO Box renewal, Stationery, Open Day costs, Postage, Miscellaneous.
1550352		SES - Insurance	1,130	1,351	1,565	Includes injury, property, vehicles and equipment, Motor Vehicle, Property.
1550402		SES - Unspecified Small items of Equipment	2,000	3,671	2,809	Purchase of small items of equipment as per approved grant, IT/Computer Equipment purchases.
1555552		Alloc Administration Expenses	24,154	20,349	25,033	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure L &amp; O - State Emergency Services</b>			<b>39,824</b>	<b>36,427</b>	<b>45,426</b>	





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Law &amp; Order State Emergency Services - Income</b>						
1550103		Grant - Emergency Services Levy Operating	(15,690)	(17,158)	(20,393)	FESA grant for SES brigade operations, ESL Operational Grant from FESA.
1550113		Emergency Services Levy SES (Vehicles)	0	0	(90,000)	FESA grant for SES brigade operations, ESL Operational Grant from FESA.
1555773		Alloc Administration Income	(1,155)	(1,051)	(912)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub- program
<b>Total Operating Income L &amp; O - State Emergency Services</b>			<b>(16,845)</b>	<b>(18,209)</b>	<b>(111,305)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Expenditure</b>						
1560082		Community Emergency Services Manager - Salaries	78,264	90,079	83,330	Provision of salary for Community Emergency Services Manager in accordance with MOU with FESA.
1560092		Community Emergency Services Manager - Uniforms	500	561	600	Provision for protective clothing and uniform.
1560102		Community Emergency Services Manager - Other Expenses	750	58	300	Provision for miscellaneous items
1560122		Community Emergency Services Manager - Superannuation	9,958	9,698	8,611	Allocated Superannuation contributions paid for CESM as per Salaries & Wages Budget.
1560132		Workers Comp - Community Emergency Services Manager	2,521	2,521	2,401	Workers Compensation insurances associated with CESM.
1560142		Community Emergency Services Manager - Mobile Phone	1,200	556	525	Provision for mobile phone - rental & calls. Mobile Rental and Calls, Mobile Phone Data Kit.
1560152		Community Emergency Services Manager - Training	1,500	1,211	1,500	Provision for registration and other attendance costs at training courses and conferences.
1560192		Community Emergency Services Manager - Vehicle Expenses	6,500	7,730	7,000	Vehicle running costs DE 54
1560502		Community Emergency Services Manager - Depreciation	8,507	3,611	3,972	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	38,013	31,778	39,397	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Expenditure Community Emergency Serv. Man.</b>			<b>147,713</b>	<b>147,802</b>	<b>147,636</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Income</b>						
1560063		Reimbursement CESM from FESA	(60,500)	(62,910)	(65,000)	Operating reimbursement from FESA
1560493		Profit Sale of Assets CESM	(8,288)	(13,830)	0	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations
1565773		Alloc Administration Income	(1,733)	(1,577)	(1,368)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub- program
<b>Total Operating Income Community Emergency Serv. Man.</b>			<b>(70,521)</b>	<b>(78,316)</b>	<b>(66,368)</b>	

**Summary of Operations - Law, Order & Public Safety Program**

**Fire Prevention**

Sub Total Operating Expenditure	545,396	394,808	429,050
Sub Total Operating Income	(92,838)	(111,730)	(16,967)
	<b>452,558</b>	<b>283,078</b>	<b>412,083</b>

**Animal Control**

Sub Total Operating Expenditure	100,462	93,400	103,744
Sub Total Operating Income	(13,756)	(32,673)	(24,581)
	<b>86,706</b>	<b>60,728</b>	<b>79,163</b>

**Other Law, Order & Public Safety**

Sub Total Operating Expenditure	139,168	125,457	142,708
Sub Total Operating Income	(4,561)	(8,400)	(17,961)
	<b>134,607</b>	<b>117,057</b>	<b>124,747</b>

**Fire Prevention Brigades (ESL)**

Sub Total Operating Expenditure	161,529	169,845	166,903
Sub Total Operating Income	(432,865)	(424,719)	(1,097,796)
	<b>(271,336)</b>	<b>(254,874)</b>	<b>(930,893)</b>

**Law & Order - State Emergency Services**

Sub Total Operating Expenditure	39,824	36,427	45,426
Sub Total Operating Income	(16,845)	(18,209)	(111,305)
	<b>22,979</b>	<b>18,218</b>	<b>(65,879)</b>

**Community Emergency Services Manager**

Sub Total Operating Expenditure	147,713	147,802	147,636
Sub Total Operating Income	(70,521)	(78,316)	(66,368)
	<b>77,192</b>	<b>69,485</b>	<b>81,268</b>

**Total Operating Expenditure**

1,134,092	967,738	1,035,467
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**Total Operating Income**

(631,386)	(674,047)	(1,334,978)
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**Program (Surplus)/Deficit**

<b>502,706</b>	<b>293,691</b>	<b>(299,511)</b>
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Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Expenditure</b>						
1730062		Workers Comp - Health	2,595	2,595	<b>3,271</b>	Workers Compensation insurances associated with staff within the Health sub-program.
1730082		Salaries - Health	101,384	82,116	<b>107,843</b>	Salary provision Environmental Health Officer as per Salary and Wages budget.
1730092		Superannuation - Health	13,311	11,292	<b>14,429</b>	Superannuation contributions paid for health staff
1730102		Other Expenses - Health	2,900	3,067	<b>2,900</b>	Miscellaneous expenses associated with Health sub-program., Subscription to Acts and Regulations, Protective Clothing, Phone - Mobile, Infringement Books/Notices, Other stationery, Pool testing equipment, Food Alert Safety Program.
1730152		Conference Expenses - Health	3,000	3,093	<b>3,000</b>	Attendance at Health Conference and training., Environmental Health Conferences, Training costs, Food safety program.
1730192		Vehicle Expenses - Health	7,500	6,496	<b>7,000</b>	Fuel, licence and general maintenance of vehicle.
1730302		Analytical Expenses	2,350	3,008	<b>3,500</b>	Costs involved in water sampling and other testing. LHAAC, Samples - freight costs, Samples - testing and analysis costs.
1730492		Loss on Sale of Asset - Health	0	0	<b>5,270</b>	
1730502		Depreciation - Health	4,285	4,681	<b>5,096</b>	Depreciation of assets in accordance with accounting policies.
1730542		Fringe Benefits Tax - Health	4,633	6,232	<b>5,292</b>	FBT applicable to Health staff
1730912		Staff Uniform - Health	200	178	<b>200</b>	Cost involved in maintaining Corporate Clothing purchases.
1735552		Alloc Administration Expenses	90,677	75,638	<b>93,977</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Operating Expenditure Health Inspection &amp; Admin</b>			<b>232,835</b>	<b>198,395</b>	<b>251,778</b>	

<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Income</b>						
1732003		Inspections - Food Business	(500)	(1,009)	<b>(1,000)</b>	Inspection of accommodation, food premises and others, subject to need and EHO time, Accommodation Places, Food Premises.
1732023		Inspections - Residential Properties Health	0	(1,167)	<b>(1,000)</b>	
1737173		Holiday Accommodation	(10,000)	(17,022)	<b>(17,000)</b>	Applications for various Health Licences, Registration and Permits
1737223		Health Licenses Other	(12,460)	(12,654)	<b>(13,000)</b>	Includes Trading in Public Places and Alfresco, Accommodation Places, Food Premises - Fixed, Food Vendors - Mobile/Temporary/Home-Based, Offensive Trades, Alfresco Dining/Trading, Liquor Licensing, Liquid Waste Local Laws fees, Temporary Accommodation Permits, Trading in Thoroughfares and Public Places, Sign Permits, Spoilt and Condemned Food Disposal.
1737773		Alloc Administration Income	(3,104)	(2,830)	<b>(2,451)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Income Health Inspection &amp; Administration</b>			<b>(26,064)</b>	<b>(34,682)</b>	<b>(34,451)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Health - Schedule 7</b>						
<b>Health Other - Expenditure</b>						
1410542		Contribution Silver Chain - Walpole	0	0	10,000	Contingency for determination by Council
<b>Total Operating Expenditure Health Other</b>			<b>0</b>	<b>0</b>	<b>10,000</b>	

**Summary of Operations - Health Program**

**Health Inspection & Administration**

Sub Total Operating Expenditure	232,835	198,395	251,778
Sub Total Operating Income	(26,064)	(34,682)	(34,451)
	<u>206,771</u>	<u>163,713</u>	<u>217,327</u>

**Health Other**

Sub Total Operating Expenditure	0	0	10,000
Sub Total Operating Income	0	0	0
	<u>0</u>	<u>0</u>	<u>10,000</u>

<b>Total Operating Expenditure</b>	232,835	198,395	261,778
<b>Total Operating Income</b>	(26,064)	(34,682)	(34,451)
<b>Program (Surplus)/Deficit</b>	<u>206,771</u>	<u>163,713</u>	<u>227,327</u>



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Expenditure</b>						
1630202		Aged Housing Forum	8,000	6,328	0	Council resolution 090313 Aged Housing Forum August 2013
1630222		International Day of Disability	1,000	710	1,000	Provision for event promotion
1630232		Contribution Peaceful Bay RSL & Community Bus	1,000	1,000	1,000	Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community
1630252		Seniors Week Civic Reception	2,000	1,783	2,000	Provision for Seniors Week Functions, Function Catering, Other.
1630282		Donation Denmark Over 50's Association	5,000	5,000	5,000	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)
1635552		Alloc Administration Expenses	16,631	13,903	17,236	Allocation of administration expenses within this sub-program.
<b>Total Operating Expenditure Aged &amp; Disabled</b>			<b>33,631</b>	<b>28,724</b>	<b>26,236</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Income</b>						
1630003		Grant - Aged Friendly Communities	0	(1,000)	0	Grant - Department for Communities towards 1630212
1630023		Grant - Your Welcome	0	(180)	0	Disability Services Commission Grant to be expended on 1630262
1637773		Alloc Administration Income	(794)	(728)	0	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Income Aged &amp; Disabled</b>			<b>(794)</b>	<b>(1,908)</b>	<b>0</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Expenditure</b>						
1610822		Shire of Denmark Youth Leadership Award.	1,000	1,000	1,000	Scholarship provided to Year 12 student at Denmark High School as per Policy P080202, Youth Leadership award.
1610832		Ag College Scholarship	1,000	500	1,000	Scholarship provided to student at Ag College as per Policy P080201.
1610852	11015	<b>Old Post Office Building Mtce</b>	1,200	607	1,437	Occupied by Spirit of Play as an education facility.
1610862	11013	<b>Maintenance - Occasional Day Care Centre</b>	2,400	404	405	Insurance, Miscellaneous.
1615552		Alloc Administration Expenses	9,107	7,613	9,439	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Expenditure Pre Schools</b>			<b>14,707</b>	<b>10,124</b>	<b>13,281</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Income</b>						
1617173		Lease Repayment - Pre Schools	(8,200)	(9,542)	(10,500)	Lease Fee for Old Post Office Building to Spirit of Play
1617773		Alloc Administration Income	(433)	(396)	(342)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Operating Income Pre Schools</b>			<b>(8,633)</b>	<b>(9,938)</b>	<b>(10,842)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Welfare Youth - Expenditure</b>						
1620062		Workers Comp - Youth Officer	2,808	3,089	<b>2,967</b>	Workers Compensation insurances associated with staff within Youth sub-program.
1620082		Salaries - Youth Officer	95,675	115,881	<b>104,020</b>	Salaries paid to youth staff, including casual staff, as per Salaries and Wages Budget
1620092		Superannuation - Youth Officer	11,525	12,112	<b>9,757</b>	Superannuation contributions paid for youth staff,
1620102		Other Expenses - Youth Centre	4,000	4,127	<b>4,000</b>	Provision for sundry and minor expenses, Stationery.
1620112		Training - Youth Officer	2,000	1,901	<b>3,000</b>	Provision for staff attending training courses, Training Costs, Conference Costs.
1620132		Equipment Maintenance - Youth Centre	2,000	3,863	<b>2,000</b>	Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture.
1620172		Youth Centre Programs	5,500	5,489	<b>5,500</b>	Ongoing programs offered by Tha House, Cooking Program - ingredients, equipment, Miscellaneous, Annual Programs.
1620192		Denmark Youth Festival	1,000	1,080	<b>1,000</b>	Annual youth festival, Council contribution only. Extra expenditure required if grants obtained.
1620222		Youth Holiday Activities	15,000	14,852	<b>15,000</b>	Various school holiday programs offered at Youth Centre. Council contribution \$10,000 to be supplemented by grant funds,Council cont \$10,000, Grant unknown.
1620232		Denmark Youth Art Program	14,800	19,255	<b>0</b>	Various grant funded programs offered at Youth Centre, Youth Arts Anti-Graffiti project.
1620242		Youth Centre - Misc Office Equipment	500	511	<b>500</b>	Provision for purchase of miscellaneous office equipment (minor)
1620252		Youth Centre - Staff Uniforms	500	484	<b>500</b>	Purchase uniform for youth staff.
1620262		National Youth Week Program	1,000	997	<b>1,000</b>	Contingency - subject to grant (Acc# 1627603)
1620272		Denmark Youth Get Active	0	4,520	<b>0</b>	
1620282		Youth Services Plan	0	0	<b>10,000</b>	Carry over program
1620502		Depreciation - Youth Centre	8,095	7,684	<b>8,360</b>	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	33,063	27,640	<b>34,267</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1628002	<b>11012</b>	<b>Youth Centre Building Maintenance</b>	8,400	9,733	<b>9,600</b>	
1628022	<b>12012</b>	<b>Youth Centre Cleaners</b>	5,000	4,381	<b>5,000</b>	
<b>Total Operating Expenditure Welfare Youth</b>			<b>210,866</b>	<b>237,600</b>	<b>216,471</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Welfare Youth - Income</b>						
1620103		Donations - Youth Centre	(2,800)	(4,741)	(2,800)	Miscellaneous income received from Youth Centre, Youth Centre Hire Charges - miscellaneous, Youth Centre Hire - Albany Youth Association, Donations.
1620223		Grant - Youth Holiday Activities	(5,000)	0	(5,000)	Grant for Youth Holiday activities, allocated to expenditure account 1620222
1620233		Grant - Youth Get Active	0	(4,500)	0	
1620243		Grant - Youth Friendly Communities	0	(10,000)	0	
1627523		Grant - Denmark Youth Art Program	0	(19,538)	0	Income from various grant funded programs at Youth Centre, Youth Arts Anti-Graffiti project, Denmark Youth Festival.
1627603		Grant - National Youth Week	(1,000)	(1,000)	(1,000)	Grant for Youth Week activities, allocated to expenditure account 1620262
1627773		Alloc Administration Income	(1,516)	(1,383)	(1,197)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Operating Income Welfare Youth</b>			<b>(10,316)</b>	<b>(41,162)</b>	<b>(9,997)</b>	

**Summary of Operations - Education & Welfare Program**

**Aged & Disabled**

Sub Total Operating Expenditure	33,631	28,724	26,236
Sub Total Operating Income	(794)	(1,908)	0
	<b>32,837</b>	<b>26,816</b>	<b>26,236</b>

**Pre Schools**

Sub Total Operating Expenditure	14,707	10,124	13,281
Sub Total Operating Income	(8,633)	(9,938)	(10,842)
	<b>6,074</b>	<b>186</b>	<b>2,439</b>

**Welfare Youth**

Sub Total Operating Expenditure	210,866	237,600	216,471
Sub Total Operating Income	(10,316)	(41,162)	(9,997)
	<b>200,550</b>	<b>196,438</b>	<b>206,474</b>

<b>Total Operating Expenditure</b>	259,204	276,448	255,988
<b>Total Operating Income</b>	(19,743)	(53,007)	(20,839)
<b>Program (Surplus)/Deficit</b>	<b>239,461</b>	<b>223,441</b>	<b>235,149</b>



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Housing - Schedule 9</b>						
<b>Housing Other - Expenditure</b>						
1075552		Alloc Administration Expenses	13,661	11,420	<b>14,158</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1076002		Lionsville Site Remediation	57,500	0	<b>40,000</b>	Costs associated with Lionsville contaminated site remediation - Reserve 34209, Holding Costs, Amaroo Study - GSDC Grant, Financing Costs.
1076662		Loan Interest - Lionsville S/S Loan 123	49,551	25,721	<b>10,416</b>	Interest expense associated with Lionsville S/S loans, Lionsville Self Supporting Loan 123.
1076672		Loan Interest - Lionsville Loan 142	0	23,544	<b>36,151</b>	Interest expense associated with Lionsville loans, Lionsville Loan 142 and accrual on new loans.
<b>Total Expenditure Housing Other</b>			<b>120,712</b>	<b>60,686</b>	<b>100,725</b>	

<b>Housing - Schedule 9</b>						
<b>Housing Other - Income</b>						
1076663		Interest Repayment - Loan 123	(11,945)	(6,817)	<b>(10,416)</b>	Lionsville Self Supporting Loan Interest , Lionsville Self Supporting Loan 123 , Lionsville Self Supporting Loan 142.
1076683		Grant - Lionsville Study	(20,000)	0	<b>(20,000)</b>	Investigate remediation options/costs, GSDC.
1077773		Alloc Administration Income	(650)	(590)	<b>(513)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Housing Other</b>			<b>(32,595)</b>	<b>(7,407)</b>	<b>(30,929)</b>	

**Summary of Operations - Housing Program**

**Housing Other**

Sub Total Operating Expenditure	120,712	60,686	100,725
Sub Total Operating Income	<b>(32,595)</b>	<b>(7,407)</b>	<b>(30,929)</b>
	<b>88,117</b>	<b>53,279</b>	<b>69,796</b>
<b>Total Operating Expenditure</b>	120,712	60,686	100,725
<b>Total Operating Income</b>	<b>(32,595)</b>	<b>(7,407)</b>	<b>(30,929)</b>
<b>Program (Surplus)/Deficit</b>	<b>88,117</b>	<b>53,279</b>	<b>69,796</b>





