



# SHIRE OF DENMARK

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

### TABLE OF CONTENTS

		Page
Statement of Comprehensive Income by Nature or Type	Blue	1
Statement of Comprehensive Income by Program	Blue	2
Statement of Cash Flows	Blue	3
Rate Setting Statement	Blue	4
Notes to and Forming Part of the Budget	Blue	5 to 33
Appendix A Detailed Statement of Comprehensive Income by Program	White	34 to 93
Appendix B Capital Expenditure by Program (including Funding Sources)	White	94 to 95
Appendix C Capital Expenditure by Type	Light Green	96 to 98
Appendix D Plant Replacement Program	Pink	99
Appendix E Schedule of Grant Revenue	Orange	100
Appendix F Schedule of Job and Plant Items	Yellow	101 to 111
Appendix G Schedule of Fees and Charges	White	



**SHIRE OF DENMARK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>REVENUE</b>				
Rates	8	5,920,080	5,656,209	5,623,178
Operating Grants		1,434,207	853,737	787,660
Subsidies and Contributions		345,902	393,788	391,434
Fees and Charges	11	2,897,815	2,844,876	2,670,159
Service Charges	10	0	0	0
Interest Earnings	2(a)	366,294	242,390	242,458
Other Revenue		333,740	354,558	299,455
		<u>11,298,038</u>	<u>10,345,559</u>	<u>10,014,344</u>
<b>EXPENSES</b>				
Employee Costs		(5,503,147)	(5,458,930)	(5,212,258)
Materials and Contracts		(2,184,999)	(1,999,493)	(2,244,899)
Utility Charges		(228,523)	(228,430)	(240,077)
Depreciation	2(a)	(4,992,321)	(4,974,892)	(3,730,001)
Interest Expenses	2(a)	(174,859)	(123,522)	(180,165)
Insurance Expenses		(237,241)	(202,546)	(199,727)
Other Expenditure		(841,952)	(779,884)	(759,567)
		<u>(14,163,042)</u>	<u>(13,767,697)</u>	<u>(12,566,694)</u>
		<u>(2,865,004)</u>	<u>(3,422,138)</u>	<u>(2,552,350)</u>
Non-Operating Grants		5,267,549	10,523,781	4,738,846
Subsidies and Contributions		0	0	0
Profit on Asset Disposals	4	9,400	3,811	6,912
Loss on Asset Disposals	4	(36,800)	(454,914)	(54,421)
		<u>2,375,145</u>	<u>6,650,541</u>	<u>2,138,988</u>
<b>NET RESULT</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><u>2,375,145</u></u>	<u><u>6,650,541</u></u>	<u><u>2,138,988</u></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 2017**

	NOTE	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		24,561	29,505	21,699
General Purpose Funding		7,344,067	6,504,761	6,367,450
Law, Order, Public Safety		282,526	293,749	277,068
Health		39,552	43,996	32,868
Education and Welfare		14,998	52,996	33,592
Housing		8,250	5,719	9,922
Community Amenities		1,585,466	1,555,258	1,485,432
Recreation and Culture		414,920	1,235,021	351,899
Transport		348,103	329,253	320,052
Economic Services		1,085,474	1,057,025	946,272
Other Property and Services		180,121	193,006	168,090
		<u>11,328,038</u>	<u>11,300,290</u>	<u>10,014,344</u>
<b>EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(613,465)	(617,628)	(595,886)
General Purpose Funding		(441,909)	(446,619)	(417,571)
Law, Order, Public Safety		(1,263,722)	(1,178,582)	(1,223,977)
Health		(284,516)	(254,932)	(266,026)
Education and Welfare		(287,411)	(274,779)	(275,480)
Housing		(51,400)	(51,259)	(60,768)
Community Amenities		(2,274,994)	(2,193,231)	(2,413,675)
Recreation & Culture		(2,450,840)	(2,724,039)	(2,309,903)
Transport		(5,067,780)	(4,680,702)	(3,666,256)
Economic Services		(1,119,624)	(968,139)	(1,017,240)
Other Property and Services		(132,524)	(255,319)	(139,747)
		<u>(13,988,184)</u>	<u>(13,645,229)</u>	<u>(12,386,529)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Governance		(2,302)	(2,288)	(2,797)
Housing		(59,755)	(38,526)	(63,070)
Community Amenities		(10,692)	(11,216)	(15,974)
Recreation & Culture		(60,678)	(21,181)	(48,931)
Transport		(4,027)	(9,138)	(9,136)
Economic Services		(37,405)	(40,442)	(40,257)
Other Property & Services		0	0	0
		<u>(174,858)</u>	<u>(122,792)</u>	<u>(180,167)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
General Purpose Funding		0	0	0
Law, Order, Public Safety		56,000	234,862	1,043,240
Recreation and Culture		1,280,200	0	1,760,548
Transport		3,877,349	9,334,512	1,845,058
Economic Services		24,000	0	90,000
		<u>5,237,549</u>	<u>9,569,374</u>	<u>4,738,846</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>		9,400	3,811	6,912
		<u>(36,800)</u>	<u>(454,914)</u>	<u>(54,421)</u>
		<u>(27,400)</u>	<u>(451,102)</u>	<u>(47,509)</u>
<b>NET RESULT</b>		<u>2,375,145</u>	<u>6,650,541</u>	<u>2,138,988</u>
<b>Other Comprehensive Income</b>		0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>2,375,145</u>	<u>6,650,541</u>	<u>2,138,988</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 2017**

	NOTE	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		5,970,080	5,564,618	5,673,178
Operating Grants		1,434,207	853,737	787,660
Subsidies and Contributions		345,902	393,788	391,434
Fees and Charges		2,880,856	2,851,175	2,653,200
Service Charges		0	0	0
Interest Earnings		366,294	242,390	242,458
Goods and Services Tax		0	0	0
Other		333,740	359,479	299,455
		<u>11,331,079</u>	<u>10,265,188</u>	<u>10,047,385</u>
<b>Payments</b>				
Employee Costs		(5,503,147)	(5,397,003)	(5,212,258)
Materials and Contracts		(1,892,428)	(1,203,768)	(1,952,329)
Utility Charges		(228,523)	(228,430)	(240,077)
Insurance Expenses		(237,241)	(202,546)	(199,727)
Interest Expenses		(174,859)	(127,339)	(180,165)
Goods and Services Tax		0	0	0
Other		(841,952)	(779,884)	(759,567)
		<u>(8,878,150)</u>	<u>(7,938,970)</u>	<u>(8,544,123)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>2,452,930</u>	<u>2,326,218</u>	<u>1,503,263</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	(2,894,915)	(4,070,795)	(6,157,280)
Payments for Construction of Infrastructure	3	(10,209,006)	(2,050,934)	(4,237,540)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		5,237,549	10,523,781	4,738,846
Proceeds from Sale of Plant & Equipment	4	141,564	43,000	107,409
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(7,724,808)</u>	<u>4,445,052</u>	<u>(5,548,565)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(322,328)	(334,102)	(408,269)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		44,953	31,036	26,635
Proceeds from New Debentures	5	1,300,852	940,000	2,422,073
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>1,023,477</u>	<u>636,934</u>	<u>2,040,439</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(4,248,401)</u>	<u>7,408,204</u>	<u>(2,004,864)</u>
Cash at Beginning of Year		14,509,192	7,100,988	7,100,988
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>10,260,791</u></u>	<u><u>14,509,192</u></u>	<u><u>5,096,124</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 2016**

	NOTE	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>REVENUES</b>				
	1,2			
Governance		24,561	29,505	23,631
General Purpose Funding		1,423,987	848,229	744,272
Law, Order, Public Safety		345,926	528,611	1,320,308
Health		39,552	43,996	32,868
Education and Welfare		14,998	52,996	33,592
Housing		8,250	5,719	9,922
Community Amenities		1,585,466	1,555,258	1,485,432
Recreation and Culture		1,695,120	1,235,021	2,112,447
Transport		4,227,452	9,667,576	2,170,090
Economic Services		1,109,474	1,057,025	1,036,273
Other Property and Services		180,121	193,006	168,090
		<b>10,654,907</b>	<b>15,216,942</b>	<b>9,136,925</b>
<b>EXPENSES</b>				
	1,2			
Governance		(615,767)	(619,916)	(598,683)
General Purpose Funding		(441,909)	(446,619)	(417,571)
Law, Order, Public Safety		(1,266,522)	(1,178,582)	(1,223,977)
Health		(284,516)	(254,932)	(268,599)
Education and Welfare		(287,411)	(274,779)	(275,479)
Housing		(111,155)	(89,785)	(123,838)
Community Amenities		(2,285,686)	(2,204,447)	(2,429,649)
Recreation & Culture		(2,511,518)	(2,745,220)	(2,358,834)
Transport		(5,105,807)	(5,144,754)	(3,727,241)
Economic Services		(1,157,029)	(1,008,582)	(1,057,497)
Other Property and Services		(132,524)	(255,319)	(139,747)
		<b>(14,199,843)</b>	<b>(14,222,934)</b>	<b>(12,621,115)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	27,400	451,102	47,509
Depreciation on Assets	2(a)	4,992,321	4,974,892	3,730,001
Movement in Accrued Interest		3,819	3,619	3,819
Movement in Accrued Income		8,500	0	8,500
Movement in Employee Provisions		0	0	0
Movement in Deferred Pensioner Rates (Non Current)		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(1,847,311)	(3,187,109)	(4,259,408)
Purchase Infrastructure Assets	3	(10,209,006)	(2,050,934)	(4,237,540)
Purchase Plant and Equipment	3	(972,104)	(806,136)	(1,811,012)
Purchase Furniture and Equipment	3	(75,500)	(77,550)	(86,860)
Proceeds from Disposal of Assets	4	141,564	43,000	128,773
Repayment of Debentures	5	(322,328)	(334,102)	(408,269)
Proceeds from New Debentures	5	1,300,852	940,000	2,422,073
Self Supporting Loan Advances		0	0	0
Self-Supporting Loan Principal Income		44,953	31,036	26,635
Transfers to Reserves (Restricted Assets)	6	(457,772)	(8,967,408)	(1,337,591)
Transfers from Reserves (Restricted Assets)	6	3,635,018	2,203,979	1,566,209
Estimated Expenses Not yet Realised			(69,094)	0
Estimated Income Not yet Realised			48,704	
Restricted Grants to be Carried Forward			(1,229,315)	
Restricted Grants to be Utilised		1,229,315	895,865	521,162
Estimated Surplus/(Deficit) July 1 B/Fwd	7	127,586	606,496	1,550,787
Estimated Surplus/(Deficit) June 30 C/Fwd	7	2,452	127,586	3,774
<b>Amount Required to be Raised from Rates</b>	<b>8</b>	<b>(5,920,080)</b>	<b>(5,656,533)</b>	<b>(5,623,178)</b>



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 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 Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire 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 in Note 4 - Net Current Assets.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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.

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

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

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

Land held for resale is classified as current except where it is held as non-current based on 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.

***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.

***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.



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

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

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

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.

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 Shire.

***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	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	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 2017**

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

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

Fair Value is the price that the Shire 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 Shire 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 Shire 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 2017**

**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 Shire 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.

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(l) Financial Instruments**

***Initial Recognition and Measurement***

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire 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 Shire'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 2017**

**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 2017**

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

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire'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 2017.

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 Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(o) Employee Benefits**

***Short-Term Employee Benefits***

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

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

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



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

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

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

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Interests in Joint Arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

**(t) Current and Non-Current Classification**

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

**(u) Comparative Figures**

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

**(v) 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 2017**

	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 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	26,000	25,450	24,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	180,718	186,989	180,718
General Purpose Funding	0	0	0
Law, Order, Public Safety	403,524	403,890	403,524
Health	5,101	3,004	5,101
Education and Welfare	8,772	8,772	8,772
Housing	0	0	0
Community Amenities	117,824	105,598	115,122
Recreation and Culture	452,368	464,110	454,169
Transport	3,401,936	3,401,936	2,200,000
Economic Services	44,038	48,823	43,918
Other Property and Services	378,040	351,770	318,677
	<u>4,992,321</u>	<u>4,974,892</u>	<u>3,730,001</u>
<b><u>By Class</u></b>			
Land and Buildings	480,018	478,342	358,644
Furniture and Equipment	70,505	70,259	52,678
Plant and Equipment	1,216,773	1,212,525	909,109
Roads	2,931,131	2,920,898	2,189,988
Reserves	256,950	256,053	191,980
Airstrip	36,944	36,815	27,603
	<u>4,992,321</u>	<u>4,974,892</u>	<u>3,730,001</u>
<b>Interest Expenses (Finance Costs)</b>			
- Finance Lease Charges	0	0	0
- Debentures ( <i>refer note 5(a)</i> )	174,859	125,035	180,165
	<u>174,859</u>	<u>125,035</u>	<u>180,165</u>
<b>Rental Charges</b>			
- Operating Leases	14,700	14,700	14,700
	<u>14,700</u>	<u>14,700</u>	<u>14,700</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	181,816	88,100	92,911
- Other Funds	198,000	202,053	207,000
Other Interest Revenue ( <i>refer note 13</i> )	32,000	33,340	23,000
	<u>411,816</u>	<u>323,493</u>	<u>322,911</u>



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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, reflected by the Shire's Strategic Community Plan and for each of its broad 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.

**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 2017**

**3. ACQUISITION OF ASSETS**

**2016/17  
Budget  
\$**

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

**By Program**

Governance	69,000
General Purpose Funding	0
Law, Order, Public Safety	188,304
Health	0
Education and Welfare	8,338
Housing	810,000
Community Amenities	232,000
Recreation and Culture	3,034,166
Transport	8,550,943
Economic Services	211,170
Other Property and Services	0
	<u><u>13,103,920</u></u>

**By Class**

Land Held for Resale	
Land and Buildings	1,847,311
Infrastructure Assets - Roads	7,199,263
Infrastructure Assets - Parks and Ovals	3,009,743
Plant and Equipment	972,104
Furniture and Equipment	75,500
	<u><u>13,103,920</u></u>

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 2017**

**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)
	2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$
Law & Order	49,964	54,564	4,600
Transport	119,000	87,000	(32,000)
	168,964	141,564	(27,400)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$
<b>Plant &amp; Equipment</b>			
Replacement Ranger Utility DE 7	20,800	28,200	7,400
Replacement CESM Ford Ranger DE54	29,164	26,364	(2,800)
Replace Mazda BT 50 3.2L Diesel 4X4 Dual Cab	30,000	19,000	(11,000)
Replace Mitsubishi Single Cab Tipper	11,000	6,000	(5,000)
Replace Komatsu GD555-3 Grader	78,000	60,000	(18,000)
Total Station - Surveying Instrument	0	2,000	2,000
	168,964	141,564	(27,400)

**Summary**

	<b>2016/17 Budget \$</b>
Profit on Asset Disposals	9,400
Loss on Asset Disposals	(36,800)
	<u>(27,400)</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 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest & GFEE Repayments		Interest Rate	Maturity Date
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$		
123 Lionsville S/Supporting	102,487		22,663	19,342	79,824	102,487	7,611	10,416	7.98%	10-Feb-20
129 Scouts S/Supporting	25,680		2,809	2,498	22,871	25,680	1,568	1,729	5.84%	21-Jul-23
131 Visitors Centre	183,343		25,612	22,358	157,731	183,343	13,641	15,580	6.91%	28-Jun-22
142 Lionsville	484,494		22,722	19,847	461,772	484,494	36,103	36,010	6.88%	12-Nov-29
143 Airport	58,813		5,043	4,458	53,771	58,813	4,027	4,238	6.26%	30-Jun-25
144 Recreation Centre Expansion	35,386		8,083	7,187	27,303	35,386	2,277	2,929	5.96%	30-Jun-20
145 Recreation - Tennis Club	29,960		6,844	6,085	23,116	29,960	1,928	2,481	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	184,155		8,477	7,478	175,678	184,155	12,876	12,736	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	14,154		3,233	2,875	10,921	14,154	911	1,172	5.96%	30-Jun-20
152 Purchase Reserve 27101	356,374		15,158	13,458	341,216	356,374	23,764	23,256	6.04%	30-Jun-31
153 Photovoltaic System	52,687		12,389	11,432	40,298	52,687	2,302	2,894	4.06%	06-Apr-20
New Purchase Reserve 34209	0	300,000	27,430	0	272,570	0	5,941	0	3.95%	
New Remediation Reserve 34209	0	510,000	46,630	0	463,370	0	10,100	0	3.95%	
156 Purchase Rubbish Truck	255,288		47,384	44,034	207,904	255,288	10,692	11,594	3.70%	16-May-21
157 Riverside Club S/Supporting	450,000		16,248	0	433,752	450,000	18,704	0	3.27%	12-May-36
New Riverside Club Stage 1	0	490,852	8,304	0	490,852	0	9,301	0	3.80%	
158 Purchase Lot 228, Reserve 18587	490,000		43,301	0	446,699	490,000	13,113	0	2.70%	01-Jun-26
	<b>2,722,821</b>	<b>1,300,852</b>	<b>322,328</b>	<b>161,052</b>	<b>3,709,649</b>	<b>2,722,821</b>	<b>174,859</b>	<b>125,035</b>		

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.



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

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	5	33,559	3.95%	300,000	0
New Remediation Reserve 34209	510,000	WATC	Council	5	57,050	3.95%	510,000	0
New Riverside Club Stage 1	490,852	WATC	Council	20	214,333	3.80%	490,852	0
	1,300,852				304,942		1,300,852	

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016, nor is it expected to have unspent debenture funds as at 30th June 2017.

(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 2017**

	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>6. RESERVES</b>			
<b>Cash Backed Reserves</b>			
<b>(a) Employee Entitlements Reserve</b>			
Opening Balance	407,839	396,626	396,626
Amount Set Aside / Transfer to Reserve	8,564	11,213	8,924
Amount Used / Transfer from Reserve	0	0	0
	416,403	407,839	405,550
<b>(b) Plant Reserve</b>			
Opening Balance	1,082,964	1,130,256	1,130,256
Amount Set Aside / Transfer to Reserve	172,742	481,310	475,880
Amount Used / Transfer from Reserve	(706,540)	(528,602)	(638,999)
	549,166	1,082,964	967,137
<b>(c) Parry Beach Campground Reserve</b>			
Opening Balance	106,014	71,971	71,971
Amount Set Aside / Transfer to Reserve	51,932	84,043	83,619
Amount Used / Transfer from Reserve	(98,343)	(50,000)	(79,300)
	59,603	106,014	76,290
<b>(d) Cemetery Reserve</b>			
Opening Balance	1,926	1,873	1,873
Amount Set Aside / Transfer to Reserve	40	53	42
Amount Used / Transfer from Reserve	0	0	0
	1,966	1,926	1,915
<b>(e) Lime Quarry Rehabilitation Reserve</b>			
Opening Balance	211,535	157,010	157,010
Amount Set Aside / Transfer to Reserve	14,442	54,525	53,533
Amount Used / Transfer from Reserve	(70,000)	0	0
	155,977	211,535	210,543
<b>(f) Land and Building Reserve</b>			
Opening Balance	371,063	1,135,337	1,135,337
Amount Set Aside / Transfer to Reserve	7,792	30,726	25,545
Amount Used / Transfer from Reserve	0	(795,000)	0
	378,855	371,063	1,160,882
<b>(g) Refuse Site Development Reserve</b>			
Opening Balance	623,683	557,826	557,826
Amount Set Aside / Transfer to Reserve	13,097	65,857	62,551
Amount Used / Transfer from Reserve	(88,000)	0	(318,779)
	548,780	623,683	301,598
<b>(h) Kwoorabup Community Park Reserve</b>			
Opening Balance	91,517	89,002	89,002
Amount Set Aside / Transfer to Reserve	1,922	2,515	2,002
Amount Used / Transfer from Reserve	(19,990)	0	0
	73,449	91,517	91,004
<b>(i) Aquatic Facility Development Reserve</b>			
Opening Balance	90,061	87,585	87,585
Amount Set Aside / Transfer to Reserve	1,891	2,476	1,970
Amount Used / Transfer from Reserve	0	0	0
	91,952	90,061	89,555
<b>(j) Lionsville Reserve</b>			
Opening Balance	463,569	450,823	450,823
Amount Set Aside / Transfer to Reserve	9,734	12,746	10,143
Amount Used / Transfer from Reserve	(78,825)	0	0
	394,478	463,569	460,966
<b>(k) Peaceful Bay Water Supply Reserve</b>			
Opening Balance	32,987	16,250	16,250
Amount Set Aside / Transfer to Reserve	16,942	16,737	1,615
Amount Used / Transfer from Reserve	0	0	0
	49,929	32,987	17,865



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(l) Rivermouth Caravan Park Reserve</b>			
Opening Balance	30,317	10,000	10,000
Amount Set Aside / Transfer to Reserve	20,636	20,317	30,225
Amount Used / Transfer from Reserve	0	0	(10,000)
	<u>50,953</u>	<u>30,317</u>	<u>30,225</u>
<b>(m) Peaceful Bay Caravan Park Reserve</b>			
Opening Balance	15,158	5,000	5,000
Amount Set Aside / Transfer to Reserve	10,318	10,158	20,112
Amount Used / Transfer from Reserve	0	0	(10,000)
	<u>25,476</u>	<u>15,158</u>	<u>15,112</u>
<b>(n) Loan Funding Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	526,431	526,431
Amount Used / Transfer from Reserve	0	(526,431)	(526,431)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(o) Recreation Centre Equipment Reserve</b>			
Opening Balance	20,034	0	0
Amount Set Aside / Transfer to Reserve	20,420	20,034	20,000
Amount Used / Transfer from Reserve	0	0	0
	<u>40,454</u>	<u>20,034</u>	<u>20,000</u>
<b>(p) Denmark East Development Reserve</b>			
Opening Balance	7,324,320	0	0
Amount Set Aside / Transfer to Reserve	107,300	7,628,266	0
Amount Used / Transfer from Reserve	(2,573,320)	(303,946)	0
	<u>4,858,300</u>	<u>7,324,320</u>	<u>0</u>
<b>TOTAL CASH BACKED RESERVES</b>	<u><b>7,695,742</b></u>	<u><b>10,872,988</b></u>	<u><b>3,848,642</b></u>

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	8,564	11,213	8,924
Plant Reserve	172,742	481,310	475,880
Parry Beach Campground Reserve	51,932	84,043	83,619
Cemetery Reserve	40	53	42
Lime Quarry Rehabilitation Reserve	14,442	54,525	53,533
Land and Building Reserve	7,792	30,726	25,545
Refuse Site Development Reserve	13,097	65,857	62,551
Kwoorabup Community Park Reserve	1,922	2,515	2,002
Aquatic Facility Development Reserve	1,891	2,476	1,970
Lionsville Reserve	9,734	12,746	10,143
Peaceful Bay Water Supply Reserve	16,942	16,737	1,615
Rivermouth Caravan Park Reserve	20,636	20,317	30,225
Peaceful Bay Caravan Park Reserve	10,318	10,158	20,112
Loan Funding Reserve	0	526,431	526,431
Recreation Centre Equipment Reserve	20,420	20,034	20,000
Denmark East Development Reserve	107,300	7,628,266	0
	<u>457,772</u>	<u>8,967,408</u>	<u>1,322,592</u>



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

6. RESERVES (Continued)	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
<b>Transfers from Reserves</b>			
Plant Reserve	(706,540)	(528,602)	(638,999)
Parry Beach Campground Reserve	(98,343)	(50,000)	(79,300)
Land and Building Reserve	0	(795,000)	0
Refuse Site Development Reserve	(88,000)	0	(318,779)
Kwoorabup Community Park Reserve	(19,990)	0	0
Peaceful Bay Water Supply Reserve	0	0	0
Rivermouth Caravan Park Reserve	0	0	(10,000)
Peaceful Bay Caravan Park Reserve	0	0	(10,000)
Loan Funding Reserve	0	(526,431)	(526,431)
Recreation Centre Equipment Reserve	0	0	0
Denmark East Development Reserve	(2,573,320)	(303,946)	0
	<u>(3,635,018)</u>	<u>(2,203,979)</u>	<u>(1,583,509)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(3,177,246)</u>	<u>6,763,429</u>	<u>(260,917)</u>

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 purchase requirements. 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.