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Expenditure</b>						
1020502		Depreciation - Sanitation	52,163	18,688	<b>20,557</b>	Depreciation of assets in accordance with accounting policies
1023472		Litter Prevention Policy Implementation	2,000	0	<b>2,000</b>	\$2 per bag fee payable to local community organisations as per Council resolution 9.5.1 27/4/2010 Policy P100511
1023482	<b>21006</b>	<b>Recycling Contract (Cleanaway)</b>	145,600	145,580	<b>152,880</b>	Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.
1025002		Purchase Compost Bins	500	105	<b>300</b>	Purchase of compost bins for re-sale
1025552		Alloc Administration Expenses	38,409	32,109	<b>39,807</b>	Allocation of administration expenses within this sub-program
1026002		Purchase Worm Farms	500	0	<b>0</b>	Purchase of worm farms for re-sale
1026662		Loan Interest - Rubbish Truck	104	2,363	<b>13,300</b>	Waste capital expenditure, Loan 156 - DE334 Rubbish Truck
1028002	<b>20002</b>	<b>Refuse Collection - Denmark</b>	110,000	78,659	<b>105,000</b>	Kerbside refuse pick up service undertaken by Council staff, in Denmark CBD and surrounds, including public litter bins and commercial collections.
1028102	<b>20003</b>	<b>Residential Collection</b>	111,125	121,644	<b>127,000</b>	Other residential collection including, Nornalup townsite collection and market days.
1028102	<b>20004</b>	<b>Refuse Collection - Nornalup (West)</b>	12,250	8,520	<b>12,000</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20006</b>	<b>Refuse Collection - Market Days</b>	8,125	5,006	<b>8,500</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20007</b>	<b>Refuse Collection - Transport Waste To Albany</b>	23,500	21,756	<b>25,000</b>	Staff Wages, Staff Overheads, Plant Costs, Materials
1028112	<b>20009</b>	<b>Refuse Collection - Peaceful Bay</b>	12,000	10,762	<b>13,000</b>	Staff Wages, Staff Overheads, Plant Costs, Materials
1028122		Green Waste Pilot Scheme	0	0	<b>0</b>	
1028152		Landfill Site Feasibility Study	11,000	52,496	<b>10,000</b>	Provision for research and planning costs associated with development of McIntosh Rd industrial land, Feasibility Study.
1028202		Purchase Mobile Garbage Bins 120l	4,000	2,123	<b>4,000</b>	Purchase of wheelie bins for sale to residential customers
1028212		Purchase Mobile Garbage Bin 240l	2,000	2,258	<b>2,500</b>	Purchase of wheelie bins & parts for re-sale to collection users
1028302	<b>21002</b>	<b>Transport From Transfer Station - Mcintosh Rd</b>	40,000	47,843	<b>46,000</b>	
1028312	<b>21003</b>	<b>Waste Disposal Fees (City Of Albany)</b>	168,000	166,040	<b>160,000</b>	
1028322	<b>21000</b>	<b>Mcintosh Road Refuse Site - Ewaste</b>	0	11,242	<b>0</b>	
1028322	<b>21001</b>	<b>Maintenance - Mcintosh Road Transfer Station</b>	212,826	214,913	<b>215,000</b>	Staff Wages, Staff Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Materials, Insurance, Drum Storage Area - DEC Compliance Audit, Oil Storage Facility - DEC Compliance Audit, Battery Storage Area.
1028322	<b>21010</b>	<b>Sullage Pit Maintenance</b>	16,000	621	<b>6,000</b>	Staff Wages, Staff Overheads, Plant Costs, Upgrade , Materials.
1028332	<b>21012</b>	<b>Transport From T/fer Station - Peaceful Bay</b>	10,000	14,149	<b>14,000</b>	
1028342	<b>21004</b>	<b>Maintenance - Peaceful Bay Refuse Site</b>	76,000	57,749	<b>65,000</b>	Contractor - SCEG, Contractor.
1028342	<b>21009</b>	<b>Peaceful Bay - Ewaste</b>	0	1,410	<b>0</b>	
1028362	<b>21008</b>	<b>Peaceful Bay &amp; Mcintosh Rd</b>	15,000	0	<b>0</b>	Waste Management Plan.
1028602	<b>21005</b>	<b>Street Bin Replacement / Repair</b>	3,500	2,047	<b>3,500</b>	
<b>Total Expenditure Sanitation Other</b>			<b>1,074,602</b>	<b>1,018,083</b>	<b>1,045,344</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Income</b>						
1026003		Sale of Worm Farms	(500)	0	(200)	
1027283		Domestic Rubbish Fortnightly	(185,600)	(193,320)	(206,010)	Fortnightly Domestic (Res) Kerbside Refuse Collection Service, 981 services at \$210.
1027303		Domestic Rubbish Weekly	(469,651)	(463,372)	(495,180)	Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1179 services at \$420.
1027313		Commercial Sanitation Charges (2)	(127,872)	(123,112)	(126,954)	Twice weekly commercial refuse collection, 111 services at \$1,268 inc GST income Ex GST, Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(80,000)	(125,283)	(126,000)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees as per Schedule of Fees and Charges, Inert Waste, General Material.
1027333		Sale 240L Bins	(3,000)	(4,929)	(3,000)	Sale of wheelie bins and their component parts
1027343		Commercial Sanitation Charges (1)	(18,270)	(25,096)	(22,841)	Weekly commercial refuse collection, 25 services at \$1005 inc GST income Ex GST Peaceful Bay Caravan Park.
1027353		Sanitation Other Income	(100)	(402)	(100)	Miscellaneous income associated with Sanitation Subprogram, Contingency.
1027363		Domestic Recycling Levy	(257,114)	(259,790)	(275,700)	Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 1838 services at \$150.
1027373		Commercial Recycling Levy	(10,269)	(10,717)	(12,473)	Commercial recycling service, Weekly - 25 services @ \$385, Fortnightly - 21 services @ \$195.
1027773		Alloc Administration Income	(1,733)	(1,577)	(1,368)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
1028203		Compost Bin Sales	(500)	(175)	(300)	Sale of compost bins
1028363		Grant - E-Waste	0	(10,000)	0	
1028373		Grant - Royalties for Regions - GSDC	(318,779)	0	0	Purchase Kernutts Road Land
1028503		Sale of Recycled Items	(15,000)	(16,010)	(15,000)	Sale of car bodies, waste oil etc
1028653		Sale 120L MGB	(4,000)	(4,343)	(4,000)	Sale of wheelie bins and their component parts
<b>Total Income Sanitation Other</b>			<b>(1,492,388)</b>	<b>(1,238,124)</b>	<b>(1,289,126)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Sewerage - Income</b>						
1037323		Septic Tank Application Fees	(10,000)	(10,209)	(10,000)	Septic tank inspection and application fees in accordance with Health (Treatment of sewage & Disposal of Effluent and Liquid Waste) Regulations 2006 - Reg 4 & 10(2)
<b>Total Income Sewerage</b>			<b>(10,000)</b>	<b>(10,209)</b>	<b>(10,000)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Expenditure</b>						
1040072		Training Expenses - Planning	5,500	1,740	<b>6,900</b>	Attendance at seminars and other training as required., Training Costs, Conference Costs.
1040082		Salaries - Planning	280,944	257,427	<b>289,030</b>	Salaries paid to planning staff, as per Salaries & Wages Budget
1040092		Superannuation - Planning	28,500	31,337	<b>30,020</b>	Superannuation paid for planning staff, as per Salaries & Wages Budget
1040112		Planning Contract Services	2,500	0	<b>2,500</b>	Provision for contract planning services.
1040122		Planning-Housing Allowance	18,200	13,000	<b>13,000</b>	Accommodation Allowance for Director Planning and Sustainability as per Council Policy P090101, 52 weeks @ \$250.
1040192		Vehicle Expenses - Planning	11,200	7,789	<b>11,000</b>	Fuel, licence and insurance costs for Planning vehicles. DPS - DE680, Senior Planner - DE87.
1040302		Advertising - Planning	7,500	4,971	<b>7,500</b>	Advertising costs associated with town planning applications and other planning advertising (i.e. job vacancy), Statutory advertising - reimbursed by applicant, Other town planning advertising.
1040322		Other Expenses - Planning	5,000	5,140	<b>5,000</b>	Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	10,000	1,331	<b>5,000</b>	Annual GIS maintenance and cadastre updates for GIS System, Annual Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	6,936	6,936	<b>8,648</b>	Workers Compensation insurances associated with staff within the planning sub-program. As per Salaries & Wages Budget
1040502		Depreciation - Planning	7,465	9,086	<b>9,910</b>	Depreciation of assets in accordance with accounting policies
1040542		Fringe Benefits Tax - Planning	15,472	15,829	<b>13,580</b>	Fringe Benefits Tax payable on planning staff entitlements
1040912		Staff Uniform - Planning	1,000	624	<b>600</b>	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206,3 staff at current allowance of \$200 each.
1040972		Planning Legal Expenses	20,000	28,555	<b>20,000</b>	Provision for legal costs associated with planning matters including appeals/tribunals.
1041002		Other Planning Studies	47,000	3,000	<b>72,000</b>	Provision for consultants to prepare feasibility and other studies. Grant income may relate to specific projects, Industrial Land, Service Park Subdivision Plan, Ocean Beach Coastal Reserve Concept Plan, Denmark River Additional Bridge Crossing Design Study
1041012		Development Assessment Panels	1,000	93	<b>1,000</b>	Provision for new Regional Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below
1041022		Local Planning Scheme No. 4	10,000	1,191	<b>10,000</b>	Funds to assist with preparation of LPS No.4
1045552		Alloc Administration Expenses	105,724	88,382	<b>109,572</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within these programs.
<b>Total Expenditure Town Planning &amp; Regional Development</b>			<b>583,941</b>	<b>476,430</b>	<b>615,260</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Income</b>						
1047333		Planning Advertising Reimbursements	(6,500)	(2,755)	(3,000)	Reimbursement of advertising costs associated with all planning matters
1047343		Rezoning Application Fees	(7,000)	(8,250)	(7,000)	Fees levied in accordance with Council's adopted Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees	(85,000)	(135,748)	(125,000)	Fees levied in accordance with Schedule of Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	(312)	(1,000)	Funds received from WAPC for DAP costs incurred
1047503		Planning Income Other	(500)	(1,028)	(500)	Miscellaneous income not otherwise included in the budget. Reimbursement of Officers time, Sale of Planning documents.
1047773		Alloc Administration Income	(3,177)	(2,894)	(2,508)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Town Planning &amp; Regional Development</b>			<b>(103,177)</b>	<b>(150,987)</b>	<b>(139,008)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Expenditure</b>						
1050502		Depreciation - Other Community Amenities	42,938	32,330	35,269	Depreciation of assets in accordance with accounting policies
1055552		Alloc Administration Expenses	60,583	50,646	62,788	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within these programs.
1058002	10001	<b>Mclean Park Clubroom Toilets</b>	7,240	6,041	6,800	Maintenance, cleaning, power, water for public conveniences., Salaries & Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs.
1058002	10002	<b>Mclean Park Changerooms</b>	14,100	12,446	13,900	
1058002	10003	<b>Mclean Park Old Toilet Block</b>	5,100	4,680	5,253	
1058002	10004	<b>Berridge Park Toilets</b>	18,000	13,866	16,000	
1058002	10005	<b>Poddy Shot Toilets</b>	3,235	2,678	3,332	
1058002	10006	<b>Ocean Beach Toilets</b>	12,058	15,999	12,420	
1058002	10008	<b>Nornalup Toilets</b>	8,000	9,723	8,240	
1058002	10009	<b>Ricketts Reserve Toilets</b>	3,983	3,723	4,102	
1058002	10010	<b>Peaceful Bay Beachtoilets</b>	10,000	9,345	9,800	
1058002	10011	<b>Rivermouth Toilets</b>	4,370	3,982	4,501	
1058002	10012	<b>Jc Memorial Bandstand Toilets</b>	500	2,327	750	
1058002	10013	<b>Civic Centre Toilets</b>	22,700	18,291	23,000	
1058002	10014	<b>Peaceful Bay Playground Toilets</b>	4,660	3,724	4,700	
1058002	10015	<b>Thornton Park Toilets</b>	11,000	9,454	11,000	
1058002	10016	<b>Boat Harbour Rotaloo Toilet</b>	810	198	500	
1058002	10017	<b>Lights Beach Rotaloo Toilet</b>	4,000	3,513	4,000	
1058002	10018	<b>Kwoorabup Park Toilets</b>	10,000	17,128	14,000	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1058102	21201	<b>Cemetery Maintenance</b>	18,200	15,272	<b>15,200</b>	Salaries & Wages, Overheads, Plant operation costs, Insurance, Water, Plaque/Memorial costs, Mowing - Lions Club, Cemetery Landscaping Plan, Top Dressing, Miscellaneous.
1058152	21202	<b>Grave Digging</b>	12,000	8,306	<b>12,000</b>	Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc
1058162	11016	<b>Denmark War Memorial Maintenance</b>	520	1,358	<b>500</b>	
1058162	11017	<b>Peaceful Bay War Memorial</b>	500	0	<b>500</b>	
1058182		ANZAC Day Services	600	600	<b>10,600</b>	Annual contribution to local Anzac Day Services, Denmark RSL ANZAC Day Service, Peaceful Bay RSL ANZAC Day Service, ANZAC Centenary Celebration - November 2014, ANZAC Day - April 2015.
<b>Total Expenditure Other Community Amenities</b>			<b>275,097</b>	<b>245,631</b>	<b>279,155</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Income</b>						
1057363		Cemetery Charges	(7,515)	(8,238)	<b>(7,500)</b>	Cemetery fees and charges, Cemetery Fees, Contractor fees (Undertakers and Monumental Masons).
1057773		Alloc Administration Income	(2,888)	(2,636)	<b>(2,280)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Other Community Amenities</b>			<b>(10,403)</b>	<b>(10,874)</b>	<b>(9,780)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Expenditure</b>						
1060082		Salaries - Sustainability	65,875	61,780	<b>68,510</b>	Allocation of Sustainability Officer's salary as per Salaries and Wages Budget
1060092		Superannuation - Sustainability	6,012	5,685	<b>6,422</b>	Allocated Superannuation contributions paid for PoE staff, as per Salaries and Wages Budget
1060102		Workers Comp - Sustainability	2,012	2,012	<b>2,078</b>	Workers Compensation insurances associated with staff within PoE sub-program
1060112		Training & Conference Costs - Sustainability	1,750	826	<b>1,750</b>	Training costs, Conference costs.
1060142		Staff Uniform - Sustainability	400	342	<b>200</b>	Provision for purchase of Uniform
1060152		Other Expenses - Sustainability	1,000	937	<b>1,000</b>	Miscellaneous expenses associated with NRM programs and activities. Equipment, Library materials, Meeting refreshments, Advertising, Other costs.
1060162		NRM - Environment Education	2,500	1,855	<b>2,500</b>	Workshops, signage, or brochures.
1060182		Climate Change Adaption Projects	9,500	9,090	<b>7,300</b>	Conducting GGE Inventory, Greensense Dashboard, Miscellaneous Projects.
1060202		<b>Implementation of Dieback Study</b>	8,000	7,886	<b>5,000</b>	Implementation of recommendations within Dieback Study., Annual Funding.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1060212		NRM - Revegetation	500	0	500	Revegetation works in various Shire bushland Reserves where sites have been degraded, Annual funding.
1060242		NRM - Community Projects	2,000	1,250	2,000	Community environmental projects, Tree Planting Day, Other projects.
1060262		South Coast NRM - Dune Restoration	0	0	0	
1060292	16072	<b>Project Works Unallocated</b>	30,000	1,850	30,000	Provision for NRM plans and studies. To be used to match/contribute to grants where required.
1063712		Waterway & Remnant Vegetation Fencing Projects	4,000	4,000	6,000	Fencing on Inlets and Waterways, Grant to Wilson Inlet Catchment Committee.
1063722		Remnant Vegetation Fencing	2,000	2,000	0	No longer used see 1063712.
1063852		Denmark Environment Centre Contribution	0	0	50,000	Contribution to new building
1064502	16009	<b>Ocean Beach Lime Pit</b>	0	915	0	
1064502	16020	<b>Rehabilitation &amp; Revegetation</b>	35,000	39,661	35,000	
1064502	16029	Rivermouth Reserve Reveg	0	1,976	0	
1065502	16040	<b>Denmark Weed Strategy</b>	15,000	7,250	16,000	Weed control in Shire Reserves (not road reserves), including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065502	16041	<b>Weed Eradication - Shire Reserves</b>	1,000	1,000	0	No longer used
1065552		Alloc Administration Expenses	24,748	20,689	25,649	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Expenditure Protection of Environment</b>			<b>211,297</b>	<b>171,002</b>	<b>259,909</b>	

Community Amenities - Schedule 10						
Protection of Environment - Income						
1065483		Contribution - SCRNM - Die back implementation	0	(2,700)	(300)	
1065493		Contribution - South Coast Management Contribution - Coastal Management Plan Implementation projects	0	(8,481)	0	
1065513		Grant - Sustainability Projects - Works	(20,000)	0	(20,000)	Grants funds received for various plans and studies. See Acc# 1060292, Project 1 - Biodiversity Surveys (NRM grant), Project 2 - Prawn Rock Revegetation (NRM grant), Unspecified grants - CMP related matching funds, Boat Harbour
1067773		Alloc Administration Income	(1,083)	(986)	(855)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Protection of Environment</b>			<b>(21,083)</b>	<b>(12,167)</b>	<b>(21,155)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
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**Summary of Operations - Community Amenities Program**

**Sanitation Other**

Sub Total Operating Expenditure	1,074,602	1,018,083	1,045,344
Sub Total Operating Income	(1,492,388)	(1,238,124)	(1,289,126)
	<b>(417,786)</b>	<b>(220,041)</b>	<b>(243,782)</b>

**Sewerage**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(10,000)	(10,209)	(10,000)
	<b>(10,000)</b>	<b>(10,209)</b>	<b>(10,000)</b>

**Town Planning & Regional Development**

Sub Total Operating Expenditure	583,941	476,430	615,260
Sub Total Operating Income	(103,177)	(150,987)	(139,008)
	<b>480,764</b>	<b>325,443</b>	<b>476,252</b>

**Other Community Amenities**

Sub Total Operating Expenditure	275,097	245,631	279,155
Sub Total Operating Income	(10,403)	(10,874)	(9,780)
	<b>264,694</b>	<b>234,757</b>	<b>269,375</b>

**Protection of Environment**

Sub Total Operating Expenditure	211,297	171,002	259,909
Sub Total Operating Income	(21,083)	(12,167)	(21,155)
	<b>190,214</b>	<b>158,835</b>	<b>238,754</b>

**Total Operating Expenditure**

	2,144,937	1,911,146	2,199,668
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<b>Total Operating Income</b>	<b>(1,637,051)</b>	<b>(1,422,361)</b>	<b>(1,469,069)</b>
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<b>Program (Surplus)/Deficit</b>	<b>507,886</b>	<b>488,786</b>	<b>730,599</b>
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Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Expenditure</b>						
1110502		Depreciation - Halls	62,096	57,018	<b>62,719</b>	Depreciation of assets in accordance with accounting policies
1112102	12007	Plane Tree Precinct Development Concept Plan	0	660	<b>4,000</b>	
1112202		Parryville Hall Mtce	2,798	3,661	<b>2,800</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112222		Tingledale Hall Mtce	3,037	2,818	<b>3,170</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee,.
1112242		Scotsdale Hall Mtce	2,754	2,714	<b>2,754</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112262		Kentdale Hall Mtce	2,707	2,484	<b>2,710</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112272		Peaceful Bay Hall	3,545	2,086	<b>2,444</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee, tree removal, Led light over new defribulator.
1112282		Nornalup Hall	10,726	3,007	<b>4,000</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1115552		Alloc Administration Expenses	57,217	47,832	<b>59,300</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1118002	11006	Maintenance - Civic Centre Building	37,000	40,117	<b>40,000</b>	Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs, Minor equipment purchases, Seating Retraction services.
1118022		RSL Hall	4,045	3,785	<b>4,046</b>	Contributions towards the general maintenance and insurance costs of RSL Hall, Insurance, Fire Equipment Services, Annual contribution to Association.
<b>Total Expenditure Public Halls &amp; Civic Centres</b>			<b>185,925</b>	<b>166,183</b>	<b>187,943</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Income</b>						
1117373		Civic Centre Hire Fees	(8,500)	(10,387)	<b>(10,000)</b>	Hire charges for Civic Centre Hall, Kitchen, Bar, and facilities
1117383		Grants - Halls and Civic Centre	(43,930)	0	<b>(43,930)</b>	Tingledale Hall Upgrade - Lottery West.
1117773		Alloc Administration Income	(2,743)	(2,498)	<b>(2,166)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Public Halls &amp; Civic Centres</b>			<b>(55,173)</b>	<b>(12,886)</b>	<b>(56,096)</b>	





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Expenditure</b>						
1121022		Beach Patrols & Reimbursements	17,500	15,547	<b>18,000</b>	Provide lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.
1121032		Peaceful Bay Jetty Study	50,690	27,662	<b>0</b>	Study for Peaceful Bay Jetty- Engineering feasibility.
1121042	<b>11042</b>	<b>Coastal Infrastructure Maintenance</b>	2,000	304	<b>5,000</b>	Provision for maintenance of various coastal infrastructure (lookouts, steps etc)
1121042	<b>11043</b>	<b>Lights Beach Lookout &amp; Stairs</b>	0	0	<b>85</b>	
1121042	<b>11045</b>	<b>Sinker Bay Viewing Platform</b>	31	106	<b>110</b>	
1121042	<b>11046</b>	<b>Hillier Bay Viewing Platform</b>	78	78	<b>80</b>	
1121042	<b>11047</b>	<b>Other Viewing Platforms</b>	500	0	<b>500</b>	
1121052	<b>11044</b>	<b>Denmark Surf Life Saving Club</b>	8,876	2,140	<b>2,300</b>	Fire services, Insurance, Surf Club Extension Design - contribution.
1125552		Alloc Administration Expenses	8,513	7,117	<b>8,823</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Expenditure Swimming Areas &amp; Beaches</b>			<b>88,188</b>	<b>52,956</b>	<b>34,898</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Income</b>						
1121053		Grant - Swimming Area & Beaches	(40,000)	(67,670)	<b>(505,680)</b>	Grants for works at swimming areas/beaches, DoT Peaceful Bay Jetty - Construction, Peaceful Bay - boat trailer parking .
1121073		Fisherman's Lease	(2,104)	(2,430)	<b>(2,430)</b>	Income from fishing camp leases on Shire reserves, Bevan's (WA) Pty Ltd - Portion of Res. 24510 Peaceful Bay, L H Pinniger - Portion of Res. 20928 Parry Beach.
1127773		Alloc Administration Income	(433)	(396)	<b>(342)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Swimming Areas &amp; Beaches</b>			<b>(42,537)</b>	<b>(70,496)</b>	<b>(508,452)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure</b>						
1130502		Depreciation - Parks etc	184,774	189,217	<b>206,136</b>	Depreciation of assets in accordance with accounting policies
1131002	<b>21410</b>	<b>Peaceful Bay Reserves Contribution</b>	15,978	15,978	<b>19,551</b>	Contribution to Peaceful Bay Progress Association. for the maintenance of reserves and drain at Peaceful Bay.
1131002	<b>21411</b>	<b>Peaceful Bay Reserves Other</b>	5,022	5,022	<b>1,315</b>	
1131022		Contr - Club Development Officer	7,000	4,852	<b>5,881</b>	1/3 contribution to Club Development Officer shared with Plantagenet & Cranbrook
1131102		Sport 4 All - Kidsport Program	62,509	24,778	<b>51,000</b>	2012-2013 Carry over balance, 2014-2015 Programme (grant funded).
1131112	<b>15091</b>	<b>Riverside Clubs - Planning</b>	45,000	27,573	<b>20,000</b>	
1131112	15092	Nornalup Canoe Launch Facility Concept Plan	10,000	0	<b>0</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1131122		Hollow Log Golf Tournament	0	0	5,000	Local Government golf day to be hosted by Shire of Denmark October 2014
1131402	15070	<b>Rivermouth Boat Ramp Dredging</b>	2,500	10	5,000	
1131412	15071	<b>Poddyshot Dredging</b>	2,500	0	5,000	
1135552		Alloc Administration Expenses	74,244	62,066	76,946	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1136662		<b>Loan Interest - Scouts S/S Loan 129</b>	1,875	1,875	1,729	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	2,828	2,828	2,481	Loan 145 interest repayments - new tennis courts.
1136682		Loan Interest - Bowling Club S/S Loans 140 & 141	5,780	7,317	0	Bowling Club self supporting loan interest repayments, Loan 140 - loans paid out 2013, Loan 141 - loans paid out 2013.
1136692		Loan Interest - Football Clubrooms Ext No 147	13,190	13,190	12,736	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	1,336	1,336	1,172	Loan 148 interest repayments - clubroom renovations
1138102		Maintenance - Parks and Reserves	479,762	527,637	506,155	Refer to appendix of Detailed job listing.
1138112	15060	<b>Walk Trail Maintenance</b>	11,500	13,932	14,000	Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.
1138122	11030	<b>Denmark Golf Club</b>	3,872	3,872	3,876	Insurance costs associated with various structures not directly attributable to other expenditure accounts.
1138122	11031	<b>Denmark Bowling Club</b>	1,315	1,315	1,320	
1138122	11032	<b>Scouts Hall</b>	1,790	1,875	1,795	
1138122	11033	<b>Denmark Cottage Industry Building</b>	1,200	568	570	
1138122	11034	<b>Station Masters House (Lions Club)</b>	700	650	380	
1138122	11138	<b>Denmark Sea Rescue/Boating &amp; Angling Club - Ocean Beach</b>	1,910	1,911	1,915	
1138122	11139	<b>Denmark Sea Rescue - Shed</b>	224	224	225	
1138122	11140	<b>Denmark Boating &amp; Angling Club - Parry Beach</b>	86	86	86	
1138122	11141	<b>Denmark Machinery Restoration Group Shed</b>	0	0	115	
1138122	11142	<b>Denmark Boating &amp; Angling Club - Slipway &amp; Shed</b>	0	0	28	
1138222		Nornalup Boardwalk - Contribution to DPaW	0	0	60,000	Contribution to DPaW Nornalup Boardwalk
1139652		McLean Park Lighting	5,600	3,600	5,000	Power and maintenance costs associated with McLean Park oval lights, Power usage for McLean Park lighting towers, Contractor Maintenance costs.
<b>Total Expenditure Other Recreation &amp; Sport</b>			<b>942,495</b>	<b>911,708</b>	<b>1,009,412</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Income</b>						
1130493		Profit on Sale of Asset	(5,000)	0	0	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations
1136583		Donation - Peaceful Bay Playground	0	(26,746)	0	
1136643		Contributions - Kwoorabup Community Park	0	(1,000)	0	
1136663		S/S Loans Interest Repaid - Scouts	(1,875)	(1,943)	(1,729)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136673		S/S Loan Interest Repaid Bowling Club	(5,780)	(6,957)	0	Loans finalised
1136683		S/S Loan Interest Repaid Football Club	(1,336)	(688)	(1,172)	Self Supporting loan interest repayments, Football Club Loan No 148.
1137043		Grant - Royalties for Regions - Recreation	(1,211,367)	(571,688)	0	Various grants received for other sport and recreation programs and facilities., 0, Denmark Country Club - Royalties for Regions (SoD), Kwoorabup Community Park Stage 3 - CLGF (Council), Peaceful Bay Footpath & Playground - Federal Round 5, Peaceful Bay Footpath & Playground - in kind contribution, Kwoorabup Community Park (4) - Royalties for Regions (RG), WOW Walk & Ride Trail , WOW Walk & Ride Trail Stage 2, Riverside Club , POS Contribution Hopson Park, Equestrian Club - DSR 2/3 funding.
1137083		Contribution Denmark Pistol Club	0	0	0	
1137093		Grant - CLGF Regional (PB Footpath)	0	(80,000)	0	
1137453		Grant - Lotteries West Kwoorabup Community Park	0	0	(33,400)	Kwoorabup Community Park Public Art Plan
1137463		Contribution Kwoorabup Community Park	0	0	(11,000)	Kwoorabup Community Park Public Art Plan
1137473		Contribution Berridge Park Shade Sales	0	0	(25,000)	Cash in Lieu of Public Open Space and Potential Lotteries West Grant.
1137603		Contribution to Mtce School Oval	(18,000)	(24,326)	(18,000)	Dept of Education contribution to High School Oval maintenance,
1137703		Income from Reserves-General	(6,950)	(5,968)	(6,000)	Income from Reserves and facilities., Berridge Park - Denmark Arts - Denmark Markets, Denmark High School Oval - Seasonal Special Rates for Local Sporting Groups, Denmark High School Oval - Other Hire, McLean Park - Seasonal Special Rates for Local Sporting Groups, McLean Park - Other Hire, Rivermouth Caravan Park Ablution Block Cleaning, Other Hire and Lease charges.
1137713		Mc Lean Park Lighting Charges	(1,360)	(1,801)	(1,500)	Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.
1137773		Alloc Administration Income	(3,465)	(3,161)	(2,735)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
1137783		Grant - Sport 4 All - Kidsport Program	(41,500)	0	(41,590)	Department Sport & Recreation
<b>Total Income Other Recreation &amp; Sport</b>			<b>(1,296,633)</b>	<b>(724,277)</b>	<b>(142,126)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Expenditure</b>						
1140082		Salaries - Library	96,147	106,117	<b>103,165</b>	Salary provision for library staff as per Salaries and Wages Budget
1140092		Superannuation - Library	9,855	11,100	<b>10,755</b>	Allocated Superannuation contributions paid for library staff, as per Salaries & Wages Budget.
1140102		Other Expenses - Library	6,851	7,347	<b>7,300</b>	Misc expenses associated with Library and programs offered., A Smart Start Program, Better Beginnings, Children's Book Week, Stationery, Children's Spring Fair - inc venue cost, Advertising, Refreshments , National Year of Literacy Event/s, Freight of library books, satchels and materials, Visiting Author Program.
1140122		Conference Expenses - Library	1,000	0	<b>1,000</b>	Provision for staff to attend conferences.
1140142		Telecommunications - Library	1,500	1,659	<b>2,500</b>	Provision for telecommunication charges, Fixed Phones, Internet.
1140172		Workers Comp - Library	3,188	3,188	<b>2,956</b>	Workers Compensation insurances associated with staff within library sub-program
1140192		Staff Uniform - Library	600	0	<b>800</b>	Cost involved in maintaining Corporate Clothing purchases.
1140202		Computer Mtc	5,000	4,410	<b>5,000</b>	AMLIB annual licence and general computer maintenance.
1140222		Training Expenses - Library	1,000	150	<b>1,000</b>	Allowance for general training as required.
1140232		Lost & Damaged Books	1,000	649	<b>1,000</b>	Costs associated with lost and/or damaged library stock.
1140242		Library Subscriptions & Publications	2,100	859	<b>2,000</b>	Purchase of local stock for library , Books and DVD's, Writing WA membership, Public Libraries WA, Children's Book Council WA, Magazines, Newspapers, Periodicals, Miscellaneous.
1140252		Library Office Equipment	1,200	312	<b>1,900</b>	Allowance for sundry library equipment
1140262		Donations Expenditure	1,000	1,314	<b>1,000</b>	Provision for expenditure from donations received, Library books.
1140502		Depreciation Library	900	3,076	<b>3,372</b>	Depreciation of assets in accordance with accounting policies
1145552		Alloc Administration Expenses	38,013	31,778	<b>39,397</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1148002	<b>11008</b>	<b>Library Building</b>	16,300	18,602	<b>17,000</b>	Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire services, Maintenance and repairs.
<b>Total Expenditure Libraries</b>			<b>185,654</b>	<b>190,560</b>	<b>200,145</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Income</b>						
1141003		Library Other Income	(1,000)	(1,959)	<b>(2,000)</b>	Misc income from internet, photocopy, replacement cards, etc.
1147003		Library Donations	(1,000)	(1,367)	<b>(1,000)</b>	Un tied donations received from members (see Acc 1140262 for related expenditure)
1147113		Fines Penalties & Charges	(250)	(448)	<b>(400)</b>	Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.
1147773		Alloc Administration Income	(1,805)	(1,641)	<b>(1,425)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Income Libraries</b>			<b>(4,055)</b>	<b>(5,415)</b>	<b>(4,825)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Culture - Expenditure</b>						
1151102		Arts Cultural Development Fund	9,500	9,045	<b>10,000</b>	Cultural Development Fund grants awarded annually as per Council Policy P110702, 0, ArtSouth WA - Southern Art & Craft Trail, Ausdance WA (Australian Dance Council Inc.), Denmark Circus Arts Collective, Denmark Renaissance Dance & Sarabande Music Group, Green Skills Inc., Njah Kartijin Coolingars: , 2014-15 program, 2014-15 program, 2014-15 program, 2014-15 program, 2014-15 program
1151132		Donations To Arts Council	42,500	42,500	<b>43,300</b>	Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds.
1152002	<b>11050</b>	<b>Morgan Richards Community Centre Building Maintenance</b>	11,303	8,617	<b>11,500</b>	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians
1152002	<b>15050</b>	<b>Morgan Richards Community Centre Grounds Maintenance</b>	6,100	4,391	<b>6,100</b>	Salaries and Wages, Overheads, Plant Operation Costs, Tree maintenance, Maintenance and repairs.
1152012		<b>Rental Arts Council use of building</b>	8,561	8,561	<b>8,561</b>	Contra entry for use of Strickland st property utilised by Denmark Arts Council.
1152022		Rental Community Resource Centre use of building	7,491	7,491	<b>7,491</b>	Contra entry for use of Strickland St property utilised by Denmark Community Resource Centre
1152052		Denmark Historical Society Contribution	2,000	2,000	<b>2,000</b>	Annual contribution to DHS to assist with maintenance of museum collection.
1155552		Alloc Administration Expenses	38,607	32,274	<b>40,012</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1158002	<b>11009</b>	<b>Historical Museum</b>	3,700	4,779	<b>4,000</b>	Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	<b>11010</b>	<b>Memorial Bandstand</b>	1,030	3,170	<b>1,500</b>	Salaries and Wages, Overheads, Insurance, Water, Power, Other maintenance.
1158122	<b>11014</b>	<b>Denmark Arts Building Maintenance</b>	1,170	499	<b>1,175</b>	Insurance, Other maintenance
<b>Total Other Culture Expenditure</b>			<b>131,962</b>	<b>123,327</b>	<b>135,639</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Culture - Income</b>						
1150703		Rental - Cottage Industries	(540)	(540)	<b>(540)</b>	Denmark Cottage Crafts - Annual Rental for Lease of Reserve 26026 Portion of Denmark Lot 41 Mitchell St.
1151203		Grants & Donation - Old Hospital	(915,000)	0	<b>(1,035,000)</b>	Grants and other contributions/donations for development of Old Hospital , Old Hospital Upgrade - Lotterywest, Old Hospital Upgrade - CRC Contribution, Old Hospital Upgrade - Denmark Arts (DEIC).
1152013		Arts Council Use of Council Facilities - Contra	(8,561)	(8,561)	<b>(8,561)</b>	Contra entry for use of property utilised by Denmark Arts Council.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1152023		Community Resource Centre Use of Building - Contra	(7,491)	(7,461)	(7,491)	Contra entry for use of Strickland St (Civic Centre) property utilised by Denmark Community Resource Centre
1155773		Alloc Administration Income	(1,949)	(1,779)	(1,539)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Other Culture Income</b>			<b>(933,541)</b>	<b>(18,341)</b>	<b>(1,053,131)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure</b>						
1160062		Workers Comp - Rec Centre	6,320	6,320	7,112	Workers Compensation insurances associated with staff within the Recreation Centre.
1160082		Salaries - Rec Centre	52,238	71,669	59,741	Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.
1160092		Superannuation - Rec Centre	21,815	23,804	26,354	Allocated Superannuation contributions paid for recreation centre staff, as per Salaries & Wages Budget
1160102		Other Recreation Services	34,580	42,660	53,204	Recreation staff wages associated with centre program planning, grant applications and other recreation matters
1160122		Equipment Mtce/Minor Purchases - Rec Centre	4,000	3,349	3,449	Maintenance and repair of Recreation Centre equipment, inc minor purchases, Gym/Crèche/Sporting Equipment maintenance, Office Equipment, Computer/IT Equipment, Miscellaneous.
1160132	11011	Maintenance Recreation Centre Building	36,000	39,314	40,493	Salaries and Wages, Overheads, Power , Water , Gas , APRA Music Agreement, Fire services, Plumbing repairs, Electrical repairs, Materials, Sports Court Lights Replacement, Front Foyer Floor, Sports Court Floor resurfacing, Miscellaneous.
1160142		Telecommunications - Rec Centre	3,500	3,351	3,500	Provision for telecommunication charges, Internet, Fixed Phones.
1160152		Advertising - Rec Centre	5,200	4,366	5,200	Various advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.
1160172	12011	<b>Cleaning - Recreation Centre</b>	41,000	28,673	29,820	Salaries and Wages, Overheads, Cleaning Materials..
1160182		Staff Amenities - Rec Centre	1,000	1,017	1,000	Miscellaneous staffing related expenses, Other staff costs, Uniforms, Refreshments, Staff kitchen equipment.
		<b>Recreation Centre Programmes</b>				Allocation of salaries and other costs associated with running the following programs: Refer to Worksheet for detailed breakup.
1160192	17000	<b>Gym</b>	35,832	33,693	35,389	
1160192	17001	<b>Aerobics</b>	14,456	10,686	14,675	
1160192	17002	<b>Junior Basketball</b>	1,220	675	1,337	
1160192	17004	<b>Roller Disco</b>	4,739	4,567	4,945	
1160192	17005	<b>Toddler Gym</b>	3,332	3,247	3,635	
1160192	17006	<b>Junior Badminton</b>	310	0	368	
1160192	17009	<b>Mixed Netball</b>	1,630	729	1,722	
1160192	17010	<b>Creche</b>	8,063	7,773	8,063	
1160192	17012	<b>Indoor Cricket</b>	1,778	1,730	1,692	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1160192	17013	Volleyball	460	0	0	
1160192	17014	Indoor Bowls	3,210	2,724	4,187	
1160192	17015	Sports Hall	17,654	17,357	19,678	
1160192	17017	Function Room	3,120	2,500	2,543	
1160192	17018	Indoor Soccer	1,820	1,899	2,217	
1160192	17019	Social Badminton	1,508	1,119	1,736	
1160192	17021	Aerobics - Living Longer Living Stronger	8,755	7,697	8,585	
1160192	17023	Meeting Room	455	0	554	
1160192	17026	Birthday Parties	559	438	559	
1160202	17020	Youth Support Service Programmes	25,180	30,552	25,180	Salaries and Wages, Denmark Youth Centre Week, Youth Centre Challenge Competition.
1160222	17025	Holiday Program	11,766	11,127	10,263	Salaries and Wages, Refreshments and materials.
1160262		Insurance - Rec Centre	6,958	6,958	7,167	Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance.
1160282		Travel & Training Expenses - Rec Centre	2,900	2,824	2,950	Recreation Centre staff training and associated expenses, Rec Centre Managers Travel Allowance.
1160292		Conference Expenses - Rec Centre	1,200	1,106	1,200	Attendance at annual sport and recreation conference
1160302		Community Bus Operating Costs	12,128	10,560	12,200	
1160502		Depreciation - Rec Centre	48,455	45,656	48,455	Depreciation of assets in accordance with accounting policies
1160522		Printing & Stationery - Rec Centre	1,000	812	1,000	Provision for printing and stationery
1160742		Family Fun Day	500	0	500	Biennial open day at Centre
1160752		Regional Sports Star of Year	900	744	900	Shire sponsored sports awards, Awards, Engraving costs, Ceremony expenses.
1165552		Alloc Administration Expenses	70,284	58,756	72,843	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within these programs.
1166662		Loan Interest - Rec Centre	3,339	3,339	2,929	Loan 144 Recreation Centre Expansion
<b>Total Recreation - Rec Centre - Expenditure</b>			<b>499,164</b>	<b>493,793</b>	<b>527,345</b>	

Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Income						
1160103		Income - Function Room	(5,000)	(4,222)	(5,000)	
1160113		Income - Gym	(60,000)	(79,659)	(70,000)	
1160123		Income - Creche Child Minding	(3,500)	(3,393)	(3,500)	
1160143		Income - Meeting Room	(700)	(41)	(700)	
1160153		Income - Sports Hall	(28,000)	(36,635)	(28,000)	
1160163		Income - Changerooms	(300)	0	(300)	
1160203		Income - Junior Basketball	(2,000)	(1,755)	(2,000)	
1160213		Income - Indoor Bowls	(1,200)	(1,339)	(1,200)	
1160223		Income - Mixed Netball	(1,000)	(2,045)	(1,000)	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1160243		Income - Junior Badminton	(1,000)	(63)	(1,000)	
1160263		Income - Senior Volleyball	(900)	(153)	(900)	
1160273		Income - Indoor Cricket	(2,500)	(2,564)	(2,500)	
1160323		Income - Roller Disco	(6,000)	(5,525)	(6,000)	
1160333		Income - Toddler Gym	(3,300)	(3,525)	(3,300)	
1160353		Income - Other Rec Centre	0	(107)	0	
1160363		Income - Aerobics	(15,000)	(15,533)	(15,000)	
1160383		Income - Indoor Soccer	(2,500)	(3,004)	(2,500)	
1160393		Income - Social Badminton	(1,200)	(2,048)	(1,200)	
1160413		Holiday Programmes GST Applicable	(8,000)	(9,780)	(8,000)	
1160423		Income-Aerobics LL,LS	(10,000)	(11,663)	(10,000)	
1160453		Income - Youth Support Service	(27,000)	(29,528)	(27,000)	
1160463		Income - Gymnastics	0	(7)	0	
1160473		Income - Birthday Parties	(1,000)	(876)	(1,000)	
1160503		Community Bus Hire Charges	(9,500)	(10,746)	(9,500)	Income received from hire of Community Bus, Hire, Insurance Refund/Excess.
1160553		Sponsors Fees	(2,000)	(1,909)	(2,000)	
1161003		Income - Rec Centre Other Income	(500)	0	0	Provision for miscellaneous income received from Recreation Centre operations, Hire of Chairs/Tables, Miscellaneous.
1167773		Alloc Administration Income	(3,321)	(3,024)	(2,622)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Recreation - Rec Centre - Income</b>			<b>(195,421)</b>	<b>(229,144)</b>	<b>(204,222)</b>	

Recreation & Culture - Schedule 11						
Recreation Centre Kiosk - Expenditure						
Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1170082		Salaries - Kiosk	8,216	4,210	5,233	Allocation of recreation staff time towards the operation of the Recreation Centre kiosk
1170092		Superannuation - Kiosk	930	0	0	Superannuation paid on behalf of Kiosk staff.
1170202		Kiosk Purchases - Drinks	6,000	4,307	5,500	Provision for drink purchases.
1170212		Kiosk Purchases -Confectionery	5,000	3,975	4,500	Provision for confectionery purchases.
1170222		Kiosk Purchases - Icecream	2,500	1,176	2,000	Provision for ice-cream purchases.
1170232		Kiosk Purchases - Coffee etc	200	0	200	Provision for coffee purchases.
1175552		Alloc Administration Expenses	4,356	3,641	4,514	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within these programs.
<b>Total Recreation Centre Kiosk - Expenditure</b>			<b>27,202</b>	<b>17,309</b>	<b>21,947</b>	





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation Centre Kiosk - Income</b>						
1170203		Kiosk Sales - Drinks	(13,000)	(9,437)	(10,000)	Income from the sale of drinks
1170213		Kiosk Sales - Confectionery	(10,000)	(6,447)	(7,000)	Income from the sale of confectionery
1170223		Kiosk Sales - Icecream	(3,200)	(2,435)	(2,500)	Income from the sale of ice creams
1170233		Kiosk Sales - Tea/Coffee	(2,200)	(77)	(2,000)	Income from the sale of coffee.
1177773		Alloc Administration Income	(251)	(226)	(198)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total Recreation Centre Kiosk - Income</b>			<b>(28,651)</b>	<b>(18,622)</b>	<b>(21,698)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV Re Broadcasting - Expenditure</b>						
1185552		Alloc Administration Expenses	12,077	10,096	12,517	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1188302	21104	<b>Denmark TV Tower Maintenance</b>	4,245	4,216	4,500	Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.
1188302	21105	<b>Peaceful Bay TV Tower Maintenance</b>	2,224	56	1,000	Broadcasting license, Power, Insurance, Maintenance and repairs, Consultant - Digital TV rollout.
<b>Total TV Re Broadcasting - Expenditure</b>			<b>18,546</b>	<b>14,368</b>	<b>18,017</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV Re Broadcasting - Income</b>						
1187773		Alloc Administration Income	(578)	(526)	(456)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this function
<b>Total TV Re Broadcasting - Income</b>			<b>(578)</b>	<b>(526)</b>	<b>(456)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b><u>Summary of Operations - Recreation &amp; Culture Program</u></b>						
<b>Public Halls &amp; Civic Centres</b>						
		Sub Total Operating Expenditure	185,925	166,183	187,943	
		Sub Total Operating Income	(55,173)	(12,886)	(56,096)	
			<b>130,752</b>	<b>153,297</b>	<b>131,847</b>	
<b>Swiiming Areas &amp; Beaches</b>						
		Sub Total Operating Expenditure	88,188	52,956	34,898	
		Sub Total Operating Income	(42,537)	(70,496)	(508,452)	
			<b>45,651</b>	<b>(17,540)</b>	<b>(473,554)</b>	
<b>Other Recreation &amp; Sport</b>						
		Sub Total Operating Expenditure	942,495	911,708	1,009,412	
		Sub Total Operating Income	(1,296,633)	(724,277)	(142,126)	
			<b>(354,138)</b>	<b>187,431</b>	<b>867,286</b>	
<b>Libraries</b>						
		Sub Total Operating Expenditure	185,654	190,560	200,145	
		Sub Total Operating Income	(4,055)	(5,415)	(4,825)	
			<b>181,599</b>	<b>185,145</b>	<b>195,320</b>	
<b>Other Culture</b>						
		Sub Total Operating Expenditure	131,962	123,327	135,639	
		Sub Total Operating Income	(933,541)	(18,341)	(1,053,131)	
			<b>(801,579)</b>	<b>104,986</b>	<b>(917,492)</b>	
<b>Recreation - Rec Centre</b>						
		Sub Total Operating Expenditure	499,164	493,793	527,345	
		Sub Total Operating Income	(195,421)	(229,144)	(204,222)	
			<b>303,743</b>	<b>264,650</b>	<b>323,123</b>	
<b>Recreation Centre - Kiosk</b>						
		Sub Total Operating Expenditure	27,202	17,309	21,947	
		Sub Total Operating Income	(28,651)	(18,622)	(21,698)	
			<b>(1,449)</b>	<b>(1,313)</b>	<b>249</b>	
<b>TV Rebroadcasting</b>						
		Sub Total Operating Expenditure	18,546	14,368	18,017	
		Sub Total Operating Income	(578)	(526)	(456)	
			<b>17,968</b>	<b>13,842</b>	<b>17,561</b>	
<b>Total Operating Expenditure</b>			2,079,136	1,970,204	2,135,346	
<b>Total Operating Income</b>			(2,556,589)	(1,079,706)	(1,991,006)	
<b>Program (Surplus)/Deficit</b>			<b>(477,453)</b>	<b>890,498</b>	<b>144,340</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b>						
1220372		Power - Street Lighting	55,000	48,264	<b>52,000</b>	Electricity charges for Street lighting
1220392		Roadwise - Committee	1,000	90	<b>500</b>	
1220402		Shire of Denmark Bike Plan	20,000	18,189	<b>0</b>	50/50 funding - MRWA
1225552		Alloc Administration Expenses	90,875	75,968	<b>94,182</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1228002		Maintenance - Roadworks General		1,147,541	<b>1,130,600</b>	Refer to appendix of Detailed job listing.
1228002	<b>30000</b>	<b>Budget Only Road Mtce</b>	1,040,600	0	<b>0</b>	
1228022	<b>30723</b>	<b>Wandra - Flood Damage Claim</b>	0	11,493	<b>0</b>	
1228202	<b>32001</b>	<b>Depot Maintenance</b>	24,000	33,385	<b>26,000</b>	Overheads, Plant Operation costs, Power, Water, Telephone, Insurance, Cleaning materials, Fire Services, Materials, New desk.
1228302	<b>32002</b>	<b>Footpaths Maintenance</b>	10,000	4,830	<b>10,000</b>	Overheads, Plant Operation costs, Materials.
1228362	<b>32005</b>	<b>Bridges Maintenance</b>	16,480	2,096	<b>20,000</b>	Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Miscellaneous.
1228372	<b>32006</b>	<b>Bus Shelter Maintenance</b>	3,100	139	<b>2,000</b>	Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.
1228382		Crossover Payments	4,000	4,480	<b>4,000</b>	Contribution to crossovers constructed by private contractors.
1230502		Depreciation - Roads Infrastr.	2,021,331	1,900,254	<b>1,957,261</b>	Depreciation of assets in accordance with accounting policies.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>			<b>3,286,386</b>	<b>3,246,728</b>	<b>3,296,543</b>	

<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b>						
1226503		Engineers Supervision Fees	(7,000)	(19,959)	<b>(15,000)</b>	Fees as set out in accordance with Schedule of Fees & Charges., Supervision of Reinstatement fees, Development Standards' Inspection/Supervision fees.
1226523		Other Engineering Fees	(1,200)	0	<b>0</b>	Bonding Assessment fees, Gate Permits, Sale of Development Standards, Driveway Entrances (Crossover) fees, Other Development Standards fees.
1227703		Commodity Routes Supplementary Funding (ex TIRES)	(338,988)	(338,988)	<b>0</b>	Former TIRES (tree industry) road upgrade funding program - renamed CRSF, 0, Fernley Rd - gravel resheeting carryover 2012/13, Board Rd - gravel resheeting carryover 2012/13, Kordabup Rd - gravel resheeting carryover 2012/13, Sunny Glen Rd - gravel resheeting carryover 2012/13, Tingledale East Rd - gravel resheeting, Ficofolia Road - gravel resheeting, Skippings Rd - gravel resheeting.
1227773		Alloc Administration Income	(4,332)	(3,946)	<b>(3,419)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within these sub-programs



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1228103		MRWA Project Grants	(828,600)	(828,027)	(851,378)	Grant funds from Main Roads WA (see Capital Exp Acc# 1220174 Road Project funding), 0, Scotsdale Rd - Job 50306, Scotsdale Rd - Job 50300 Carryover 12/13, MRWA Project - Scotsdale Road.
1228143		Grant - Royalties for Regions - Roads	(481,378)	(251,378)	0	Royalties for Regions grant funds used for road construction, CBD Redevelopment 2012/13 , CBD Redevelopment 2012/13 Stage 4 - (Regional), Peaceful Bay Footpath & Carpark 2012/13 (Regional), Barnett St/Strickland St Roundabout.
1228203		Roadworks Development Contributions	(166,920)	(168,043)	0	Subdivision and roads constructed and paid for by developers and handed over to Council, North Road Carpark (Car parking in Lieu), Road Upgrades Developer Contributions, CBD Carparking contribution - Bestlink Corp Pty Ltd.
1228303		Roadwise Grant	(500)	(462)	0	Grant funds administered through WALGA
1228403		Grant - MRWA Direct	(80,881)	(80,881)	(87,900)	Grant funds from Main Roads WA (Direct Funding - not tied to specific project).
1228443		Flood Damage Recoup MRWA	(30,000)	(4,200)	0	Flood damage repairs approved by State WAANDRA/MRWA after storm event, 2012/13 flood damage claim.
1228473		Grant - Specific Bridges	(153,000)	(140,000)	(53,000)	Bridge upgrades and preservation as per MRWA 10 Year Plan, part funded WA Grants Commission and MRWA, Hollings Rd Bridge, Powleys Rd - Bridge 4287, Lotterywest - Heritage Trail (GRT 118).
1228603		Grant - Roads to Recovery	(216,914)	(216,914)	(220,000)	Federal Government Roads To Recovery Program, for Council nominated projects (see Capital Exp Acc#), Royalties for Regions.
1228703		Grant - MRWA Blackspot	(58,523)	(47,656)	0	Grant funds administered through Main Roads WA (see Capital Exp Acc# 1220194 Blackspot Funding), MRWA Project - Mt Shadforth Rd carryover 2012/13, MRWA Project - Sth Coast Hwy carryover 2012/13, Bandit Rd - seal 50 metres, Parker Rd - seal, Harington Break - install splitter island.
1228713		Grant - Regional Bicycle Network	(140,000)	(139,635)	(112,250)	Grant funds Department of Transport., Future Projects, Shire of Denmark Bike Plan 50/50 funding MRWA, Hollings Road - Barnett to Inlet Drive. 14/15 High School to Ag School & Cemetery.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>			<b>(2,508,236)</b>	<b>(2,240,089)</b>	<b>(1,342,947)</b>	

Transport - Schedule 12						
Road Plant Purchases - Expenditure						
1230492		Loss on Sale of Asset - Road Plant	17,000	0	185	Provision for non cash entry to show the loss on sale of assets in accordance with accounting policies and LG Act
1235552		Alloc Administration Expenses	7,721	6,455	8,002	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1236662		Loan Interest - Plant Purchases	15,477	15,759	10,354	Repayment of interest on Loans 137 and 138, Loan 150 - 2010/11 plant purchases.
<b>Total Road Plant Purchases - Expenditure</b>			<b>40,198</b>	<b>22,214</b>	<b>18,541</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Income</b>						
1230493		Profit on Sale Of Assets - Road Plant	0	0	(48,204)	
1237773		Alloc Administration Income	(440)	(404)	(347)	Allocation of administration income to reflect the true cost of providing works and/or services contained within these sub-programs
<b>Total Road Plant Purchases - Income</b>			<b>(440)</b>	<b>(404)</b>	<b>(48,551)</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Expenditure</b>						
1495552		Alloc Administration Expenses	84,539	70,672	87,616	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1498002	29501	<b>Vehicle Inspections</b>	11,500	11,307	11,500	Shire mechanic wages allocated to the motor vehicle inspections
<b>Total Traffic Control - Expenditure</b>			<b>96,039</b>	<b>81,980</b>	<b>99,116</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Income</b>						
1491003		Vehicle Inspection Fees	(14,000)	(13,404)	(14,000)	Dept of Transport vehicle inspection fees
1495773		Alloc Administration Income	(4,260)	(3,881)	(3,362)	Allocation of administration income to reflect the true cost of providing works and/or services contained within these sub-programs
1497083		Commissions DPI	(80,000)	(89,181)	(86,000)	Commission received from Dept of Transport for vehicle licensing services.
<b>Total Traffic Control - Income</b>			<b>(98,260)</b>	<b>(106,465)</b>	<b>(103,362)</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Expenditure</b>						
1228052	32003	<b>Airstrip Maintenance</b>	7,300	11,618	7,500	Provision for building maintenance, runway lighting, mowing and slashing and general operations of the airstrip, Salaries and Wages, Overheads, Plant Operation costs, Power, Telephone, Insurance, Fencing.
1265552		Alloc Administration Expenses	4,356	3,641	4,514	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1266662		Loan Interest - Airport	4,505	4,505	4,238	Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.
<b>Total Airports - Expenditure</b>			<b>16,161</b>	<b>19,764</b>	<b>16,252</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Transport - Schedule 12</b>						
<b>Airports - Income</b>						
1267773		Alloc Administration Income	(251)	(226)	(198)	Allocation of administration income to reflect the true cost of providing works and/or services contained within these sub-programs
1268033		Airport Hangar Lease Income	(1,900)	(1,875)	(1,875)	Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial.
<b>Total Airports - Income</b>			<b>(2,151)</b>	<b>(2,101)</b>	<b>(2,073)</b>	

**Summary of Operations - Transport Program**

**Streets, Roads, Bridges & Depot Maintenance**

Sub Total Operating Expenditure	3,286,386	3,246,728	3,296,543
Sub Total Operating Income	(2,508,236)	(2,240,089)	(1,342,947)
	<b>778,150</b>	<b>1,006,638</b>	<b>1,953,596</b>

**Road Plant Purchases**

Sub Total Operating Expenditure	40,198	22,214	18,541
Sub Total Operating Income	(440)	(404)	(48,551)
	<b>39,758</b>	<b>21,810</b>	<b>(30,010)</b>

**Traffic Control**

Sub Total Operating Expenditure	96,039	81,980	99,116
Sub Total Operating Income	(98,260)	(106,465)	(103,362)
	<b>(2,221)</b>	<b>(24,486)</b>	<b>(4,246)</b>

**Airports**

Sub Total Operating Expenditure	16,161	19,764	16,252
Sub Total Operating Income	(2,151)	(2,101)	(2,073)
	<b>14,010</b>	<b>17,663</b>	<b>14,179</b>

<b>Total Operating Expenditure</b>	3,438,784	3,370,686	3,430,452
<b>Total Operating Income</b>	(2,609,087)	(2,349,060)	(1,496,933)
<b>Program (Surplus)/Deficit</b>	<b>829,697</b>	<b>1,021,626</b>	<b>1,933,519</b>



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Expenditure</b>						
1315802		Noxious Weed Control	5,000	5,000	<b>5,000</b>	Costs involved in the treatment of noxious weeds., Contract spraying.
1315852		Vermin Control expenses	2,000	0	<b>2,000</b>	Control of vermin - feral pigs etc, Shire of Plantagenet.
1316002		Water - Standpipes	5,920	7,511	<b>8,000</b>	Provision for maintenance of Council owned water standpipes, Water Annual Service Charges, Water usage, Insurance, Maintenance and Repairs.
1317552		Alloc Administration Expenses	1,188	993	<b>1,231</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Rural Services - Expenditure</b>			<b>14,108</b>	<b>13,504</b>	<b>16,231</b>	

<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Income</b>						
1315773		Alloc Administration Income	(63)	(57)	<b>(50)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1317543		Water - Income Standpipes	(2,000)	(3,657)	<b>(4,500)</b>	Income derived from the sale of water from standpipes. Consumption costs invoiced to private users.
<b>Total Rural Services - Income</b>			<b>(2,063)</b>	<b>(3,714)</b>	<b>(4,550)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1320502		Depreciation - Tourism	26,590	24,293	<b>26,722</b>	Depreciation of assets in accordance with accounting policies
1322002	<b>21404</b>	<b>Peaceful Bay Water Supply</b>	30,573	21,110	<b>20,000</b>	Salaries and Wages, Power, Contractor costs, Materials, Telemetry Monitoring, Energy and Water Ombudsman Levy, Asset Management Plan Consultant, Plumbing Inspections.
1322102	<b>21405</b>	<b>Peaceful Bay Water Monitoring</b>	2,000	0	<b>1,500</b>	
1322112		Peaceful Bay Water Supply Audit	11,000	12,845	<b>5,000</b>	Provision for Economic Regulatory Authority audit.
1322132		Tourist Signage Audit & Policy	5,000	1,095	<b>2,500</b>	Implementation of sign audit undertaken by WATC.
1322142		Peaceful Bay Community Facilities	2,000	1,403	<b>2,000</b>	Misc expenses associated with Peaceful Bay tourism, Signage and other costs, Casual Rangers.
1325552		Alloc Administration Expense	42,171	35,253	<b>43,706</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1326002		Tidy Towns Donation	2,000	1,789	<b>2,000</b>	Donation towards projects undertaken in Denmark by the Tidy Towns Committee, Annual contribution.
1326202		Tidy Towns Shopping Bags	1,000	0	<b>500</b>	Provision for purchase of calico shopping bags for distribution
1326662		Loan Interest - Visitors Centre	17,154	17,154	<b>15,685</b>	Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.
1326672		Loan Interest - Visitors Centre S/S	942	960	<b>631</b>	Loan 151 - S/S DTI (Car)



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1327802		DTI Visitors Centre Quarterly Subsidy	80,000	80,000	85,000	Council contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination).
1327812		Other Expenses - Tourism	3,597	3,147	3,600	Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses, Visitor Centre Insurance, Visitor Centre Sundry Expenses, Denmark CRC Community Calendar, Miscellaneous.
1327822		Denmark Visitors Centre - Marketing	25,000	25,000	30,000	Marketing contribution
1327852		DTI - LTO Contribution	0	0	10,000	Contribution to be determined by Council.
1327862		Visitor Centre Use of Council Facilities - Contra	30,870	30,870	30,870	Contra entry to reflect free lease of Visitors Centre by DTI
1328002	11007	<b>Visitors Centre Maintenance</b>	3,375	3,803	3,500	Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.
1328702		Community Resource Centre - Xmas Festival	5,000	5,000	5,000	Contribution to Denmark Community Resource Centre activities, Christmas Festival.
1328712		Great Southern Display	500	0	500	Annual contribution for Great Southern District Display at Perth Royal Show.
1328732	15080	<b>Christmas Decorations</b>	0	0	5,000	Council contribution to erecting and dismantling decorations and banners over xmas period.
<b>Total Tourism &amp; Area Promotion - Expenditure</b>			<b>288,772</b>	<b>263,723</b>	<b>293,714</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Income</b>						
1326663		Grants - Tourism & Area Promotion	0	0	(10,000)	Tourism WA Grant Dump Point
1326673		Interest Repayment - Loan 151 S/S Visitors Centre	(942)	(621)	(631)	Loan 151 S/Supporting DTI
1327773		Alloc Administration Income	(2,022)	(1,843)	(1,596)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1327853		Tidy Towns shopping bags	(500)	(2)	(500)	Provision for sale of Tidy Town calico shopping bags.
1327943		Visitors Centre - Use of Council Facilities Contra	(30,870)	(30,870)	(30,870)	Contra entry in lieu of Visitor Centre rental
1327953		Rental Peaceful Bay Caravan Pk	(16,020)	(14,569)	(17,500)	Lease of Peaceful Bay Caravan Park, expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(42,000)	(42,000)	(48,000)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(221,551)	(221,551)	(224,900)	Annual rental received from 203 leases at Peaceful Bay., 201 leases @ \$1,100, 1 lease @ \$1,300, 1 Lease @ \$2500 ex GST.
<b>Total Tourism &amp; Area Promotion - Income</b>			<b>(313,905)</b>	<b>(311,457)</b>	<b>(333,997)</b>	





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Building Control - Expenditure</b>						
1330082		Salaries - Building	106,845	126,351	<b>108,330</b>	Salaries paid to building staff, including casual officers as per Salaries and Wages Budget, Permanent and casual allocation.
1330092		Superannuation - Building	13,820	15,404	<b>14,297</b>	Superannuation paid to building staff, including casual officers as per Salaries and Wages Budget
1330102		Other Expenses - Building	3,500	4,912	<b>4,000</b>	Miscellaneous expenses associated with Building Control, Mobile Phone Charges, Australian Building Codes and Standards, Other Regulations, Other sundry materials and expenses.
1330112		Training Expenses - Building	1,917	1,338	<b>2,000</b>	Provision for training and conferences for building staff, Training costs, Conference costs, Diploma Study - as per study policy.
1330142		Building Asset Management Inspections	40,000	11,076	<b>0</b>	One off contract position to undertake building inspections 6 months contract position.
1330152		Workers Comp - Building	3,300	3,300	<b>3,294</b>	As per Council insurance renewal
1330912		Staff Uniform - Building	400	265	<b>400</b>	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040210, Staff uniform, Protective clothing.
1335552		Alloc Administration Expenses	95,230	79,610	<b>98,696</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Building Expenditure</b>			<b>265,012</b>	<b>242,255</b>	<b>231,017</b>	

<b>Economic Services - Schedule 13</b>						
<b>Building Control - Income</b>						
1337553		Building Licence Fees	(65,000)	(77,521)	<b>(72,000)</b>	Building fees and licenses (local government) charges in accordance with Schedule of Fees & Charges.
1337603		Other Income - Building	(1,000)	0	<b>(500)</b>	Commissions for collection of fees and charges on behalf of other government agencies, Builders Registration Board Commissions, Construction Training Fund Commission.
1337773		Alloc Administration Income	(3,465)	(3,161)	<b>(2,735)</b>	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Building Income</b>			<b>(69,465)</b>	<b>(80,682)</b>	<b>(75,235)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Expenditure</b>						
1345552		Alloc Administration Expenses	4,356	3,641	<b>4,514</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
1346662		Loan Interest - Loan 152 Reserve 27101	23,712	23,968	<b>23,256</b>	Purchase Reserve 27101
1348002	<b>32004</b>	<b>Saleyards Maintenance</b>	2,400	4,859	<b>2,000</b>	Salaries and Wages, Overheads, Plant Operation Costs, Power, Water, Insurance, Maintenance and repairs.
<b>Total Saleyards Expenditure</b>			<b>30,468</b>	<b>32,468</b>	<b>29,770</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Income</b>						
1347503		Lease Site Income - Denmark Haulage	(12,600)	(12,600)	(12,600)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2015.
1347533		Lease Site Income Pt Lot 300 Cnr SC Highway - Soil Solutions.	(22,500)	(17,500)	(35,000)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2015.
1347573		Lease Site Income - Denmark Earthmoving	(17,140)	(8,570)	(17,140)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2015.
1347773		Alloc Administration Income	(251)	(226)	(198)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Saleyards Income</b>			<b>(52,491)</b>	<b>(38,896)</b>	<b>(64,938)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Expenditure</b>						
1350102	16200	<b>General Nursery Operations</b>	23,750	26,722	27,000	Salaries and Wages, Overheads, Plant Operation Costs, Commercial Purposes Licence to take flora from crown land, Materials - plants etc, Upgrade reticulation system, Miscellaneous.
1355552		Alloc Administration Expenses	4,554	3,807	4,719	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Plant Nursery - Expenditure</b>			<b>28,304</b>	<b>30,529</b>	<b>31,719</b>	

<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Income</b>						
1351003		Revegetation Nursery Income	(2,000)	(20,481)	(18,000)	Sale of plants propagated at Revegetation Nursery, Sale of plants from seedling cells.
1355773		Alloc Administration Income	(217)	(194)	(171)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Plant Nursery - Income</b>			<b>(2,217)</b>	<b>(20,675)</b>	<b>(18,171)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Expenditure</b>						
1360102		Parry Beach Camping Expenses	6,769	10,330	7,500	Expenses associated with the operation of the camping ground, caretakers cottage and related expenses, Camping Ground Toilets (rear), Fire Equipment services, Equipment repairs, Caretakers Cottage maintenance and running costs, Sheds maintenance, Fixed Phones, Minor equipment purchases, Camping Ground Annual License, Insurances, Weed Control, Printing & Stationery.
1360112		Parry Beach - Caretaker Gas	900	1,183	1,200	Supply of gas for the caretakers residence and public BBQ facilities.
1360502		Depreciation - Parry Beach	6,256	8,703	9,494	Depreciation of assets in accordance with accounting policies
1362002	21304	<b>Parry Beach Carpark/Road Maintenance</b>	1,945	2,439	2,300	Salaries and Wages, Overheads, Plant Operation Costs, Materials
1362052	21302	<b>Parry Beach Equipment Maintenance</b>	1,625	623	1,000	
1362052	21303	<b>Parry Beach Reserve &amp; Pump</b>	4,000	2,324	3,300	Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.
1362102		Vehicle Expenses - Parry Beach	3,646	2,204	2,500	Operating costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643.
1368002	20008	<b>Refuse Collection - Parry Beach</b>	12,000	9,527	11,000	Salaries and Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	<b>Parry Beach Toilets Maintenance</b>	16,452	14,251	15,500	Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
<b>Total Parry Beach - Expenditure</b>			<b>53,593</b>	<b>51,583</b>	<b>53,794</b>	

<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Income</b>						
1360103		Parry Beach Camping Charges	(75,000)	(83,525)	(80,000)	Collection of camping fees from Parry Beach Camp Ground., Camp Ground fees.
<b>Total Parry Beach - Income</b>			<b>(75,000)</b>	<b>(83,525)</b>	<b>(80,000)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Expenditure</b>						
1120102	70000	Lime Sand Loading	191,700	191,232	202,000	Salaries and Wages, Overheads, Plant Operation costs, Contractor, Maintenance of site.
1120102	70001	Other Expenses - Lime Quarry	0	730	300	Contractor, Membership Fees, Lease Rental M70/1038, Royalties Audit.
1121002		State Govt Lime Sand Royalties	9,200	8,813	9,200	Royalties estimated on 15000 tonnes average per annum, Royalties payable as per Agreement.
1371222		Industrial Land Subdivision Expenses	10,000	200	10,000	Expenditure associated with development of industrial land subdivision - rezoning, design, studies etc
1375552		Alloc Administration Expenses	8,513	7,117	8,823	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Other Economic Services -Expenditure</b>			<b>219,413</b>	<b>208,092</b>	<b>230,323</b>	

<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Income</b>						
1121003		Sale of Lime Sand	(240,000)	(240,118)	(340,909)	Sale of Lime sand for agricultural purposes in accordance with adopted Fees and Charges in Annual Budget.
1371123		Other Economic Services - Grants	(596,697)	(596,697)	0	Various grants associated with Other Economic Services activities, Industrial Land Purchase (R4R - Regional).
1375773		Alloc Administration Income	(433)	(396)	(342)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Other Economic Services - Income</b>			<b>(837,130)</b>	<b>(837,211)</b>	<b>(341,251)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Summary of Operations - Recreation &amp; Culture Program</b>						
<b>Rural Services</b>						
		Sub Total Operating Expenditure	14,108	13,504	16,231	
		Sub Total Operating Income	(2,063)	(3,714)	(4,550)	
			<b>12,045</b>	<b>9,790</b>	<b>11,681</b>	
<b>Tourism &amp; Area Promotion</b>						
		Sub Total Operating Expenditure	288,772	263,723	293,714	
		Sub Total Operating Income	(313,905)	(311,457)	(333,997)	
			<b>(25,133)</b>	<b>(47,734)</b>	<b>(40,283)</b>	
<b>Building Control</b>						
		Sub Total Operating Expenditure	265,012	242,255	231,017	
		Sub Total Operating Income	(69,465)	(80,682)	(75,235)	
			<b>195,547</b>	<b>161,572</b>	<b>155,782</b>	
<b>Saleyards</b>						
		Sub Total Operating Expenditure	30,468	32,468	29,770	
		Sub Total Operating Income	(52,491)	(38,896)	(64,938)	
			<b>(22,023)</b>	<b>(6,428)</b>	<b>(35,168)</b>	
<b>Plant Nursery</b>						
		Sub Total Operating Expenditure	28,304	30,529	31,719	
		Sub Total Operating Income	(2,217)	(20,675)	(18,171)	
			<b>26,087</b>	<b>9,854</b>	<b>13,548</b>	
<b>Parry Beach</b>						
		Sub Total Operating Expenditure	53,593	51,583	53,794	
		Sub Total Operating Income	(75,000)	(83,525)	(80,000)	
			<b>(21,407)</b>	<b>(31,942)</b>	<b>(26,206)</b>	
<b>Other Economic Services</b>						
		Sub Total Operating Expenditure	219,413	208,092	230,323	
		Sub Total Operating Income	(837,130)	(837,211)	(341,251)	
			<b>(617,717)</b>	<b>(629,119)</b>	<b>(110,928)</b>	
		<b>Total Operating Expenditure</b>	899,670	842,154	886,568	
		<b>Total Operating Income</b>	(1,352,271)	(1,376,161)	(918,142)	
		<b>Program (Surplus)/Deficit</b>	<b>(452,601)</b>	<b>(534,007)</b>	<b>(31,574)</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Expenditure</b>						
1258002		Private Works		31,628	0	
1258002	40130	Private Works	12,000	0	30,000	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges, Salaries and Wages, Overheads, Plant Operation Costs, Materials , Contractors.
1405552		Alloc Administration Expenses	7,721	6,455	8,002	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program
<b>Total Private Works - Expenditure</b>			<b>19,721</b>	<b>38,083</b>	<b>38,002</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Income</b>						
1147593		P/Works - General Charges	(20,000)	(56,070)	(54,000)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges
1407773		Alloc Administration Income	(440)	(404)	(347)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Private Works - Income</b>			<b>(20,440)</b>	<b>(56,475)</b>	<b>(54,347)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Expenditure</b>						
1430062		Workers Comp - Works Overheads	49,403	54,589	43,675	Workers compensation insurances for operations staff
1430082		Salaries - Infrastructure	448,766	421,121	459,974	Salaries for Engineering staff, as per Salaries & Wages budget.
1430092		Superannuation - Infrastructure	58,842	62,174	58,212	Allocated Superannuation contributions paid for infrastructure services staff, as per Salaries & Wages Budget
1430122		Housing Allowance - Infrastructure	14,000	8,000	13,000	Staff Housing rental for Director Infrastructure Services as per Council Policy P090101, @ \$350 p/week.
1430162		Workers Comp - Infrastructure Overheads	11,511	11,512	13,678	Workers Compensation insurances associated with engineering staff allocated to PWOH sub-program
1430192		Vehicle Expenses - Infrastructure	27,200	29,384	29,000	Fuel, licences, repairs and insurance for Engineer and Works Supervisors vehicles, DIS - DE10, MWS - DE15, WS - DE7560.
1430402		Medical Examination Costs	250	160	500	Provision for medical examinations on new infrastructure services employees.
1430412		Office Expenses - Infrastructure	35,625	23,006	34,000	Miscellaneous expenses associated with engineering department (PWOH), ROMAN II Licence Fees, ROMAN Data Pick up, AutoCAD Civil Licence and Road Design, Infrastructure Services staff private phone reimbursements, Infrastructure Services staff Mobile phone costs, Publications and Stationery, Depot Christmas function, Other purchases - Mobile Phone Parks Supervisor, Shelving units.



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
1430422		Superannuation - Outside Staff	148,515	146,474	<b>161,440</b>	Superannuation for Infrastructure Services staff, as per Salaries & Wages budget.
1430432		Sick Pay	46,636	48,661	<b>49,929</b>	Provision for sick pay for all Infrastructure Services staff (engineering and operations)
1430442		Holiday Pay	109,594	149,234	<b>117,333</b>	Provision for annual leave and leave loading for Infrastructure Services staff.
1430452		Protective Clothing - Outside Staff	15,500	16,579	<b>16,500</b>	Provision of safety clothing, ear protection etc for infrastructure services staf, Boots, Clothing, Hats & Gloves, Other safety equipment.
1430462		Conference Expenses- Infrastructure	8,000	4,367	<b>8,000</b>	Includes conference registration, travelling and accommodation expenses
1430472		Adverse Working Condition Allowance	36,895	30,252	<b>33,762</b>	Provision for allowance paid in accordance with the Local Government Industry Award
1430502		Depreciation - Infrastructure	16,500	16,583	<b>16,500</b>	Depreciation of assets in accordance with accounting policies
1430532		Advertising - Infrastructure	3,000	3,581	<b>3,000</b>	Provision for advertising related to engineering services i.e. tenders and position vacancies, Tenders.
1430542		Fringe Benefits Tax - Infrastructure	19,448	18,558	<b>18,540</b>	Fringe Benefits Tax payable on engineering staff entitlements
1430702		Infrastructure Consultants	10,000	133	<b>8,000</b>	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	15,000	14,422	<b>15,000</b>	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses, Regional Risk Coordinator, Occupational Health & Safety, Risk Management.
1430802		Training Expenses - Infrastructure	40,500	42,128	<b>41,000</b>	Provision for training courses for Infrastructure Services staff, including wages, registration, accommodation and travelling, Salaries and Wages, First Aid, Industrial/OHS, Professional, LGMA - Diploma Training 1 staff.
1430812		Long Service Leave - Infrastructure	27,777	17,536	<b>32,000</b>	Long Service Leave entitlements paid to operations staff as per LSL regulations
1430912		Staff Uniform - Infrastructure	800	521	<b>800</b>	Allowance available to Administration-based Infrastructure Services staff, as per Salaries and Wages Budget.
1435552		Alloc Administration Expenses	105,130	87,885	<b>108,956</b>	Allocation of administration expenses to reflect the true cost of providing works and/or services contained within this sub-program.
1436902		Less Overheads Allocated to Works	(1,249,077)	(1,139,422)	<b>(1,278,614)</b>	
1438002	<b>11003</b>	<b>Chiltern Road Employee Housing</b>	5,400	11,150	<b>0</b>	Expenditure transferred to Administration.
<b>Total Public Works Overheads - Expenditure</b>			<b>5,215</b>	<b>78,590</b>	<b>4,185</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Income</b>						
1437653		Housing Rental Income	(1,000)	(2,000)	0	Contribution to council provided housing., DIS - 10 weeks @ \$100 per week.
1437703		Sale Misc Items	(100)	(521)	(302)	Sale of miscellaneous items (not assets) i.e. grader blades, Contingency.
1437773		Alloc Administration Income	(4,115)	(3,751)	(3,248)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
<b>Total Public Works Overheads - Income</b>			<b>(5,215)</b>	<b>(6,273)</b>	<b>(3,550)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Expenditure</b>						
1440062		Insurance - Plant	66,517	68,731	33,380	Provision for vehicle insurance as per Insurance schedule.
1440482		Fuel & Oils	311,200	311,697	310,000	Purchase of fuel, oil and grease for maintenance and running of works vehicles and machinery, Fuel, Oil, Grease, Other (including staff and contractor fuel reimbursements).
1440492		Tyres	44,801	33,503	44,000	Provision for new tyres and tyre repairs as required, New tyres, Repairs.
1440502		Parts & Repairs	150,000	171,614	160,000	Purchase of parts and repair costs for vehicles and machinery.
1440512		Repair Wages	97,084	89,294	125,023	Allocation of wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.
1440522		Licences	12,000	15,345	16,000	Vehicle licensing - all Infrastructure Services vehicles & plant
1440552		Expendable Stores	20,000	21,852	20,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	361,269	198,571	264,469	Depreciation of assets in accordance with accounting policies
1440572		Minor Equipment Purchases	3,000	3,041	3,000	Provision for purchase of minor equipment, including workshop tools
1445552		Alloc Administration Expenses	49,496	41,376	51,298	Allocation of administration expenses within this sub-program
1446912		Less Plant Op Alloc to Works	(701,847)	(672,371)	(697,990)	
1446922		Depreciation allocated to jobs	(381,138)	(288,677)	(295,000)	
<b>Total Expenditure Plant Operation Costs</b>			<b>32,382</b>	<b>(6,023)</b>	<b>34,180</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Income</b>						
1440823		Plant - Insurance Claim Rebate	0	(592)	0	
1447773		Alloc Administration Income	(2,383)	(2,175)	(1,881)	Allocation of administration income to reflect the true cost of providing works and/or services contained within this sub-program.
1450803		Diesel Fuel Rebate	(30,000)	(34,242)	(32,000)	Rebate Fuel tax credit scheme through ATO
<b>Total Expenditure Plant Operation Costs</b>			<b>(32,383)</b>	<b>(37,008)</b>	<b>(33,881)</b>	





Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Fuels &amp; Oils - Expenditure</b>						
1450802		Purchase of Fuel	220,000	247,643	<b>246,596</b>	
1450852		Purchase of Oils and Greases	12,000	6,101	<b>7,500</b>	
1456932		Less Allocated to Plant Costs	(232,000)	(259,639)	<b>(254,096)</b>	
<b>Total Expenditure Stock Fuels &amp; Oils</b>			<b>0</b>	<b>(5,895)</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Materials - Expenditure</b>						
1460602		Purchase of Stock Materials	130,000	142,310	<b>142,500</b>	
1466942		Less Allocated to Works	(130,000)	(142,940)	<b>(142,500)</b>	
<b>Total Expenditure Stock Materials</b>			<b>0</b>	<b>(631)</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Expenditure</b>						
1470612		Gross Salaries & Wages	3,985,814	4,128,892	<b>4,214,031</b>	Total Salaries and Wages payable for all staff
1470832		Workers Compensation	2,000	49,593	<b>5,000</b>	Workers Compensation paid to staff
1470872		Novated Lease Payments	0	22,403	<b>45,000</b>	Full cost recovery from CEO and Directors deductions
1470882		Parental Leave Scheme Allowance	5,000	8,147	<b>10,000</b>	Full cost recovery from Federal Govt.
1476952		Less Sal & Wages Alloc to Works	(3,985,814)	(4,123,275)	<b>(4,214,031)</b>	Total Salaries and Wages allocated to Sub-programs
<b>Total Expenditure Salaries &amp; Wages</b>			<b>7,000</b>	<b>85,760</b>	<b>60,000</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Income</b>						
1470873		Novated Lease - Pre Tax Deductions	0	(15,541)	<b>(30,000)</b>	Full cost recovery from CEO and Directors deductions
1470883		Novated Lease - Post Tax Deductions	0	(6,862)	<b>(15,000)</b>	Full cost recovery from CEO and Directors deductions
1477653		Reimbursement - Workers Comp	(2,000)	(56,974)	<b>(5,000)</b>	Workers Compensation costs reimbursed from insurer
1478883		Reimbursement - Paid Parental Scheme	(5,000)	(7,465)	<b>(10,000)</b>	Full cost recovery from Federal Govt.
<b>Total Income Salaries &amp; Wages</b>			<b>(7,000)</b>	<b>(86,843)</b>	<b>(60,000)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Expenditure</b>						
1480202		Reimbursements/Clearing A/c	0	12,366	<b>0</b>	
<b>Total Expenditure Unclassified</b>			<b>0</b>	<b>12,366</b>	<b>0</b>	



Account	Job	Description	2013/2014 Budget	2013/2014 Forecast Actual	2014/2015 Budget	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Income</b>						
1480213		Recoverable Costs Income	0	(13,363)	0	
<b>Total Income Unclassified</b>			<b>0</b>	<b>(13,363)</b>	<b>0</b>	

**Summary of Operations - Other Property & Services Program**

**Private Works**

Sub Total Operating Expenditure	19,721	38,083	38,002
Sub Total Operating Income	(20,440)	(56,475)	(54,347)
	<b>(719)</b>	<b>(18,391)</b>	<b>(16,345)</b>

**Public Works Overheads**

Sub Total Operating Expenditure	5,215	78,590	4,185
Sub Total Operating Income	(5,215)	(6,273)	(3,550)
	<b>0</b>	<b>72,317</b>	<b>635</b>

**Plant Operation Costs**

Sub Total Operating Expenditure	32,382	(6,023)	34,180
Sub Total Operating Income	(32,383)	(37,008)	(33,881)
	<b>(1)</b>	<b>(43,031)</b>	<b>299</b>

**Stock Fuels & Oils**

Sub Total Operating Expenditure	0	(5,895)	0
Sub Total Operating Income	0	0	0
	<b>0</b>	<b>(5,895)</b>	<b>0</b>

**Stock Materials**

Sub Total Operating Expenditure	0	(631)	0
Sub Total Operating Income	0	0	0
	<b>0</b>	<b>(631)</b>	<b>0</b>

**Salaries & Wages**

Sub Total Operating Expenditure	7,000	85,760	60,000
Sub Total Operating Income	(7,000)	(86,843)	(60,000)
	<b>0</b>	<b>(1,082)</b>	<b>0</b>

**Unclassified**

Sub Total Operating Expenditure	0	12,366	0
Sub Total Operating Income	0	(13,363)	0
	<b>0</b>	<b>(998)</b>	<b>0</b>

**Total Operating Expenditure**

	64,318	202,251	136,367
<b>Total Operating Income</b>	<b>(65,038)</b>	<b>(199,962)</b>	<b>(151,778)</b>
<b>Program (Surplus)/Deficit</b>	<b>(720)</b>	<b>2,289</b>	<b>(15,411)</b>