**Land & Building Reserve**

- for the purchase or construction of Land and Buildings. It is not expected to be utilised during the Financial Year.

**Cemetery Reserve**

- to develop and maintain the Cemetery. It is not expected to be utilised during the Financial Year.

**Parry Beach Campground Reserve**

- to develop and maintain the Parry facility and adjoining reserves and includes Parryville Hall major upgrade and maintenance. It is expected to be partly utilised during the Financial Year. The reserve is premised on the basis that all Council transfers the equivalent of all income from the camping ground and required expenditure is all to be recouped from the reserve.

**Lime Quarry Reserve**

- to maintain or rehabilitate the Lime Quarry. It is expected to be partially utilised during the Financial Year.

**Refuse Site Development Reserve**

- to be used for the development, upgrade and major maintenance of Council refuse sites and transfer stations. It is expected to be partly utilised during the Financial Year

**Kwoorabup Community Park Reserve**

- to be used for development of the Community Park. It is not expected to be utilised during the Financial Year.

**Aquatic Facility Development Reserve**

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

**Lionsville Reserve**

- to be used for repayment of the Lionsville loan fund. It is expected to be partially utilised during the Financial Year.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

6. RESERVES (Continued)

**Peaceful Bay Water Supply Reserve**

- to be used for future requirements as per asset plan. It is expected to be partially utilised during the Financial Year.

**Rivermouth Caravan Park Reserve**

- to be used for future requirements with respect to site and end of lease conditions and adjoining reserves. It is expected to be partially 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 and adjoining reserves. It is expected to be partially utilised during the Financial Year.

**Loan Funding Reserve**

- to be used to maintain non self supporting loan repayment serviceability and retain repayment capacity. It is expected to be utilised during the Financial Year.

**Recreation Centre Equipment Reserve**

- to be used to for the renewal/upgrade of equipment located at the Denmark Recreation Centre Facility. It is not expected to be utilised during the Financial Year.

**Denmark East Development Reserve**

- to be used to for the Denmark East Development Project, funds held in this Reserve are the balance of State Government Grant Funding of \$7,626,000 received in 2015/2016. It is expected to be partially utilised during the

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.

	Note	2016/17 Budget \$	2015/16 Forecast Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	2,565,049	3,636,204
Cash - Restricted Reserves	15(a)	7,695,742	10,872,988
Receivables		422,993	678,985
Inventories		88,504	103,076
		<u>10,772,288</u>	<u>15,291,253</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions	15(b)	<u>(3,074,094)</u>	<u>(3,061,364)</u>
NET CURRENT ASSET POSITION		7,698,194	12,229,889
Less: Cash - Restricted Reserves	15(a)	(7,695,742)	(10,872,988)
Less: Cash - Restricted Municipal		0	(1,229,315)
Add Back: Liabilities Supported by Reserves	6	<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>2,452</u>	<u>127,586</u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Forecast Actual \$
<b>Differential General Rate</b>								
<b>Code GRV</b>								
1 Residential Developed	9.4300	1,184	16,133,512	1,521,390	30,000	3,000	1,554,390	
2 Business/Commercial Developed	10.1200	134	4,854,594	491,285	0	0	491,285	
3 Lifestyle Developed	9.4600	431	6,249,420	591,195	0	0	591,195	
4 Rural Developed	10.1500	143	2,227,132	226,054	0	0	226,054	
5 Holiday Use Developed	10.5500	111	1,599,988	168,799	0	0	168,799	2,842,590
6 Residential Vacant	18.8000	136	1,098,660	206,548	0	0	206,548	
7 Business/Commercial Vacant	13.3400	19	353,820	47,200	0	0	47,200	
8 Rural Vacant	14.3000	7	119,310	17,061	0	0	17,061	
9 Lifestyle Vacant	17.8000	234	1,965,180	349,802	0	0	349,802	629,095
<b>UV</b>								
10 UV Base	0.4750	472	223,219,000	1,060,290	0	0	1,060,290	
11 UV Additional Use 1	0.5225	31	12,672,999	66,216	0	0	66,216	
12 UV Additional Use 2	0.5700	10	4,711,000	26,853	0	0	26,853	
13 UV Additional Use 3	0.6175	8	3,410,000	21,057	0	0	21,057	
14 UV Additional Use 4	0.6650	3	1,606,000	10,680	0	0	10,680	1,142,867
<b>Sub-Totals</b>		2,923	280,220,615	4,804,430	30,000	3,000	4,837,430	4,614,552
<b>Minimum Rates</b>								
<b>Code GRV</b>								
1 Residential Developed	985.00	583	4,846,732	574,255	0	0	574,255	
2 Business/Commercial Developed	1095.00	127	791,553	139,065	0	0	139,065	
3 Lifestyle Developed	1010.00	55	481,838	55,550	0	0	55,550	
4 Rural Developed	1010.00	30	255,500	30,300	0	0	30,300	
5 Holiday Use Developed	1085.00	8	68,848	8,680	0	0	8,680	770,257
6 Residential Vacant	895.00	119	411,750	106,505	0	0	106,505	
7 Business/Commercial Vacant	995.00	7	17,600	6,965	0	0	6,965	
8 Rural Vacant	995.00	1	6,900	995	0	0	995	
9 Lifestyle Vacant	915.00	11	54,690	10,065	0	0	10,065	129,368
<b>UV</b>								
10 UV Base	1205.00	108	18,644,822	130,140	0	0	130,140	
11 UV Additional Use 1	1326.00	13	723,100	17,238	0	0	17,238	
12 UV Additional Use 2	1446.00	2	449,000	2,892	0	0	2,892	
13 UV Additional Use 3	1566.00	0	0	0	0	0	0	
14 UV Additional Use 4	1687.00	0	0	0	0	0	0	142,355
<b>Sub-Totals</b>		1,064	26,752,333	1,082,650	0	0	1,082,650	1,041,980
		3,987	306,972,948	5,887,080	30,000	3,000	5,920,080	5,656,532
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
							5,920,080	5,656,532
Concessions and Waivers (Note 12)							(47,951)	(46,215)
<b>Totals</b>							5,872,129	5,610,317





## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2017

#### 8. RATING INFORMATION - 2016/17 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 has adopted a differential rating system [“the rating system”] in 2016/2017, 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 equitably provide various facilities, services and infrastructure to electors, property owners, residents and visitors.

The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to be levied.

The rating system was initially designed in the 2013/2014 financial year. The objects and reasons of this rating system are presented from page 9 of this document. Each financial year, the relative difference between each differential general rating category is adjusted to ensure that each category meets the minimum requirements of legislation and to also reflect the amount that each category is expected to contribute to the total revenue. For the 2016/2017 financial year, a 3.5% increase is proposed to the total revenue.

#### **RATING POLICY**

Rating within the Shire of Denmark is imposed in accordance with Council Policy P030101 “Council Rating Equity Policies” [“Policy P030101”]. The current policy is available from the Shire of Denmark website in the Policy Manual at [www.denmark.wa.gov.au/governance-documents-and-forms.aspx](http://www.denmark.wa.gov.au/governance-documents-and-forms.aspx).

At each annual Special Meeting of Council to adopt the Municipal Budget, Council reviews Policy P030101, noting that such reviews may also occur throughout the year. The following wording is adopted for the 2016/2017 financial year.

#### **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. The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to be

Where a land parcel is used predominantly for rural purposes, the Unimproved Valuation [“UV”] of the land will be used as the basis of rating. Where a land parcel is used predominantly for non-rural purposes, the Gross Rental Valuation [“GRV”] of the land will be used as the basis of rating.

- a) To give effect to these broad principles the Shire of Denmark will:
- a) periodically assess for the predominant use of all UV land parcels less than 20 hectares to determine whether that predominant use is rural or non-rural, with those properties that
  - b) are considered to be predominantly used for non-rural purposes being referred to the Minister for Local Government with sufficient information to allow a determination on the basis of rates to be made; and,
  - c) b) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are used predominantly for non-rural purposes; and,
  - c) advise applicants proposing a significant non-rural development on a UV land parcel (noting that this does not include housing for personal use) that Council will, on completion of
  - d) the development and at full cost recovery from the applicant, review the method of valuation for that land parcel by determining the land parcel’s predominant use (eg. a boutique brewery or processed food production factory on an otherwise predominantly rural produce property) in accordance with the requirements of the Minister for Local Government; and,
  - e) d) advise applicants proposing a subdivision or amalgamation of UV land that Council will, on approval from the Western Australian Planning Commission of the subdivision or amalgamation and at full cost recovery from the applicant, review the method of valuation for the new land parcel/s by determining the predominant use of the new land parcel/s in
  - e) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are rezoned from a rural zoning to a non-rural



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR Cont'd

- f) differentially rate higher those UV land parcels which have significant non-rural activity being conducted on the land with that non-rural activity not being 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); and,
- g) differentially rate GRV land parcels according to zoning, use and vacancy status, with all non-residential zoned land parcels being differentially rated higher; and,
- h) where grouped land parcels are identified as being non-contiguous and/or in differing ownership and/or not used together as one property, request the Valuer General to ungroup the subject land parcels for the purpose of rating; and,
- i) ensure that appeal rights are made clear to affected land owners.

1. GRV Residential Developed (Improved Base)	Consists of improved land located within an urban area (excluding lifestyle and rural zoned land), or is located on a local scheme reserve or is not zoned, and is used for non-commercial purposes. Is considered by Council to be the base rate in the \$ and minimum payment by
2. GRV Business/Commercial Developed	Consists of improved non-residential land that is zoned for commercial business activity, or is located in a local scheme reserve with an approved commercial use (whether or not such activity is taking place), with the premium of 7.32% on the base rate in the \$ reflecting the
3. GRV Lifestyle Developed	Consists of larger improved residential properties, many located on the urban fringe, which have little or no rural activity taking place, with the premium of 0.32% on the base rate in the \$ and 2.54% on the base minimum payment reflecting the additional servicing costs associated with lower density improved land including ranger services, bushfire control and road maintenance.
4. GRV Rural Developed	Consists of predominantly non-rural land, mainly located on the urban fringe and in rural areas, which contain an improvement, with the premium of 7.64% on the base rate in the \$ and 2.54% on the base minimum payment reflecting additional servicing costs associated with this lower density land including ranger services, bushfire control and road maintenance.
5. GRV Holiday Use Developed	Consists of predominantly residential land that has received Shire approval to be used for short-term holiday accommodation purposes with the premium of 11.88% on the GRV base rate in the \$ and 10.15% 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 three-yearly inspection and annual certificate issuing service.
6. GRV Residential Vacant (Vacant Base)	Consists of land located within an urban area, zoned residential, or no zone, or is a local scheme reserve valued for residential activity, and is currently vacant. The differential rate in the \$ and minimum payment reflects the different method used for the valuation of vacant residential land compared to improved 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 land zoned for future commercial business activity, or valued for non-residential activity on a local scheme reserve. The lesser rate in the \$ by 29.04%, 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 11.17% on the GRV vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of servicing non-residential activity, including CBD carparking and amenities and investment in tourism by Council, to benefit commercial entities.



## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

#### 8. RATING INFORMATION - 2016/17 FINANCIAL YEAR Cont'd

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

8. GRV Rural Vacant  
Consists of vacant land intended for predominantly non-rural improved purposes. The lesser rate in the \$ by 23.94%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential zoned 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 11.17% on the 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 likely 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 lesser rate in the \$ by 5.32% on the GRV vacant base rate in the \$ and the premium of 2.23% on the GRV vacant base minimum payment reflecting servicing costs associated with these lower density vacant properties including ranger services, bushfire management and road maintenance.
- Land on Unimproved Valuation**
10. UV Base  
Consists of land that is exclusively for rural use and is considered to be the base rate by which all other UV rated land is assessed.
11. UV Additional Use 1  
Consists of land that is operating the equivalent of one non-rural use with the premium of 10.00% on the UV base rate in the \$ and 10.04% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, 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 such land in comparison to operating such activities on GRV land.
12. UV Additional Use 2  
Consists of land that is operating the equivalent of one non-rural use with the premium of 20.00% on the UV base rate in the \$ and 20.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, 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 such land in comparison to operating such activities on GRV land.
13. UV Additional Use 3  
Consists of land that is operating the equivalent of one non-rural use with the premium of 30.00% on the UV base rate in the \$ and 29.96% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, 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 such land in comparison to operating such activities on GRV land.
14. UV Additional Use 4  
Consists of land that is operating the equivalent of one non-rural use with the premium of 40.00% on the UV base rate in the \$ and 40.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, 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 such land 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 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR Cont'd

A Notice of Intention to Levy Differential Rates 2016/2017 was advertised from 23 June 2016 in the Denmark Bulletin, including on public notice boards and the Shire of Denmark website. Advertisements were also placed in the Walpole Weekly, Albany Advertiser and the Shire of Denmark Facebook page for the benefit of a wider readership. Submissions closed on 15 July 2016 and two submissions were received. Subsequent changes to the rates in the \$ and minimum payments were adopted due to cost savings identified since the advertisement was placed and to also recognise the current economic climate.

The following table compares the differential rates that were advertised for public comment with an anticipated increase in total rating revenue to be raised in 2016/2017 of 4.90%. Council conducted several workshops during June and July 2016 and through this process provided strong fiscal leadership and achieved a reduction to the advertised rates by 1.40% to 3.50%.

Differential General Rating Category	Adopted Rate 2016/17 (cents/\$ of valuation)	Minimum Payment	Advertised Rate 2016/17 (cents/\$ of valuation)	Minimum Payment
<b>Gross Rental Value Land</b>				
1. GRV Residential/Non-Commercial Developed (Improved Base)	9.4300	985	9.5639	999
2. GRV Commercial Developed	10.1200	1,095	10.2499	1,118
3. GRV Lifestyle Developed	9.4600	1,010	9.5859	1,023
4. GRV Rural Developed	10.1500	1,010	10.3032	1,023
5. GRV Holiday Use Developed	10.5500	1,085	10.7054	1,097
6. GRV Residential Vacant (Vacant Base)	18.8000	895	19.1253	906
7. GRV Commercial Vacant	13.3400	995	13.5200	1,014
8. GRV Rural Vacant	14.3000	995	14.4940	1,014
9. GRV Lifestyle Vacant	17.8000	915	18.1354	917
<b>Unimproved Value Land</b>				
10. UV Base	0.4750	1,205	0.4811	1,219
11. UV Additional Use 1	0.5225	1,326	0.5291	1,342
12. UV Additional Use 2	0.5700	1,446	0.5762	1,462
13. UV Additional Use 3	0.6175	1,566	0.6232	1,585
14. UV Additional Use 4	0.6650	1,687	0.6728	1,707



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

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

**10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

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

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget</b>	<b>2015/16 Forecast Actual</b>
	<b>\$</b>	<b>\$</b>
Governance	43,661	46,087
General Purpose Funding	0	0
Law, Order, Public Safety	43,000	44,815
Health	36,500	38,652
Education and Welfare	10,500	10,500
Housing	0	0
Community Amenities	1,496,635	1,490,080
Recreation & Culture	204,582	200,594
Transport	19,875	21,894
Economic Services	1,040,061	974,349
Other Property & Services	3,001	17,906
	<b><u>2,897,815</u></b>	<b><u>2,844,876</u></b>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS  
- 2016/17 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 write off is \$350.00.

The Shire of Denmark also administers the Rates and Charges (Rebates and Deferrals) 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.

In accordance with Section 6.47 of the Local Government Act 1995, and Regulation 26 (1) (c) of the Local Government (Financial Management) Regulations 1996 and Council Policy P030101 and Council Resolution 100415 to waive the local government rate charge for each of the following land parcels for the 2016/2017 financial year.

<b>Denmark Arts Council</b>	
A5583 – 1 (Lease of Part Lot 41) Mitchell Street, Denmark - Administration office	1,095.00
<b>Denmark Boating &amp; Angling Club</b>	
A5585 – Lease of Part Lots 304 and 307 Parry Road, Parryville - Boating and angling shed and land at Parry Beach	1,326.00
<b>Denmark Boating &amp; Angling Club, &amp; Denmark Sea Rescue Group</b>	
A5587 – 891B (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Sea rescue, boating and angling hall and sheds	1,326.00
<b>Denmark Clay Target Club</b>	
A3565 – Lease of Whole Lot 7399, Sunny Glen Road, Hay - Clay target shooting range	1,326.00
<b>Denmark Cottage Crafts Inc.</b>	
A5584 – Lease of Part Lot 41 Mitchell Street, Denmark - Craft hall and Denmark Family Centre Church building	1,095.00



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS**  
**- 2016/17 FINANCIAL YEAR Cont'd**

	\$
<b>Denmark Country Club Inc.</b>	
A3088 – 925 (Lease of Whole Lots 154, 155, 156, 157, 158, 159, 1072, and 1073) South Coast - Golf Course, Tennis Courts and facilities	3,441.00
<b>Denmark Environment Centre Incorporated</b>	
A2622 – 1/35 (Strata Lot 1) Strickland Street, Denmark	1,095.00
A3747 – 4/35 (Strata Lot 4) Strickland Street, Denmark - Shop and administration centre	2,500.00
<b>Denmark Machinery Restoration Group Inc.</b>	
A5599 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Shed and displays	1,095.00
<b>Denmark Occasional Day Care Centre Inc. and Denmark Playgroup</b>	
A3179 – 81 (Lease of Whole Lot 500) South Coast Highway, Denmark - Day care and playgroup building	1,095.00
<b>Denmark Pistol Club</b>	
A3167 – 223 (Lease of Whole Lot 7441) Churchill Road, Scotsdale - Pistol shooting range	1,326.00
<b>Denmark Equestrian Club Inc.</b>	
A3189 – 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark - Horse racing track and facilities	1,095.00
<b>Denmark Riverside Club</b>	
A5601 – Lease of Part Lot 1002 Bambrey Road, Denmark	1,095.00
A3069 – 3 (Lease of Whole Lot 1110) Morgan Road, Denmark - Bowling green, canoeing, kayaking and dragon boating launching site and facilities	2,126.00
<b>Denmark Surf Lifesaving Club</b>	
A5588 – 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Clubrooms and facilities	1,326.00
<b>Denmark Tourism Incorporated</b>	
A3186 – 73 (Lease of Lot 501) South Coast Hwy, Denmark - Denmark Visitor Centre	5,819.00
<b>Green Skills Inc.</b>	
A5590 – 46 (Lease of Part Lot 326) McIntosh Road, Hay - Recycling Centre and Tip Shop	1,326.00
<b>Kentdale Community Hall Committee Inc.</b>	
A5593 – 518 (Lease of Part Lot 300) Parker Road, Kentdale - Kentdale Hall	1,326.00
<b>Lions Club of Denmark Inc.</b>	
A5600 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Clubroom	1,095.00
<b>Nornalup Residents and Ratepayers Association</b>	
A5591 – 3 (Lease of Part Lot 2368) Riverside Drive, Nornalup - Nornalup Community Hall	1,095.00
<b>Parry's Beach Voluntary Management Group Inc.</b>	
A5592 – 2830 (Lease of Part Lot 5393) South Coast Highway, William Bay - Parryville Hall	1,326.00
<b>Peaceful Bay Progress Association Inc.</b>	
A5615 – 30 (Lease of Whole Site 300) First Avenue, Peaceful Bay	1,095.00
A5616 – 3 (Lease of Whole Site 302) West Avenue, Peaceful Bay - Peaceful Bay Community Hall and Les Carpenter Fire Station	1,095.00
<b>Peaceful Bay Returned Services League (RSL) Sub Branch</b>	
A5596 – 28 (Lease of Whole Site 400) First Avenue, Peaceful Bay - Clubroom	1,095.00
<b>Peaceful Bay Sea Rescue Group Inc.</b>	
A5595 – Lease of Whole Lots 401 and 402 Old Peaceful Bay Road, Peaceful Bay - Sea rescue facilities	1,095.00
<b>Scout Association of Australia</b>	
A5597 – 53 (Lease of Part Lot 1087) Brazier Street, Denmark - Scout Hall and facilities	1,095.00



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS**  
**- 2016/17 FINANCIAL YEAR Cont'd**

	\$
<b>The Returned &amp; Services League of Australia WA Branch Inc</b>	
A3097 – 54 (Lease of Whole Lot 40) Strickland Street, Denmark - RSL Hall	1,095.00
<b>Tingledale Hall Committee Inc.</b>	
A5594 – 976 (Lease of Part Lot 2381) Valley of the Giants Road, Tingledale - Tingledale Hall and Community Centre	1,326.00
<b>Trustees: Richard John Marshall and Richard William Mumford and Eric Rose</b>	
A3041 – 891 (Lot 583) Scotsdale Road, Scotsdale Scotsdale Hall and tennis courts	1,326.00
<b>Denmark Community Resource Centre Inc.</b>	
A5729 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,095.00
<b>Denmark Over 50's Association</b>	
A5730 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,095.00
<b>Denmark Arts Council Inc.</b>	
A5731 - Part Lot 228 and Part Lot 1093, 2 Strickland Street Denmark Morgan Richards Community Centre	1,095.00
<b>Denmark Historical Society Inc.</b>	
A3256 – 16 (Lease of Whole Lot 1021) Mitchell Street, Denmark - Denmark Historical Museum	1,095.00
<b>Total</b>	<b><u><u>47,951.00</u></u></b>

**13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Budgeted Revenue \$
<b>Interest on Rates</b>			
Overdue rates and charges	11%		32,000
Instalment option	5.5%		<u>22,754</u>
			<u><u>54,754</u></u>
<b>Instalment Administration Charge</b>			
Per instalment for all instalment options		12.00	<u>29,000</u>
			<u><u>29,000</u></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: 9 September 2016

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

First Instalment Due Date: 9 September 2016

Second Instalment Due Date: 11 November 2016

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

First Instalment Due Date: 9 September 2016

Second Instalment Due Date: 11 November 2016

Third Instalment Due Date: 13 January 2017

Fourth Instalment Due Date: 17 March 2017



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

14. ELECTED MEMBERS REMUNERATION		2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
The following fees, expenses and allowances were paid to council members and/or the president.				
Meeting Fees	9 @ \$10,000	90,000	65,731	69,525
President's Allowance	1 @ \$11,000	11,000	10,815	10,815
Deputy President's Allowance	1 @ \$2,750	2,750	2,704	2,704
Telecommunications Allowance	9 @ \$2400	21,600	17,126	18,000
Travelling Expenses		12,000	7,455	14,000
		137,350	103,831	115,044

**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:

	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
Cash - Unrestricted	2,565,049	3,636,204	1,195,182
Cash - Restricted	7,695,742	10,872,988	3,900,942
	10,260,791	14,509,192	5,096,124

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

	2016/17 Budget \$	2015/16 Forecast Actual \$	2015/16 Budget \$
Employee Entitlement Reserve	416,403	407,839	405,550
Plant Replacement Reserve	549,166	1,082,964	987,137
Land & Building Reserve	378,855	371,063	1,160,881
Cemetery Reserve	1,966	1,926	1,915
Parry Beach Campground Reserve	59,603	106,014	105,590
Lime Quarry Reserve	155,977	211,535	210,543
Refuse Site Development Reserve	548,780	623,683	301,597
Kwoorabup Community Park Reserve	73,449	91,517	91,004
Aquatic Facilities Development Reserve	91,952	90,061	89,557
Lionsville Reserve	394,478	463,569	460,966
Peaceful Bay Water Supply Reserve	49,929	32,987	20,865
Rivermouth Caravan Park Reserve	50,953	30,317	30,225
Peaceful Bay Caravan Park Reserve	25,476	15,158	15,112
Loan Funding Reserve	0	0	0
Recreation Centre Equipment Reserve	40,454	20,034	20,000
Denmark East Development Reserve	4,858,300	7,324,320	0
	7,695,742	10,872,988	3,900,942

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

Net Result	2,375,145	6,650,541	2,138,988
Amortisation	0	0	0
Depreciation	4,992,321	4,974,892	3,730,001
(Profit)/Loss on Sale of Asset	27,400	451,102	47,509
(Increase)/Decrease in Receivables	233,041	(145,838)	233,041
(Increase)/Decrease in Inventories	14,572	(4,168)	14,570
Increase/(Decrease) in Payables	78,000	923,470	78,000
Increase/(Decrease) in Employee Provisions		0	0
Grants/Contributions for the Development of Assets	(5,267,549)	(10,523,781)	(4,738,846)
<b>Net Cash from Operating Activities</b>	<b>2,452,930</b>	<b>2,326,218</b>	<b>1,503,263</b>





**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Forecast Actual \$</b>	<b>2015/16 Budget \$</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
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>
 <b>Loan Facilities</b>			
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 2017**

**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 1/07/2016 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/2017 \$
DPI - Police Licensing	0	1,388,355	(1,388,355)	0
BCITF - Training Levy	0	49,731	(49,731)	0
Building Services Levy	0	27,226	(27,226)	0
Open Space Deposits	174,287	4,350	(5,000)	173,637
Fire Command Vehicle	2,100	0	0	2,100
Nomination Deposits	0	0	0	0
	<u>176,387</u>	<u>1,469,662</u>	<u>(1,470,312)</u>	<u>175,737</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2016/17.

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

Shire of Denmark  
**Notes to and forming part of the Adopted Budget**  
For the year ending 30 June 2017



**SHIRE OF DENMARK**  
**Detailed Statement of Comprehensive Income by**  
**Program**  
**2016/2017**



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Rate Revenue - Income</b>						
1317013		General Rate - UV	(1,141,350)	(1,142,867)	(1,185,096)	UV valuations applied to rural land annually, Refer Note 8 for further detail.
1317713		Minimum Rates - UV	(143,517)	(142,355)	(150,270)	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	(2,744,309)	(2,805,118)	(2,998,723)	Rates payable on GRV developed land, Refer Note 8 for further detail.
1317823		Minimum Rates - GRV Developed Land	(812,389)	(770,257)	(807,850)	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	(622,626)	(629,095)	(620,611)	Rates payable on GRV vacant land, Refer Note 8 for further detail.
1317853		Minimum Rates - GRV Vacant Land	(132,987)	(129,368)	(124,530)	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	(23,000)	(33,340)	(32,000)	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)	(9,255)	(5,000)	Recovery of legal fees incurred in rates debt recovery action as per LG Act.
1318133		Rates Enquiry Fees	(37,000)	(40,971)	(40,000)	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	(35,000)	(37,973)	(51,754)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$12.00 for 2; \$36.00 for 4), Instalment Option Interest @ 5.5% p.a., Custom Instalment Agreements - Administration Fee.
1318233		GRV's Interim Rates	(25,000)	(32,452)	(30,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	(1,000)	(5,020)	(3,000)	
<b>Total Operating Income Rate Revenue</b>			<b>(5,723,178)</b>	<b>(5,778,072)</b>	<b>(6,048,834)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>General Purpose Grants - Expenditure</b>						
1327542		Miscellaneous GPF Expenses	2,000	0	<b>2,000</b>	Contingency for expenses associated with GPF, including grants commission and investments, Grant Submission Review - external 3rd party.
1327552		Alloc Administration Expenses	6,972	7,814	<b>7,346</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure General Purpose Grants</b>			<b>8,972</b>	<b>7,814</b>	<b>9,346</b>	
<b>General Purpose Grants - Income</b>						
1325773		Alloc Administration Income	(287)	(495)	<b>(370)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1327033		Grants Commission Grant - Untied	(226,750)	(282,776)	<b>(589,348)</b>	Financial Assistance Grants Allocation for general Local Government operations.
1327103		Grants Commission Grant - Road Work	(200,000)	(224,392)	<b>(464,652)</b>	Financial Assistance Grants Allocation for the purpose of unspecified roadworks.
1327203		Grants Commission Grant - Special	0	0	<b>(30,000)</b>	Financial Assistance Grants Allocation for the Bridge No. 7480 Barnes Road
<b>Total Operating Income General Purpose Grants</b>			<b>(427,037)</b>	<b>(507,663)</b>	<b>(1,084,370)</b>	
<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Expenditure</b>						
1315552		Alloc Administration Expenses	262,388	285,428	<b>276,459</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	50,498	55,057	<b>56,369</b>	Salaries paid to rates staff, as per Salaries and Wages budget
1317092		Rates Superannuation	4,734	5,134	<b>5,284</b>	Super paid to rates staff, as per Salaries and Wages budget.
1318012		Rates - Printing & Stationery	6,000	6,498	<b>6,500</b>	Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.
1318022		Rates - Postage & General Expenses	8,000	10,048	<b>10,000</b>	Provision for posting Rate notices, instalment reminders and other general expenses, Postage, Differential Rate Advertising, Other general expenses
1318042		Rate Collection Fees	8,000	8,719	<b>8,000</b>	Provision for legal expenses relating to rate debt recovery in accordance with Council Policy P040207.
1318033		Rates Write Off	0	323	<b>0</b>	
1318052		Rates - Waiver & Concessions	43,979	46,215	<b>47,951</b>	In accordance with Council Resolution 100415 14/04/2015
1318062		GRV & UV Valuation and General Expenses	25,000	21,382	<b>22,000</b>	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>408,599</b>	<b>438,805</b>	<b>432,563</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Income</b>						
1317773		Alloc Administration Income	(9,085)	(15,855)	(11,713)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1331003		Interest on Investments	(207,000)	(202,053)	(198,000)	Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds, Restricted Cash (Bonds).
1337043		Pens Deferred Rates Int Grant	(1,150)	(1,119)	(1,150)	Interest payment from State Govt for pensioners rates deferred by owner.
<b>Total Operating Income General Purpose Funding</b>			<b>(217,235)</b>	<b>(219,027)</b>	<b>(210,863)</b>	

**Summary of Operations - General Purpose Funding**

**Rate Revenue**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(5,723,178)	(5,778,072)	(6,048,834)
	<b>(5,723,178)</b>	<b>(5,778,072)</b>	<b>(6,048,834)</b>

**General Purpose Grants**

Sub Total Operating Expenditure	8,972	7,814	9,346
Sub Total Operating Income	(427,037)	(507,663)	(1,084,370)
	<b>(418,065)</b>	<b>(499,849)</b>	<b>(1,075,024)</b>

**Other General Purpose Funding**

Sub Total Operating Expenditure	408,599	438,805	432,563
Sub Total Operating Income	(217,235)	(219,027)	(210,863)
	<b>191,364</b>	<b>219,779</b>	<b>221,700</b>

<b>Total Operating Expenditure</b>	417,571	446,619	441,909
<b>Total Operating Income</b>	(6,367,450)	(6,504,761)	(7,344,067)
<b>Program (Surplus)/Deficit</b>	<b>(5,949,879)</b>	<b>(6,058,142)</b>	<b>(6,902,158)</b>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure</b>						
1410012		Travelling Expenses- Councillors	14,000	7,455	12,000	Travelling expenses paid in accordance with S5.98 LG Act and in accordance with LGO (WA) Interim Award 2011 \$0.78c/km
1410022		Conference Expenses - Councillors	17,500	13,245	17,500	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	25,000	38,589	0	Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election, Contingency - Extraordinary Election.
1410042		President's Local Govt Allow.	10,815	10,815	11,000	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410052	14100	<b>General Refreshments</b>	5,500	2,968	5,500	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	14101	<b>Employees Social Club Contribution</b>	6,000	6,000	6,000	
1410052	14102	<b>Hosting Meetings</b>	4,500	6,651	4,500	
1410052	14103	<b>Council Meeting Meals</b>	11,000	8,346	10,000	
1410062		Insurance - Councillors	8,404	8,404	8,505	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Councillors	25,000	21,997	25,000	Memberships of various associations, societies etc as per Annual Budget and Council Resolution, WALGA - Membership, Great Southern Zone, Workplace Solutions, Tax Service, Procurement Services, Information & Communication Technology Services and 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.
1410082		Donations Gifts	20,284	21,318	20,284	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, Riding for Disabled c/o & Council approved donations.
1410092		Deputy Pres.Local Govt Allow	2,704	2,704	2,750	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	18,000	17,126	21,600	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,400pa.



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure cont'd</b>						
1410122		Councillors Fees	69,525	65,731	90,000	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,000 pa.
1410152		Councillors Training	6,000	3,287	4,000	Training expenses - Elected Members (reflects election cycle), Councillor Training - WALGA
1410192		Vehicle Expenses - Admin	0	9,715	7,500	Lease Fees DE 045
1410252	14120	<b>Citizenship Ceremonies</b>	1,000	740	1,000	Council hosted functions and civic events, Citizenship Ceremonies
1410252	14121	<b>Australia Day Breakfast</b>	8,500	8,047	9,500	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	<b>Other Civic Functions</b>	3,000	1,338	3,000	Other Civic functions and events.
1410252	14124	<b>Thank A Volunteer Day Function</b>	2,500	2,022	3,500	Thank a Volunteer Day (net of any grant).
1410502		Depreciation - Council	3,473	4,473	3,473	Provision for depreciation of assets - Members of Council
1410602		Donated use Council Facilities	7,500	8,155	7,500	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	5,000	1,053	3,000	Embedding Risk Management Foundations" project utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	310,978	338,286	327,655	
1418002	11002	<b>Council Chambers</b>	12,500	8,588	11,000	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>598,683</b>	<b>617,054</b>	<b>615,767</b>	
<b>Governance - Schedule 4</b>						
<b>Members of Council - Income</b>						
1410103		Council Reception Room Hire	(7,000)	(9,310)	(7,000)	Authorised hire of the Administration Centre Chambers and Reception Area, incl. utensil, chair, and table hire, Woodturners & Miscellaneous, Denmark Country Club - Summer Classic contra.
1410143		LGIS - Risk Management	(5,000)	(1,053)	(3,000)	Insurance scheme risk management funding see 1410522
1411003		Grants Governance	0	0	0	Various grants associated with Members Sub-program, , Thank a Volunteer Grant.
1417503		Governance Reimbursements	(1,500)	(1,824)	(1,500)	Reimbursements paid by Elected Members for private expenses, incl. meals, conference expenses, etc.
1417773		Alloc Administration Income	(10,131)	(17,681)	(13,061)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Income Members of Council</b>			<b>(23,631)</b>	<b>(29,868)</b>	<b>(24,561)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure</b>						
1420062		Workers Comp - Administration	36,701	36,701	<b>37,383</b>	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,152,426	1,355,903	<b>1,179,738</b>	Salaries paid to administration staff, including CEO, as per Salaries & Wages Budget.
1420092		Superannuation - Administration	131,954	128,941	<b>143,152</b>	Superannuation contributions paid for administration staff, as per Salaries & Wages Budget.
1420102		Other Expenses - Administration	11,000	22,591	<b>11,000</b>	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	2,000	1,864	<b>2,000</b>	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	65,000	68,581	<b>65,000</b>	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), Website Development.
1420142		Telecommunications - Admin	24,000	23,318	<b>24,000</b>	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	26,000	24,645	<b>26,000</b>	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	24,000	29,629	<b>26,000</b>	Provision for service agreements (based on meter readings) and general maintenance/repairs/toner of office copiers, Service contract, Toner and other supplies, Repairs.
1420172		Postage	15,000	13,380	<b>14,000</b>	Postage, freight charges, note specific freight to be allocated to account relating to purchase, PO Box 183 annual renewal.
1420182		Bank Fees	21,000	19,796	<b>20,500</b>	Fees associated with the National Australia Bank, General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420192		Vehicle Expenses - Admin	7,500	12,082	<b>8,500</b>	Expenses incurred in the running of vehicles for Administration Sedan - DE 09, Administration Ute - DE6226, Administration Mazda 3 - DE7005.
1420202		Travel & Accommodation - Admin	8,000	10,071	<b>8,000</b>	Allowance for accommodation , travel and other related costs for staff attending training, seminars etc, Travelling, Accommodation.
1420212		Audit Fees	24,000	25,450	<b>26,000</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	12,000	0	<b>10,000</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	4,100	4,416	<b>4,500</b>	Emergency Services Levy payable by Council on Council properties.
1420282		Training Expenses - Admin	15,000	9,525	<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	4,000	8,655	<b>4,000</b>	Provision of Lease property rent valuations
1420322		Strategic Planning & General Consultancies	40,000	39,940	<b>40,000</b>	Provision for strategic planning expenses and other consultancy services., Strategic Planning - preparation and review, Implementation of Integrated Planning Framework, Miscellaneous.
1420332		Asset Management & Intergrated Planning & Reporting	0	0	<b>60,000</b>	Provision for implementation of asset management strategies & plans and Intergrated Planning and Reporting.
1420342		Community Financial Assistance Program	28,050	23,015	<b>46,500</b>	Financial Assistance to Community Groups :- approved projects subject to annual grant process.
1420352		Insurance - Public Liability	42,818	42,818	<b>41,469</b>	Public Liability insurance annual premium
1420362		Insurance - Admin	6,019	6,282	<b>11,441</b>	Other Fidelity Guarantee, Fidelity Guarantee, General Property, Misc Structures & Equip, Business Interruption, Marine Cargo, LG Business Protection.
1420502		Depreciation - Admin	177,245	182,515	<b>177,245</b>	Depreciation of assets in accordance with accounting policies.



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420522		Printing & Stationery - Admin	30,000	23,941	<b>26,000</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	4,600	(2,170)	<b>4,600</b>	FBT provision payable for DCRS - portion of 15/16 year.
1420812		Conference Expenses - Admin	16,500	10,237	<b>15,000</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	4,400	1,939	<b>4,650</b>	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206, 15 staff at current allowance of \$250 each, New members of staff (2 at \$400 each).
1420922		Staff Housing Subsidy	35,360	35,100	<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	5,000	4,160	<b>5,000</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>	5,500	12,431	<b>5,550</b>	Maintenance including utilities and insurance.
1420942	<b>11103</b>	<b>39 Chiltern Road House Mtce</b>	5,500	7,886	<b>5,805</b>	Maintenance including utilities and insurance.
1422502		Debt Write-off	5,000	0	<b>5,000</b>	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,112,624)	(2,298,136)	<b>(2,225,915)</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1426662		Loan Interest - Bldg & Computer	2,797	2,288	<b>2,302</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>	120,154	115,068	<b>115,220</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>2,862</b>	<b>(0)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Income</b>						
1420493		Profit on Sale of Asset - Admin	(1,932)	(2,598)	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	(661)	(647)	(661)	Exchange on Reserve 45552 Ocean Beach Road
1422223		Interest on Overdue Debtors	(200)	(151)	(200)	
1427043		Roundings Surplus/Deficit	(10)	98	(10)	Account used to round various receipts, invoices to nearest 5 cents
1427063		Photocopying And Secretarial	(350)	(1,679)	(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	0	(1,131)	0	Advertising rebate associated with WALGA contract, is now only when ads are submitted. No rebates due
1427203		Reimbursement - Other	(7,000)	(30,540)	(20,000)	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	(32,500)	(36,130)	(36,000)	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	0	0	0	
1427403		Reimbursement - Staff Sal Sac.	(250)	(2,640)	(250)	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(3,500)	(3,508)	(3,500)	Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.
1427603		Reimbursement - Legal Fees	0	0	0	Reimbursement of legal fees (leases, sundry debtors etc - not rates).
1427613		LGIS Insurance Rebate	(20,000)	(37,195)	(25,000)	Rebate associated with insurance scheme ownership and good claims record.
1427703		Sale of Misc Items	(250)	0	(250)	
1427773		Alloc Administration Income	67,653	118,019	87,221	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1427973		Commissions - Other	(1,000)	(1,535)	(1,000)	Provision for various commissions( CTF & BRB) received.
<b>Total Operating Income Administration</b>			<b>0</b>	<b>363</b>	<b>0</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
----------------	-----	-------------	------------------------	---------------------------------	------------------------	-----------

**Summary of Operations - Governance Program**

**Members of Council**

Sub Total Operating Expenditure	598,683	617,054	615,767
Sub Total Operating Income	(23,631)	(29,868)	(24,561)
	<b>575,052</b>	<b>587,186</b>	<b>591,206</b>

**Administration**

Sub Total Operating Expenditure	0	2,862	(0)
Sub Total Operating Income	0	363	0
	<b>0</b>	<b>3,225</b>	<b>(0)</b>