**Grand Total All Programs (Surplus)/Deficit**

	<b>(3,354,040)</b>	<b>(2,227,494)</b>	<b>(2,631,542)</b>
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Detailed Capital Expenditure by Program					SOURCE OF FUNDS 2014/2015														
COA or Job	Description	2013/2014 Budget \$	2013/2014 Actual \$	2014/2015 Budget \$	RRG \$	R2R \$	Health Dept \$	DFES \$	Dept of Transport \$	Bicycle Network \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
<b>Governance</b>																			
52048	Council Reception Led Conversion Of Down Lights	2,600	0	0															0
1411104	Furniture & Equipment (iPad & Projector)	3,500	2,917	0															0
1421104	Furniture & Equipment - Administration (Furniture and Computers)	62,000	56,286	35,000														35,000	35,000
1421254	Vehicle - Administration	140,000	27,386	0															0
		<b>208,100</b>	<b>86,590</b>	<b>35,000</b>															
<b>Law, Order &amp; Public Safety</b>																			
55104	Mt Shadforth Ablution Facilities	24,360	24,356	0															0
55105	East Denmark Ablution Facilities	24,360	24,522	0															0
55106	Mehniup Ablution Facilities	26,245	26,245	0															0
55108	Camarthen Fire Shed - Earthworks/Pad	8,000	7,827	0															0
1511104	Purchase Furniture & Equipment	800	1,351	0															0
55110	Fire Hydrant Program	6,000	0	0														0	0
55114	Standpipe Replacement Program	13,000	3,873	10,000														10,000	10,000
55116	Somerset Hill Water Strategic Water Tank Grant Dependant	12,000	11,819	0														0	0
55152	Shire Pound Upgrade	0	0	8,000									8,000					0	8,000
1531104	Furniture & Equipment - Law & Order	1,500	1,342	0															0
1531054	Plant - Other Law & Order	0	0	49,700										33,700			16,000	0	49,700
1551054	Plant - SES	0	0	90,000				90,000											90,000
1561054	Plant - CESM	51,000	48,317	0															0
		<b>466,505</b>	<b>440,091</b>	<b>1,115,940</b>															
<b>Health and Preventative Services</b>																			
<b>Education &amp; Welfare</b>																			
1621104	Furniture & Equipment - Youth	2,000	3,799	2,000														2,000	2,000
		<b>2,000</b>	<b>3,799</b>	<b>2,000</b>															
<b>Housing</b>																			
1071004	Remediation/Acquisition Reserve 32409	<b>810,000</b>	0	<b>810,000</b>								810,000							810,000
<b>Community Amenities</b>																			
53005	Peaceful Bay Refuse Site - Fencing	15,000	7,500	0															0
53007	Purchase Kernutts Road Land	500,000	0	500,000								181,221	318,779						500,000
53010	Peaceful Bay Transfer Station - Glass Storage Bins	6,000	0	0														0	0
53011	Peaceful Bay Transfer Station - Secondary Bin Stands	1,400	0	0														0	0
50121	Jacksonii & Ficifolia Niche Walls	0	0	15,000														15,000	15,000
50123	Parkland clearing & 'bridge' between old & new sections	0	0	8,000														8,000	8,000
50124	Survey / plot & plinth installation (new lawn section)	0	0	25,000														25,000	25,000
		<b>867,400</b>	<b>384,464</b>	<b>611,040</b>															
<b>Recreation &amp; Culture</b>																			
50037	Tingledale Hall Upgrade	65,085	29,026	43,930										43,930				0	43,930
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000	0	3,000														3,000	3,000
52107	Berridge Park Jetty Rebuild	0	0	50,000					37,500				12,500					0	50,000
52120	Ocean Beach public access ramps	0	0	6,000														6,000	6,000
52121	Replace pavers and slabs at Surf Club	0	0	7,500														7,500	7,500
52122	Peaceful Bay Finger Jetty and Carpark	0	0	624,240					468,180									156,060	624,240
1131054	Plant - Recreation & Sport	58,500	47,498	4,636									4,636					0	4,636
50008	Normalup Rail Trail Upgrades	10,400	0	10,000														10,000	10,000
50087	Denmark Pistol Club Covered Shooting Area	0	6,417	0														0	0
50172	Paths & Trails - Upgrades and Construction to be determined by Council (recommendation of PATAC)	40,000	0	40,000														40,000	40,000
50182	Barnett Street Garden - Upgrade	3,600	4,189	4,600														4,600	4,600
51615	Kwoorabup Community Park - Stage 2 Carryover	50,000	64,461	0														0	0
51620	Kwoorabup Community Park - Stage 4	277,918	0	0														0	0
51616	Kwoorabup Community Park Public Art	0	0	58,400							11,000		14,000	33,400				0	58,400
51640	WOW Walk & Ride Stage 1	230,000	55,680	0														0	0
51641	WOW Walk & Ride Trail Stage 2	100,000	0	0														0	0
51642	Normalup - Settlers Park Drainage	5,000	0	0														0	0
51643	Hopson Park (Kemsley Estate) - Playground Upgrade	30,000	29,954	0														0	0
51644	Equestrian Club - additional horse holding yards	17,510	5,306	0														0	0
51645	Bill Pinniger Walk Trail Signage	2,000	0	2,000														2,000	2,000
51646	Heritage Precinct Hydrant	3,000	1,936	0														0	0
51647	Berridge Park Septic Tanks	3,000	0	0														0	0
51650	Peaceful Bay Footpath	60,000	0	80,000													80,000	0	80,000
51658	Berridge Park - Shade Sails	0	0	25,000							25,000							0	25,000
51666	Artificial Turf - Cover for cricket pitch at McLean Oval during football matches	0	0	2,600														2,600	2,600
51667	Fertigator - McLean Oval	0	0	7,000														7,000	7,000
51670	Laing Park - Dog Park Fencing	0	0	5,000														5,000	5,000
50270	Morgan Richards CC Upgrades - Architectural	50,000	22,500	17,000									17,000						17,000
50271	Morgan Richards CC Upgrades - Consultancies	50,000	34,401	10,000									10,000						10,000
50272	Morgan Richards CC Upgrades- Old Lodge	110,000	0	174,000							62,000			60,000				52,000	174,000

Detailed Capital Expenditure by Program					SOURCE OF FUNDS 2014/2015														
COA or Job	Description	2013/2014 Budget \$	2013/2014 Actual \$	2014/2015 Budget \$	RRG \$	R2R \$	Health Dept \$	DFES \$	Dept of Transport \$	Bicycle Network \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
50273	Morgan Richards CC Upgrades - Old Hospital Construction	840,453	0	948,453							303,000		35,453	610,000					948,453
50274	Morgan Richards CC Upgrades - Celebration	5,000	0	5,000									5,000						5,000
50275	Morgan Richards CC Upgrades - Statutory Fees	5,000	0	5,000									5,000						5,000
50276	Morgan Richards CC Upgrades - Painting	80,000	0	80,000									80,000						80,000
50277	Morgan Richards CC Upgrades - Landscaping & Contingencies	94,000	0	110,867									110,867						110,867
50278	Morgan Richards CC Upgrades - Audit & Acquittal	2,000	0	2,000									2,000						2,000
50279	Morgan Richards CC Upgrades - Plaque	500	0	500									500						500
50095	Replacement Scoreboard and Controller - Sports Court	0	0	6,000									1,367					4,633	6,000
50098	Led Tube Installation To Replace Fluoros	8,650	0	0															0
1161104	Furniture & Equipment - Rec Centre	9,750	9,176	0															0
		<b>2,257,366</b>	<b>350,910</b>	<b>2,354,276</b>															
<b>Transport</b>																			
50724	Hollings Road Landscaping	17,000	16,543	0															0
50725	Lights Beach Access Road - Sealing	88,000	62,089	0															0
50726	North Road Carpark Stage 2	132,000	183,654	0															0
50727	Buckley Street Reconstruction	45,000	44,961	0															0
50302	MRWA Project - Scotsdale Road Reseal	0	0	188,454	125,636													62,818	188,454
50306	MRWA Project - Scotsdale Road 13/14	987,900	1,117,707	0															0
50307	MRWA Project - Hollings Road	0	0	229,250	152,833													76,417	229,250
50309	MRWA Project - Scotsdale Road	0	0	400,000	266,667													133,333	400,000
50310	MRWA Project - Mt Lindesay Road	0	0	273,840	182,560													91,280	273,840
50311	MRWA Project - Churchill Road	0	0	185,523	123,682													61,841	185,523
50320	Crsf - Fernley Road Gravel Resheet	18,018	6,466	0															0
50321	Crsf - Board Road Gravel Resheet	24,222	0	0															0
50322	Crsf - Kordabup Road Gravel Resheet	49,580	38,629	0															0
50323	Crsf - Sunny Glen Road Gravel Resheet	102,611	99,478	0															0
50324	Crsf Tingedale East - Gravel Resheeting	208,700	203,295	0															0
50325	Crsf Ficofoia Road - Gravel Resheeting	121,500	123,704	0															0
50326	Crsf Skippings Rd - Gravel Resheeting	93,800	107,252	0															0
50413	R2R - Ficifolia Road Resheet	0	7,550	0															0
50422	R2R - Harewood Road 2012-13 Resheet C/O	32,772	32,772	0															0
50424	R2R - Harewood Road Resheet 13-14	81,276	81,757	0															0
50425	R2R - Silver Road Resheet 13-14	40,638	35,792	0															0
50426	R2R - Howe Road Reseal 13-14	8,900	8,857	0															0
50427	R2R - Hamilton Road Reseal 13-14	27,500	27,501	0															0
50428	R2R - Illsley Drive Reseal 13-14	34,610	31,962	0															0
50429	R2R - Mohr Drive Reseal 13-14	23,990	26,920	0															0
50429	R2R - 14/15 Program (Allocation to be determined to be limited to approx. 50% Bitumen Reseal and Gravel resheeting at discretion of DoIS)	0	0	220,000	220,000														220,000
50504	Bridge Construction - Hollings Road	86,000	0	86,000														86,000	86,000
50505	Bridge Construction - Heritage Trail Rail Bridge	112,500	34,626	0														0	0
50507	Bridge Const - Powleys Road Bridge 4287	159,000	0	159,000	53,000											106,000			159,000
50508	Bridge 5349 Fernely Road Emergency Works	0	12,264	0															0
50622	Blackspot - Mt Shadforth Road	53,883	1,603	0															0
50623	Blackspot - South Coast Highway	0	4,627	0															0
50624	Blackspot - Bandit Rd - Seal 50 Metres	13,890	12,346	0															0
50625	Blackspot - Parker Road Seal	17,085	12,832	0															0
50626	Blackspot - Harington Break Rd - Install Splitter Island	22,310	7,331	0															0
51053	Hollings Road - Barnett To Inlet Drive	195,000	280,585	0															0
	New RBN Agricultural School to Cemetery	0	0	224,500							112,250							112,250	224,500
51501	R4R CBD Redevelopment	0	11,922	0															0
51509	Barnett St/Strickland St Roundabout	150,000	0	153,168												103,168		50,000	153,168
52511	Depot Painting	5,000	5,050	0															0
1221054	Purchase Plant & Equipment	1,000	966	4,198									4,198						4,198
1231054	Purchase of Plant	101,100	70,743	559,977									456,977				103,000	0	559,977
54005	Airstrip Lighting	0	4,860	0															0
54006	Fencing Denmark Airstrip	0	0	6,000														6,000	6,000
		<b>3,204,474</b>	<b>2,836,519</b>	<b>2,689,910</b>															
<b>Economic Services</b>																			
57001	Toilet Dump Point	0	0	23,000									13,000		10,000			0	23,000
57014	Peaceful Bay Water Supply - Bore Refurbishment	8,500	8,443	0															0
57015	Peaceful Bay Water Supply Install Self Cleaning Filters	12,000	12,066	0															0
57030	Centre hinged 6m banner poles to replace existing banner poles on South Coast Hwy.	0	0	9,500														9,500	9,500
55079	Parry Beach - Camp Site Resurfacing	5,000	4,815	0															0
55081	Parry Beach - Water Tank	10,000	7,973	0															0
55082	Parry Beach - Sink And Soakwell	1,000	3,795	0															0
55083	Parry Beach - Permanent Fire Pits	1,000	1,746	0															0
55084	Parry Beach - Entrance Gate	4,000	3,218	0															0
55085	Parry Beach - Signage	1,000	0	1,000									1,000						1,000
55086	Parry Beach - Picnic Table	1,000	0	1,000									1,000						1,000
55087	Parry Beach - Stove For Caretakers Cottage	1,000	1,254	0															0
55020	Parry Beach - Front Toilet Septic System soakwell replacement	0	0	5,000									5,000						5,000
55021	Parry Beach - Fire Main, pump, shelter and hose reels	0	0	15,000									15,000						15,000
55069	Parry Beach - Plant & Equipment	2,000	0	0															0
1371004	Land and Buildings - Other Economic Services	596,697	4,995	596,697														596,697	596,697
		<b>643,197</b>	<b>48,306</b>	<b>651,197</b>															
<b>Other Property</b>																			
1431104	New Variable gradient laser tripod and stove	0	0	3,695														3,695	3,695
1431104	GPS odometer with SLK mapper and Arcpad	0	0	3,300														3,300	3,300
1431104	Laptop	0	0	1,500														1,500	1,500
1431104	1x2Mb and 2x 1Mb Metrocount traffic counters	0	0	11,883														11,883	11,883
		<b>0</b>	<b>0</b>	<b>20,378</b>															
	<b>Grand Totals</b>	<b>8,459,042</b>	<b>4,150,678</b>	<b>8,316,741</b>	<b>904,378</b>	<b>220,000</b>	<b>0</b>	<b>1,043,240</b>	<b>505,680</b>	<b>112,250</b>	<b>401,000</b>	<b>991,221</b>	<b>1,220,017</b>	<b>747,330</b>	<b>10,000</b>	<b>885,865</b>	<b>132,000</b>	<b>1,143,760</b>	<b>8,316,741</b>

Detailed Capital Expenditure by Program				SOURCE OF FUNDS 2014/2015																
COA or Job	Description	2013/2014	2013/2014	2014/2015	RRG	R2R	Health	DFES	Dept of	Bicycle	Contributions	Loan Funds	Reserve	Lottery	Tourism	Restricted	Sale	Council	Total	
		Budget	Actual	Budget	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income Supporting Capital Expenditure Program</b>																				
<b>MRWA Regional Road Group</b>				<b>COA</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	MRWA Project Funding			1228103	851,378															851,378
	Bridge Grants			1228473	53,000															53,000
	<b>Roads to Recovery</b>			1228603		220,000														220,000
	<b>Dept Fire and Emergency Services - ESL</b>			1540103			953,240													953,240
	<b>Dept Fire and Emergency Services - SES</b>			1550113			90,000													90,000
	<b>Bicycle Network Grant</b>			1228713						112,250										112,250
	<b>Loan Funds</b>																			0
	Remediation Reserve 32409			1076685								810,000								810,000
	Purchase Kernutts Road Land			1026665								181,221								181,221
	<b>Plant Replacement Reserve</b>			9502021									559,401							559,401
	<b>Building Reserve</b>			9502019									287,687							287,687
	<b>Refuse Site Development</b>			9502025									323,929							323,929
	<b>Parry Inlet Camping</b>			9502012									35,000							35,000
	<b>Kwoorabup Community Park</b>			1137463							11,000		14,000							25,000
	<b>Dept of Transport</b>			1121053					505,680											505,680
	<b>Lotterywest Grants</b>			1627533																0
	Grant - Lotteries West Kwoorabup Community Park			1137453										33,400						33,400
	Tingledale Hall Upgrade			1117383										43,930						43,930
	Morgan Richards CC Upgrades			1151203							365,000		670,000							1,035,000
	Contribution Berridge Park Shade Sales			1137473							25,000									25,000
	Grants - Tourism & Area Promotion			1326663											10,000					10,000
	<b>Sale Proceeds</b>																			0
	Plant - Other Law and Order			1531255													16,000			16,000
	Plant - Health			1731055													13,000			13,000
	Purchase of Plant			1231055													103,000			103,000
	Restricted Grants															885,865				885,865
	Council Funding																	1,143,760		1,143,760
				<b>Grand Totals</b>	<b>904,378</b>	<b>220,000</b>	<b>0</b>	<b>1,043,240</b>	<b>505,680</b>	<b>112,250</b>	<b>401,000</b>	<b>991,221</b>	<b>1,220,017</b>	<b>747,330</b>	<b>10,000</b>	<b>885,865</b>	<b>132,000</b>	<b>1,143,760</b>	<b>8,316,741</b>	



## Detailed Capital Expenditure by Type

COA or Job	Description	2013/2014 Budget \$	2013/2014 Actual \$	2014/2015 Budget \$
<b>Furniture and Equipment</b>				
1411104	Furniture & Equipment (iPad & Projector)	3,500	2,917	0
1421104	Furniture & Equipment - Administration (Photocopier and Computers )	62,000	56,286	35,000
1511104	Purchase Furniture & Equipment	800	1,351	0
1531104	Furniture & Equipment - Law & Order	1,500	1,342	0
1621104	Furniture & Equipment - Youth	2,000	3,799	2,000
1161104	Furniture & Equipment - Rec Centre	9,750	9,176	0
1431104	New Variable gradient laser tripod and stave	0	0	3,695
1431104	GPS odometer with SLK mapper and Arcpad	0	0	3,300
1431104	Laptop	0	0	1,500
1431104	1x2Mb and 2x 1Mb Metrocount traffic counters	0	0	11,883
<b>Total Furniture and Equipment</b>		<b>79,550</b>	<b>74,871</b>	<b>57,378</b>
<b>Land and Buildings</b>				
52048	Council Reception Led Conversion Of Down Lights	2,600	0	0
55104	Mt Shadforth Ablution Facilities	24,360	24,356	0
55105	East Denmark Ablution Facilities	24,360	24,522	0
55106	Mehniup Ablution Facilities	26,245	26,245	0
55108	Camarthen Fire Shed - Earthworks/Pad	8,000	7,827	0
55152	Shire Pound Upgrade	0	0	8,000
53005	Peaceful Bay Refuse Site - Fencing	15,000	7,500	0
53007	Purchase Kernutts Road Land	500,000	0	500,000
50037	Tingledale Hall Upgrade	65,085	29,026	43,930
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000	0	3,000
52107	Berridge Park Jetty Rebuild	0	0	50,000
50270	Morgan Richards CC Upgrades - Architectural	50,000	22,500	17,000
50271	Morgan Richards CC Upgrades - Consultancies	50,000	34,401	10,000
50272	Morgan Richards CC Upgrades- Old Lodge	110,000	0	174,000
50273	Morgan Richards CC Upgrades - Old Hospital Construction	840,453	0	948,453
50274	Morgan Richards CC Upgrades - Celebration	5,000	0	5,000
50275	Morgan Richards CC Upgrades - Statutory Fees	5,000	0	5,000
50276	Morgan Richards CC Upgrades - Painting	80,000	0	80,000
50277	Morgan Richards CC Upgrades - Landscaping & Contingencies	94,000	0	110,867
50278	Morgan Richards CC Upgrades - Audit & Acquittal	2,000	0	2,000
50279	Morgan Richards CC Upgrades - Plaque	500	0	500
50095	Replacement Scoreboard and Controller - Sports Court	0	0	6,000
50098	Led Tube Installation To Replace Fluoros	8,650	0	0
52511	Depot Painting	5,000	5,050	0
57001	Toilet Dump Point	0	0	23,000
55079	Parry Beach - Camp Site Resurfacing	5,000	4,815	0
55081	Parry Beach - Water Tank	10,000	7,973	0
55082	Parry Beach - Sink And Soakwell	1,000	3,795	0
55083	Parry Beach - Permanent Fire Pits	1,000	1,746	0
55084	Parry Beach - Entrance Gate	4,000	3,218	0
55085	Parry Beach - Signage	1,000	0	1,000
55086	Parry Beach - Picnic Table	1,000	0	1,000
55087	Parry Beach - Stove For Caretakers Cottage	1,000	1,254	0
1371004	Land and Buildings - Other Economic Services	596,697	4,995	596,697
<b>Total Land and Buildings</b>		<b>2,539,950</b>	<b>209,224</b>	<b>2,585,447</b>



## Detailed Capital Expenditure by Type

COA or Job	Description	2013/2014 Budget \$	2013/2014 Actual \$	2014/2015 Budget \$
<b>Plant and Equipment</b>				
1421254	Vehicle - Administration	140,000	27,386	0
1531054	Purchase Vehicle - Other Law and Order	299,240	289,649	49,700
1541054	Plant - ESL	0	0	953,240
1551054	Plant - SES	51,000	48,317	90,000
1731254	Purchase Vehicle - Health	0	0	27,000
1021054	Plant - Sanitation	345,000	376,964	45,890
1131054	Plant - Recreation & Sport	58,500	47,498	4,636
1221054	Purchase Plant & Equipment	1,000	966	4,198
1231054	Purchase of Plant	101,100	70,743	559,977
55069	Parry Beach - Plant & Equipment	2,000	0	0
<b>Total Plant and Equipment</b>		<b>997,840</b>	<b>861,523</b>	<b>1,734,641</b>
<b>Infrastructure Other</b>				
55107	Fire Gates and Bollard	0	790	5,000
55110	Fire Hydrant Program	6,000	0	0
55114	Standpipe Replacement Program	13,000	3,873	10,000
55116	Somerset Hill Water Strategic Water Tank Grant Dependant	12,000	11,819	0
55400	Remediation/Acquisition Reserve 32409	810,000	0	810,000
53012	Install 310m of stock fencing around McIntosh tip	0	0	5,150
53010	Peaceful Bay Transfer Station - Glass Storage Bins	6,000	0	0
53011	Peaceful Bay Transfer Station - Secondary Bin Stands	1,400	0	0
50120	Kingia Australis Niche Wall & Memorial Tree	0	0	12,000
50121	Jacksonii & Ficifolia Niche Walls	0	0	15,000
50123	Parkland clearing & 'bridge' between old & new sections	0	0	8,000
50124	Survey / plot & plinth installation (new lawn section)	0	0	25,000
52120	Ocean Beach public access ramps	0	0	6,000
52121	Replace pavers and slabs at Surf Club	0	0	7,500
52122	Peaceful Bay Finger Jetty and Carpark	0	0	624,240
50008	Nornalup Rail Trail Upgrades	10,400	0	10,000
50087	Denmark Pistol Club Covered Shooting Area	0	6,417	0
50172	Paths & Trails - Upgrades and Construction to be determined by Council (recommendation of PATAC)	40,000	0	40,000
50182	Barnett Street Garden - Upgrade	3,600	4,189	4,600
50185	Peaceful Bay - Tourist Information Sign	10,000	13,621	2,000
51615	Kwoorabup Community Park - Stage 2 Carryover	50,000	64,461	0
51620	Kwoorabup Community Park - Stage 4	277,918	0	0
51616	Kwoorabup Community Park Public Art	0	0	58,400
51640	WOW Walk & Ride Stage 1	230,000	55,680	0
51641	WOW Walk & Ride Trail Stage 2	100,000	0	0
51642	Nornalup - Settlers Park Drainage	5,000	0	0
51643	Hopson Park (Kemsley Estate) - Playground Upgrade	30,000	29,954	0
51644	Equestrian Club - Additional Horse Riding Yards	17,510	5,306	0
51645	Bill Pinniger Walk Trail Signage	2,000	0	2,000
51646	Heritage Precinct Hydrant	3,000	1,936	0
51647	Berridge Park Septic Tanks	3,000	0	0
51648	McLean Park Septic Tank Risers	3,000	0	0
51649	Peaceful Bay Playground- FGR5	30,000	26,746	0
51650	Peaceful Bay Footpath - CLGF	60,000	0	80,000
51665	Upgrade the reticulation watering system for McLean Park.	0	0	19,550
51666	Artificial Turf - Cover for cricket pitch at McLean Oval during football matches	0	0	2,600
51667	Fertigator - McLean Oval	0	0	7,000
51670	Laing Park - Dog Park Fencing	0	0	5,000
54005	Airstrip Lighting	0	4,860	0
54006	Fencing Denmark Airstrip	0	0	6,000
57014	Peaceful Bay Water Supply - Bore Refurbishment	8,500	8,443	0
57015	Peaceful Bay Water Supply Install Self Cleaning Filters	12,000	12,066	0
57030	Centre hinged 6m banner poles to replace existing banner poles on South Coast Hwy.	0	0	9,500



## Detailed Capital Expenditure by Type

COA or Job	Description	2013/2014 Budget \$	2013/2014 Actual \$	2014/2015 Budget \$
55020	Parry Beach - Front Toilet Septic System soakwell replacement	0	0	5,000
55021	Parry Beach - Fire Main, pump, shelter and hose reels	0	0	15,000
50504	Bridge Construction - Hollings Road	86,000	0	86,000
50505	Bridge Construction - Heritage Trail Rail Bridge	112,500	34,626	0
50507	Bridge Const - Powleys Road Bridge 4287	159,000	0	159,000
50508	Bridge 5349 Fernely Road Emergency Works	0	12,264	0
<b>Total Infrastructure Other</b>		<b>2,101,828</b>	<b>297,050</b>	<b>2,064,540</b>
<b>Infrastructure Roads</b>				
50722	Randal Park - Carparking & Footpath	0	14,131	0
50723	Flood Damage Repairs	30,000	0	0
50724	Hollings Road Landscaping	17,000	16,543	0
50725	Lights Beach Access Road - Sealing	88,000	62,089	0
50726	North Road Carpark Stage 2	132,000	183,654	0
50727	Buckley Street Reconstruction	45,000	44,961	0
50300	MRWA Project - Scotsdale Road	119,689	105,746	
50302	MRWA Project - Scotsdale Road Reseal	0	0	188,454
50306	MRWA Project - Scotsdale Road 13/14	987,900	1,117,707	0
50307	MRWA Project - Hollings Road	0	0	229,250
50309	MRWA Project - Scotsdale Road	0	0	400,000
50310	MRWA Project - Mt Lindesay Road	0	0	273,840
50311	MRWA Project - Churchill Road	0	0	185,523
50320	Crsf - Fernley Road Gravel Resheet	18,018	6,466	0
50321	Crsf - Board Road Gravel Resheet	24,222	0	0
50322	Crsf - Kordabup Road Gravel Resheet	49,580	38,629	0
50323	Crsf - Sunny Glen Road Gravel Resheet	102,611	99,478	0
50324	Crsf Tingledale East - Gravel Resheeting	208,700	203,295	0
50325	Crsf Ficofolia Road - Gravel Resheeting	121,500	123,704	0
50326	Crsf Skippings Rd - Gravel Resheeting	93,800	107,252	0
50413	R2R - Ficifolia Road Resheet	0	7,550	0
50422	R2R - Harewood Road 2012-13 Resheet C/O	32,772	32,772	0
50424	R2R - Harewood Road Resheet 13-14	81,276	81,757	0
50425	R2R - Silver Road Resheet 13-14	40,638	35,792	0
50426	R2R - Howe Road Reseal 13-14	8,900	8,857	0
50427	R2R - Hamilton Road Reseal 13-14	27,500	27,501	0
50428	R2R - Illsley Drive Reseal 13-14	34,610	31,962	0
50429	R2R - Mohr Drive Reseal 13-14	23,990	26,920	0
50429	R2R - 14/15 Program (Allocation to be determined to be limited to approx. 50% Bitumen Reseal and Gravel resheeting at discretion of DoIS)	0	0	220,000
50622	Blackspot - Mt Shadforth Road	53,883	1,603	0
50623	Blackspot - South Coast Highway	0	4,627	0
50624	Blackspot -Bandit Rd - Seal 50 Metres	13,890	12,346	0
50625	Blackspot - Parker Road Seal	17,085	12,832	0
50626	Blackspot - Harington Break Rd - Install Splitter Island	22,310	7,331	0
51053	Hollings Road - Barnett To Inlet Drive	195,000	280,585	0
New	RBN Agricultural School to Cemetery	0	0	224,500
51501	R4R CBD Redevelopment	0	11,922	0
51509	Barnett St/Strickland St Roundabout	150,000	0	153,168
<b>Total Infrastructure Roads</b>		<b>2,739,874</b>	<b>2,708,011</b>	<b>1,874,735</b>
<b>Totals By Asset Class</b>				
	Furniture and Equipment	79,550	74,871	57,378
	Land and Buildings	2,539,950	209,224	2,585,447
	Plant and Equipment	997,840	861,523	1,734,641
	Infrastructure Other	2,101,828	297,050	2,064,540
	Infrastructure Roads	2,739,874	2,708,011	1,874,735
<b>Grand Totals</b>		<b>8,459,042</b>	<b>4,150,678</b>	<b>8,316,741</b>