<b>Total Operating Expenditure</b>	598,683	619,916	615,767
<b>Total Operating Income</b>	(23,631)	(29,505)	(24,561)
<b>Program (Surplus)/Deficit</b>	<b>575,052</b>	<b>590,411</b>	<b>591,206</b>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Expenditure</b>						
1510062		Workers Comp - Fire	1,618	1,618	1,966	Workers Compensation insurances associated with staff within the fire prevention sub-program
1510082		Salaries - Rangers Fire	59,881	59,597	65,217	40% Allocation of Rangers salaries as per Salaries and Wages
1510092		Superannuation - Fire	8,500	8,283	8,500	Allocated Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget.
1510102	60099	<b>Other Fire Expenses</b>	5,000	3,967	5,000	
1510192		Vehicle Expenses - Ranger Fire	6,000	5,152	6,000	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance, DE7 - Senior Ranger, DE25 - Ranger.
1510312		Fire Control Room Maps	0	0	2,000	
1510322	15505	<b>Fire Fighting Expenses</b>	10,000	4,691	8,000	
1510332	15506	<b>Fire Prevention Expenses</b>	5,500	0	4,500	
1510352		LEMC Consultancies	4,000	669	2,500	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	5,000	1,870	3,000	Annual volunteer thank you dinner.
1510392		Hazard Reduction Burning Expenses	5,000	7,292	5,000	Offset with GL 1517183
1510402		Fire Regulation Non-Compliance Expenses	1,000	0	1,000	
1510502		Depreciation - Fire	361,542	360,695	361,542	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	5,000	3,417	4,500	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other (non-BFB).
1510702	15501	<b>Strategic Firebreaks</b>	21,500	14,206	21,500	
1515002	15502	<b>Fire Prevention &amp; Reserve Management Expenses</b>	18,000	8,605	18,000	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1515552		Alloc Administration Expenses	52,604	57,224	55,425	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Fire Prevention</b>			<b>570,145</b>	<b>537,286</b>	<b>573,650</b>	
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Income</b>						
1517113		Reimbursement- Fire Reg Non-Compliance	(1,000)	0	(1,000)	
1517153		Fines & Penalties-Fire Breaks	(3,000)	(4,750)	(4,000)	Bush Fire Infringement Notice penalties in accordance with the Bush Fires Act 1954, Section 59a(2).
1517173		Fire - Contributions & Donations	0	0	(10,000)	Brigades contribution to Fire Command Vehicle
1517183		Hazard Reduction Burning Income	(5,000)	(5,341)	(5,000)	Offset with GL 1510392.
1517773		Alloc Administration Income	(1,707)	(2,973)	(2,201)	Allocation of administration income within this sub-program
1518003		Reimbursement Other Brigades	(2,500)	0	(2,500)	Miscellaneous and Feast not Fire Income.
1518963		Grant - Fire Operating	0	0	(50,000)	Lotterywest - Fire Command Vehicle 1511054
<b>Total Operating Income Fire Prevention</b>			<b>(13,207)</b>	<b>(13,064)</b>	<b>(74,701)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Expenditure</b>						
1520082		Salaries - Rangers Animal Control	27,941	28,130	<b>32,609</b>	20% of Rangers salaries as per Salaries and Wages Budget.
1520092		Superannuation - Animal Control	4,008	3,832	<b>3,801</b>	Superannuation contributions paid for ranger staff, as per Salaries and Wages budget
1520112		Workers Comp - Animal Control	809	809	<b>983</b>	Workers Compensation insurances associated with staff within the animal control sub-program.
1520192		Vehicle Expenses - Ranger Animal	3,900	3,350	<b>3,500</b>	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.
1520222		Other Equipment - Animal Control	6,710	1,356	<b>1,000</b>	Provision of miscellaneous equipment i.e. compressors, cat handling gloves, camera, ear muffs, chaps,dog bark collars,
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	2,000	1,621	<b>1,500</b>	Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area.
1520272		Other Expenses - Animal Control	4,000	5,493	<b>4,000</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	3,000	1,750	<b>1,250</b>	Preparation of concept plans for dog exercise areas.
1520302		Dog Exercise Area Signage	0	0	<b>2,000</b>	
1520522		Printing & Stationery - Animal Control	1,000	924	<b>1,000</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	61,266	66,646	<b>64,552</b>	Allocation of expenses contained within this sub-program.
<b>Total Operating Expenditure Animal Control</b>			<b>116,634</b>	<b>115,910</b>	<b>118,195</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Income</b>						
1527113		Fines and Penalties - Animal Control	(6,000)	(4,740)	<b>(6,000)</b>	Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs.
1527123		Snake Removal Fees	(400)	(1,434)	<b>(600)</b>	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(3,000)	(2,724)	<b>(3,000)</b>	Provision of income from impounded animals in accordance with adopted fees and charges.
1527143		Dog Registration Fees	(17,000)	(23,203)	<b>(22,000)</b>	Registration income as per Western Australian Dog Act 1976 (Sections 15 and 16). Due 31 October, Dog License Fees.
1527153		Cat Registration Fees	(1,000)	(1,183)	<b>(1,000)</b>	Registration income as per Cat Act, registration 31 October.
1527163		Small Animal Trap Hire	(400)	(492)	<b>(400)</b>	Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.
1527773		Alloc Administration Income	(1,817)	(3,174)	<b>(2,343)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this subprogram.
<b>Total Operating Income Animal Control</b>			<b>(29,617)</b>	<b>(36,950)</b>	<b>(35,343)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 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	57,881	61,552	65,217	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	8,000	7,836	8,000	Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget
1530102		Uniform - Other Law & Order	1,600	945	1,400	Provision of Law Enforcement Uniform replacement and other protective clothing, 2 Rangers + casuals.
1530112		Workers Comp - Other Law & Order	1,618	1,618	1,966	Workers Compensation insurances associated with staff within the law and order other sub-program.
1530192		Vehicle Expenses - Other Law & Order	6,000	4,463	5,000	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE7 - Senior Ranger, DE25 - Ranger.
1530252		Other Expenses - Other Law & Order	4,500	1,952	3,500	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	5,000	5,000	Donation to emergency/disaster in accordance with Policy P040233.
1530272		National Emergency Disaster Relief	5,000	0	5,000	Donation to emergency/disaster in accordance with Policy P040233.
1530292		Royal Flying Doctor Service Donation	1,000	1,504	1,000	Australia Day Breakfast Donations
1530352		Training Expenses - Other Law & Order	6,000	6,603	6,000	Allowance for rangers attending training courses and/or seminars, Course Registration, Seminar Registration, Accommodation and Travel costs.
1530502		Depreciation - Other Law & Order	34,320	35,531	34,320	Depreciation of assets in accordance with accounting policies
1530522		Printing & Stationery - Other Law & Order	1,750	369	1,000	Miscellaneous printing & stationery requirements., Infringement Books/Notices.
1535552		Alloc Administration Expenses	39,084	42,633	41,179	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Other Law, Order &amp; Public Safety</b>			<b>171,753</b>	<b>170,006</b>	<b>178,582</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	(7,400)	
1530533		Australia Day Breakfast Donations - RFDS	(1,000)	(1,504)	(1,000)	
1530543		Sale of Abandoned Vehicles	0	(918)	(1,000)	
1537113		Fines & Penalties - Other Law Order	(5,500)	(6,289)	(6,000)	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	(1,266)	(2,207)	(1,633)	Allocation of administration income to reflect true cost of providing works/services contained within this sub- program.
<b>Total Operating Income Other Law, Order &amp; Public Safety</b>			<b>(7,766)</b>	<b>(10,917)</b>	<b>(17,033)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Expenditure</b>						
1540052		ESL - Maintenance of Brigade Vehicles	45,000	28,721	<b>45,000</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	<b>60001</b>	<b>Brigade Building ( Budget)</b>	0	0	<b>0</b>	
1540152	<b>60002</b>	<b>Camarthen Brigade Operating Costs</b>	1,000	329	<b>1,000</b>	
1540152	<b>60003</b>	<b>Denmark East Brigade Operating Costs</b>	1,500	912	<b>1,500</b>	
1540152	<b>60004</b>	<b>Harewood Brigade Operating Costs</b>	250	415	<b>250</b>	
1540152	<b>60006</b>	<b>Kordabup/Owingup Brigade Operating Costs</b>	600	654	<b>600</b>	
1540152	<b>60007</b>	<b>Mehniup Brigade Operating Costs</b>	250	227	<b>250</b>	
1540152	<b>60008</b>	<b>Mt Lindesay Brigade Operating Costs</b>	300	240	<b>300</b>	
1540152	<b>60009</b>	<b>Nornalup Brigade Operating Costs</b>	700	305	<b>700</b>	
1540152	<b>60010</b>	<b>Ocean Beach Brigade Operating Costs</b>	600	468	<b>600</b>	
1540152	<b>60011</b>	<b>Parryville Brigade Operating Costs</b>	250	190	<b>250</b>	
1540152	<b>60012</b>	<b>Peaceful Brigade Operating Costs</b>	300	729	<b>300</b>	
1540152	<b>60013</b>	<b>Shadforth/Scotsdale Brigade Operating Costs</b>	1,500	833	<b>1,500</b>	
1540152	<b>60014</b>	<b>Somerset Hill Brigade Operating Costs</b>	400	710	<b>400</b>	
1540152	<b>60015</b>	<b>Tingledale Brigade Operating Costs</b>	250	222	<b>250</b>	
1540152	<b>60016</b>	<b>Town Brigade Operating Costs</b>	0	110	<b>0</b>	
1540152	<b>60017</b>	<b>William Bay Brigade Operating Costs</b>	500	330	<b>500</b>	
1540202		ESL - Safety Clothes & Accessories	19,000	19,388	<b>19,000</b>	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	5,000	4,643	<b>5,000</b>	Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones, Power, Water, Sewerage, Fixed Phones, Mobiles.
1540302		ESL - Other Goods & Services	13,867	7,502	<b>13,867</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-Carmarthen, Solar Battery Charger 12 Volt- Mehniup, Fast Fill Pump & Fittings - William Bay.
1540312		Unspecified Small items of Equipment	6,000	6,082	<b>6,000</b>	Miscellaneous expenses, equipment and radio repairs, BFB Office Equipment (non-brigade specific), Minor equipment (non-brigade specific)
1540352		ESL - Insurance Brigades	38,033	40,436	<b>54,285</b>	Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.
1545552		Alloc Administration Expenses	30,633	33,323	<b>32,276</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Operating Expenditure Fire Prevention Brigades (ESL)</b>			<b>165,933</b>	<b>146,768</b>	<b>183,828</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Income</b>						
1540053		Emergency Services Levy - Brigades	(135,300)	(142,898)	(125,000)	Operational grant from FESA to match operating expenditure above
1540063		Emergency Services Levy - Overrun	0	0	0	Reimbursement from FESA - over expenditure previous financial year.
1540103		Emergency Services Levy - Vehicles	(953,240)	(234,862)	0	No vehicles planned to be received in 2016/2017
1540113		Emergency Services Levy - Buildings	0	0	(6,000)	Grant - Ocean Beach Fire Shed modifications
1540503		ESL - Administration Fee	(4,470)	(4,060)	(4,200)	Fee paid by FESA to Council for collection of ESL levies from property owners, ESL Administration Fee.
1545773		Alloc Administration Income	(1,046)	(1,827)	(1,349)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub- program.
<b>Total Operating Income Fire Prevention Brigades (ESL)</b>			<b>(1,094,056)</b>	<b>(383,647)</b>	<b>(136,549)</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	2,000	0	2,000	Costs associated with servicing, repairs and maintenance, of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	1,200	2,310	1,200	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>	4,250	1,198	4,250	
1550252		SES - Utilities Rates & Taxes	2,500	3,202	2,500	Includes power, telephone & internet charges, Water, Power, Fixed Phones, Mobiles, Internet.
1550302		SES - Other Goods & Services	5,055	11,438	5,200	Other expenditure associated with SES services, Training costs, Call-out costs, PO Box renewal, Stationery, Open Day costs, Postage, Miscellaneous.
1550352		SES - Insurance	1,455	1,192	1,368	Includes injury, property, vehicles and equipment, Motor Vehicle, Property.
1555552		Alloc Administration Expenses	25,774	28,037	27,156	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure L &amp; O - State Emergency Services</b>			<b>42,234</b>	<b>47,377</b>	<b>43,674</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 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	(16,460)	(18,268)	(16,460)	FESA grant for SES brigade operations, ESL Operational Grant from FESA.
1550113		Emergency Services Levy SES (Vehicles)	(90,000)	0	0	FESA grant for SES brigade operations, ESL Operational Grant from FESA.
1555773		Alloc Administration Income	(881)	(1,532)	(1,136)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub- program
<b>Total Operating Income L &amp; O - State Emergency Services</b>			<b>(107,341)</b>	<b>(19,800)</b>	<b>(17,596)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Expenditure</b>						
1560082		Community Emergency Services Manager - Salaries	86,390	87,065	93,237	Provision of salary for Community Emergency Services Manager in accordance with MOU with FESA.
1560092		Community Emergency Services Manager - Uniforms	400	0	400	Provision for protective clothing and uniform.
1560102		Community Emergency Services Manager - Other Expenses	500	181	500	Provision for miscellaneous items
1560122		Community Emergency Services Manager - Superannuation	11,201	12,424	11,917	Allocated Superannuation contributions paid for CESM as per Salaries & Wages Budget.
1560132		Workers Comp - Community Emergency Services Manager	2,563	2,563	2,839	Workers Compensation insurances associated with CESM.
1560142		Community Emergency Services Manager - Mobile Phone	500	630	500	Provision for mobile phone - rental & calls. Mobile Rental and Calls, Mobile Phone Data Kit.
1560152		Community Emergency Services Manager - Training	500	2,240	1,000	Provision for registration and other attendance costs at training courses and conferences.
1560192		Community Emergency Services Manager - Vehicle Expenses	7,000	4,343	5,000	Vehicle running costs DE 54
1560492		Loss on Sale of Asset - CESM	0	0	2,800	
1560502		Community Emergency Services Manager - Depreciation	7,662	7,663	7,662	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	40,562	44,124	42,738	Allocation of expenses contained within this sub-program
<b>Total Operating Expenditure Community Emergency Serv. Man.</b>			<b>157,278</b>	<b>161,234</b>	<b>168,593</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Income</b>						
1560063		Reimbursement CESM from FESA	(67,000)	(61,934)	(63,000)	Operating reimbursement from FESA
1560493		Profit Sale of Assets CESM	0	0	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	(1,321)	(2,298)	(1,704)	Allocation income within this sub- program
<b>Total Operating Income Community Emergency Serv. Man.</b>			<b>(68,321)</b>	<b>(64,233)</b>	<b>(64,704)</b>	

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

**Fire Prevention**

Sub Total Operating Expenditure	570,145	537,286	573,650
Sub Total Operating Income	(13,207)	(13,064)	(74,701)
	<b>556,938</b>	<b>524,223</b>	<b>498,949</b>

**Animal Control**

Sub Total Operating Expenditure	116,634	115,910	118,195
Sub Total Operating Income	(29,617)	(36,950)	(35,343)
	<b>87,017</b>	<b>78,960</b>	<b>82,852</b>

**Other Law, Order & Public Safety**

Sub Total Operating Expenditure	171,753	170,006	178,582
Sub Total Operating Income	(7,766)	(10,917)	(17,033)
	<b>163,987</b>	<b>159,089</b>	<b>161,549</b>

**Fire Prevention Brigades (ESL)**

Sub Total Operating Expenditure	165,933	146,768	183,828
Sub Total Operating Income	(1,094,056)	(383,647)	(136,549)
	<b>(928,123)</b>	<b>(236,879)</b>	<b>47,279</b>

**Law & Order - State Emergency Services**

Sub Total Operating Expenditure	42,234	47,377	43,674
Sub Total Operating Income	(107,341)	(19,800)	(17,596)
	<b>(65,107)</b>	<b>27,577</b>	<b>26,078</b>

**Community Emergency Services Manager**

Sub Total Operating Expenditure	157,278	161,234	168,593
Sub Total Operating Income	(68,321)	(64,233)	(64,704)
	<b>88,957</b>	<b>97,001</b>	<b>103,889</b>

**Total Operating Expenditure**

	1,223,977	1,178,582	1,266,522
--	-----------	-----------	-----------

<b>Total Operating Income</b>	<b>(1,320,308)</b>	<b>(528,611)</b>	<b>(345,926)</b>
-------------------------------	--------------------	------------------	------------------

<b>Program (Surplus)/Deficit</b>	<b>(96,331)</b>	<b>649,971</b>	<b>920,596</b>
----------------------------------	-----------------	----------------	----------------



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Expenditure</b>						
1730062		Workers Comp - Health	3,492	3,492	<b>3,739</b>	Workers Compensation insurances associated with staff within the Health sub-program.
1730082		Salaries - Health	108,806	97,578	<b>122,474</b>	Salary provision Environmental Health Officer as per Salary and Wages budget.
1730092		Superannuation - Health	14,564	13,527	<b>16,005</b>	Superannuation contributions paid for health staff
1730102		Other Expenses - Health	2,500	2,771	<b>2,500</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	810	<b>2,000</b>	Attendance at Health Conference and training., Environmental Health Conferences, Training costs, Food safety program.
1730192		Vehicle Expenses - Health	12,500	12,142	<b>12,500</b>	Lease costs and fuel, licence and general maintenance of vehicle.
1730302		Analytical Expenses	3,500	2,061	<b>3,000</b>	Costs involved in water sampling and other testing. LHAAC, Samples - freight costs, Samples - testing and analysis costs.
1730502		Depreciation - Health	5,101	3,004	<b>5,101</b>	Depreciation of assets in accordance with accounting policies.
1730542		Fringe Benefits Tax - Health	5,605	4,324	<b>4,500</b>	FBT applicable to Health staff
1730912		Staff Uniform - Health	200	199	<b>750</b>	Cost involved in providing Corporate Clothing purchases.
1735552		Alloc Administration Expenses	96,758	105,025	<b>101,947</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Health Inspection &amp; Admin</b>			<b>258,599</b>	<b>244,932</b>	<b>274,516</b>	

<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Income</b>						
1732003		Inspections - Food Business	(1,500)	(3,463)	<b>(3,000)</b>	Inspection of accommodation, food premises and others, subject to need and EHO time, Accommodation Places, Food Premises.
1732023		Inspections - Residential Properties Health	(1,000)	(2,041)	<b>(1,500)</b>	
1737173		Holiday Accommodation	(13,000)	(14,767)	<b>(14,000)</b>	Applications for various Health Licences, Registration and Permits
1737223		Health Licenses Other	(15,000)	(18,382)	<b>(18,000)</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, Spoil and Condemned Food Disposal.
1730493		Profit on Sale Of Assets - Health	0	(1,213)	<b>0</b>	
1737773		Alloc Administration Income	(2,368)	(4,131)	<b>(3,052)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program
<b>Total Operating Income Health Inspection &amp; Administration</b>			<b>(32,868)</b>	<b>(43,996)</b>	<b>(39,552)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Health - Schedule 7</b>						
<b>Health Other - Expenditure</b>						
1740002		Contribution - Medical Services Walpole	10,000	10,000	10,000	Contingency for determination by Council
<b>Total Operating Expenditure Health Other</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	

**Summary of Operations - Health Program**

**Health Inspection & Administration**

Sub Total Operating Expenditure	258,599	244,932	274,516
Sub Total Operating Income	(32,868)	(43,996)	(39,552)
	<u>225,731</u>	<u>200,936</u>	<u>234,964</u>

**Health Other**

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

<b>Total Operating Expenditure</b>	268,599	254,932	284,516
<b>Total Operating Income</b>	(32,868)	(43,996)	(39,552)
<b>Program (Surplus)/Deficit</b>	<u>235,731</u>	<u>210,936</u>	<u>244,964</u>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Expenditure</b>						
1630222		International Day of Disability	1,000	340	2,500	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	2,900	2,494	3,500	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	17,746	19,304	18,698	Allocation of administration expenses within this sub-program.
<b>Total Operating Expenditure Aged &amp; Disabled</b>			<b>27,646</b>	<b>28,138</b>	<b>30,698</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Income</b>						
1630003		Grant - Aged Friendly Communities	0	0	0	Grant - Department for Communities towards 1630212
1630023		Grant - Your Welcome	0	0	0	Disability Services Commission Grant to be expended on 1630262
1630033		Grant - Council on the Ageing WA	0	0	0	
1630043		Sponsorship Seniors Lunch	0	0	0	
1637773		Alloc Administration Income	(606)	(1,061)	(781)	Allocation income contained within this sub-program
<b>Total Operating Income Aged &amp; Disabled</b>			<b>(606)</b>	<b>(1,061)</b>	<b>(781)</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Expenditure</b>						
1610822		Shire of Denmark Youth Leadership Award.	2,000	0	2,000	Scholarship provided to Year 12 student at Denmark High School as per Policy P080202, Youth Leadership award.
1610832		Ag College Scholarship	1,000	1,000	1,000	Scholarship provided to student at Ag College as per Policy P080201.
1610852	11015	<b>Old Post Office Building Mtce</b>	1,400	472	1,500	Occupied by Spirit of Play as an education facility.
1610862	11013	<b>Maintenance - Occasional Day Care Centre</b>	346	346	4,462	Insurance, Repairs to Windows and Door frames and Miscellaneous.
1615552		Alloc Administration Expenses	9,718	10,571	10,239	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Operating Expenditure Pre Schools</b>			<b>14,464</b>	<b>12,390</b>	<b>19,201</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Income</b>						
1617173		Lease payment - Pre Schools	(10,500)	(10,500)	(10,500)	Lease Fee for Old Post Office Building to Spirit of Play
1617773		Alloc Administration Income	(330)	(578)	(426)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program
<b>Total Operating Income Pre Schools</b>			<b>(10,830)</b>	<b>(11,078)</b>	<b>(10,926)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Other Welfare - Expenditure</b>						
1620062		Workers Comp - Youth Officer	3,167	3,167	<b>2,877</b>	Workers Compensation insurances associated with staff within Youth sub-program.
1620082		Salaries - Youth Officer	99,186	105,801	<b>94,938</b>	Salaries paid to youth staff, including casual staff, as per Salaries and Wages Budget
1620092		Superannuation - Youth Officer	11,922	13,747	<b>11,600</b>	Superannuation contributions paid for youth staff,
1620102		Other Expenses - Youth Centre	4,000	3,526	<b>4,000</b>	Provision for sundry and minor expenses, Stationery.
1620112		Training - Youth Officer	3,000	2,845	<b>3,000</b>	Provision for staff attending training courses, Training Costs, Conference Costs.
1620132		Equipment Maintenance - Youth Centre	2,500	1,696	<b>2,500</b>	Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture.
1620172		Youth Centre Programs	5,500	5,684	<b>5,500</b>	Ongoing programs offered by Tha House, Cooking Program - ingredients, equipment, Miscellaneous, Annual Programs.
1620192		Denmark Youth Festival	1,000	0	<b>1,000</b>	Annual youth festival, Council contribution only. Extra expenditure required if grants obtained.
1620222		Youth Holiday Activities	15,000	14,462	<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	10,000	0	<b>10,000</b>	Various grant funded programs offered at Youth Centre, Youth Arts Anti-Graffiti project. Grant dependant
1620242		Youth Centre - Misc Office Equipment	500	165	<b>500</b>	Provision for purchase of miscellaneous office equipment (minor)
1620262		National Youth Week Program	1,000	759	<b>1,000</b>	Contingency - subject to grant (Acc# 1627603)
1620282		Youth Services Plan	11,175	10,592	<b>4,175</b>	Carry over program see income 1620243
1620292		Youth Advisory Expenditure	0	0	<b>1,000</b>	Purchase of materials see 1620103
1620302		Youth - Healthy Living Program	500	0	<b>0</b>	
1620312		Youth - Riverside Program	6,050	1,454	<b>0</b>	
1620372		Youth -Streetball	0	8,920	<b>20,750</b>	Carry over program see income 1627533
1620502		Depreciation - Youth Centre	8,772	8,772	<b>8,772</b>	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	35,281	38,379	<b>37,173</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1628002	<b>11012</b>	<b>Youth Centre Building Maintenance</b>	8,316	10,631	<b>9,227</b>	
1628022	<b>12012</b>	<b>Youth Centre Cleaners</b>	6,500	3,651	<b>4,500</b>	
<b>Total Operating Expenditure Welfare Youth</b>			<b>233,369</b>	<b>234,251</b>	<b>237,512</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Other Welfare - Income</b>						
1620103		Donations - Youth Centre	0	(1,753)	(800)	Miscellaneous income received from Youth Centre, Youth Centre Hire Charges - miscellaneous, Youth Centre Hire - Albany Youth Association, Donations.
1620123		Contribution - Denmark Riverside Club	(5,000)	0	0	
1620203		Grant - Community Crime Prevention	0	(6,338)	0	Grants for Youth Precinct Lighting carried over from 2015-2016
1620223		Grant - Youth Holiday Activities	(5,000)	0	0	Grant for Youth Holiday activities, allocated to expenditure account 1620222
1620243		Grant - Youth Friendly Communities	0	0	0	Grant for Youth Services Plan
1627523		Grant - Denmark Youth Art Program	(10,000)	0	0	Income from various grant funded programs at Youth Centre, Youth Arts Anti-Graffiti project, Denmark Youth Festival.
1627533		Grant - Streetball	0	(29,750)	0	Grant from Dept Sport & Recreation and Healthways
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	(1,156)	(2,017)	(1,491)	Allocation of administration income to reflect the true cost of providing works/services contained within this function.
<b>Total Operating Income Welfare Youth</b>			<b>(22,156)</b>	<b>(40,858)</b>	<b>(3,291)</b>	

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

**Aged & Disabled**

Sub Total Operating Expenditure	27,646	28,138	30,698
Sub Total Operating Income	(606)	(1,061)	(781)
	<b>27,040</b>	<b>27,077</b>	<b>29,917</b>

**Pre Schools**

Sub Total Operating Expenditure	14,464	12,390	19,201
Sub Total Operating Income	(10,830)	(11,078)	(10,926)
	<b>3,634</b>	<b>1,313</b>	<b>8,275</b>

**Other Welfare**

Sub Total Operating Expenditure	233,369	234,251	237,512
Sub Total Operating Income	(22,156)	(40,858)	(3,291)
	<b>211,213</b>	<b>193,394</b>	<b>234,221</b>

**Total Operating Expenditure**

<b>Total Operating Expenditure</b>	275,479	274,779	287,411
<b>Total Operating Income</b>	(33,592)	(52,996)	(14,998)
<b>Program (Surplus)/Deficit</b>	<b>241,887</b>	<b>221,783</b>	<b>272,413</b>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Housing - Schedule 9</b>						
<b>Housing Other - Expenditure</b>						
1075552		Alloc Administration Expenses	14,577	15,857	15,359	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1076002		Lionsville Site Remediation	30,150	35,401	20,000	Costs associated with contaminated site remediation - Reserve 34209, Amaroo Study - GSDC Grant, Financing Costs.
1076662		Loan Interest - Lionsville S/S Loan 123	9,426	5,502	7,611	Interest expense associated with Lionsville S/S loans, Lionsville Self Supporting Loan 123.
1076672		Loan Interest - Lionsville Loan 142	53,644	33,025	52,144	Interest expense associated with Lionsville loans, Lionsville Loan 142 and accrual on new loans.
1076682		Loan Interest - Loan 154 & 155	16,041	0	16,041	Interest expense associated with Lionsville loans, Lionsville Loan 142 and accrual on new loans.
<b>Total Expenditure Housing Other</b>			<b>123,838</b>	<b>89,785</b>	<b>111,155</b>	

<b>Housing - Schedule 9</b>						
<b>Housing Other - Income</b>						
1076663		Interest Repayment - Loan 123	(9,426)	(4,859)	(7,611)	Lionsville Self Supporting Loan Interest , Lionsville Self Supporting Loan 123 , Lionsville Self Supporting Loan 142.
1076683		Grant - Lionsville Study	0	0	0	Investigate remediation options/costs, GSDC.
1077773		Alloc Administration Income	(496)	(860)	(639)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Housing Other</b>			<b>(9,922)</b>	<b>(5,719)</b>	<b>(8,250)</b>	

**Summary of Operations - Housing Program**

**Housing Other**

Sub Total Operating Expenditure	123,838	89,785	111,155
Sub Total Operating Income	(9,922)	(5,719)	(8,250)
	<b>113,916</b>	<b>84,066</b>	<b>102,905</b>
<b>Total Operating Expenditure</b>	123,838	89,785	111,155
<b>Total Operating Income</b>	(9,922)	(5,719)	(8,250)
<b>Program (Surplus)/Deficit</b>	<b>113,916</b>	<b>84,066</b>	<b>102,905</b>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Expenditure</b>						
1020502		Depreciation - Sanitation	86,479	68,918	<b>86,479</b>	Depreciation of assets in accordance with accounting policies
1023472		Litter Prevention Policy Implementation	2,000	0	<b>0</b>	\$2 per bag fee payable to local community organisations.
1023482	<b>21006</b>	<b>Recycling Contract (Cleanaway)</b>	159,000	157,678	<b>147,000</b>	Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.
1025002		Purchase Compost Bins	200	53	<b>200</b>	Purchase of compost bins for re-sale
1025552		Alloc Administration Expenses	40,985	44,584	<b>43,183</b>	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	12,405	11,216	<b>10,692</b>	Waste capital expenditure, Loan 156 - DE334 Rubbish Truck
1026672		Loan Interest - Loan 157	3,569	0	<b>0</b>	Kernutts Road Land not proceeding in 2016/17
1028002	<b>20002</b>	<b>Refuse Collection - Denmark</b>	105,000	91,523	<b>94,000</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>	131,300	115,415	<b>118,000</b>	Other residential collection including, Nornalup townsite collection and market days.
1028102	<b>20004</b>	<b>Refuse Collection - Nornalup (West)</b>	13,000	8,167	<b>10,000</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20006</b>	<b>Refuse Collection - Market Days</b>	5,700	3,424	<b>4,500</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20007</b>	<b>Refuse Collection - Transport Waste To Albany</b>	32,000	33,337	<b>34,000</b>	Staff Wages, Staff Overheads, Plant Costs, Materials
1028112	<b>20009</b>	<b>Refuse Collection - Peaceful Bay</b>	12,000	12,150	<b>12,500</b>	Staff Wages, Staff Overheads, Plant Costs, Materials
1028152		Landfill Site Feasibility Study	10,000	0	<b>0</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	2,802	<b>4,000</b>	Purchase of wheelie bins for sale to residential customers
1028212		Purchase Mobile Garbage Bin 240l	4,000	3,661	<b>4,000</b>	Purchase of wheelie bins & parts for re-sale to collection users
1028302	<b>21002</b>	<b>Transport From Transfer Station - McIntosh Rd</b>	50,000	48,200	<b>48,000</b>	
1028312	<b>21003</b>	<b>Waste Disposal Fees (City Of Albany)</b>	180,000	186,668	<b>178,000</b>	Expected Savings in 2016/2017
1028322	<b>21001</b>	<b>Maintenance - McIntosh Road Transfer Station</b>	231,000	263,397	<b>250,000</b>	Staff Wages & Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Materials, Insurance, Waste Chute Bin - DEC Compliance Audit, Upgrade signage.
1028322	<b>21010</b>	<b>Sullage Pit Maintenance</b>	9,000	2,602	<b>0</b>	Staff Wages, Staff Overheads, Plant Costs, Upgrade, Materials.
1028332	<b>21012</b>	<b>Transport From T/fer Station - Peaceful Bay</b>	14,000	10,515	<b>11,500</b>	
1028342	<b>21004</b>	<b>Maintenance - Peaceful Bay Refuse Site</b>	65,000	53,522	<b>60,000</b>	Contractor - SCEG, Contractor.
1028502		Refuse Site Development Plan	0	0	<b>20,000</b>	
1028602	<b>21005</b>	<b>Street Bin Replacement / Repair</b>	3,500	9,529	<b>3,500</b>	
<b>Total Expenditure Sanitation Other</b>			<b>1,174,138</b>	<b>1,127,360</b>	<b>1,139,554</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Income</b>						
1026003		Sale of Worm Farms	(300)	0	(300)	
1027283		Domestic Rubbish Fortnightly	(213,990)	(218,600)	(224,490)	Fortnightly Domestic (Res) Kerbside Refuse Collection Service, 1019 services at \$210.
1027303		Domestic Rubbish Weekly	(508,200)	(508,657)	(509,040)	Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1210 services at \$420.
1027313		Commercial Sanitation Charges (2)	(118,492)	(117,657)	(118,370)	Twice weekly commercial refuse collection, 98 services at \$1,330 inc GST income Ex GST, Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(115,000)	(154,515)	(140,000)	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	(4,000)	(5,462)	(4,000)	Sale of wheelie bins and their component parts
1027343		Commercial Sanitation Charges (1)	(23,755)	(24,798)	(29,145)	Weekly commercial refuse collection, 26 services at \$1005 inc GST income Ex GST Peaceful Bay Caravan Park.
1027353		Sanitation Other Income	(100)	0	(100)	Miscellaneous income associated with Sanitation Subprogram, Contingency.
1027363		Domestic Recycling Charge	(284,850)	(288,370)	(292,650)	Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 1899 services at \$150.
1027373		Commercial Recycling Charge	(12,473)	(10,911)	(11,990)	Commercial recycling service, Weekly - 25 services @ \$385, Fortnightly - 21 services @ \$195.
1027773		Alloc Administration Income	(1,321)	(2,302)	(1,704)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
1028203		Compost Bin Sales	(200)	(64)	(100)	Sale of compost bins
1028303		Fines Penalties & Charges	0	(182)	0	Fines and penalties for dumping of rubbish
1028393		Contribution - Greenskills	0	0	(8,000)	Contribution to Tip Shop Carpark Sealing
1028503		Sale of Recycled Items	(5,000)	(26,584)	(10,000)	Sale of car bodies, waste oil etc
1028653		Sale 120L MGB	(5,000)	(5,484)	(5,000)	Sale of wheelie bins and their component parts
<b>Total Income Sanitation Other</b>			<b>(1,292,681)</b>	<b>(1,363,586)</b>	<b>(1,354,889)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Sewerage - Income</b>						
1037323		Septic Tank Application Fees	(11,000)	(14,910)	(13,000)	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>(11,000)</b>	<b>(14,910)</b>	<b>(13,000)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Expenditure</b>						
1040072		Training Expenses - Planning	6,900	3,284	<b>6,000</b>	Attendance at seminars and other training as required., Training Costs, Conference Costs.
1040082		Salaries - Planning	318,308	299,738	<b>320,771</b>	Salaries paid to planning staff, as per Salaries & Wages Budget
1040092		Superannuation - Planning	30,762	28,217	<b>29,424</b>	Superannuation paid for planning staff, as per Salaries & Wages Budget
1040112		Planning Contract Services	2,500	0	<b>1,000</b>	Provision for contract planning services.
1040122		Planning-Housing Allowance	13,000	13,000	<b>13,000</b>	Accommodation Allowance for Director Planning and Sustainability as per Council Policy P090101, 52 weeks @ \$250.
1040132		Planning-Rental Payments Salary Sacrifice	5,000	14,440	<b>18,250</b>	
1040192		Vehicle Expenses - Planning	4,200	3,164	<b>4,000</b>	Fuel, licence and insurance costs for Planning vehicle. Senior Planner - DE87.
1040302		Advertising - Planning	7,500	4,584	<b>6,000</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	2,828	<b>4,000</b>	Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	5,000	4,142	<b>5,000</b>	Annual GIS maintenance and cadastre updates for GIS System, Annual Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	9,232	9,232	<b>9,455</b>	Workers Compensation insurances associated with staff within the planning sub-program. As per Salaries & Wages Budget
1040492		Loss on Sale of Asset - Planning	6,986	3,015	<b>0</b>	Loss on Sale of Vehicles
1040502		Depreciation - Planning	3,871	6,887	<b>6,573</b>	Depreciation of assets in accordance with accounting policies
1040542		Fringe Benefits Tax - Planning	8,192	5,486	<b>6,500</b>	Fringe Benefits Tax payable on planning staff entitlements
1040912		Staff Uniform - Planning	600	530	<b>900</b>	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206,3 staff at current allowance of \$250 each.
1040972		Planning Legal Expenses	20,000	1,143	<b>12,000</b>	Provision for legal costs associated with planning matters including appeals/tribunals.
1041002		Other Planning Studies	72,000	0	<b>10,000</b>	Provision to prepare concept plans and other studies. Concept plans for Hopson Park, Walters Park and Lake View Dairy Park.
1041012		Development Assessment Panels	1,000	0	<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	0	<b>8,000</b>	Funds to assist with preparation of LPS No.4
1045552		Alloc Administration Expenses	112,814	122,720	<b>118,864</b>	Allocation of administration expenses to reflect true cost of providing works/services contained within these programs.
<b>Total Expenditure Town Planning &amp; Regional Development</b>			<b>642,865</b>	<b>522,411</b>	<b>580,737</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Income</b>						
1047243		Planning Salary Sacrifice Deductions	(5,000)	(13,308)	(18,250)	
1047333		Planning Advertising Reimbursements	(3,000)	(1,348)	(3,000)	Reimbursement of advertising costs associated with all planning matters
1047343		Rezoning Application Fees	(7,000)	(3,629)	(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	(127,000)	(123,326)	(123,000)	Fees levied in accordance with Schedule of Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred
1047503		Planning Income Other	(300)	(388)	(300)	Miscellaneous income not otherwise included in the budget. Reimbursement of Officers time, Sale of Planning documents.
1047773		Alloc Administration Income	(2,423)	(4,228)	(3,123)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Town Planning &amp; Regional Development</b>			<b>(145,723)</b>	<b>(146,228)</b>	<b>(155,673)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Expenditure</b>						
1050502		Depreciation - Other Community Amenities	24,772	29,792	24,772	Depreciation of assets in accordance with accounting policies
1055552		Alloc Administration Expenses	64,646	70,323	68,113	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
<b>1058002</b>		<b>Maintenance - Public Conveniences</b>				
1058002	10001	McLean Park Clubroom Toilets	6,740	7,952	6,744	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	McLean Park Changerooms	13,365	12,437	13,372	
1058002	10003	McLean Park Old Toilet Block	5,700	4,852	5,701	
1058002	10004	Berridge Park Toilets	16,000	16,568	16,103	
1058002	10005	Poddy Shot Toilets	4,100	3,003	4,100	
1058002	10006	Ocean Beach Toilets	12,360	17,045	12,364	
1058002	10008	Nornalup Toilets	11,240	12,177	13,240	
1058002	10009	Ricketts Reserve Toilets	4,100	3,820	4,200	
1058002	10010	Peaceful Bay Beach Toilets	12,500	12,851	12,503	
1058002	10011	Rivermouth Toilets	4,500	5,499	4,600	
1058002	10012	JC Memorial Bandstand Toilets	750	214	750	
1058002	10013	Civic Centre Toilets	21,000	20,263	21,000	
1058002	10014	Peaceful Bay Playground Toilets	4,748	3,531	4,748	
1058002	10015	Thornton Park Toilets	10,953	11,767	10,960	
1058002	10016	Boat Harbour Rotaloo Toilet	850	246	850	
1058002	10017	Lights Beach Rotaloo Toilet	4,000	3,026	4,000	
1058002	10018	Kwoorabup Community Park Toilets	15,960	13,894	15,960	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
1058102	21201	<b>Cemetery Maintenance</b>	15,195	36,419	<b>22,000</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	19,858	<b>18,000</b>	Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc
1058162	11016	<b>Denmark War Memorial Maintenance</b>	460	237	<b>500</b>	
1058162	11017	<b>Peaceful Bay War Memorial</b>	500	0	<b>500</b>	
1058182		ANZAC Day Services	600	1,223	<b>600</b>	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200, \$10,000 for ANZAC Centenary Celebration - November 2014, ANZAC Day - April 2016.
<b>Total Expenditure Other Community Amenities</b>			<b>267,039</b>	<b>306,997</b>	<b>285,680</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Income</b>						
1057363		Cemetery Charges	(8,000)	(25,246)	<b>(23,000)</b>	Cemetery fees and charges, Cemetery Fees, Contractor fees (Undertakers and Monumental Masons).
1057773		Alloc Administration Income	(2,202)	(3,846)	<b>(2,839)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Other Community Amenities</b>			<b>(10,202)</b>	<b>(29,092)</b>	<b>(25,839)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Expenditure</b>						
1060082		Salaries - Sustainability	70,565	70,596	<b>72,682</b>	Allocation of Sustainability Officer's salary as per Salaries and Wages Budget
1060092		Superannuation - Sustainability	6,615	6,608	<b>6,813</b>	Allocated Superannuation contributions paid for PoE staff, as per Salaries and Wages Budget
1060102		Workers Comp - Sustainability	2,219	2,219	<b>2,146</b>	Workers Compensation insurances associated with staff within PoE sub-program
1060112		Training & Conference Costs - Sustainability	2,000	709	<b>2,000</b>	Training costs, Conference costs.
1060142		Staff Uniform - Sustainability	200	165	<b>250</b>	Provision for purchase of Uniform
1060152		Other Expenses - Sustainability	1,000	586	<b>1,000</b>	Miscellaneous expenses associated with NRM programs and activities. Equipment, Library materials, Meeting refreshments, Advertising, Other costs.
1060162		Sustainability - Environment Education	2,500	0	<b>2,500</b>	Workshops, signage, or brochures.
1060182		Climate Change Adaption Projects	7,300	3,190	<b>5,000</b>	Conducting ICLEI Water Project and Miscellaneous Projects.
1060202		Implementation of Dieback Study	15,600	12,514	<b>5,000</b>	Implementation of recommendations within Dieback Study., Annual Funding.
1060212		Sustainability - Urban Street Tree Planting	500	0	<b>500</b>	Urban Street Tree Planting project funds.
1060222	16080	<b>Coastal Hazard Risk Management &amp; Adaptation Plan for Peaceful Bay and Ocean Beach</b>	45,000	0	<b>70,000</b>	Associated grant funds see GL 1065513 \$30k and 1065443 \$5k



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
1060242		Sustainability - Community Projects	2,000	1,694	2,000	Community environmental projects, RedCycle Program (Plastic bag Reduction Campaign) and Garage Sale Trail.
1060292	16072	<b>Sustainability Projects - Works</b>	30,000	3,588	10,000	Provision for on-ground works consistent with adopted plans.
1060292	16074	<b>Green Army Project Works</b>	4,400	1,974	0	Shire contribution for materials. Green Skills project totalling \$107,520
1063712		Implementation of WIMS Actions	6,000	0	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1063852		Denmark Environment Centre Contribution	50,000	50,000	0	Contribution to new building
1064502	16020	<b>Rehabilitation &amp; Revegetation</b>	35,000	37,578	30,000	
1064502	16004	<b>Reserve 22890 Silvers Pit</b>	12,500	7,231	6,000	
1064502	16006	<b>Reserve 13255 Turner Road Pit</b>	9,800	3,630	5,000	Carryover from 15/16 to be completed December 2016
1064502	16009	<b>Ocean Beach Lime Pit</b>	0	131	0	
1064502	16008	<b>Ocean Beach Foreshore</b>	0	540	0	
1065502	16040	<b>Weed Eradication - Shire Reserves</b>	16,000	16,000	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	26,408	28,727	27,824	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Expenditure Protection of Environment</b>			<b>345,607</b>	<b>247,679</b>	<b>279,715</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Income</b>						
1065443		Grant - Projects - Plans & Studies GEN	(5,000)	0	(5,000)	\$5,000 contribution from DSLSC
1065513		Grant - Sustainability Projects - Studies	(20,000)	0	(30,000)	Grants funds received for various plans and studies. See Acc# 1060222.
1067773		Alloc Administration Income	(826)	(1,441)	(1,065)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Protection of Environment</b>			<b>(25,826)</b>	<b>(1,441)</b>	<b>(36,065)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
----------------	-----	-------------	------------------------	---------------------------------	------------------------	-----------

**Summary of Operations - Community Amenities Program**

**Sanitation Other**

Sub Total Operating Expenditure	1,174,138	1,127,360	1,139,554
Sub Total Operating Income	(1,292,681)	(1,363,586)	(1,354,889)
	<b>(118,543)</b>	<b>(236,226)</b>	<b>(215,335)</b>

**Sewerage**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(11,000)	(14,910)	(13,000)
	<b>(11,000)</b>	<b>(14,910)</b>	<b>(13,000)</b>

**Town Planning & Regional Development**

Sub Total Operating Expenditure	642,865	522,411	580,737
Sub Total Operating Income	(145,723)	(146,228)	(155,673)
	<b>497,142</b>	<b>376,183</b>	<b>425,064</b>

**Other Community Amenities**

Sub Total Operating Expenditure	267,039	306,997	285,680
Sub Total Operating Income	(10,202)	(29,092)	(25,839)
	<b>256,837</b>	<b>277,904</b>	<b>259,841</b>

**Protection of Environment**

Sub Total Operating Expenditure	345,607	247,679	279,715
Sub Total Operating Income	(25,826)	(1,441)	(36,065)
	<b>319,781</b>	<b>246,237</b>	<b>243,650</b>

**Total Operating Expenditure**

	2,429,649	2,204,447	2,285,686
--	-----------	-----------	-----------

<b>Total Operating Income</b>	<b>(1,485,432)</b>	<b>(1,555,258)</b>	<b>(1,585,466)</b>
-------------------------------	--------------------	--------------------	--------------------

<b>Program (Surplus)/Deficit</b>	<b>944,217</b>	<b>649,189</b>	<b>700,220</b>
----------------------------------	----------------	----------------	----------------