## Shire of Denmark Plant Replacement Program 2014/2015

Plant Description/Program	Acquisitions		Disposals					(Profit) or Loss \$
	Asset No.	Plant No.	Purchase Price \$	Sale Trade Price \$	Fair Value Valuation \$	Depreciation \$	Written Down Value \$	
<b>Administration</b>								
Ford Falcon XR6 Sedan DE 45 (Sale only)	CARA67	P45004	0	8,000	12,500	3,125	9,375	1,375
<b>Sub Total</b>			<b>0</b>	<b>8,000</b>	<b>12,500</b>	<b>3,125</b>	<b>9,375</b>	<b>1,375</b>
<b>Law and Order</b>								
Replacement Ranger Utility DE 025	CARR8	P40160	43,700	16,000	8,000	2,650	5,350	(10,650)
Canopy and Fitout Rangers Utility DE 025	CARR8	P40160	6,000	0	0	0	0	0
Owingup BFB - Light Tanker	BFIRE	P43030	119,240	0	0	0	0	0
Harewood BFB - Light Tanker	BFIRE	P43003	117,000	0	0	0	0	0
Kordabup BFB - Light Tanker	BFIRE	P43006	117,000	0	0	0	0	0
Mt Shadforth BFB - 4.4 Rural Tanker	BFIRE	P43013	325,000	0	0	0	0	0
SES Additional Vehicle Bus or Personnel Carrier	SES5	P43104	90,000	0	0	0	0	0
<b>Sub Total</b>			<b>1,092,940</b>	<b>16,000</b>	<b>8,000</b>	<b>2,650</b>	<b>5,350</b>	<b>(10,650)</b>
<b>Health</b>								
Replacement PEHO Hyundai ix35 DE 992			27,000	13,000	25,500	7,230	18,270	5,270
<b>Sub Total</b>			<b>27,000</b>	<b>13,000</b>	<b>25,500</b>	<b>7,230</b>	<b>18,270</b>	<b>5,270</b>
<b>Community Amenities</b>								
Waste Compactor - McIntosh Road Refuse Site repairs		P40323	35,000	0	0	0	0	0
Peaceful Bay Lift Bin			10,890	0	0	0	0	0
<b>Sub Total</b>			<b>45,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and Culture</b>								
Husquvarna T435 Gardeners Chainsaw	New		729	0	0	0	0	0
2 Victa Self Propelled Mowers	New		1,400	0	0	0	0	0
<b>Sub Total</b>			<b>4,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transport</b>								
Petrol cement mixer	New		1,598	0	0	0	0	0
2x Replacement chainsaws	New		2,600	0	0	0	0	0
<b>Sub Total</b>			<b>4,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant Purchases</b>								
Replacement Gardeners Ute DE192 Sell DE7853	UTE18	P40108	35,000	6,000	5,000	664	4,336	(1,664)
Replacement Grader drivers Ute DE 198	UTE22	P40104	35,000	8,000	8,000	3,265	4,735	(3,265)
Plate Compactor			2,756	0	0	0	0	0
Pedestrian Roller			13,990	0	0	0	0	0
Grinder drill and hand tools for maintenance truck			500	0	0	0	0	0



### Shire of Denmark Plant Replacement Program 2014/2015

Plant Description/Program	Acquisitions		Disposals					
	Asset No.	Plant No.	Purchase Price \$	Sale Trade Price \$	Fair Value Valuation \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
Emulsion Tank for the Shire of Denmark Depot - Clean out and repair.			7,000	0	0	0	0	0
Flexi drive submersible pump			1,231	0	0	0	0	0
Hoist for Workshop			6,500	0	0	0	0	0
<b>Sub Total</b>			<b>559,977</b>	<b>103,000</b>	<b>68,000</b>	<b>13,019</b>	<b>54,981</b>	<b>(48,019)</b>
<b>Grand Totals</b>			<b>1,734,641</b>	<b>140,000</b>	<b>114,000</b>	<b>26,024</b>	<b>87,976</b>	<b>(52,024)</b>

#### Funding

Proceeds From Sale	(140,000)
Transfers from Plant Replacement Reserve	(551,401)
Funding from ESL	(1,043,240)
Funding Required from Municipal Budget	0
	<b>(1,734,641)</b>
<b>Profit on Sale of Assets</b>	<b>(58,854)</b>
<b>Loss on Sale of Assets</b>	<b>6,830</b>
<b>Net Profit</b>	<b>(52,024)</b>



## Shire of Denmark Grant Revenue 2014/2015

COA	Description	2013/2014			Capital Grants		Operating Grants	
		Budget \$	Total Actual \$	2014/2015 Budget \$	2013/2014 Total Actual \$	2014/2015 Budget \$	2013/2014 Total Actual \$	2014/2015 Budget \$
<b>General Purpose Income</b>								
1327033	Grants Commission Grant	(273,777)	(265,757)	(600,900)	0	0	(265,757)	(600,900)
1327103	Grants Commission Grant-R/Work	(195,183)	(194,027)	(436,551)	0	0	(194,027)	(436,551)
1327203	Grants Commission - Special	0	0		0	0	0	0
1337043	Pens Deferred Rates Int Grant	(1,200)	(1,218)	(1,250)	0	0	(1,218)	(1,250)
<b>Total General Purpose Income</b>		<b>(470,160)</b>	<b>(461,002)</b>	<b>(1,038,701)</b>	<b>0</b>	<b>0</b>	<b>(461,002)</b>	<b>(1,038,701)</b>
<b>Governance</b>								
1411003	Grants Governance	(3,600)	(1,000)	(1,000)	0	0	(1,000)	(1,000)
<b>Total Governance</b>		<b>(3,600)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>Law Order &amp; Public Safety</b>								
1518963	Grant - Fire Operating	(87,000)	(92,049)	0	(92,049)	0	0	0
1540053	Emergency Services Levy - Brigades	(127,253)	(127,255)	(138,273)	-	-	(127,255)	(138,273)
1540063	Emergency Services Levy - Overrun	0	(1,381)	-	-	-	(1,381)	0
1540103	Emergency Services Levy - Vehicles	(299,240)	(289,649)	(953,240)	(289,649)	(953,240)	0	0
1550103	Grant - Emergency Services Levy Operating	(15,690)	(17,158)	(20,393)			(17,158)	(20,393)
1550113	Emergency Services SES (Vehicles)	0	0	(90,000)	0	(90,000)	0	0
<b>Total Law Order &amp; Public Safety</b>		<b>(529,183)</b>	<b>(527,492)</b>	<b>(1,201,906)</b>	<b>(381,698)</b>	<b>(1,043,240)</b>	<b>(145,794)</b>	<b>(158,666)</b>
<b>Education, Aged &amp; Welfare</b>								
1620223	Grant - Youth Holiday Activities	(5,000)	0	(5,000)			0	(5,000)
1620233	Grant - Youth Get Active	0	(4,500)	0			(4,500)	0
1620243	Grant - Youth Friendly Communities	0	(10,000)	0			(10,000)	0
1627523	Grant - Denmark Youth Art Program	0	(19,538)	0			(19,538)	0
1627533	Grant - Youth Centre Half B/Ball Court	0	0	0		0	0	0
1627603	Grant - National Youth Week	(1,000)	(1,000)	(1,000)			(1,000)	(1,000)
1630003	Grant - Aged Friendly Communities	0	(1,000)	0			(1,000)	0
1630023	Grant - Aged Friendly Communities	0	(180)	0			(180)	0
<b>Total Education, Aged &amp; Welfare</b>		<b>(6,000)</b>	<b>(36,218)</b>	<b>(6,000)</b>	<b>0</b>	<b>0</b>	<b>(36,218)</b>	<b>(6,000)</b>
<b>Housing</b>								
1076683	Grant - Amaroo Study	(20,000)	0	(20,000)			0	(20,000)
<b>Total Housing</b>		<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>
<b>Community Amenities</b>								
1028363	Grant - E-Waste	0	(10,000)	0	0	0	(10,000)	
1028373	Grant - Royalties for Regions - GSDC	(318,779)	0	0	0	0		
1065513	Grant - Sustainability Projects - Works	(20,000)	0	(20,000)	0	0	0	(20,000)
<b>Total Community Amenities</b>		<b>(338,779)</b>	<b>(10,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>	<b>(20,000)</b>
<b>Recreation and Other Culture</b>								
1117383	Halls and Civic Centre Grants	(43,930)	0	(43,930)	0	(43,930)		
1121053	Grant - Swimming Area & Beaches	(40,000)	(67,670)	(505,680)		(505,680)	(67,670)	
1137043	Grant - Royalties for Regions - Recreation	(1,211,367)	(571,688)	0	(562,088)	0	(9,600)	
1137093	Grant - CLGF Regional (PB Footpath)	0	(80,000)	0	(80,000)	0		
1137453	Grant - Lotteries West Kwoorabup Community Pa	0	0	(33,400)	0	(33,400)		
1137783	Grant - Sport 4 All - Kidsport Program	(41,500)	0	(41,590)	-	-	0	(41,590)
1151203	Grants & Donation - Old Hospital	(915,000)	0	(1,035,000)	0	(1,035,000)	-	-
1160453	Income - Youth Support Service	(27,000)	(28,006)	(27,000)	-	-	(28,006)	(27,000)
<b>Total Recreation and Other Culture</b>		<b>(2,278,797)</b>	<b>(747,364)</b>	<b>(1,686,600)</b>	<b>(642,088)</b>	<b>(1,618,010)</b>	<b>(105,276)</b>	<b>(68,590)</b>
<b>Transport</b>								
1227703	Timber Industry Funding	(338,988)	(338,988)	0	(338,988)	0		
1228103	MRWA Project Grants	(828,600)	(828,027)	(851,378)	(828,027)	(851,378)		
1228143	Grant - Royalties for Regions - Roads	(481,378)	(251,378)	0	(251,378)	0		
1228303	Roadwise Grant	(500)	(462)	0	-	-	(462)	0
1228403	Grant - MRWA Direct	(80,881)	(80,881)	(87,900)	-	-	(80,881)	(87,900)
1228473	Grant - Specific Bridges	(153,000)	(140,000)	(53,000)	(140,000)	(53,000)	0	0
1228603	Grant - Roads to Recovery	(216,914)	(216,914)	(220,000)	(216,914)	(220,000)		
1228703	Grant - MRWA Blackspot	(58,523)	(47,656)	0	(47,656)	0		
1228713	Grant - Regional Bicycle Network	(140,000)	(139,635)	(112,250)	(139,635)	(112,250)		
<b>Total Transport</b>		<b>(2,298,784)</b>	<b>(2,043,942)</b>	<b>(1,324,528)</b>	<b>(1,962,599)</b>	<b>(1,236,628)</b>	<b>(81,343)</b>	<b>(87,900)</b>
<b>Economic Services</b>								
1326663	Grants - Tourism & Area Promotion	0	0	(10,000)	0	(10,000)		
1371123	Other Economic Services - Grants	(596,697)	(596,697)	0	(596,697)	0	0	0
<b>Total Economic Services</b>		<b>(596,697)</b>	<b>(596,697)</b>	<b>(10,000)</b>	<b>(596,697)</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>(6,542,000)</b>	<b>(4,423,715)</b>	<b>(5,308,735)</b>	<b>(3,583,081)</b>	<b>(3,907,878)</b>	<b>(840,634)</b>	<b>(1,400,857)</b>



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>PUBLIC CONVENIENCE MAINTENANCE</b>	<b>Budget</b>
10001	McLean Park Clubroom Toilets	6,800
10002	McLean Park Changerooms	13,900
10003	McLean Park Old Toilet Block	5,253
10004	Berridge Park Toilets	16,000
10005	Poddy Shot Toilets	3,332
10006	Ocean Beach Toilets	12,420
10007	Parry Beach Toilets	15,500
10008	Nornalup Toilets	8,240
10009	Yacht Club Toilets	4,102
10010	Peaceful Bay Beach Toilets	9,800
10011	Rivermouth Toilets	4,501
10012	JC Memorial Bandstand Toilets	750
10013	Civic Centre Toilets	23,000
10014	Peaceful Bay Playground Toilets	4,700
10015	Thornton Park Toilets	11,000
10016	Boat Harbour Rotaloo Toilet	500
10017	Lights Beach Rotaloo Toilet	4,000
10018	Kwoorabup Park Toilets	14,000
	<b>157,798</b>	

**BUILDING MAINTENANCE**

11001	Administration Building	120,000
11002	Council Chambers	10,500
11103	DFA - 24 Chiltern Road House Maintenance	5,500
11004	CEO - 7 Beveridge Street House Maintenance	5,500
11006	Civic Centre Building	40,000
11007	Visitors Centre Maintenance	3,500
11008	Library Building	17,000
11009	Historical Museum	4,000
11010	Memorial Bandstand	1,500
11011	Recreation Centre	40,493
12011	Cleaning - Rec Centre	29,820
11012	Youth Centre	9,600
12012	Youth Centre Cleaners	5,000
11013	Maintenance - Occasional Day Care Centre	405
11014	Denmark Arts Building Maintenance	1,175
11015	Old Post Office Building Mtce	1,437
11016	Denmark War Memorial Maintenance	500
11017	Peaceful Bay War Memorial	500
11030	Denmark Golf Club	3,876
11031	Denmark Bowling Club	1,320
11032	Boy Scouts Hall	1,795
11033	Denmark Cottage Industry Building	570
11034	Station Masters House (Lions Club)	380
11042	Coastal Infrastructure Maintenance	5,000
11043	Lights Beach Lookout & Stairs	85
11044	Denmark Surf Life Saving Club (Res 24913)	2,300
11045	Sinker Bay Viewing Platform	110
11046	Hillier Bay Viewing Platform	80
11047	Other Viewing Platforms	500
11050	Morgan Richards Community Centre Building Maintenance	11,500
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,915
11139	Denmark Sea Rescue - Shed	225
11140	Denmark Boating & Angling Club - Parry Beach	86
11141	Denmark Machinery Restoration Group Shed	115
11142	Denmark Boating & Angling Club - Slipway & Shed	28



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>GENERAL MAINTENANCE</b>	<b>Budget</b>
32001	Depot Maintenance	26,000
32002	Footpaths Maintenance	10,000
32003	Airstrip Maintenance	7,500
32004	Saleyards Maintenance	2,000
32005	Bridges Maintenance	20,000
32006	Bus Shelter Maintenance	2,000
29501	Vehicle Inspections	11,500
		<b>79,000</b>
<b>TV TRANSMISSION TOWERS MTCE</b>		
21104	Denmark TV Tower Maintenance	4,500
21105	Peaceful Bay TV Tower Maintenance	1,000
		<b>5,500</b>
<b>CEMETERY OPERATIONS</b>		
21201	Cemetery Maintenance	15,200
21202	Grave Digging	12,000
		<b>27,200</b>
<b>FIRE PREVENTION</b>		
15501	Strategic Firebreaks	21,500
15502	Fire Prevention Plan & Reserve Management Expenses	18,000
15505	Fire Fighting Expenses	5,000
15506	Fire Prevention Expenses	5,500
		<b>50,000</b>
<b>PARRYS BEACH</b>		
21302	Parrys Beach Equipment Maintenance	1,000
21303	Parrys Beach Reserve & Pump	3,300
21304	Parrys Carpark/Road Maintenance	2,300
		<b>6,600</b>
<b>PEACEFUL BAY WATER MAINTENANCE</b>		
21404	Peaceful Bay Water Supply	20,000
21405	Peaceful Bay Bore Water Testing	1,500
		<b>21,500</b>
21410	Peaceful Bay Reserves Contribution	19,551
21411	Peaceful Bay Reserves Other	1,315
		<b>20,866</b>
<b>OCEAN BEACH LIME QUARRY</b>		
70000	Lime Quarry Loading	202,000
70001	Lime Quarry Other Expenses	300
		<b>202,300</b>
<b>REFUSE COLLECTION</b>		
20002	Refuse Collection - Denmark	105,000
20003	Residential Collection	127,000
20004	Refuse Collection - Nornalup (West)	12,000
20006	Refuse Collection - Market Days	8,500
20007	Refuse Collection - Transport Waste to Albany	25,000
20008	Refuse Collection - Parry Beach	11,000
20009	Refuse Collection - Peaceful Bay	13,000
		<b>301,500</b>
<b>TIP SITE MAINTENANCE</b>		
21001	Mcintosh Road Transfer Station	215,000
21002	Transport From Transfer Station - Mcintosh Road	46,000
21012	Transport From Transfer Station - Peaceful Bay	14,000
21003	Waste Disposal Fees (City Of Albany)	160,000
21004	Peaceful Bay Refuse Site	65,000
21005	Street Bin Replacement / Repair	3,500
21006	Recycling Contract (Cleanaway)	152,880
21010	Sullage Pit Maintenance	6,000
		<b>662,380</b>



Shire of Denmark  
JOB NUMBERS 2014/2015

Job No	REVEGETATION NURSERY	Budget
16020	Rehabilitation & Revegetation - General	35,000
16040	Denmark Weed Strategy	16,000
16072	Project Works Unallocated	30,000
16200	General Nursery Operations	27,000
		<b>108,000</b>

**PARKS & RESERVES MAINTENANCE**

15001	Other Parks & Reserves	40,220
15002	Market Days	900
15003	Bowling Club & Bandstand	2,000
15004	Mitchell Street Reserve	295
15005	Ocean Beach Reserves	26,734
15006	Annie Harrison Park	4,000
15007	Kwoorabup Community Park	31,000
15008	Prawn Rock Channel	4,000
15009	Harrington Park (Poddyslot)	2,998
15010	Nornalup (Settlers) Parks & Reserves	2,500
15011	Waterfall Park	2,800
15012	McLean Park	54,970
15013	Berridge Park	63,635
15014	Randall Park	2,350
15015	Norm Thornton Park	29,200
15016	Miscellaneous	7,598
15017	Rec Centre Gardens	6,325
15018	Tourist Information Bays	2,000
15019	Street Gardens & Civic Centre	67,278
15021	Town CBD	17,000
15022	Admin Building Gardens	26,650
15023	High School Oval Maintenance	19,500
15024	Barnett Street Reserves	5,250
15025	Bore Water Treatment - Oval & Admin	7,700
15026	Tidy Town Park	1,300
15027	RSL Hall Gardens	2,350
15028	Street Display Banners	4,000
15029	War Memorial	12,500
15030	Hockley Park	3,550
15031	Visitors Centre Gardens - New	9,000
15032	Smith Bros. Park	9,700
15033	Firestation Reserve	1,400
15034	Walters Reserve	3,000
15035	Skate Park Maintenance	4,600
15036	Youth Centre Gardens	1,672
15037	Hopson Park	5,800
15038	Hallowell Park	500
15039	Lake View Dairy Park	1,500
15040	Springdale Beach.	0
15043	Sheoak Park	500
15044	Ron Proctor Park	500
15045	Kingdon Park	400
15046	Atkinson Park	415
15047	Fyfe Park	400
15048	Hamilton Reserve	400
15049	Harry & Fred Tysoe Park	500
15050	Morgan Richards Community Centre Grounds Maintenance	6,100
15051	Nockolds Park	800
15052	Ricketts Reserve	400
15053	Pony Club	640
15054	Poyser Reserve	400
15055	Nellie Saw Reserve	400
15056	Denmark No. 3 Railway Station Reserve	5,325



Shire of Denmark  
JOB NUMBERS 2014/2015

<b>Job No</b>	<b>PARKS &amp; RESERVES MAINTENANCE Cont'd</b>	<b>Budget</b>
15057	Brenton Reserve	400
15058	Frank Read Reserve	400
15059	Peter Gros Park	400
		<b>506,155</b>

15060	Walk Trail Maintenance	14,000
15061	Laing Park	2,000
15070	Rivermouth Boat Ramp Dredging	5,000
15071	Poddyshot Dredging	5,000
15080	Christmas Decorations	5,000
15099	Wilson Inlet Ripping	4,000
		<b>35,000</b>

**1131112 Parks and Reserves Planning & Approvals**

15091	Riverside Clubs - Planning	20,000
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**Job No Refreshments & Receptions**

14100	General Refreshments	5,500
14101	Social Club Contribution	6,000
14102	Hosting Meetings	4,000
14103	Council Meeting Meals	10,800
		<b>26,300</b>

**Civic Receptions**

14120	Citizenship Ceremonies	1,000
14121	Australia Day Breakfast	7,500
14122	Other Civic Functions	3,000
14124	Thank A Volunteer Day Function	2,000
		<b>13,500</b>

**Rec Centre Programmes**

17000	Gym	35,389
17001	Aerobics	14,675
17002	Junior Basketball	1,337
17004	Roller Disco	4,945
17005	Toddler Gym	3,635
17006	Junior Badminton	368
17009	Mixed Netball	1,722
17010	Creche	8,063
17012	Indoor Cricket	1,692
17014	Indoor Bowls	4,187
17015	Sports Hall	19,678
17017	Function Room	2,543
17018	Indoor Soccer	2,217
17019	Social Badminton	1,736
17020	Youth Support Service	25,180
17021	Aerobics - Living Longer Living Stronger	8,585
17023	Meeting Room	554
17025	Holiday Program	10,263
17026	Birthday Parties	559
		<b>147,328</b>



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

**VEHICLES**

**PLANT NO BACKHOE**

P40002	JCB Backhoe	DE 6319
P40003	Cat 432 ETC Backhoe	DE 10613

**BUS**

P40200	Toyota Coaster Bus	DE2044
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**CARS**

P45002	Hyundai iX35 DE 992	DE 992
P45003	Mitsubishi Pajero DE 10	DE 10
P40106	Mazda BT 50 Dual Cab DE 15	DE 15
P40107	Mazda BT 50 Dual Cab	DE 7560
P45005	Ford Territory DE 680	DE 680
P45006	Hyundai iX35 DE 09	DE 09
P45007	Mazda 3 DE 7005	DE 7005
P45008	Hyundai iX35 DE 87	DE 87
P40160	Mazda BT50 4x4 (Ranger)Ute	DE 025
P40161	Ford Ranger (Ranger) DE 7	DE 7
P40162	Toyota Hilux Dual Cab (Fire) DE 54	DE 54

**FRONT END LOADERS**

P40004	Case 621EZ Front End Loader	DE 896
P40018	Komatsu Front End Loader	DE 950
P40028	Skid Steer Loader	DE 10863

**GRADERS**

P40005	Komatsu GD555-5 Grader (2011)	DE 245
P40006	Caterpillar Grader (2003) 12H	DE 317
P40026	Komatsu GD 555-3 Grader	DE 10902

**MOWERS**

P40301	MEY Barrell Mower	
P40302	John Deere Ride on Mower	DE 2444
P40303	All Push Mowers	
P40304	Ford Tractor Mower	DE 5338
P40305	Slasher	
P40306	Cmade Slasher	

**PUMPS**

P40307	Kelly & Lewis Portable Water Pump	DE 5086
P40308	All other Pumps	

**ROLLERS**

P40008	Dynapac CA252D Roller	DE 1111
P40020	Ammann Tyred Roller	DE 7333

**PLANT NO TRACTORS**

P40009	Kubota M8540 Tractor	DE 344
P40019	Merlo Tractor	DE 6690





**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

**TRUCKS**

P40010	Izusu Patching Truck	DE 10864
P40011	UD CW 385 Nissan Tip Truck	DE 337
P40012	Ford 0509 Tip Truck (Maintenance)	DE 1447
P40013	Hino Ranger 9 Compactor Truck	DE 336
P40014	Nissan UD GW470 Tip Truck & Trailer	DE 10862
P40015	Nissan UD Condor Truck	DE 10417
P40016	Nissan Tip CW 320 Truck	DE 1207
P40017	Hino Ttop	DE 1490
P40023	Dennis Eagle Compacting Refuse Truck	DE 935

**TRAILERS**

P40310	Tandem Axle Trailer (Gardeners)	DE 5530
P40311	Sprayer Unit	DE 5553
P40312	Cmade Boxtop	DE 5747
P40313	Parry's Beach Trailer	1TBB 134
P40314	Peaceful Bay Tip Trailer	DE 15427
P40325	Traffic Lights Trailer	DE 5934
P40326	Radar Speed Display Trailer	DE 5976
P40327	Box Trailer	DE 15013
P40328	Dog Trailers	DE 15457
P40329	Pig Trailer	DE 15456
P40330	4.5T Plant Trailer	DE 15459
P40331	Pig Trailer	DE 15067
P40332	Crash Trailer	DE 15198
P40333	Traffic Lights Trailers	DE15378/79

**UTES**

P40140	Triton GLX Utility (Admin)	DE 6226
P40101	Mazda Utility (Parks & Gardens)	DE 840
P40102	Ford Ranger XL Ute (Gardeners)	DE 192
P40103	Mitsubishi Triton (Gardeners) New	DE 057
P40104	Mazda BT 50 Ute (Grader Drivers)	DE 198
P40105	Holden Colorado Ute (Workshop)	DE 686
P40108	Holden Rodeo Ute (Tip)	DE 7853
P40180	Holden Rodeo (Parrys Beach Management)	DE 080

**OTHER**

P40315	All Chainsaws	
P40316	All Sundry Plant / Minor Equipment	
P40317	Screening Plant	
P40318	Rotary Hoe	
P40319	Demountable Tank	
P40320	Fire Fighting Unit	
P40321	Spray Tank	
P40323	Waste Compactor	
P40324	Honda M/Cycle (Parrys Beach)	DE 6643
40144	Fleetcare - DEC	



Shire of Denmark  
JOB NUMBERS 2014/2015

**EMERGENCY SERVICES**

Job No	<b>FIRE BRIGADES OPERATING EXPENSES</b>	<b>Budget</b>
60002	Camarthen	998
60003	Denmark East	1,510
60004	Harewood	272
60005	Hazelvale	0
60006	Kordabup / Owingup	119
60007	Mehniup	222
60008	Mount Lindesay	99
60009	Nornalup	686
60010	Ocean Beach	686
60011	Parryville	337
60012	Peaceful Bay	135
60013	Scotsdale / Shadforth	1,000
60014	Somerset Hill	559
60015	Tingledale	264
60016	Town	0
60017	William Bay	84
60018	Shire Brigade Members	0
60051	Denmark SES	4,250
60099	Other Fire Expenses	5,000
		<b>16,221</b>