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Expenditure</b>						
1110502		Depreciation - Halls	128,795	123,426	<b>128,795</b>	Depreciation of assets in accordance with accounting policies
1112102	<b>12006</b>	<b>Planning and Architectural for Civic Centre</b>	10,000	0	<b>0</b>	
1112102	<b>12007</b>	<b>Plane Tree Precinct</b>	3,500	0	<b>0</b>	
1112202		Contribution Parryville Hall Mtce	2,800	2,894	<b>2,800</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112222		Contribution Tingle Dale Hall Mtce	3,100	3,088	<b>8,100</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112242		Contribution Scotsdale Hall Mtce	2,800	2,616	<b>2,800</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112262		Contribution Kentdale Hall Mtce	2,700	426	<b>2,700</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1112272		Contribution Peaceful Bay Hall	2,500	2,202	<b>4,000</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee, Includes \$1,500 for sound deadening.
1112282		Contribution Nornalup Hall	3,200	2,868	<b>3,200</b>	Annual contribution towards ongoing maintenance, Insurance, Fire Equipment Services, Annual contribution to hall committee.
1115552		Alloc Administration Expenses	61,055	66,416	<b>64,329</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1118002	<b>11006</b>	<b>Maintenance - Civic Centre Building</b>	41,000	39,251	<b>41,000</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	4,500	3,677	<b>4,500</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>265,950</b>	<b>246,864</b>	<b>262,224</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Income</b>						
1117373		Civic Centre Hire Fees	(10,000)	(7,653)	<b>(10,000)</b>	Hire charges for Civic Centre Hall, Kitchen, Bar, and facilities
1117383		Grants - Halls and Civic Centre	0	0	<b>(269,500)</b>	Plane Tree Precinct Development
1117773		Alloc Administration Income	(2,092)	(3,646)	<b>(2,697)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Public Halls &amp; Civic Centres</b>			<b>(12,092)</b>	<b>(11,300)</b>	<b>(282,197)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Expenditure</b>						
1121022		Beach Patrols & Reimbursements	18,000	18,673	19,000	Provide lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.
1121042	11042	<b>Coastal Infrastructure Maintenance</b>	5,000	5,413	7,000	Provision for maintenance of various coastal infrastructure (lookouts, steps, signs seats etc)
1121042	11043	<b>Lights Beach Lookout &amp; Stairs</b>	200	72	200	
1121042	11045	<b>Sinker Bay Viewing Platform</b>	105	27	105	
1121042	11046	<b>Hillier Bay Viewing Platform</b>	67	67	67	
1121042	11047	<b>Other Viewing Platforms</b>	500	286	500	
1121042	11048	<b>Peaceful Bay Jetty Maintenance</b>	3,800	5,214	5,500	
1121052	11044	<b>Denmark Surf Life Saving Club</b>	2,013	1,937	2,030	Fire services, Insurance, Surf Club Extension Design - contribution.
1121062		Ocean Beach Alternate Launch and Retrieval Facility Study	26,000	7,109	19,000	Ocean Beach Boat Ramp Study
1125552		Alloc Administration Expenses	9,084	9,882	9,571	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Expenditure Swimming Areas &amp; Beaches</b>			<b>64,769</b>	<b>48,680</b>	<b>62,973</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Income</b>						
1121073		Fisherman's Lease	(2,430)	(2,486)	(2,486)	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.
1121093		Grant - Ocean Beach Alternate Launch and Retrieval Facility Study	(19,500)	0	(19,500)	Recreational Boating Facilities Scheme grant for McGeary's
1127773		Alloc Administration Income	(330)	(578)	(426)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Income Swimming Areas &amp; Beaches</b>			<b>(22,260)</b>	<b>(3,063)</b>	<b>(22,412)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure</b>						
1130502		Depreciation - Parks etc	249,446	266,558	<b>249,446</b>	Depreciation of assets in accordance with accounting policies
1131002	<b>21410</b>	<b>Peaceful Bay Reserves Contribution</b>	20,000	20,000	<b>20,000</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>	1,170	1,754	<b>1,181</b>	Insurances
1131022		Contr - Club Development Officer	6,333	6,333	<b>6,650</b>	1/3 contribution to Club Development Officer shared with Plantagenet & Cranbrook
1131102		Sport 4 All - Kidsport Program	35,300	30,756	<b>28,000</b>	2015-2016 Carry over balance, 2016-2017 Programme (grant funded).
1131112	<b>15091</b>	<b>Riverside Clubs - Planning</b>	13,740	2,000	<b>5,000</b>	
1131112	<b>15092</b>	<b>High School Oval Concept Plan</b>	3,000	1,000	<b>3,000</b>	Carryover
1131112	<b>15093</b>	<b>Yacht Club Concept Plan</b>	3,000	0	<b>0</b>	
1131112	<b>15094</b>	<b>McLean Park Drainage/Surface Plan</b>	0	0	<b>20,000</b>	Consultant to develop plan to improve playing surface
1131132		Loss on Sale of Asset	0	451,899	<b>0</b>	Loss on Asset Disposal
1131142	<b>14071</b>	<b>GSSRFP - Local Plan</b>	10,000	2,000	<b>10,000</b>	Carryover unspent balance \$8,000 plus additional \$2,000
1131142	<b>17040</b>	<b>Recreation Master/Strategic Plan</b>	0	0	<b>40,000</b>	Strategic Recreation Plan for Shire of Denmark and Master Plans for High School Oval and McLean Park Precinct
1131402	<b>15070</b>	<b>Rivermouth Boat Ramp Dredging</b>	1,000	0	<b>0</b>	Now included in Job 15073
1131412	<b>15071</b>	<b>Poddysht Dredging</b>	5,000	210	<b>0</b>	Now included in Job 15073
1131422	<b>15073</b>	<b>Wilson Inlet Dredging</b>	0	12,265	<b>8,000</b>	Includes Poddysht and Rivermouth Dredging
1135552		Alloc Administration Expenses	79,223	86,180	<b>83,472</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1136662		Loan Interest - Scouts S/S Loan 129	1,737	1,074	<b>1,568</b>	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	2,319	2,321	<b>1,928</b>	Loan 145 interest repayments - new tennis courts.
1136692		Loan Interest - Football Clubrooms Ext No 147	13,392	13,641	<b>12,876</b>	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	1,095	1,184	<b>911</b>	Loan 148 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 158	8,527	449	<b>18,704</b>	Loan 158 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	9,301	0	<b>9,301</b>	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant	1,700	6,063	<b>1,700</b>	Purchase of minor plant items
1138102		Maintenance - Parks and Reserves	538,025	522,506	<b>538,299</b>	Refer to appendix of Detailed job listing.
1138112	<b>15060</b>	<b>Walk Trail Maintenance</b>	15,000	32,515	<b>14,000</b>	Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure cont'd</b>						
1138122	11030	Denmark Golf Club	3,295	3,295	3,775	Insurance costs associated with various structures not directly attributable to other expenditure accounts.
1138122	11031	Riverside Club	1,120	1,120	4,184	
1138122	11032	Scouts Hall	1,526	1,526	1,541	
1138122	11033	Denmark Cottage Industry Building	1,116	484	1,120	
1138122	11034	Station Masters House (Lions Club)	644	372	648	
1138122	11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,628	1,628	1,644	
1138122	11139	Denmark Sea Rescue - Shed	191	191	193	
1138122	11140	Denmark Boating & Angling Club - Parry Beach	73	73	74	
1138122	11141	Denmark Machinery Restoration Group Shed	95	95	123	
1138122	11142	Denmark Boating & Angling Club - Slipway & Shed	22	22	24	
1139652		McLean Park Lighting	4,500	3,600	4,500	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>1,032,518</b>	<b>1,473,112</b>	<b>1,091,862</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Income</b>						
1136663		S/S Loans Interest Repaid - Scouts	(1,737)	(902)	(1,568)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136683		S/S Loan Interest Repaid Football Club	(1,095)	(1,086)	(911)	Self Supporting loan interest repayments, Football Club Loan 148.
1136713		S/S Loan Interest Repaid Riverside Club	0	0	(18,704)	Self Supporting loan interest repayments, Riverside Loan 157
1137033		Grant - Dept Sport & Recreation	0	0	(45,000)	Grant - GSSRFP Local Plan \$25k - McLean Park Drainage \$20k
1137053		Pistol Club CSRFF Grant & Contribution	0	0	(8,082)	
1137123		Grant - Riverside Club Stage 1	(1,291,148)	(686,569)	(723,815)	See Capital Funding Sheet
1137133		Grant -WOW Walk & Ride Trail	(162,500)	(200,000)	(150,000)	\$50k Tourism WA & \$100k Lotterywest
1137143		Contribution Wilson Inlet Restoration Group	0	(2,000)	0	
1137453		Grant - Lotteries West Kwoorabup Community Park	(32,400)	(25,500)	(6,900)	Kwoorabup Community Park Public Art Plan
1137463		Contribution Kwoorabup Community Park	(11,000)	0	(11,000)	Kwoorabup Community Park Public Art Plan
1137603		Contribution to Mtce School Oval	(18,000)	(15,847)	(18,000)	Dept of Education contribution to High School Oval maintenance.
1137613		Contribution Riverside Shed Relocation	0	0	(7,000)	Lions Club donated services for shed relocation
1137703		Income from Reserves-General	(5,500)	(3,614)	(5,000)	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	(2,000)	(2,406)	(2,000)	Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.
1137773		Alloc Administration Income	(2,643)	(4,617)	(3,407)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
1137783		Grant - Sport 4 All - Kidsport Program	(27,000)	(24,000)	(24,000)	Department Sport & Recreation
<b>Total Income Other Recreation &amp; Sport</b>			<b>(1,555,023)</b>	<b>(966,542)</b>	<b>(1,025,387)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Expenditure</b>						
1140082		Salaries - Library	110,674	114,418	112,657	Salary provision as per Salaries and Wages Budget
1140092		Superannuation - Library	10,367	12,737	11,962	Allocated Superannuation contributions paid for library staff, as per Salaries & Wages Budget.
1140102		Other Expenses - Library	8,000	7,301	8,000	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	500	Provision for staff to attend conferences.
1140142		Telecommunications - Library	2,000	864	1,500	Provision for telecommunication charges, Fixed Phones, Internet.
1140172		Workers Comp - Library	3,156	3,156	3,194	Workers Compensation insurances associated with staff within library sub-program
1140192		Staff Uniform - Library	800	638	1,000	Cost involved in providing Corporate Clothing purchases.
1140202		Computer Mtc	5,000	6,239	15,000	AMLIB software replacement and general computer maintenance.
1140222		Training Expenses - Library	1,000	0	1,000	Allowance for general training as required.
1140232		Lost & Damaged Books	1,000	121	600	Costs associated with lost and/or damaged library stock.
1140242		Library Subscriptions & Publications	2,000	958	1,500	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	2,500	2,427	2,500	Allowance for sundry library equipment
1140262		Donations Expenditure	1,200	1,860	1,200	Provision for expenditure from donations received, Library books.
1140502		Depreciation Library	1,338	1,336	1,338	Depreciation of assets in accordance with accounting policies
1145552		Alloc Administration Expenses	40,562	44,124	42,738	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program
1148002	11008	<b>Library Building</b>	17,000	14,932	17,000	Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire services, Maintenance and repairs.
<b>Total Expenditure Libraries</b>			<b>207,597</b>	<b>211,112</b>	<b>221,689</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Income</b>						
1141003		Library Other Income	(1,500)	(1,698)	(1,500)	Misc income from internet, photocopy, replacement cards, etc.
1147003		Library Donations	(1,200)	(1,918)	(1,200)	Untied donations received from members (see Acc 1140262 for related expenditure)
1147113		Fines Penalties & Charges	(500)	(376)	(500)	Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.
1147773		Alloc Administration Income	(1,377)	(2,395)	(1,775)	Income contained within this function
<b>Total Income Libraries</b>			<b>(4,577)</b>	<b>(6,388)</b>	<b>(4,975)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
----------------	-----	-------------	------------------------	---------------------------------	------------------------	-----------

Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151102		Arts Cultural Development Fund	11,000	6,500	16,315	Cultural Development Fund grants awarded annually as per Council Policy P110702.
1151132		Donations To Arts Council	51,300	51,300	88,000	Annual contribution to Denmark Arts \$60k, plus \$20k contribution to Festival of Voice, \$8k contribution Art Markets
1152002	11050	<b>Morgan Richards Community Centre Building Maintenance</b>	21,200	27,413	28,292	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians
1152002	15050	<b>Morgan Richards Community Centre Grounds Maintenance</b>	9,060	7,632	9,060	Salaries and Wages, Overheads, Plant Operation Costs, Tree maintenance, Maintenance and repairs.
1152012		Rental Arts Council use of building	2,142	2,142	0	
1152022		Rental ex Community Resource Centre use of building to Denmark Village Theatre	1,875	1,875	8,000	Contra entry for use of Strickland St property utilised by Denmark Village Theatre
1152052		Denmark Historical Society Contribution	2,000	2,000	2,000	Annual contribution to DHS to assist with maintenance of museum collection.
1152072		Contribution Denmark Community Resource Centre Inc	2,000	2,000	2,000	Contribution to DCRC for the management of the Morgan Richards Community Centre.
1152082		CBD Art Strategy	10,000	0	0	CBD Art Strategy
1156662		Loan Interest - Old Hospital Land Loan 160	9,822	282	13,113	Loan 160 interest repayments
1155552		Alloc Administration Expenses	41,196	44,814	43,405	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1158002	11009	<b>Historical Museum</b>	4,000	1,695	4,000	Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	11010	<b>Memorial Bandstand</b>	1,700	262	1,700	Salaries and Wages, Overheads, Insurance, Water, Power, Other maintenance.
1158122	11014	<b>Health Clinic Building Maintenance</b>	16,100	2,266	1,100	Insurance, Other maintenance and demolition of building.
1158132	11020	<b>Demolition Infant Health Clinic</b>	0	0	25,000	
<b>Total Other Culture Expenditure</b>			<b>183,395</b>	<b>150,180</b>	<b>241,985</b>	

Recreation & Culture - Schedule 11						
Other Culture - Income						
1150703		Rental - Cottage Industries	(1)	0	(1)	Denmark Cottage Crafts - Annual Rental for Lease of Reserve 26026 Portion of Denmark Lot 41 Mitchell St.
1151203		Grants & Donation - Old Hospital	(274,500)	0	(100,018)	Grants and other contributions/donations for development of Old Hospital - CRC Contribution, Denmark Arts.
1152013		Arts Council Use of Council Facilities - Contra	(2,142)	(2,142)	0	
1152023		Rental ex Community Resource Centre use of building to Denmark Village Theatre	(1,875)	(1,875)	(8,000)	Contra entry for use of Strickland St property utilised by Denmark Village Theatre
1155773		Alloc Administration Income	(1,487)	(2,593)	(1,917)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Other Culture Income</b>			<b>(280,005)</b>	<b>(6,610)</b>	<b>(109,936)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure</b>						
1160062		Workers Comp - Rec Centre	7,593	7,593	<b>7,363</b>	Workers Compensation insurances associated with staff within the Recreation Centre.
1160082		Salaries - Rec Centre	72,280	88,992	<b>85,280</b>	Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.
1160092		Superannuation - Rec Centre	26,643	27,878	<b>30,551</b>	Allocated Superannuation contributions for recreation centre staff.
1160102		Other Recreation Services	51,000	44,669	<b>39,420</b>	Recreation staff wages associated with centre program planning, grant applications and other recreation matters
1160112		Recreation Centre Activation Pilot Project	0	4,128	<b>3,000</b>	
1160122		Equipment Mtce/Minor Purchases - Rec Centre	3,000	1,846	<b>3,000</b>	Maintenance and repair of Recreation Centre equipment, inc minor purchases, Gym/Crèche/Sporting Equipment maintenance, Office Equipment, Computer/IT Equipment, Miscellaneous.
1160132	<b>11011</b>	<b>Maintenance Recreation Centre Building</b>	40,500	42,919	<b>42,000</b>	Salaries and Wages, Overheads, Utilities , APRA Music Agreement, Fire services, Plumbing & Electrical repairs, Materials, Sports Court Lights Replacement, Front Foyer Floor, Sports Court Floor resurfacing, Miscellaneous.
1160142		Telecommunications - Rec Centre	3,500	2,779	<b>3,500</b>	Provision for telecommunication charges, Internet, Fixed Phones.
1160152		Advertising - Rec Centre	5,000	5,675	<b>5,000</b>	Various advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.
1160172	<b>12011</b>	<b>Cleaning - Recreation Centre</b>	34,550	32,029	<b>34,550</b>	Salaries and Wages, Overheads, Cleaning Materials..
1160182		Staff Amenities - Rec Centre	1,200	912	<b>1,200</b>	Miscellaneous staffing related expenses, Uniforms, Refreshments, Staff kitchen equipment.
1160192	<b>17000</b>	<b>Gym</b>	34,200	35,715	<b>34,200</b>	
1160192	<b>17001</b>	<b>Aerobics</b>	12,500	15,168	<b>12,500</b>	
1160192	<b>17002</b>	<b>Junior Basketball</b>	2,000	1,608	<b>2,000</b>	
1160192	<b>17004</b>	<b>Roller Disco</b>	4,000	3,113	<b>4,000</b>	
1160192	<b>17005</b>	<b>Toddler Gym</b>	3,500	3,177	<b>3,500</b>	
1160192	<b>17006</b>	<b>Junior Badminton</b>	200	0	<b>0</b>	
1160192	<b>17009</b>	<b>Mixed Netball</b>	1,750	1,600	<b>1,750</b>	
1160192	<b>17010</b>	<b>Creche</b>	8,100	9,424	<b>9,000</b>	
1160192	<b>17012</b>	<b>Indoor Cricket</b>	2,000	2,049	<b>2,000</b>	
1160192	<b>17014</b>	<b>Indoor Bowls</b>	3,000	3,630	<b>3,000</b>	
1160192	<b>17015</b>	<b>Sports Hall</b>	19,500	17,994	<b>18,950</b>	
1160192	<b>17017</b>	<b>Function Room</b>	2,500	2,364	<b>2,500</b>	
1160192	<b>17018</b>	<b>Indoor Soccer</b>	2,000	1,262	<b>2,000</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure cont'd</b>						
1160192	17019	<i>Social Badminton</i>	1,500	1,247	1,500	
1160192	17021	<i>Aerobics - Living Longer Living Stronger</i>	8,500	10,118	9,850	
1160192	17023	<i>Meeting Room</i>	200	0	0	
1160192	17026	<i>Birthday Parties</i>	560	635	560	
1160202	17020	<i>Youth Support Service Programmes</i>	28,748	25,218	34,295	Salaries and Wages, Denmark Youth Centre Week, Youth Centre Challenge Competition. Plus carryover from 2015/16 \$5,000
1160222	17025	<i>Holiday Program</i>	10,500	3,712	9,500	Salaries and Wages, Refreshments and materials.
1160262		Insurance - Rec Centre	5,924	5,924	5,983	Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance.
1160282		Travel & Training Expenses - Rec Centre	2,800	2,751	2,800	Recreation Centre staff training and associated expenses.
1160292		Conference Expenses - Rec Centre	1,200	1,100	1,200	Attendance at annual sport and recreation conference
1160302		Community Bus Operating Costs	11,000	8,905	9,500	
1160502		Depreciation - Rec Centre	74,590	72,789	72,789	Depreciation of assets in accordance with accounting policies
1160522		Printing & Stationery - Rec Centre	1,000	680	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	552	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	74,998	81,886	79,020	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1166662		Loan Interest - Rec Centre	2,738	2,961	2,277	Loan 144 Recreation Centre Expansion
<b>Total Recreation - Rec Centre - Expenditure</b>			<b>566,174</b>	<b>575,001</b>	<b>581,938</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Income</b>						
1160103		Income - Function Room	(5,500)	(4,867)	(5,000)	
1160113		Income - Gym	(70,000)	(74,137)	(72,000)	
1160123		Income - Creche Child Minding	(3,500)	(3,592)	(3,500)	
1160143		Income - Meeting Room	(100)	0	0	
1160153		Income - Sports Hall	(35,000)	(35,422)	(35,000)	
1160163		Income - Changerooms	(200)	(485)	(200)	
1160203		Income - Junior Basketball	(2,000)	(1,966)	(2,000)	
1160213		Income - Indoor Bowls	(1,000)	(1,014)	(1,000)	
1160223		Income - Mixed Netball	(2,000)	(1,867)	(2,000)	
1160243		Income - Junior Badminton	(500)	(128)	0	
1160253		Income - Indoor Hockey	(500)	0	0	
1160263		Income - Senior Volleyball	(200)	(99)	0	
1160273		Income - Indoor Cricket	(2,500)	(2,327)	(2,500)	
1160323		Income - Roller Disco	(6,000)	(3,850)	(3,500)	
1160333		Income - Toddler Gym	(3,750)	(2,464)	(3,200)	
1160353		Income - Other Rec Centre	0	0	0	
1160363		Income - Aerobics	(13,000)	(16,001)	(15,606)	
1160383		Income - Indoor Soccer	(1,500)	(1,305)	(1,500)	
1160393		Income - Social Badminton	(2,000)	(2,516)	(2,200)	
1160413		Holiday Programmes GST Applicable	(8,500)	(1,697)	(7,500)	
1160423		Income - Aerobics LL,LS	(12,000)	(16,480)	(15,350)	
1160453		Income - Youth Support Service	(30,000)	(30,568)	(29,295)	
1160473		Income - Birthday Parties	(1,000)	(1,344)	(1,000)	
1160503		Community Bus Hire Charges	(11,000)	(11,933)	(12,040)	Income received from hire of Community Bus, Hire, Insurance Refund/Excess.
1160553		Sponsors Fees	(2,000)	(818)	(1,000)	
1160793		Grant - Dept Sport & Recreation	0	0	(9,967)	Sports Court Fans
1160883		DSR Grant - Recreation Centre Activation Pilot Projec	0	(4,740)	0	
1161003		Income - Rec Centre Other Income	(1,000)	0	(200)	Provision for miscellaneous income received from Recreation Centre operations, Hire of Chairs/Tables, Miscellaneous.
1167773		Alloc Administration Income	(2,533)	(4,415)	(3,265)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Recreation - Rec Centre - Income</b>			<b>(217,283)</b>	<b>(224,034)</b>	<b>(228,823)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation Centre Kiosk - Expenditure</b>						
1170082		Salaries - Kiosk	4,200	4,498	4,200	Allocation of recreation staff time towards the operation of the Recreation Centre kiosk
1170202		Kiosk Purchases - Drinks	5,500	4,490	5,500	Provision for drink purchases.
1170212		Kiosk Purchases -Confectionery	4,000	3,503	4,000	Provision for confectionery purchases.
1170222		Kiosk Purchases - Icecream	2,000	1,976	2,000	Provision for ice-cream purchases.
1170232		Kiosk Purchases - Coffee etc	50	0	0	Provision for coffee purchases.
1175552		Alloc Administration Expenses	4,648	5,056	4,897	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
<b>Total Recreation Centre Kiosk - Expenditure</b>			<b>20,398</b>	<b>19,524</b>	<b>20,597</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation Centre Kiosk - Income</b>						
1170203		Kiosk Sales - Drinks	(10,000)	(7,255)	(10,000)	Income from the sale of drinks
1170213		Kiosk Sales - Confectionery	(7,500)	(6,312)	(7,500)	Income from the sale of confectionery
1170223		Kiosk Sales - Icecream	(3,000)	(2,398)	(3,000)	Income from the sale of ice creams
1170233		Kiosk Sales - Tea/Coffee	(75)	(23)	(75)	Income from the sale of coffee.
1177773		Alloc Administration Income	(192)	(330)	(247)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total Recreation Centre Kiosk - Income</b>			<b>(20,767)</b>	<b>(16,318)</b>	<b>(20,822)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV &amp; Radio Re Broadcasting - Expenditure</b>						
1185552		Alloc Administration Expenses	12,887	14,019	13,578	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1188302	21104	<i>Denmark TV Tower Maintenance</i>	4,146	6,682	14,172	Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.
1188302	21105	<i>Peaceful Bay TV Tower Maintenance</i>	1,000	48	500	Broadcasting license, Power, Insurance, Maintenance and repairs.
<b>Total TV Re Broadcasting - Expenditure</b>			<b>18,033</b>	<b>20,748</b>	<b>28,250</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV &amp; Radio Re Broadcasting - Income</b>						
1187773		Alloc Administration Income	(440)	(766)	(568)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
<b>Total TV Re Broadcasting - Income</b>			<b>(440)</b>	<b>(766)</b>	<b>(568)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b><u>Summary of Operations - Recreation &amp; Culture Program</u></b>						
<b>Public Halls &amp; Civic Centres</b>						
		Sub Total Operating Expenditure	265,950	246,864	262,224	
		Sub Total Operating Income	(12,092)	(11,300)	(282,197)	
			<b>253,858</b>	<b>235,564</b>	<b>(19,973)</b>	
<b>Swimming Areas &amp; Beaches</b>						
		Sub Total Operating Expenditure	64,769	48,680	62,973	
		Sub Total Operating Income	(22,260)	(3,063)	(22,412)	
			<b>42,509</b>	<b>45,616</b>	<b>40,561</b>	
<b>Other Recreation &amp; Sport</b>						
		Sub Total Operating Expenditure	1,032,518	1,473,112	1,091,862	
		Sub Total Operating Income	(1,555,023)	(966,542)	(1,025,387)	
			<b>(522,505)</b>	<b>506,569</b>	<b>66,475</b>	
<b>Libraries</b>						
		Sub Total Operating Expenditure	207,597	211,112	221,689	
		Sub Total Operating Income	(4,577)	(6,388)	(4,975)	
			<b>203,020</b>	<b>204,724</b>	<b>216,714</b>	
<b>Other Culture</b>						
		Sub Total Operating Expenditure	183,395	150,180	241,985	
		Sub Total Operating Income	(280,005)	(6,610)	(109,936)	
			<b>(96,610)</b>	<b>143,570</b>	<b>132,049</b>	
<b>Recreation - Rec Centre</b>						
		Sub Total Operating Expenditure	566,174	575,001	581,938	
		Sub Total Operating Income	(217,283)	(224,034)	(228,823)	
			<b>348,891</b>	<b>350,967</b>	<b>353,115</b>	
<b>Recreation Centre - Kiosk</b>						
		Sub Total Operating Expenditure	20,398	19,524	20,597	
		Sub Total Operating Income	(20,767)	(16,318)	(20,822)	
			<b>(369)</b>	<b>3,206</b>	<b>(225)</b>	
<b>TV &amp; Radio Rebroadcasting</b>						
		Sub Total Operating Expenditure	18,033	20,748	28,250	
		Sub Total Operating Income	(440)	(766)	(568)	
			<b>17,593</b>	<b>19,982</b>	<b>27,682</b>	
		<b>Total Operating Expenditure</b>	<b>2,358,834</b>	<b>2,745,220</b>	<b>2,511,518</b>	
		<b>Total Operating Income</b>	<b>(2,112,447)</b>	<b>(1,235,021)</b>	<b>(1,695,120)</b>	
		<b>Program (Surplus)/Deficit</b>	<b>246,387</b>	<b>1,510,199</b>	<b>816,398</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b>						
1220372		Power - Street Lighting	52,000	58,496	<b>52,000</b>	Electricity charges for Street lighting
1220392		Roadwise - Committee	500	28	<b>500</b>	
1225552		Alloc Administration Expenses	96,969	105,484	<b>102,169</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1228002		Maintenance - Roadworks General		1,372,031		Refer to appendix F Detailed job listing.
1228002	<b>3000</b>	<b>Road Maintenance</b>	1,130,601	0	<b>1,303,100</b>	Refer to appendix F Detailed job listing.
1228202	<b>32001</b>	<b>Depot Maintenance</b>	33,827	41,706	<b>39,000</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	7,241	<b>10,000</b>	Overheads, Plant Operation costs, Materials.
1228362	<b>32005</b>	<b>Bridges Maintenance</b>	19,000	14,127	<b>19,200</b>	Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Miscellaneous.
1228372	<b>32006</b>	<b>Bus Shelter Maintenance</b>	2,000	281	<b>2,000</b>	Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.
1228382		Crossover Payments	4,000	3,325	<b>4,000</b>	Contribution to crossovers constructed by private contractors.
1230502		Depreciation - Roads Infrastr.	2,200,000	3,401,936	<b>3,401,936</b>	Depreciation of assets in accordance with accounting policies.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>			<b>3,548,897</b>	<b>5,004,655</b>	<b>4,933,905</b>	

<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b>						
1226503		Engineers Supervision Fees	(15,000)	(20,439)	<b>(18,000)</b>	Fees as set out in accordance with Schedule of Fees & Charges., Supervision of Reinstatement fees, Development Standards' Inspection/Supervision fees.
1227603		Contribution to Roadworks	0	0	<b>(2,500,000)</b>	2016/17 Landcorp contribution to Denmark East Development
1228733		Denmark East Development Precinct Grant	0	(7,626,000)	<b>0</b>	Denmark East Development Precinct Grant
1228743		Interest on Denmark East Investment	0	0	<b>(107,300)</b>	Interest earned from OCDF investments with Western Australian Treasury Corporation
1227703		Commodity Routes Supplementary Funding (ex TIRES)	(120,000)	(120,000)	<b>(125,000)</b>	Former TIRES (tree industry) road upgrade funding program - renamed CRSF.
1227773		Alloc Administration Income	(3,304)	(5,759)	<b>(4,259)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income cont'd</b>						
1228103		MRWA Project Grants	(647,785)	(548,795)	(371,669)	Grant funds from Main Roads WA (see Capital Exp Acc# 1220174 Road Project funding)
1228203		Roadworks Development Contributions	(98,097)	(98,097)	0	Subdivision and roads constructed and paid for by developers and handed over to Council, Mt Leahy/Howe Roads Upgrade.
1228403		Grant - MRWA Direct	(95,500)	(95,500)	(108,802)	Grant funds from Main Roads WA (Direct Funding - not tied to specific project).
1228473		Grant - Specific Bridges	(518,520)	(317,885)	(150,000)	Bridge upgrades and preservation as per MRWA 10 Year Plan, part funded WA Grants Commission and MRWA, McNess Road Bridge No.4290
1228603		Grant - Roads to Recovery	(472,812)	(634,374)	(706,680)	Federal Government Roads To Recovery Program, for Council nominated projects (see Capital Exp Acc#), Royalties for Regions.
1228703		Grant - MRWA Blackspot	(85,941)	(87,458)	(24,000)	Grant funds administered through Main Roads WA (see Capital Exp Acc# 1220194 Blackspot Funding)
1228713		Grant - Regional Bicycle Network	0	0	0	Grant funds Department of Transport., Future Projects, No successful projects for 2016-2017
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>			<b>(2,056,959)</b>	<b>(9,554,307)</b>	<b>(4,115,710)</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Expenditure</b>						
1230492		Loss on Sale of Asset - Road Plant	44,862	0	34,000	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	8,239	8,963	8,681	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1236662		Loan Interest - Plant Purchases	4,808	4,809	0	Repayment of interest on Loans 137 and 138, Loan 150 - 2010/11 plant purchases.
<b>Total Road Plant Purchases - Expenditure</b>			<b>57,909</b>	<b>13,772</b>	<b>42,681</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Income</b>						
1230493		Profit on Sale Of Assets - Road Plant	(4,980)	0	(2,000)	
1237773		Alloc Administration Income	(335)	(589)	(432)	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
<b>Total Road Plant Purchases - Income</b>			<b>(5,315)</b>	<b>(589)</b>	<b>(2,432)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Traffic Control - Expenditure</b>						
1495552		Alloc Administration Expenses	90,209	98,130	<b>95,047</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1498002	<b>29501</b>	<b>Vehicle Inspections</b>	13,750	9,772	<b>13,750</b>	Shire mechanic wages allocated to the motor vehicle inspections
<b>Total Traffic Control - Expenditure</b>			<b>103,959</b>	<b>107,902</b>	<b>108,797</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Income</b>						
1491003		Vehicle Inspection Fees	(14,500)	(16,462)	<b>(15,000)</b>	Dept of Transport vehicle inspection fees
1495773		Alloc Administration Income	(3,249)	(5,658)	<b>(4,188)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
1497083		Commissions DPI	(88,000)	(88,775)	<b>(88,000)</b>	Commission received from Dept of Transport for vehicle licensing services.
<b>Total Traffic Control - Income</b>			<b>(105,749)</b>	<b>(110,895)</b>	<b>(107,188)</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Expenditure</b>						
1228052	<b>32003</b>	<b>Airstrip Maintenance</b>	7,500	9,040	<b>11,500</b>	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 and Tree trimming/removal \$4,000
1265552		Alloc Administration Expenses	4,648	5,056	<b>4,897</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1266662		Loan Interest - Airport	4,328	4,330	<b>4,027</b>	Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.
<b>Total Airports - Expenditure</b>			<b>16,476</b>	<b>18,425</b>	<b>20,424</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Income</b>						
1267773		Alloc Administration Income	(192)	(330)	<b>(247)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
1268033		Airport Hangar Lease Income	(1,875)	(1,455)	<b>(1,875)</b>	Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial.
<b>Total Airports - Income</b>			<b>(2,067)</b>	<b>(1,785)</b>	<b>(2,122)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b><u>Summary of Operations - Transport Program</u></b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance</b>						
		Sub Total Operating Expenditure	3,548,897	5,004,655	4,933,905	
		Sub Total Operating Income	(2,056,959)	(9,554,307)	(4,115,710)	
			<b>1,491,938</b>	<b>(4,549,652)</b>	<b>818,195</b>	
<b>Road Plant Purchases</b>						
		Sub Total Operating Expenditure	57,909	13,772	42,681	
		Sub Total Operating Income	(5,315)	(589)	(2,432)	
			<b>52,594</b>	<b>13,182</b>	<b>40,249</b>	
<b>Traffic Control</b>						
		Sub Total Operating Expenditure	103,959	107,902	108,797	
		Sub Total Operating Income	(105,749)	(110,895)	(107,188)	
			<b>(1,790)</b>	<b>(2,992)</b>	<b>1,609</b>	
<b>Airports</b>						
		Sub Total Operating Expenditure	16,476	18,425	20,424	
		Sub Total Operating Income	(2,067)	(1,785)	(2,122)	
			<b>14,409</b>	<b>16,640</b>	<b>18,302</b>	
		<b>Total Operating Expenditure</b>	<b>3,727,241</b>	<b>5,144,754</b>	<b>5,105,807</b>	
		<b>Total Operating Income</b>	<b>(2,170,090)</b>	<b>(9,667,576)</b>	<b>(4,227,452)</b>	
		<b>Program (Surplus)/Deficit</b>	<b>1,557,151</b>	<b>(4,522,822)</b>	<b>878,355</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Expenditure</b>						
1315802		Noxious Weed Control	5,000	5,000	10,000	Costs involved in the treatment of noxious weeds, Contract spraying.
1315852		Vermin Control expenses	2,500	2,000	2,500	Control of vermin - feral pigs etc, Shire of Plantagenet. 1080 Baits for fox and rabbit control.
1316002		Water - Standpipes	8,000	6,953	8,000	Provision for maintenance of Council owned water standpipes, Water Annual Service Charges, Water usage, Insurance, Maintenance and Repairs.
1317552		Alloc Administration Expenses	1,268	1,379	1,336	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Rural Services - Expenditure</b>			<b>16,768</b>	<b>15,332</b>	<b>21,836</b>	

<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Income</b>						
1315773		Alloc Administration Income	(48)	(82)	(62)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1317543		Water - Income Standpipes	(4,000)	(2,088)	(3,000)	Income derived from the sale of water from standpipes. Consumption costs invoiced to private users.
<b>Total Rural Services - Income</b>			<b>(4,048)</b>	<b>(2,171)</b>	<b>(3,062)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1320502		Depreciation - Tourism	31,580	36,365	31,580	Depreciation of assets in accordance with accounting policies
1322002	21404	<b>Peaceful Bay Water Supply</b>	26,000	27,716	28,000	Salaries and Wages, Power, Contractor costs, Materials, Telemetry Monitoring, Energy and Water Ombudsman Levy, Asset Management Plan Consultant, Plumbing Inspections.
1322102	21405	<b>Peaceful Bay Water Monitoring</b>	1,500	0	1,500	
1322112		Peaceful Bay Water Supply Audit	15,000	14,001	0	Provision for Economic Regulatory Authority audit.
1322132		Tourist Signage Audit & Policy	5,000	1,802	3,000	Implementation of sign audit undertaken by WATC.
1322142		Peaceful Bay Community Facilities	2,000	643	2,000	Misc expenses associated with Peaceful Bay tourism, Signage and other costs, Casual Rangers.
1322172	16400	<b>Shire Contribution for filming Breath</b>	0	2,880	0	
1322182	16300	<b>Rivermouth Caravan Park Concept Planning</b>	10,000	0	10,000	Concept Planning for facility.
1322182	16301	<b>Peaceful Bay Caravan Park Concept Planning</b>	10,000	0	10,000	Concept Planning for facility.
1325552		Alloc Administration Expense	44,999	48,950	47,412	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1326002		Tidy Towns Donation	2,000	2,000	2,000	Donation towards projects undertaken in Denmark by the Tidy Towns Committee, Annual contribution.



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1326662		Loan Interest - Visitors Centre	15,324	15,509	<b>13,641</b>	Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.
1326672		Loan Interest - Visitors Centre S/S	293	293	<b>0</b>	Loan 151 - Self Support - DTI (Car)
1327702		Overflow Camping Facility Expenses	1,000	0	<b>1,000</b>	Various expenses associated with Overflow Camping Facility
1327802		DTI Visitors Centre Subsidy	85,000	85,000	<b>95,000</b>	Contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination).
1327812		Other Expenses - Tourism	3,500	2,627	<b>3,500</b>	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	30,000	30,000	<b>0</b>	
1327832		Tourism Marketing Contribution	0	0	<b>30,000</b>	Marketing contribution to be determined by Council.
1327842		Alliance Projects and Contributions	30,000	17,500	<b>40,000</b>	Alliance Projects and Contributions
1327852		DTI - LTO Contribution	10,000	0	<b>0</b>	Contribution to be determined by Council.
1327862		Visitor Centre Use of Council Facilities - Contra	30,870	30,870	<b>30,870</b>	Contra entry to reflect free lease of Visitors Centre by DTI
1327882		Sustainable Economic Growth For Regional Australia Conference 2016	5,000	5,000	<b>0</b>	Contribution to be determined by Council.
1327892		Business Planning Visitor Servicing	40,000	0	<b>30,000</b>	\$20k Business Planning Visitor Servicing (DTI) and \$10k development of a Denmark Tourist Strategic Plan in conjunction with the Denmark Tourism Inc. (DTI), Denmark Chamber of Commerce, Denmark Arts, the Shire and the community generally resolution 090716
1328002	<b>11007</b>	<b>Visitors Centre Maintenance</b>	6,500	1,725	<b>3,500</b>	Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.
1328702		Denmark Chamber of Commerce	2,500	2,500	<b>0</b>	Contribution to Denmark Chamber of Commerce decoration refurbishment
1328712		Great Southern Display	500	500	<b>500</b>	Annual contribution for Great Southern District Display at Perth Royal Show.
1328732	<b>15080</b>	<b>Christmas Decorations</b>	8,000	1,774	<b>3,000</b>	Council contribution to erecting and dismantling decorations and banners over xmas period.
1328742		Community Xmas Event	7,500	7,500	<b>10,000</b>	Contribution to Community Xmas Event
<b>Total Tourism &amp; Area Promotion - Expenditure</b>			<b>424,066</b>	<b>335,155</b>	<b>396,503</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Income</b>						
1326663		Grants - Tourism & Area Promotion	(90,000)	(36,000)	(24,000)	Tourism WA Grant Parry Beach Ablutions balance of grant.
1327773		Alloc Administration Income	(1,542)	(2,692)	(1,988)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1327923		Income Overflow Camping	(1,200)	0	(1,200)	
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	(22,000)	(18,668)	(29,500)	Lease of Peaceful Bay Caravan Park, expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(51,800)	(40,163)	(51,800)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(231,414)	(303,725)	(307,138)	Annual rental received from 203 leases at Peaceful Bay., 201 leases @ \$1,131.82, 1 lease @ \$1,340.91, 1 Lease @ \$2577.27 ex GST.
<b>Total Tourism &amp; Area Promotion - Income</b>			<b>(428,826)</b>	<b>(432,117)</b>	<b>(446,496)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Building Control - Expenditure</b>						
1330082		Salaries - Building	109,272	111,847	<b>155,960</b>	Salaries paid to building staff, including casual officers as per Salaries and Wages Budget, Permanent and casual allocation.
1330092		Superannuation - Building	14,432	13,851	<b>18,168</b>	Superannuation paid to building staff, including casual officers as per Salaries and Wages Budget
1330102		Other Expenses - Building	4,500	5,247	<b>5,000</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	2,000	4,355	<b>3,000</b>	Provision for training and conferences for building staff, Training costs, Conference costs, Diploma Study - as per study policy.
1330152		Workers Comp - Building	3,517	3,517	<b>4,701</b>	As per Council insurance renewal
1330912		Staff Uniform - Building	400	471	<b>500</b>	Allowance available to administration staff, Council Policy P040210, Staff uniform, PPE.
1335552		Alloc Administration Expenses	101,617	110,540	<b>107,067</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Building Expenditure</b>			<b>235,738</b>	<b>249,828</b>	<b>294,396</b>	

<b>Economic Services - Schedule 13</b>						
<b>Building Control - Income</b>						
1337553		Building Licence Fees	(78,000)	(96,186)	<b>(92,000)</b>	Building fees and licenses (local government) charges in accordance with Schedule of Fees & Charges.
1337603		Other Income - Building	(100)	0	<b>(100)</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	(2,643)	(4,617)	<b>(3,407)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Building Income</b>			<b>(80,743)</b>	<b>(100,803)</b>	<b>(95,507)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Expenditure</b>						
1345552		Alloc Administration Expenses	4,648	5,056	<b>4,897</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1346662		Loan Interest - Loan 152 Reserve 27101	24,640	24,641	<b>23,764</b>	Purchase Reserve 27101
1348002	<b>32004</b>	<b>Saleyards Maintenance</b>	1,000	787	<b>1,000</b>	Insurance and maintenance and repairs.
<b>Total Saleyards Expenditure</b>			<b>30,288</b>	<b>30,484</b>	<b>29,661</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Income</b>						
1347503		Lease Site Income - Denmark Haulage	(12,928)	(6,368)	(12,928)	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.	(35,910)	(17,631)	(35,910)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2015.
1347573		Lease Site Income - Denmark Earthmoving	(17,586)	(8,690)	(17,586)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2015.
1347773		Alloc Administration Income	(192)	(330)	(247)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Saleyards Income</b>			<b>(66,616)</b>	<b>(33,019)</b>	<b>(66,670)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Expenditure</b>						
1350102	16200	<b>General Nursery Operations</b>	27,000	23,386	25,000	Where Shire of Denmark nursery plant stock, seedlings or like is purchased for usage on Shire land, including reserves, the appropriate cost associated with its production is to be expensed (charged) to the appropriate Job number to recognise the cost based on Council 's Schedule of Fees and Charges for sale of that item as though it was sold to the public or a third party. Income generated from the above transaction is to be allocated to GL 1351003 "Plant Nursery Income" and brought to account to via a journal monthly. Nursery staff are responsible for maintaining and providing a list to the Accountant where all stock is planted on a monthly basis, such that the appropriate journal entries can be effected.
1355552		Alloc Administration Expenses	4,859	5,286	5,120	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Plant Nursery - Expenditure</b>			<b>31,859</b>	<b>28,672</b>	<b>30,120</b>	

<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Income</b>						
1351003		Revegetation Nursery Income	(15,000)	(7,225)	(7,000)	Plants propagated at Revegetation Nursery, Plants from seedling cells.
1355773		Alloc Administration Income	(165)	(283)	(213)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Plant Nursery - Income</b>			<b>(15,165)</b>	<b>(7,508)</b>	<b>(7,213)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Expenditure</b>						
1360102		Parry Beach Camping Expenses	8,500	9,559	<b>9,500</b>	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	1,500	998	<b>1,200</b>	Supply of gas for the caretakers residence and public BBQ facilities.
1360502		Depreciation - Parry Beach	12,338	12,458	<b>12,458</b>	Depreciation of assets in accordance with accounting policies
1362002	<b>21304</b>	<b>Parry Camping Ground Road Mtce</b>	2,300	1,984	<b>2,300</b>	Salaries and Wages, Overheads, Plant Operation Costs, Materials
1362052	<b>21302</b>	<b>Parry Beach Equipment Maintenance</b>	1,000	945	<b>1,000</b>	
1362052	<b>21303</b>	<b>Parry Beach Reserve &amp; Pump</b>	4,283	7,456	<b>4,284</b>	Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.
1362102		Vehicle Expenses - Parry Beach	2,500	819	<b>1,000</b>	Operating costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643.
1368002	<b>20008</b>	<b>Refuse Collection - Parry Beach</b>	11,000	6,648	<b>10,000</b>	Salaries and Wages, Overheads, Plant Operation costs, Other Materials.
1368012	<b>10007</b>	<b>Parry Beach Toilets Maintenance</b>	15,373	12,623	<b>14,000</b>	Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
<b>Total Parry Beach - Expenditure</b>			<b>58,794</b>	<b>53,490</b>	<b>55,742</b>	

<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Income</b>						
1360103		Parry Beach Camping Charges	(86,000)	(129,948)	<b>(122,000)</b>	Collection of camping fees from Parry Beach Camp Ground., Camp Ground fees.
<b>Total Parry Beach - Income</b>			<b>(86,000)</b>	<b>(129,948)</b>	<b>(122,000)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Expenditure</b>						
1120102	70000	<b>Lime Quarry Operations</b>	230,000	236,455	<b>250,000</b>	Contractor costs .
1120102	70001	<b>Other Expenses - Lime Quarry</b>	1,700	10,433	<b>50,000</b>	Rehabilitation \$40k, Membership Fees, Lease Rental M70/1038, Royalties Audit, Lime sand testing and surveys
1120102	70002	<b>Other Expenses - Lime Quarry Maintenance</b>	0	27,947	<b>10,000</b>	
1121002		State Govt Lime Sand Royalties	9,200	9,904	<b>9,200</b>	Royalties estimated on 15000 tonnes average per annum, Royalties payable as per Agreement.
1371222		Industrial Land Expenses	10,000	1,000	<b>0</b>	Expenditure associated with development of industrial land subdivision - rezoning, design, studies etc
1375552		Alloc Administration Expenses	9,084	9,882	<b>9,571</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Other Economic Services -Expenditure</b>			<b>259,984</b>	<b>295,621</b>	<b>328,771</b>	