**FIRE BRIGADE VEHICLES**

P43000	<b>CARMARTHEN</b> - Isuzu 1,4 Tanker	DE 3374
P43002	<b>HAREWOOD</b> - Toyota Landcruiser	DE 352
P43004	<b>KORDABUP / OWINGUP</b> - Heavy Duty 2.4	DE 393
P43005	<b>KORDABUP / OWINGUP</b> - Toyota Landcruiser	DE 461
P43006	<b>KORDABUP / OWINGUP</b> - Toyota Landcruiser	DE 409
P43008	<b>DENMARK EAST</b> - Toyota Landcruiser	DE 493
P43009	<b>DENMARK EAST</b> - Hino Heavy Duty	DE 550
P43010	<b>MT LINDESAY</b> - Isuzu	DE 3367
P43011	<b>OCEAN BEACH</b> - Isuzu FSS	DE 3781
P43012	<b>OCEAN BEACH</b> - Toyota Landcruiser	DE 2363
P43013	<b>SHADFORTH / SCOTSDALE</b> - Hino Kestrel	DE 6075
P43014	<b>SHADFORTH / SCOTSDALE</b> - Toyota Landcruiser	DE 539
P43015	<b>HAZELVALE</b> - Toyota Landcruiser	DE 553
P43016	<b>TOWN</b> - Isuzu FSS550	DE 1704
P43017	<b>NORNALUP</b> - Toyota Landcruiser	DE 2386
P43018	<b>NORNALUP</b> - Hino	DE 7677
P43019	<b>PEACEFUL BAY</b> - Isuzu FSS550	DE 2041
P43021	<b>TINGLEDALE</b> - Hino Ranger	DE 1882
P43022	<b>MEHNIUP</b> - Toyota Landcruiser	DE 581
P43023	<b>SOMERSET HILL</b> - Isuzu NPS300	DE 303
P43024	<b>PARRYVILLE</b> - Toyota Landcruiser	DE 559
P43025	<b>WILLIAM BAY</b> - Isuzu FSS550	DE 7588
P43026	<b>EMERGENCY RESPONSE</b> - Caravan	DE 5905
P43027	<b>HAREWOOD</b> - Izusu	DE 339
P43029	<b>PEACEFUL BAY</b> - Toyota Light Tanker	DE 036
P43101	<b>DENMARK SES</b> - Toyota Landcruiser	DE 580
P43102	<b>DENMARK SES</b> Trailer 1QTB461	DE 15453
P43103	<b>DENMARK SES</b> - Trailer DE 15144	DE 15144

Shire of Denmark  
JOB NUMBERS 2014/2015



<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>	
30390	Abernethy Crt	
30221	Adams Rd	
30400	Agnes Cl	
30193	Alundorra Way	
30530	Aniseed Loop	
30199	Anning Rd	
30383	Atkinson Rd	
30397	Avis Ct	
30252	Bandit Rd	
30504	Barnes Rd	
30044	Barnett St	
30135	Barry Rd	
30169	Bastaini Rd	
30113	Bavin St	
30283	Bay Crt	
30480	Bayley St	
30420	Bayview Rise	
30529	Beaufortia Gardens	
30273	Beata Crt	
30251	Bell Rd	
30293	Bellanger Rd	
30544	Benson Road	
30198	Berridge St	
30114	Beveridge St	
30412	Bidewell Rd	
30533	Billardiera Street	To be constructed
30328	Bimbimbi Way	
30104	Blackburn Rd	
30407	Blue Wren Lane (S)	
30257	Blue Wren Rd	
30017	Board Rd	
30126	Boat Harbour Dam Rd	
30010	Boat Harbour Point Rd	
30015	Boat Harbour Rd	
30317	Bolton Cl	
30403	Boobook Cl	
30389	Bowman Cl	
30195	Bracknell Cr	
30259	Braidwood Elm	
30024	Brazier St	
30140	Break Rd (F)	
30508	Breen Place	
30413	Brenton Rd	
30534	Bristlerush Street	To be constructed
30549	Buckingham Lane	
30101	Buckley Rd	
30517	Bullich Road	
30207	Burke Pl	
30446	Bush Road	
30156	Campbell Rd	
30038	Cemetery Rd	
30302	Central Ave	
30414	Champion Lane	
30509	Chauncy Place	
30510	Cherax Lane	
30161	Chiltern Rd	
30185	Christina Cres	
30073	Church Rd	
30037	Churchill Rd	
30411	Clarke Cl	
30197	Collingwood Rd	
30451	Collins Place	



Shire of Denmark  
JOB NUMBERS 2014/2015

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30148	Collis Rd
30291	Conspicuous Beach Rd
30280	Conspicuous Cliff Rd (Np)
30157	Cotswold Drive
30425	Coughlan Dr
30422	Craig View
30048	Crellin St
30163	Crowea Rd
30069	Crusoe Beach Rd
30019	Cussons Rd
30047	Davis Rd
30032	Dingo Flats Rd
30399	Dunskey Pl
30230	Eaglemont Place
30286	East Ave
30474	East Flat Rd (Np)
30035	East River Rd
30547	Ebbett Rd
30511	Edward Street
30410	Escort Cl
30109	Federal St
30046	Fernley Rd
30168	Ficifolia Rd
30284	Fifth Ave
30142	Fire Line Rd (F)
30285	First Ave
30112	Flay St
30512	Flower Way
30191	Forest Rd
30288	Fourth Ave
30087	Freds Rd
30241	Fyfe Street
30481	Gardener Rd
30170	George Ebbett Rd
30475	George Ebbett Rd (W)
30220	Gilbert Ave
30522	Glendale Close
30013	Glenrowan Rd
30200	Glover St
30255	Grant St
30093	Greatorex Rd
30261	Greenbury Pl
30182	Haire St
30030	Hamilton Rd
30011	Happy Valley Rd
30201	Hard Pl
30025	Hardy St
30023	Harewood Rd
30115	Harington Break
30401	Harlequin St
30402	Harpdene Rise
30117	Harper Rd
30415	Hawes Rd
30271	Hay River Rd
30031	Hazelvale Rd
30343	Hazlevale North Rd
30187	Heather Rd
30190	Heavitree Rd
30186	Helen St
30482	Henwood St
30535	Hibbertia Way



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>	
30055	Hicks Rd	
30421	Hillside Cl	
30391	Hockley Cl	
30215	Hodgson St	
30086	Hodgsons Rd	
30159	Holling Rd	
30523	Honey Possum Court	
30531	Honeymyrtle Circuit	
30042	Horsley Rd	
30359	Hovea Rd	
30078	Howe Rd	
30020	Illsey Dr	
30189	Iluka Ave	
30224	Industrial Rd	
30219	Inlet Cr	
30004	Inlet Dr	
30256	Jack Ricketts Dr	
30431	Jamieson Hts	
30393	Jarraah Cl	
30434	Jasper Pl	
30184	Jill St	
30536	Juncus Court	To be constructed
30057	Karri Dr	
30160	Karriglen Way	
30375	Kearsley Rd	
30396	Kemsley Pl	
30061	Kent River Siding	
30062	Kenton Dr	
30039	Kernutts Rd	
30429	Kerr Cl	
30106	Kingdon St	
30128	Kingdons Rd	
30232	Kingston Ct	
30018	Kordabup Rd	
30537	Kunzea	To be constructed
30162	Laing Rd	
30275	Lake View Place	
30085	Lantzke Rd	
30071	Lapko Rd	
30440	Laverack Lane	
30327	Lights Beach Access Rd	
30036	Lights Rd	
30033	Limbourne Rd	
30228	Little River Rd	
30524	Love Crescent	
30206	Lunan Rd	
30442	Mackay Lane	
30350	Macpherson Drive	
30438	Mairet Rise	
30404	Maloney Cl	
30227	Maraveen Pl	
30507	Mardo Road	
30116	Marlow Rd	
30532	Matthew Street	
30336	Mazzoletti Rd (Np)	
30022	McIntosh Rd	
30465	McIntyre Rd	
30319	McLean Rd	
30012	McLeod Rd	
30102	McNabb Rd	
30081	McNess Rd	
30260	Melalucia Lane	
30137	Middle Rd (F)	



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>	
30249	Middleton Cl	
30223	Middleton St	
30052	Millar St	
30158	Minsterly Rd	
30146	Mitchell Rd (F)	
30027	Mitchell St	
30248	Mohr Rd	
30548	Monk Lane	
30550	Morchella Lane	
30045	Morgan Rd	
30426	Mowday Rd	
30435	Mt Leay Rd	
30014	Mt Lindesay Rd	
30002	Mt Shadforth Rd	
30444	Murphy Lane	
30167	Myers Rd	
30382	Nekel Rd	
30202	Nockolds Pl	
30008	Nornalup Rd	
30462	North Rd	
30242	North St	
30171	Northumberland Rd	
30519	Numbat Road	
30151	Nunn Rd	
30234	Nut Rd	
30079	Nutcracker Rd	
30266	Ocean Beach Access	
30387	Ocean Beach Road	
30043	Offer St	
30476	Old School Rd	
30372	Osborne Rd	
30231	Panorama Rd	
30352	Paperbark Dale	
30016	Parker Rd	
30009	Parry Beach Rd	
30342	Parry Inlet Rd	
30105	Parry St	
30358	Pascoe Rd	
30551	Pashley Cresc	
30107	Paterson St	
30063	Pates Rd	
30222	Payne Rd	
30050	Peace St	
30385	Peaceful Bay North Rd	
30386	Peaceful Bay Rd	
30424	Pember Rd (E)	
30427	Pember Rd (W)	
30269	Peppermint Way	
30049	Pierce St	
30538	Pimelea View	To be constructed
30240	Pinnigers Rd	
30066	Pitt Rd	
30246	Pittam Rd	
30235	Plozza Rd	
30120	Poddyshot Pl	
30418	Point Hillier Vista	
30546	Poison Point Road	
30437	Pomery Lane	
30165	Porch Rd	
30233	Powley St	
30074	Powleys Rd	
30304	Praed Lane	
30041	Pratt Rd	
30053	Price St	



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>	
30338	Privett Rd	
30208	Procter Rd	
30056	Quarram Beach Rd	
30213	Rames Head Rd	
30276	Randall Rd	
30525	Ratcliff View	
30423	Ravenhill Hts	
30436	Research Station Ave	
30258	Red Gum Lane	
30029	Redman Rd	
30067	Rice Rd	
30520	Richardson Road	
30082	Richmond Rd	
30226	Ridley Pl	
30306	Riverbend Lane	
30060	Riverside Dr	
30034	Roberts Rd	
30118	Roberts St	
30054	Rockford St	
30003	Rose Rd	
30539	Rosea	
30277	Rugyard Rd	
30360	Ruhen Rd	
30218	Rushton St	
30449	Russell Rise	
30326	Saggers Rd	
30001	Scotsdale Road	
30506	Sea Change Cl	
30289	Second Ave	
30540	Sedge Retreat	To be constructed
30068	Settlers Boundary Rd	
30075	Settlers Rd	
30545	Shaw Road	
30505	Sheed Rd	
30395	Sheoak Dr	
30026	Short St	
30084	Silver Rd	
30203	Simmonds Pl	
30072	Skipping Rd	
30263	Smith St	
30541	Sollya Green	To be constructed
39010	South Coast Hwy Commuter Carpark	
30274	Springdale Heights	
30205	Stahl Pl	
30076	Stan Rd	
30419	Stanley Cl	
30059	Station Rd	
30005	Strickland St	
30211	Styx River Rd	
30457	Styx River Rd (N)	
30040	Sunny Glen Rd	
30021	Sunrise Rd	
30083	Suttons Rd	
30164	Swallow Rd	
30147	Talbot Rd Rd	
30542	Tassel Place	To be constructed
30243	Teesdale St	
30300	Third Ave	
30196	Thorne Rd	
30526	Thornett Cove	
30225	Thornton Pl	



**Shire of Denmark**  
**JOB NUMBERS 2014/2015**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>	
30513	Tomkin Drive	
30096	Ti Tree Lane	
30132	Tingledale East Rd	
30007	Tindale Rd	
30528	Triggerplant Loop	
30439	Tucker Lane	
30392	Tulley Cl	
30028	Turner Rd	
30268	Tysoe Close	
30006	Valley Of Giants Rd	
30097	Vermulen Rd	
30503	View Road	
30447	Vigus Rd	
30416	Walker St	
30368	Walter Rd	
30514	Walnut Grove	
30236	Warham Rd	
30229	Waterfall Place	
30174	Watershed Rd (F)	
30064	Watson Rd	
30515	Wattle Way	
30103	Weedon Hill Rd	
30051	Welsh St	
30070	Wentworth Rd	
30210	Wentworth Rd	
30287	West Ave	
30388	William Bay Rd	
30080	Williams Rd	
30212	Williams Rd	
30501	Willow Creek Dr	
30443	Wise Lane	
30405	Wishart Pl	
30543	Wisteria Link	To be constructed
30518	Wolfe Road	To be constructed
30521	Woodward Heights - Randall Road	
30527	Woodward Heights - Springdale Beach	
30502	Woylie Road	
30394	Wrightson Rd	
30516	Wyman Trail	
30188	Yarimbah Rd	
30458	Zig Zag Rd	
30110	Zimmermann St	
39000	Miscellaneous Works	
39999	South Coast Highway	





**Summary of Operations by Program/  
Subprogram**

**Notes**

Rates for the Financial year are Budgeted at 5,226,291  
 Occasional one off grant income is included in the Operating Statement whereas the matching Capital expenditure is not.  
 Minus (-) Percentage = Draw  
 Plus (+) Percentage = Contribution

Program/Subprogram	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Program as a % of Operating Position	Subprogram as a % of Operating Position	Program as a % on draw of Rates	Subprogram as a % on draw of Rates
<b>Summary of Operations - General Purpose Funding</b>							
<b>Rate Revenue</b>							
Sub Total Operating Expenditure	0	0	0				
Sub Total Operating Income	(5,023,175)	(5,059,382)	(5,328,291)				
	<b>(5,023,175)</b>	<b>(5,059,382)</b>	<b>(5,328,291)</b>		<b>202.48%</b>		<b>101.95%</b>
<b>General Purpose Grants</b>							
Sub Total Operating Expenditure	8,533	5,627	8,771				
Sub Total Operating Income	(469,337)	(460,124)	(1,037,748)				
	<b>(460,804)</b>	<b>(454,496)</b>	<b>(1,028,977)</b>		<b>39.10%</b>		<b>19.69%</b>
<b>Other General Purpose Funding</b>							
Sub Total Operating Expenditure	334,520	291,247	412,855				
Sub Total Operating Income	(185,112)	(211,239)	(216,653)				
	<b>149,408</b>	<b>80,008</b>	<b>196,202</b>		<b>-7.46%</b>		<b>-3.75%</b>
<b>Total Operating Expenditure</b>	343,053	296,875	421,626				
<b>Total Operating Income</b>	(5,677,624)	(5,730,744)	(6,582,692)				
<b>Program (Surplus)/Deficit</b>	<b>(5,334,571)</b>	<b>(5,433,870)</b>	<b>(6,161,066)</b>	<b>234.12%</b>		<b>117.89%</b>	
<b>Summary of Operations - Governance Program</b>							
<b>Members of Council</b>							
Sub Total Operating Expenditure	543,518	486,003	560,764				
Sub Total Operating Income	(18,851)	(18,326)	(25,472)				
	<b>524,667</b>	<b>467,676</b>	<b>535,292</b>		<b>-20.34%</b>		<b>-10.24%</b>
<b>Administration</b>							
Sub Total Operating Expenditure	0	138,550	(0)				
Sub Total Operating Income	0	(3,165)	0				
	<b>0</b>	<b>135,385</b>	<b>(0)</b>		<b>0.00%</b>		<b>0.00%</b>
<b>Total Operating Expenditure</b>	543,518	624,553	560,764				
<b>Total Operating Income</b>	(18,851)	(21,491)	(25,472)				
<b>Program (Surplus)/Deficit</b>	<b>524,667</b>	<b>603,062</b>	<b>535,292</b>	<b>-20.34%</b>		<b>-10.24%</b>	
<b>Summary of Operations - Law, Order &amp; Public Safety Program</b>							
<b>Fire Prevention</b>							
Sub Total Operating Expenditure	545,396	394,808	429,050				
Sub Total Operating Income	(92,838)	(111,730)	(16,967)				
	<b>452,558</b>	<b>283,078</b>	<b>412,083</b>		<b>-15.66%</b>		<b>-7.88%</b>
<b>Animal Control</b>							
Sub Total Operating Expenditure	100,462	93,400	103,744				
Sub Total Operating Income	(13,756)	(32,673)	(24,581)				
	<b>86,706</b>	<b>60,728</b>	<b>79,163</b>		<b>-3.01%</b>		<b>-1.51%</b>
<b>Other Law, Order &amp; Public Safety</b>							
Sub Total Operating Expenditure	139,168	125,457	142,708				
Sub Total Operating Income	(4,561)	(8,400)	(17,961)				
	<b>134,607</b>	<b>117,057</b>	<b>124,747</b>		<b>-4.74%</b>		<b>-2.39%</b>
<b>Fire Prevention Brigades (ESL)</b>							
Sub Total Operating Expenditure	161,529	169,845	166,903				
Sub Total Operating Income	(432,865)	(424,719)	(1,097,796)				
	<b>(271,336)</b>	<b>(254,874)</b>	<b>(930,893)</b>		<b>35.37%</b>		<b>17.81%</b>



**Summary of Operations by Program/  
Subprogram**

Program/Subprogram	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Program as a % of Operating Position	Subprogram as a % of Operating Position	Program as a % on draw of Rates	Subprogram as a % on draw of Rates
<b>Law &amp; Order - State Emergency Services</b>							
Sub Total Operating Expenditure	39,824	36,427	45,426				
Sub Total Operating Income	(16,845)	(18,209)	(111,305)				
	<b>22,979</b>	<b>18,218</b>	<b>(65,879)</b>		<b>2.50%</b>		<b>1.26%</b>
<b>Community Emergency Services Manager</b>							
Sub Total Operating Expenditure	147,713	147,802	147,636				
Sub Total Operating Income	(70,521)	(78,316)	(66,368)				
	<b>77,192</b>	<b>69,485</b>	<b>81,268</b>		<b>-3.09%</b>		<b>-1.55%</b>
<b>Total Operating Expenditure</b>	<b>1,134,092</b>	<b>967,738</b>	<b>1,035,467</b>				
<b>Total Operating Income</b>	<b>(631,386)</b>	<b>(674,047)</b>	<b>(1,334,978)</b>				
<b>Program (Surplus)/Deficit</b>	<b>502,706</b>	<b>293,691</b>	<b>(299,511)</b>	<b>11.38%</b>		<b>5.73%</b>	
<b>Summary of Operations - Health Program</b>							
<b>Health Inspection &amp; Administration</b>							
Sub Total Operating Expenditure	232,835	198,395	251,778				
Sub Total Operating Income	(26,064)	(34,682)	(34,451)				
	<b>206,771</b>	<b>163,713</b>	<b>217,327</b>		<b>-8.26%</b>		<b>-4.16%</b>
<b>Health Other</b>							
Sub Total Operating Expenditure	0	0	10,000				
Sub Total Operating Income	0	0	0				
	<b>0</b>	<b>0</b>	<b>10,000</b>		<b>-0.38%</b>		<b>-0.19%</b>
<b>Total Operating Expenditure</b>	<b>232,835</b>	<b>198,395</b>	<b>261,778</b>				
<b>Total Operating Income</b>	<b>(26,064)</b>	<b>(34,682)</b>	<b>(34,451)</b>				
<b>Program (Surplus)/Deficit</b>	<b>206,771</b>	<b>163,713</b>	<b>227,327</b>	<b>-8.64%</b>		<b>-4.35%</b>	
<b>Summary of Operations - Education &amp; Welfare Program</b>							
<b>Aged &amp; Disabled</b>							
Sub Total Operating Expenditure	33,631	28,724	26,236				
Sub Total Operating Income	(794)	(1,908)	0				
	<b>32,837</b>	<b>26,816</b>	<b>26,236</b>		<b>-1.00%</b>		<b>-0.50%</b>
<b>Pre Schools</b>							
Sub Total Operating Expenditure	14,707	10,124	13,281				
Sub Total Operating Income	(8,633)	(9,938)	(10,842)				
	<b>6,074</b>	<b>186</b>	<b>2,439</b>		<b>-0.09%</b>		<b>-0.05%</b>
<b>Welfare Youth</b>							
Sub Total Operating Expenditure	210,866	237,600	216,471				
Sub Total Operating Income	(10,316)	(41,162)	(9,997)				
	<b>200,550</b>	<b>196,438</b>	<b>206,474</b>		<b>-7.85%</b>		<b>-3.95%</b>
<b>Total Operating Expenditure</b>	<b>259,204</b>	<b>276,448</b>	<b>255,988</b>				
<b>Total Operating Income</b>	<b>(19,743)</b>	<b>(53,007)</b>	<b>(20,839)</b>				
<b>Program (Surplus)/Deficit</b>	<b>239,461</b>	<b>223,441</b>	<b>235,149</b>	<b>-8.94%</b>		<b>-4.50%</b>	
<b>Summary of Operations - Housing Program</b>							
<b>Housing Other</b>							
Sub Total Operating Expenditure	120,712	60,686	100,725				
Sub Total Operating Income	(32,595)	(7,407)	(30,929)				
	<b>88,117</b>	<b>53,279</b>	<b>69,796</b>		<b>-2.65%</b>		<b>-1.34%</b>
<b>Total Operating Expenditure</b>	<b>120,712</b>	<b>60,686</b>	<b>100,725</b>				
<b>Total Operating Income</b>	<b>(32,595)</b>	<b>(7,407)</b>	<b>(30,929)</b>				
<b>Program (Surplus)/Deficit</b>	<b>88,117</b>	<b>53,279</b>	<b>69,796</b>	<b>-2.65%</b>		<b>-1.34%</b>	



**Summary of Operations by Program/  
Subprogram**

Program/Subprogram	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Program as a % of Operating Position	Subprogram as a % of Operating Position	Program as a % on draw of Rates	Subprogram as a % on draw of Rates
<b>Summary of Operations - Community Amenities Program</b>							
<b>Sanitation Other</b>							
Sub Total Operating Expenditure	1,074,602	1,018,083	1,045,344				
Sub Total Operating Income	(1,492,388)	(1,238,124)	(1,289,126)				
	<b>(417,786)</b>	<b>(220,041)</b>	<b>(243,782)</b>		<b>9.26%</b>		<b>4.66%</b>
<b>Sewerage</b>							
Sub Total Operating Expenditure	0	0	0				
Sub Total Operating Income	(10,000)	(10,209)	(10,000)				
	<b>(10,000)</b>	<b>(10,209)</b>	<b>(10,000)</b>		<b>0.38%</b>		<b>0.19%</b>
<b>Town Planning &amp; Regional Development</b>							
Sub Total Operating Expenditure	583,941	476,430	615,260				
Sub Total Operating Income	(103,177)	(150,987)	(139,008)				
	<b>480,764</b>	<b>325,443</b>	<b>476,252</b>		<b>-18.10%</b>		<b>-9.11%</b>
<b>Other Community Amenities</b>							
Sub Total Operating Expenditure	275,097	245,631	279,155				
Sub Total Operating Income	(10,403)	(10,874)	(9,780)				
	<b>264,694</b>	<b>234,757</b>	<b>269,375</b>		<b>-10.24%</b>		<b>-5.15%</b>
<b>Protection of Environment</b>							
Sub Total Operating Expenditure	211,297	171,002	259,909				
Sub Total Operating Income	(21,083)	(12,167)	(21,155)				
	<b>190,214</b>	<b>158,835</b>	<b>238,754</b>		<b>-9.07%</b>		<b>-4.57%</b>
<b>Total Operating Expenditure</b>	<b>2,144,937</b>	<b>1,911,146</b>	<b>2,199,668</b>				
<b>Total Operating Income</b>	<b>(1,637,051)</b>	<b>(1,422,361)</b>	<b>(1,469,069)</b>				
<b>Program (Surplus)/Deficit</b>	<b>507,886</b>	<b>488,786</b>	<b>730,599</b>	<b>-27.76%</b>		<b>-13.98%</b>	
<b>Summary of Operations - Recreation &amp; Culture Program</b>							
<b>Public Halls &amp; Civic Centres</b>							
Sub Total Operating Expenditure	185,925	166,183	187,943				
Sub Total Operating Income	(55,173)	(12,886)	(56,096)				
	<b>130,752</b>	<b>153,297</b>	<b>131,847</b>		<b>-5.01%</b>		<b>-2.52%</b>
<b>Swimming Areas &amp; Beaches</b>							
Sub Total Operating Expenditure	88,188	52,956	34,898				
Sub Total Operating Income	(42,537)	(70,496)	(508,452)				
	<b>45,651</b>	<b>(17,540)</b>	<b>(473,554)</b>		<b>18.00%</b>		<b>9.06%</b>
<b>Other Recreation &amp; Sport</b>							
Sub Total Operating Expenditure	942,495	911,708	1,009,412				
Sub Total Operating Income	(1,296,633)	(724,277)	(142,126)				
	<b>(354,138)</b>	<b>187,431</b>	<b>867,286</b>		<b>-32.96%</b>		<b>-16.59%</b>
<b>Libraries</b>							
Sub Total Operating Expenditure	185,654	190,560	200,145				
Sub Total Operating Income	(4,055)	(5,415)	(4,825)				
	<b>181,599</b>	<b>185,145</b>	<b>195,320</b>		<b>-7.42%</b>		<b>-3.74%</b>
<b>Other Culture</b>							
Sub Total Operating Expenditure	131,962	123,327	135,639				
Sub Total Operating Income	(933,541)	(18,341)	(1,053,131)				
	<b>(801,579)</b>	<b>104,986</b>	<b>(917,492)</b>		<b>34.87%</b>		<b>17.56%</b>
<b>Recreation - Rec Centre</b>							
Sub Total Operating Expenditure	499,164	493,793	527,345				
Sub Total Operating Income	(195,421)	(229,144)	(204,222)				
	<b>303,743</b>	<b>264,650</b>	<b>323,123</b>		<b>-12.28%</b>		<b>-6.18%</b>



**Summary of Operations by Program/  
Subprogram**

Program/Subprogram	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Program as a % of Operating Position	Subprogram as a % of Operating Position	Program as a % on draw of Rates	Subprogram as a % on draw of Rates
<b>Recreation Centre - Kiosk</b>							
Sub Total Operating Expenditure	27,202	17,309	21,947				
Sub Total Operating Income	(28,651)	(18,622)	(21,698)				
	(1,449)	(1,313)	249		-0.01%		0.00%
<b>TV Rebroadcasting</b>							
Sub Total Operating Expenditure	18,546	14,368	18,017				
Sub Total Operating Income	(578)	(526)	(456)				
	17,968	13,842	17,561		-0.67%		-0.34%
<b>Total Operating Expenditure</b>	2,079,136	1,970,204	2,135,346				
<b>Total Operating Income</b>	(2,556,589)	(1,079,706)	(1,991,006)				
<b>Program (Surplus)/Deficit</b>	<b>(477,453)</b>	<b>890,498</b>	<b>144,340</b>	<b>-5.48%</b>		<b>-2.76%</b>	
<b>Summary of Operations - Transport Program</b>							
<b>Streets, Roads, Bridges &amp; Depot Maintenance</b>							
Sub Total Operating Expenditure	3,286,386	3,246,728	3,296,543				
Sub Total Operating Income	(2,508,236)	(2,240,089)	(1,342,947)				
	778,150	1,006,638	1,953,596		-74.24%		-37.38%
<b>Road Plant Purchases</b>							
Sub Total Operating Expenditure	40,198	22,214	18,541				
Sub Total Operating Income	(440)	(404)	(48,551)				
	39,758	21,810	(30,010)		1.14%		0.57%
<b>Traffic Control</b>							
Sub Total Operating Expenditure	96,039	81,980	99,116				
Sub Total Operating Income	(98,260)	(106,465)	(103,362)				
	(2,221)	(24,486)	(4,246)		0.16%		0.08%
<b>Airports</b>							
Sub Total Operating Expenditure	16,161	19,764	16,252				
Sub Total Operating Income	(2,151)	(2,101)	(2,073)				
	14,010	17,663	14,179		-0.54%		-0.27%
<b>Total Operating Expenditure</b>	3,438,784	3,370,686	3,430,452				
<b>Total Operating Income</b>	(2,609,087)	(2,349,060)	(1,496,933)				
<b>Program (Surplus)/Deficit</b>	<b>829,697</b>	<b>1,021,626</b>	<b>1,933,519</b>	<b>-73.47%</b>		<b>-37.00%</b>	
<b>Summary of Operations - Economic Services Program</b>							
<b>Rural Services</b>							
Sub Total Operating Expenditure	14,108	13,504	16,231				
Sub Total Operating Income	(2,063)	(3,714)	(4,550)				
	12,045	9,790	11,681		-0.44%		-0.22%
<b>Tourism &amp; Area Promotion</b>							
Sub Total Operating Expenditure	288,772	263,723	293,714				
Sub Total Operating Income	(313,905)	(311,457)	(333,997)				
	(25,133)	(47,734)	(40,283)		1.53%		0.77%
<b>Building Control</b>							
Sub Total Operating Expenditure	265,012	242,255	231,017				
Sub Total Operating Income	(69,465)	(80,682)	(75,235)				
	195,547	161,572	155,782		-5.92%		-2.98%
<b>Saleyards</b>							
Sub Total Operating Expenditure	30,468	32,468	29,770				
Sub Total Operating Income	(52,491)	(38,896)	(64,938)				
	(22,023)	(6,428)	(35,168)		1.34%		0.67%



**Summary of Operations by Program/  
Subprogram**

Program/Subprogram	2013/2014 Budget \$	2013/2014 Forecast Actual \$	2014/2015 Budget \$	Program as a % of Operating Position	Subprogram as a % of Operating Position	Program as a % on draw of Rates	Subprogram as a % on draw of Rates
<b>Plant Nursery</b>							
Sub Total Operating Expenditure	28,304	30,529	31,719				
Sub Total Operating Income	(2,217)	(20,675)	(18,171)				
	<b>26,087</b>	<b>9,854</b>	<b>13,548</b>		<b>-0.51%</b>		<b>-0.26%</b>
<b>Parry Beach</b>							
Sub Total Operating Expenditure	53,593	51,583	53,794				
Sub Total Operating Income	(75,000)	(83,525)	(80,000)				
	<b>(21,407)</b>	<b>(31,942)</b>	<b>(26,206)</b>		<b>1.00%</b>		<b>0.50%</b>
<b>Other Economic Services</b>							
Sub Total Operating Expenditure	219,413	208,092	230,323				
Sub Total Operating Income	(837,130)	(837,211)	(341,251)				
	<b>(617,717)</b>	<b>(629,119)</b>	<b>(110,928)</b>		<b>4.22%</b>		<b>2.12%</b>
<b>Total Operating Expenditure</b>	<b>899,670</b>	<b>842,154</b>	<b>886,568</b>				
<b>Total Operating Income</b>	<b>(1,352,271)</b>	<b>(1,376,161)</b>	<b>(918,142)</b>				
<b>Program (Surplus)/Deficit</b>	<b>(452,601)</b>	<b>(534,007)</b>	<b>(31,574)</b>	<b>1.20%</b>		<b>0.60%</b>	
<b>Summary of Operations - Other Property &amp; Services Program</b>							
<b>Private Works</b>							
Sub Total Operating Expenditure	19,721	38,083	38,002				
Sub Total Operating Income	(20,440)	(56,475)	(54,347)				
	<b>(719)</b>	<b>(18,391)</b>	<b>(16,345)</b>		<b>0.62%</b>		<b>0.31%</b>
<b>Public Works Overheads</b>							
Sub Total Operating Expenditure	5,215	78,590	4,185				
Sub Total Operating Income	(5,215)	(6,273)	(3,550)				
	<b>0</b>	<b>72,317</b>	<b>635</b>		<b>-0.02%</b>		<b>-0.01%</b>
<b>Plant Operation Costs</b>							
Sub Total Operating Expenditure	32,382	(6,023)	34,180				
Sub Total Operating Income	(32,383)	(37,008)	(33,881)				
	<b>(1)</b>	<b>(43,031)</b>	<b>299</b>		<b>-0.01%</b>		<b>-0.01%</b>
<b>Stock Fuels &amp; Oils</b>							
Sub Total Operating Expenditure	0	(5,895)	0				
Sub Total Operating Income	0	0	0				
	<b>0</b>	<b>(5,895)</b>	<b>0</b>		<b>0.00%</b>		<b>0.00%</b>
<b>Stock Materials</b>							
Sub Total Operating Expenditure	0	(631)	0				
Sub Total Operating Income	0	0	0				
	<b>0</b>	<b>(631)</b>	<b>0</b>		<b>0.00%</b>		<b>0.00%</b>
<b>Salaries &amp; Wages</b>							
Sub Total Operating Expenditure	7,000	85,760	60,000				
Sub Total Operating Income	(7,000)	(86,843)	(60,000)				
	<b>0</b>	<b>(1,082)</b>	<b>0</b>		<b>0.00%</b>		<b>0.00%</b>
<b>Unclassified</b>							
Sub Total Operating Expenditure	0	12,366	0				
Sub Total Operating Income	0	(13,363)	0				
	<b>0</b>	<b>(998)</b>	<b>0</b>		<b>0.00%</b>		<b>0.00%</b>
<b>Total Operating Expenditure</b>	<b>64,318</b>	<b>202,251</b>	<b>136,367</b>				
<b>Total Operating Income</b>	<b>(65,038)</b>	<b>(199,962)</b>	<b>(151,778)</b>				
<b>Program (Surplus)/Deficit</b>	<b>(720)</b>	<b>2,289</b>	<b>(15,411)</b>	<b>0.59%</b>		<b>0.29%</b>	
<b>Grand Total</b>	<b>(3,354,040)</b>	<b>(2,227,494)</b>	<b>(2,631,542)</b>	<b>100%</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>



Schedule of Contributions and Donations

Appendix H

Ledger Acc Job No.	Contributions and Donations 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
	<b><i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2013/14 financial year.</i></b>		
<b>1410082</b>	<b><i>Donations Gifts Gratuities</i></b> Donations etc as per Council Delegation D040401 CEO approved donations - (\$200 maximum each) Staff Incentive Scheme Staff Service Gifts Denmark RSL Youth Achievement Award contribution Great Southern Institute of Technology's Awards Ceremony Denmark SLSC - Southern Ocean Mile Swim Race Denmark Golf Club - Summer Classic contra Council approved donations (Council resolution required)	3,000 550 1,000 1,000 100 200 0 7,800	3,000 550 1,000 1,000 100 200 5,000 7,800
		<b>13,650</b>	<b>18,650</b>
<b>1410602</b>	<b><i>Donated Use of Council Facilities</i></b> Hire / use of council facilities not charged Denmark Over 50's (Recreation Centre ) Denmark Aquatic Centre Committee (Recreation Centre ) Denmark Tidy Towns Committee (Recreation Centre ) Blue Light Disco (Recreation Centre ) Denmark Basketball Assoc (Recreation Centre ) Albany Legal Service (Recreation Centre ) Other Organisations and Community Groups	1,600 260 500 1,100 500 600 2,550	0 0 0 0 0 0 7,000
		<b>7,110</b>	<b>7,000</b>
<b>1420342</b>	<b><i>Community Financial Assistance Program</i></b> Financial Assistance to Community Groups :- approved projects subject to annual grant process. Annual Allocation Country Womens Association - Upgrade kitchen facilities Denmark Chamber of Commerce - Upgrade decorations, lights Denmark Environment Centre Inc. - Refurbish mural c/o Denmark Historical Society Inc. New workroom and storage c/o Denmark Magpies Gymnastics Denmark Playgroup - Remove dangerous tree limbs Lions Club of Denmark Inc. - Mower Denmark Primary School - creation of a "Belonging Tree" mural Unallocated Funds Denmark Primary School P & C Inc - Community Fun Run prizes Denmark Tennis Club (Country Club) - practise wall adjacent to existing courts Denmark Bridge Club Inc - electronic and associated Bridge playing equipment 1st Denmark Scouts - Shed to house food caravan and trailer Denmark Surf Life Saving Club - Purchase of training boards Denmark Walpole Junior Football Club - Transportable goal posts Denmark Machinery Restoration Group - Purchase of Safety Cabinet Denmark Historical Society - Replacement printer	2,689 1,500 1,580 6,000 2,500 1,500 400 400 3,431 0 0 0 0 0 0 0 0 0 0	0 0 1,580 6,000 0 0 0 0 969 1,235 2,333 2,000 5,717 4,800 390 756 1,800
		<b>20,000</b>	<b>27,580</b>
<b>1520212</b>	<b><i>Denmark Animal Carers Donation</i></b> Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1530262</b>	<b><i>Local &amp; State Emergency Disaster Relief</i></b> Donation to emergency/disaster in accordance with Policy P040233.	5,000	5,000
		<b>5,000</b>	<b>5,000</b>
<b>1530272</b>	<b><i>National Emergency Disaster Relief</i></b> Donation to emergency/disaster in accordance with Policy P040233.	5,000	5,000
		<b>5,000</b>	<b>5,000</b>
<b>1530292</b>	<b><i>Royal Flying Doctor Service Donation</i></b> Australia Day Breakfast Donations	0	1,000
		<b>0</b>	<b>1,000</b>
<b>1610822</b>	<b><i>Scholarship - Youth Leadership Award</i></b> Scholarship provided to Year 12 student at Denmark High School as per Policy P080202 Youth Leadership award	1,000	1,000
		<b>1,000</b>	<b>1,000</b>



Schedule of Contributions and Donations

Appendix H

Ledger Acc Job No.	Contributions and Donations 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
<b>1610832</b>	<b>Scholarship - Agricultural College Scholarship</b> Scholarship provided to student at Ag College as per Policy P080201 Ag College Scholarship	1,000	1,000
		<b>1,000</b>	<b>1,000</b>
<b>1610852</b> 11015	<b>Building Maintenance - Old Post Office</b> Old Post Office Building Materials Building Insurance Only	764 436	999 438
		<b>1,200</b>	<b>1,437</b>
<b>1610862</b> 11013	<b>Denmark Occasional Day Care Centre</b> Building Insurance premium Day Care Centre (Gumnut corner) Insurance cost	404	405
		<b>404</b>	<b>405</b>
<b>1630232</b>	<b>Contribution Peaceful Bay RSL &amp; Community Bus</b> Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community	1,000	1,000
		<b>1,000</b>	<b>1,000</b>
<b>1630252</b>	<b>Seniors Week Civic Reception</b> Provision for Seniors Week Functions Function Catering Other Costs	1,500 500	1,500 500
		<b>2,000</b>	<b>2,000</b>
<b>1630282</b>	<b>Donation Denmark Over 50's Association</b> Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)	5,000	5,000
		<b>5,000</b>	<b>5,000</b>
<b>1058182</b>	<b>ANZAC Day Services</b> Annual contribution to local Anzac Day Services Denmark RSL ANZAC Day Service Peaceful Bay RSL ANZAC Day Service ANZAC Centenary Celebrations	400 200 200	400 200 10,000
		<b>800</b>	<b>10,600</b>
<b>1112202</b>	<b>Parryville Hall Maintenance Contribution</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Annual contribution to hall committee	489 309 2,000	491 309 2,000
		<b>2,798</b>	<b>2,800</b>
<b>1112222</b>	<b>Tingledale Hall Maintenance Contribution</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Annual contribution to hall committee	728 309 2,000	859 311 2,000
		<b>3,037</b>	<b>3,170</b>
<b>1112242</b>	<b>Scotsdale Hall Maintenance Contribution</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Annual contribution to hall committee	445 309 2,000	446 308 2,000
		<b>2,754</b>	<b>2,754</b>
<b>1112262</b>	<b>Kentdale Hall Maintenance Contribution</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Annual contribution to hall committee	398 309 2,000	399 311 2,000
		<b>2,707</b>	<b>2,710</b>
<b>1112272</b>	<b>Peaceful Bay Hall Maintenance Contribution</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Annual contribution to hall committee Led light over new defibrillator	236 309 2,000 1,000	135 309 2,000 0
		<b>3,545</b>	<b>2,444</b>



Schedule of Contributions and Donations

Appendix H

Ledger Acc Job No.	Contributions and Donations 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
<b>1112282</b>	<b>Nornalup Hall Maintenance Contribution</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	917	918
	Fire Equipment Services	309	82
	Annual contribution to hall committee	2,000	2,000
	Tree removal	6,500	0
	Led light over new defibrillator	1,000	1,000
		<b>10,726</b>	<b>4,000</b>
<b>1118022</b>	<b>RSL Hall Maintenance Contribution</b>		
	Contributions towards the general maintenance and insurance costs of RSL Hall		
	Insurance	736	738
	Fire Equipment Services	309	308
	Annual contribution to Association	3,000	3,000
		<b>4,045</b>	<b>4,046</b>
<b>1121052</b>	<b>Denmark Surf Club</b>		
11044	Maintenance of Surf Club		
	Fire services	300	385
	Insurance	1,910	1,915
	Surf Club Extension Design - contribution	6,666	0
		<b>8,876</b>	<b>2,300</b>
<b>1138122</b>	<b>Other Parks &amp; Reserves Insurances</b>		
	Insurance costs associated with various structures not directly attributable to other expenditure accounts		
11030	Denmark Golf Club	3,872	3,876
11031	Denmark Bowling Club	1,315	1,320
11032	Denmark Scout Hall	1,790	1,795
11033	Denmark Cottage Crafts	1,200	570
11034	Denmark Lions - Station Masters House	700	380
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,910	1,915
11139	Denmark Sea Rescue - Shed	224	225
11140	Denmark Boating & Angling Club - Parry Beach	86	86
11141	Denmark Machinery Restoration Group Shed	0	112
11142	Denmark Boating & Angling Club - Slipway & Shed	0	28
		<b>11,097</b>	<b>10,307</b>
<b>1131002</b>	<b>Peaceful Bay Reserve Service Agreement and Insurances</b>		
	Insurances costs of Peaceful Bay Progress Association, RSL Hall, ANZAC Memorial, Sea Rescue Boat Shed and other structures.		
21411	Insurance Peaceful Bay structures.	1,449	1,315
		<b>1,449</b>	<b>1,315</b>
<b>1151102</b>	<b>Cultural Development Fund</b>		
	Cultural Development Fund grants awarded annually as per Council Policy P110702		
	ArtSouth WA - Southern Art & Craft Trail	2,500	0
	Ausdance WA (Australian Dance Council Inc.)	2,000	0
	Denmark Circus Arts Collective	750	0
	Denmark Renaissance Dance & Sarabande Music Group	1000	0
	Green Skills Inc. - Community Art Project	2000	1,500
	Njah Kartijin Coolingars:	1250	0
	ArtSouth WA - Southern Art & Craft Trail	0	2,000
	Adie McDermott - Arts Project - "What does my home look like?"	0	1,000
	Silvia Lehmann - Dance Workshop	0	1,000
	Annette Carmichael - Solace + Yearning performance	0	1,500
	The Mill Art Group - Art Workshops to engage community	0	1,500
	Peaceful Bay Progress Association - Dreams of the Bay Art Exhibition	0	1,500
		<b>9,500</b>	<b>10,000</b>
<b>1151132</b>	<b>Contribution to Denmark Arts</b>		
	Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds.		
		42,500	43,300
		<b>42,500</b>	<b>43,300</b>
<b>1152012</b>	<b>Denmark Arts Use of Council Facilities</b>		
	Contra entry for use of Strickland St property utilised by Denmark Arts Council.		
		8,561	8,561
		<b>8,561</b>	<b>8,561</b>





Schedule of Contributions and Donations

Ledger Acc Job No.	Contributions and Donations 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
<b>1158122</b>	<b>Denmark Arts Building Maintenance</b>		
11014	Arts Building Maintenance		
	Insurance	470	471
	Other maintenance	700	704
		<b>1,170</b>	<b>1,175</b>
<b>1152022</b>	<b>Community Resource Centre Use of Council Facilities</b>		
	Contra entry for use of Strickland St property utilised by Denmark Community Resource Centre	7,491	7,491
		<b>7,491</b>	<b>7,491</b>
<b>1152052</b>	<b>Denmark Historical Society Contribution</b>		
	Annual contribution to DHS to assist with maintenance of museum collection	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1228382</b>	<b>Crossovers Contributed</b>		
	Contribution to crossovers constructed by private contractors.	4,000	4,000
		<b>4,000</b>	<b>4,000</b>
<b>1327802</b>	<b>Denmark Tourism Inc. - Specific Grants</b>		
	Council contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination).		
	Operating contribution	80,000	85,000
		<b>80,000</b>	<b>85,000</b>
<b>1327822</b>	<b>Denmark Tourism Inc. - Marketing</b>		
	Marketing contribution	25,000	30,000
		<b>25,000</b>	<b>30,000</b>
<b>1327852</b>	<b>DTI - LTO Contribution</b>		
			10,000
		<b>0</b>	<b>10,000</b>
<b>1327862</b>	<b>DTI Use of Council Facilities - Contra</b>		
	Contra entry to reflect free lease of Visitors Centre by DTI	30,870	30,870
		<b>30,870</b>	<b>30,870</b>
<b>1328702</b>	<b>Community Resource Centre - Projects</b>		
	Contribution to Denmark Community Resource Centre activities		
	Christmas Festival	5,000	5,000
		<b>5,000</b>	<b>5,000</b>
<b>1328712</b>	<b>Great Southern District Display</b>		
	Annual contribution for Great Southern District Display at Perth Royal Show	500	500
		<b>500</b>	<b>500</b>
<b>1327812</b>	<b>Tourism Other Expenses</b>		
	Various other expenses associated with Tourism and Area promotion sub-program		
	Visitor Centre insurances and sundry expenses		
	Visitor Centre Insurance	2,647	2,652
	Visitor Centre Sundry Expenses	200	200
	Denmark CRC Community Calendar	500	500
	Miscellaneous	250	248
		<b>3,597</b>	<b>3,600</b>
<b>1328732</b>	<b>Christmas Decorations</b>		
	Council contribution to erecting and dismantling decorations and banners over xmas period		
15080	Wages and overheads		3,000
	Council plant	0	2,000
		<b>0</b>	<b>5,000</b>
<b>1328002</b>	<b>Visitor Centre Maintenance</b>		
11007	Maintenance of exterior and surrounds of Visitors Centre.		3,500
		<b>0</b>	<b>3,500</b>
<b>1326002</b>	<b>Tidy Towns Donation</b>		
	Donation towards projects undertaken in Denmark by the Tidy Towns Committee.		
	Annual contribution	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
	<b>Grand Totals</b>	<b>338,387</b>	<b>376,515</b>

N.B. This list excludes discretionary contributions to Community Groups on Council Land.

N.B. This list excludes the value of rate equivalents of Community Groups occupation of Council Buildings (i.e. properties not rated that could be).



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
<b>1410072</b>	<b>Subscriptions - Councillors</b>		
	Memberships of various associations, societies etc as per Annual Budget and Council Resolution		
	WALGA - Membership	8,893	9,000
	WALGA - Great Southern Zone	875	900
	WALGA - Workplace Solutions	3,722	3,800
	WALGA - Tax Service	1,555	1,600
	WALGA - Procurement Consultancy Services	1,990	2,000
	WALGA - Information & Communication Technology Services	3,000	3,000
	WALGA - LG Act update service	337	350
	Australia's South West - Bronze Membership	0	250
	Denmark Chamber of Commerce annual membership	100	100
	Cemeteries and Crematoria Association membership	120	120
	Australia Day Council of WA membership	200	200
	State Law Publisher's Government Gazette membership	1,000	1,000
	Miscellaneous	1,000	500
		<b>22,792</b>	<b>22,820</b>
<b>1420102</b>	<b>Other Expenses - Administration</b>		
	Senior Staff Professional Memberships	1,600	1,600
	IT Vision User Group membership	300	300
	Easy Grants Subscription Service	340	340
		<b>2,240</b>	<b>2,240</b>
<b>1428002</b>	<b>Maintenance - Administration Building</b>		
11001	Foxtel	1,000	1,000
	PPCA Ltd (Music on Hold)	0	280
	APRA Music - Copyright Royalty	250	250
	Biomax Maintenance	1,000	1,000
		<b>2,250</b>	<b>2,530</b>
<b>1730102</b>	<b>Other Expenses - Health</b>		
	Subscription to Acts and Regulations	250	250
	Food Alert Safety Program	1,000	1,000
		<b>1,250</b>	<b>1,250</b>
<b>1028322</b>	<b>Maintenance - McIntosh Road Refuse Site</b>		
21001	Department of Environment - Refuse Site Licence McIntosh Road	927	927
		<b>927</b>	<b>927</b>
<b>1040332</b>	<b>GIS Data Maintenance &amp; Aerial Photography</b>		
	Landgate - Annual Slip Licence	1,130	1,130
	Landgate - Annual Cadastral Data	250	250
		<b>1,380</b>	<b>1,380</b>
<b>1138102</b>	<b>Maintenance - Parks &amp; Reserves</b>		
15008	Jetty Licence - Prawn Rock Channell	72	72
15010	Jetty Licence - Nornalup	36	36
15013	Jetty Licence - Berridge Park	36	36
15016	Jetty Licence - Reserve 15022	36	36
15032	Jetty Licence - Smith Bros Park (Rivermouth)	36	36
		<b>216</b>	<b>216</b>
<b>1140202</b>	<b>Library Computer Maintenance</b>		
	OCLC - AmLIB	1,400	1,492
	Envisionware P/L - Annual Licence for PC Reservation	300	312
		<b>1,700</b>	<b>1,804</b>
<b>1140242</b>	<b>Publications and Subscriptions</b>		
	Writing WA membership	160	140
	Public Libraries WA	140	160
	Children's Book Council WA	150	60
		<b>450</b>	<b>360</b>
<b>1140102</b>	<b>Other Expenses</b>		
	A Smart Start Program	772	1,500
	Better Beginnings	515	550
	Children's Book Week	250	250
	Children's Spring Fair - inc venue cost	750	750
	National Year of Literacy Event/s	500	500
	Visiting Author Program	515	515
	Other	250	250
		<b>3,551</b>	<b>4,315</b>



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2014/2015 Budget	2013/2014 BUDGET \$	2014/2015 BUDGET \$
<b>1160132</b>	<b>Maintenance - Recreation Centre Building</b>		
11011	APRA Music Agreement	250	250
		<b>250</b>	<b>250</b>
<b>1160192</b>	<b>Centre Programs</b>		
17000	PPCA Ltd Background Music etc	2,113	2,113
17000	APRA	263	263
17021	Council of the Ageing - Living Longer	227	227
		<b>2,603</b>	<b>2,603</b>
<b>1188302</b>	<b>TV Tower Maintenance</b>		
21104	Australian Communications and Annual Apparatus Licence	38	38
		<b>38</b>	<b>38</b>
<b>1228052</b>	<b>Airstrip Maintenance</b>		
32003	Australian Communications and Annual Apparatus Licence	41	41
		<b>41</b>	<b>41</b>
<b>1498002</b>	<b>Vehicle Inspections</b>		
29501	DOT Annual - Vehicle Inspections Renewal Fee	121	121
		<b>121</b>	<b>121</b>
<b>1120102</b>	<b>Other Expenses Lime Quarry</b>		
70001	Dept Mines & Petroleum - Lime Quarry Licence	172	172
		<b>172</b>	<b>172</b>
<b>1322002</b>	<b>Peaceful Bay Water Supply</b>		
21404	Energy and Water Ombudsman Levy	0	80
		<b>0</b>	<b>80</b>
<b>1430412</b>	<b>Infrastructure Services Office Expenses</b>		
	ROMAN II Licence Fees	5,225	5,225
	Civil Survey Solutions - Advance Roads Design Software Renewal	0	2,062
	AutoCAD Civil Licence and Road Design	5,600	4,100
		<b>10,825</b>	<b>11,387</b>
	<b>Grand Totals</b>	<b>50,806</b>	<b>52,533</b>