<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Income</b>						
1121003		Sale of Lime Sand	(354,545)	(350,882)	<b>(368,100)</b>	Sale of Lime sand for agricultural purposes in accordance with adopted Fees and Charges in Annual Budget.
1375773		Alloc Administration Income	(330)	(578)	<b>(426)</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Other Economic Services - Income</b>			<b>(354,875)</b>	<b>(351,459)</b>	<b>(368,526)</b>	





Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
----------------	-----	-------------	------------------------	---------------------------------	------------------------	-----------

**Summary of Operations - Economic Services Program**

**Rural Services**

Sub Total Operating Expenditure	16,768	15,332	21,836
Sub Total Operating Income	(4,048)	(2,171)	(3,062)
	<b>12,720</b>	<b>13,161</b>	<b>18,774</b>

**Tourism & Area Promotion**

Sub Total Operating Expenditure	424,066	335,155	396,503
Sub Total Operating Income	(428,826)	(432,117)	(446,496)
	<b>(4,760)</b>	<b>(96,962)</b>	<b>(49,993)</b>

**Building Control**

Sub Total Operating Expenditure	235,738	249,828	294,396
Sub Total Operating Income	(80,743)	(100,803)	(95,507)
	<b>154,995</b>	<b>149,026</b>	<b>198,889</b>

**Saleyards**

Sub Total Operating Expenditure	30,288	30,484	29,661
Sub Total Operating Income	(66,616)	(33,019)	(66,670)
	<b>(36,328)</b>	<b>(2,536)</b>	<b>(37,009)</b>

**Plant Nursery**

Sub Total Operating Expenditure	31,859	28,672	30,120
Sub Total Operating Income	(15,165)	(7,508)	(7,213)
	<b>16,694</b>	<b>21,164</b>	<b>22,907</b>

**Parry Beach**

Sub Total Operating Expenditure	58,794	53,490	55,742
Sub Total Operating Income	(86,000)	(129,948)	(122,000)
	<b>(27,206)</b>	<b>(76,458)</b>	<b>(66,258)</b>

**Other Economic Services**

Sub Total Operating Expenditure	259,984	295,621	328,771
Sub Total Operating Income	(354,875)	(351,459)	(368,526)
	<b>(94,891)</b>	<b>(55,839)</b>	<b>(39,755)</b>

<b>Total Operating Expenditure</b>	1,057,497	1,008,582	1,157,029
<b>Total Operating Income</b>	(1,036,273)	(1,057,025)	(1,109,474)
<b>Program (Surplus)/Deficit</b>	<b>21,224</b>	<b>(48,444)</b>	<b>47,555</b>



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Expenditure</b>						
1258002		Private Works		8,271	0	
1258002	40130	Private Works	2,000	0	2,000	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	8,239	8,963	8,681	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Private Works - Expenditure</b>			<b>10,239</b>	<b>17,234</b>	<b>10,681</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Income</b>						
1147593		P/Works - General Charges	(3,000)	(17,206)	(3,000)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges
1407773		Alloc Administration Income	(335)	(589)	(432)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Private Works - Income</b>			<b>(3,335)</b>	<b>(17,796)</b>	<b>(3,432)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Expenditure</b>						
1430062		Workers Comp - Works Overheads	68,684	52,511	54,669	Workers compensation insurances for operations staff
1430082		Salaries - Infrastructure	503,264	457,687	573,161	Salaries for Engineering staff, as per Salaries & Wages budget.
1430092		Superannuation - Infrastructure	59,320	54,112	65,242	Allocated Superannuation contributions paid for infrastructure services staff, as per Salaries & Wages Budget
1430122		Housing Allowance - Infrastructure	13,000	11,595	13,000	Staff Housing rental for Director Infrastructure Services as per Council Policy P090101, @ \$500 p/ftn
1430162		Workers Comp - Infrastructure Overheads	14,602	14,602	17,237	Workers Compensation insurances associated with engineering staff allocated to PWOH sub-program
1430192		Vehicle Expenses - Infrastructure	16,500	14,203	14,500	Fuel, licences, repairs and insurance for Engineer and Works Supervisors vehicles, MWS - DE15, WS - DE7560.
1430402		Medical Examination Costs	500	863	500	Provision for medical examinations on new infrastructure services employees.
1430412		Office Expenses - Infrastructure	32,000	34,239	32,000	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 Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
1430422		Superannuation - Outside Staff	159,932	168,283	<b>163,197</b>	Superannuation for Infrastructure Services staff, as per Salaries & Wages budget.
1430432		Sick Pay	50,166	53,647	<b>52,320</b>	Provision for sick pay for all Infrastructure Services staff (engineering and operations)
1430442		Holiday Pay	117,957	189,070	<b>122,997</b>	Provision for annual leave and leave loading for Infrastructure Services staff.
1430452		Protective Clothing - Outside Staff	17,000	17,799	<b>17,000</b>	Provision of safety clothing, ear protection etc for infrastructure services staff, Boots, Clothing, Hats & Gloves, Other safety equipment.
1430462		Conference Expenses- Infrastructure	5,000	6,742	<b>5,000</b>	Includes conference registration, travelling and accommodation expenses
1430472		Adverse Working Condition Allowance	39,472	30,288	<b>40,208</b>	Provision for allowance paid in accordance with the Local Government Industry Award
1430482		Safety Meetings - Outside Staff	10,779	1,882	<b>5,779</b>	Provision for attendance at OH&S and other meetings Infrastructure Services staff.
1430502		Depreciation - Infrastructure	27,643	22,275	<b>27,643</b>	Depreciation of assets in accordance with accounting policies
1430532		Advertising - Infrastructure	3,000	253	<b>3,000</b>	Provision for advertising related to engineering services i.e. tenders and position vacancies, Tenders.
1430542		Fringe Benefits Tax - Infrastructure	17,350	15,303	<b>17,350</b>	Fringe Benefits Tax payable on engineering staff entitlements
1430692		ROMAN Road Survey	0	0	<b>28,000</b>	AARB Condition rating - sealed roads
1430702		Infrastructure Consultants	8,000	491	<b>8,000</b>	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	15,000	15,302	<b>15,600</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	30,000	22,896	<b>28,000</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	35,000	38,098	<b>35,000</b>	Long Service Leave entitlements paid to operations staff as per LSL regulations
1430912		Staff Uniform - Infrastructure	1,000	992	<b>1,500</b>	Allowance available to Administration-based Infrastructure Services staff.
1435552		Alloc Administration Expenses	112,180	122,031	<b>118,196</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1436902		Less Overheads Allocated to Works	(1,358,664)	(1,271,915)	<b>(1,467,631)</b>	PWO Costs allocated at 125%
<b>Total Public Works Overheads - Expenditure</b>			<b>(1,315)</b>	<b>73,249</b>	<b>(8,532)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Income</b>						
1432003		Road Closure/Gate Fees	0	(518)	0	
1437703		Sale Misc Items	(300)	0	(300)	Sale of miscellaneous items (not assets) i.e. grader blades, Contingency.
1437773		Alloc Administration Income	(3,138)	(5,487)	(4,046)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Public Works Overheads - Income</b>			<b>(3,438)</b>	<b>(6,006)</b>	<b>(4,346)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Expenditure</b>						
1440062		Insurance - Plant	36,596	37,740	38,675	Provision for vehicle insurance as per Insurance schedule.
1440482		Fuel & Oils	285,000	219,546	235,530	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	45,000	37,092	40,000	Provision for new tyres and tyre repairs as required, New tyres, Repairs.
1440502		Parts & Repairs	195,000	226,948	220,000	Purchase of parts and repair costs for vehicles and machinery.
1440512		Repair Wages	162,859	115,898	131,256	Allocation of wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.
1440522		Licences	16,000	17,219	16,000	Vehicle licensing - all Infrastructure Services vehicles & plant
1440552		Expendable Stores	22,000	18,492	22,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	291,034	329,495	350,397	Depreciation of assets in accordance with accounting policies
1440572		Minor Equipment Purchases	8,391	10,225	2,000	Provision for purchase of minor equipment, including workshop tools
1440582	32100	<b>Storage Cabinets x 2 (Tools Lockable)</b>	0	0	700	
1440582	32101	<b>Oil Drain &amp; Transfer to Storage x 2</b>	0	0	1,200	
1440582	32102	<b>Milwaukee 4 Piece Cordless Tool Pack</b>	0	0	1,250	
1440582	32103	<b>Ratchet Jack Stands 8000kg</b>	0	0	200	
1440582	32104	<b>Trolley Jack ( Low Profile ) 2700kg</b>	0	0	440	
1440582	32105	<b>Storage Cabinet - Hazardous Goods</b>	0	0	1,650	
1445552		Alloc Administration Expenses	52,816	57,452	55,648	Allocation of administration expenses within this sub-program
1446912		Less Plant Op Alloc to Works	(737,938)	(765,241)	(742,636)	
1446922		Depreciation allocated to jobs	(376,435)	(351,034)	(374,435)	
<b>Total Expenditure Plant Operation Costs</b>			<b>323</b>	<b>(46,166)</b>	<b>(125)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Income</b>						
1447773		Alloc Administration Income	(1,817)	(3,176)	(2,343)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1450803		Diesel Fuel Rebate	(34,000)	(30,472)	(31,000)	Rebate Fuel tax credit scheme through ATO
<b>Total Expenditure Plant Operation Costs</b>			<b>(35,817)</b>	<b>(33,648)</b>	<b>(33,343)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Fuels &amp; Oils - Expenditure</b>						
1450802		Purchase of Fuel	285,000	181,287	285,000	
1450852		Purchase of Oils and Greases	8,000	10,035	8,000	
1456932		Less Allocated to Plant Costs	(293,000)	(197,430)	(293,000)	
<b>Total Expenditure Stock Fuels &amp; Oils</b>			<b>0</b>	<b>(6,109)</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Materials - Expenditure</b>						
1460602		Purchase of Stock Materials	150,000	227,989	150,000	
1466942		Less Allocated to Works	(150,000)	(124,567)	(150,000)	
<b>Total Expenditure Stock Materials</b>			<b>0</b>	<b>103,422</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Expenditure</b>						
1470612		Gross Salaries & Wages	4,448,946	4,839,016	4,812,000	Total Salaries and Wages payable for all staff
1470832		Workers Compensation	12,000	11,205	12,000	Workers Compensation paid to staff
1470872		Novated Lease Payments	56,500	67,232	56,500	Full cost recovery from CEO and Directors deductions
1470882		Parental Leave Scheme Allowance	12,000	3,541	12,000	Full cost recovery from Federal Govt.
1476952		Less Sal & Wages Aloc to Works	(4,448,946)	(4,848,516)	(4,812,000)	Total Salaries and Wages allocated to Sub-programs
<b>Total Expenditure Salaries &amp; Wages</b>			<b>80,500</b>	<b>72,479</b>	<b>80,500</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Income</b>						
1470873		Novated Lease - Pre Tax Deductions	(40,000)	(35,071)	(40,000)	Full cost recovery from CEO and Directors deductions
1470883		Novated Lease - Post Tax Deductions	(16,500)	(32,161)	(30,000)	Full cost recovery from CEO and Directors deductions
1477653		Reimbursement - Workers Comp	(12,000)	(28,026)	(12,000)	Workers Compensation costs reimbursed from insurer
1478883		Reimbursement - Paid Parental Scheme	(12,000)	(2,644)	(12,000)	Full cost recovery from Federal Govt.
<b>Total Income Salaries &amp; Wages</b>			<b>(80,500)</b>	<b>(97,902)</b>	<b>(94,000)</b>	
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Expenditure</b>						
1480202		Reimbursements/Clearing A/c	25,000	17,411	25,000	
1480212		Employment Programs	25,000	23,798	25,000	Work for the Dole Scheme
<b>Total Expenditure Unclassified</b>			<b>50,000</b>	<b>41,209</b>	<b>50,000</b>	
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Income</b>						
1480213		Recoverable Costs Income	(25,000)	(18,245)	(25,000)	
1480223		Employment Scheme Income	(20,000)	(19,409)	(20,000)	
<b>Total Income Unclassified</b>			<b>(45,000)</b>	<b>(37,655)</b>	<b>(45,000)</b>	



Account Number	Job	Description	2015/2016 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$	Narrative
<b>Summary of Operations - Other Property &amp; Services Program</b>						
<b>Private Works</b>						
		Sub Total Operating Expenditure	10,239	17,234	10,681	
		Sub Total Operating Income	(3,335)	(17,796)	(3,432)	
			<b>6,904</b>	<b>(561)</b>	<b>7,249</b>	
<b>Public Works Overheads</b>						
		Sub Total Operating Expenditure	(1,315)	73,249	(8,532)	
		Sub Total Operating Income	(3,438)	(6,006)	(4,346)	
			<b>(4,753)</b>	<b>67,244</b>	<b>(12,878)</b>	
<b>Plant Operation Costs</b>						
		Sub Total Operating Expenditure	323	(46,166)	(125)	
		Sub Total Operating Income	(35,817)	(33,648)	(33,343)	
			<b>(35,494)</b>	<b>(79,814)</b>	<b>(33,468)</b>	
<b>Stock Fuels &amp; Oils</b>						
		Sub Total Operating Expenditure	0	(6,109)	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>(6,109)</b>	<b>0</b>	
<b>Stock Materials</b>						
		Sub Total Operating Expenditure	0	103,422	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>103,422</b>	<b>0</b>	
<b>Salaries &amp; Wages</b>						
		Sub Total Operating Expenditure	80,500	72,479	80,500	
		Sub Total Operating Income	(80,500)	(97,902)	(94,000)	
			<b>0</b>	<b>(25,423)</b>	<b>(13,500)</b>	
<b>Unclassified</b>						
		Sub Total Operating Expenditure	50,000	41,209	50,000	
		Sub Total Operating Income	(45,000)	(37,655)	(45,000)	
			<b>5,000</b>	<b>3,555</b>	<b>5,000</b>	
		<b>Total Operating Expenditure</b>	139,747	255,319	132,524	
		<b>Total Operating Income</b>	(168,090)	(193,006)	(180,121)	
		<b>Program (Surplus)/Deficit</b>	<b>(28,343)</b>	<b>62,313</b>	<b>(47,597)</b>	
		<b>Grand Total All Programs (Surplus)/Deficit</b>	<b>(2,138,988)</b>	<b>(6,650,541)</b>	<b>(2,375,145)</b>	


Detailed Capital Expenditure by Program			SOURCE OF FUNDS 2016/2017																
COA or Job	Description	2016/2017 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$		
<b>Governance</b>																			
1411104	Furniture & Equipment (iPad & Chamber Audio System upgrade)	22,000															22,000	22,000	
1421104	Furniture & Equipment - Administration (Furniture and Computers)	47,000															47,000	47,000	
		<b>69,000</b>																	
<b>Law, Order &amp; Public Safety</b>																			
1541054	Bushfire Command Vehicle	70,000						10,000			50,000						10,000	70,000	
55107	Fire Gates and Bollard	3,000															3,000	3,000	
1531054	Plant - Other Law & Order	57,860													28,200	29,660	57,860	57,860	
55221	Ocean Beach Fire Shed Modifications	6,000				6,000											0	6,000	
1561054	Plant - CESM	51,444														26,364	25,080	51,444	
		<b>188,304</b>																	
<b>Education &amp; Welfare</b>																			
1621104	Furniture & Equipment - Youth	2,000															2,000	2,000	
50127	Youth Precinct Lighting	6,338												6,338		0	6,338	6,338	
		<b>8,338</b>																	
<b>Housing</b>																			
1071004	Remediation/Acquisition Reserve 32409	810,000							810,000									810,000	810,000
<b>Community Amenities</b>																			
53053	Installation of new Site Office McIntosh Road	38,000								38,000							0	38,000	
53006	Sealing Carpark - McIntosh Refuse Site (Tip Shop)	38,000						8,000		30,000							0	38,000	
	New McIntosh Refuse Site Fencing	20,000								20,000							0	20,000	
50150	Cemetery - Eco Toilet	42,000															42,000	42,000	
51125	Cemetery Upgrades 2016-2017	70,000															70,000	70,000	
51126	Cemetery - Seal Eastern Internal Road	24,000															24,000	24,000	
		<b>232,000</b>																	
<b>Recreation &amp; Culture</b>																			
50210	Plane Tree Precinct Development Implementation	499,035									269,500						229,535	499,035	
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000															3,000	3,000	
50005	Relocation Riverside Club Shed	8,000						7,000									1,000	8,000	
50088	Denmark Riverside Club Project Stage 1	1,214,667					250,000	307,015	490,852		166,800						0	1,214,667	
50089	Pistol Club Project 2015-2016 carryover	12,124						8,082									4,042	12,124	
50016	Replace Bridge at Dog Exercising Area at Prawn Rock	52,000															52,000	52,000	
50172	Paths & Trails - Upgrades and Construction	40,000															40,000	40,000	
51616	Kwoorabup Community Park Public Art	26,890								19,990	6,900						0	26,890	
51641	WOW Walk & Ride Trail Stage 2	688,000									100,000	50,000		200,000			338,000	688,000	
51645	Bill Pinniger Walk Trail Signage c/o	2,000															2,000	2,000	
51670	Dog Park Fencing - ongoing	7,000															7,000	7,000	
51673	Secure playground and toddler area in the McLean Park complex	30,000					15,000										15,000	30,000	
51674	Street Furniture Paths and Trails	5,000															5,000	5,000	
51675	Install Lighting in Berridge Park - (Elm Trees)	4,700															4,700	4,700	
51676	McLean Park Drainage Reinstall	80,000			26,666												53,334	80,000	
50075	Morgan Richards CC Upgrades 2015-16	110,000															9,982	110,000	
50272	Morgan Richards CC Upgrades - Old Lodge	177,000															177,000	177,000	
50281	Upgrade Boiler/Laundry Room at Morgan Richards CC	22,400															22,400	22,400	
50282	Frail Aged Lodge Decking Repairs	10,000															10,000	10,000	
50097	After Hours access to gym facility	2,000															2,000	2,000	
50100	Sports Court Ceiling Fans	29,000															29,000	29,000	
50101	Function Room Floor Covering	11,350															11,350	11,350	
		<b>3,034,166</b>																	
<b>Transport</b>																			
50731	Council Construction - Strickland Street Modifications	21,600						21,600									0	21,600	
50732	Council Construction - Asphalt Barnett St Carpark	29,600															29,600	29,600	
51520	Denmark East Development Project - Consultants	575,000												575,000			0	575,000	
51521	Denmark East Development Project - Contingencies	15,000												15,000			0	15,000	
51522	Denmark East Development Project - Civil Works Roads	2,600,000		353,008						1,893,320				353,672			0	2,600,000	
51524	Denmark East Development Project - Land Acquisitions	90,000												90,000			0	90,000	
51525	Denmark East Development Project - McIntosh LIA	2,500,000						2,500,000									0	2,500,000	
50328	CSRF - Bandit Road - Gravel Resheet	187,500	125,000														62,500	187,500	
50351	MRWA Project - Reseal & Repairs Inlet Drive	3,209												3,209			0	3,209	
50353	MRWA Project - Preservation, Footpath & Drainage - Ocean Beach Road C/o	397,682	111,669											286,013			0	397,682	
50354	MRWA Project - Reconstruction - McLeod Road	390,000	260,000														130,000	390,000	
50430	R2R - 15/16 Program (Allocation to be determined to be limited to approx. 50% Bitumen Reseal and Gravel resheeting at discretion of DIS full allocation was \$415,981)	353,672		353,672													0	353,672	
50631	Blackspot - Mt Shadforth Road	36,000	24,000														12,000	36,000	
50511	Bridge Const - Bridge 7480 Barnes Road	30,000					30,000										0	30,000	
50501	Bridge Const - McNess Road Bridge 4290 - SLK 1.160 to SLK 1.172	450,000	150,000											300,000			0	450,000	
50390	Street Lighting - Jill Street	3,890															3,890	3,890	
50391	Street Lighting - Hardy Street	3,890															3,890	3,890	
52509	Workshop Floor Upgrade	7,100															7,100	7,100	
1231054	Purchase of Plant	792,800													85,000	707,800	792,800	792,800	
54007	Airstrip Water Bombing Turnaround Sealing	64,000															64,000	64,000	
		<b>8,550,943</b>																	





Detailed Capital Expenditure by Program			SOURCE OF FUNDS 2016/2017														
COA or Job	Description	2016/2017 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
<b>Economic Services</b>																	
57001	Toilet Dump Point - Signage	3,000														3,000	3,000
55008	Peaceful Bay Progress Association Shed	7,000														7,000	7,000
57016	Peaceful Bay Water Supply Backup Genset	7,000														7,000	7,000
57017	Peaceful Bay Water Supply Telemetry for Remote Monitoring	5,000														5,000	5,000
57032	CBD Lighting Upgrade	5,000														5,000	5,000
57033	Peaceful Bay BBQ - playground	13,000														13,000	13,000
50171	Norm Thornton Park BBQ and Shelter repairs	22,000														22,000	22,000
55021	Parry Beach - Fire Main, Pump, Shelter and Hose Reels c/o	11,000								11,000						0	11,000
55088	Parry Beach - Ablution Block Upgrades	20,000								20,000						0	20,000
<b>Economic Services cont'd</b>																	
55180	Parry Beach - Noticeboard carryover	500								500						0	500
55181	Parry Beach - Picnic Table carryover	1,000								1,000						0	1,000
55182	Wooden Seats X 2 carryover	3,000								3,000						0	3,000
55090	Parryville Hall Restump & Renovations	25,000								25,000						0	25,000
55099	Bill Pining Walk Trail c/o	5,000														5,000	5,000
55010	Lime Quarry Fencing	30,000								30,000						0	30,000
1371004	Land and Buildings - Other Economic Services	53,670												53,670		0	53,670
		211,170															
	<b>Grand Totals</b>	<b>13,103,920</b>	<b>670,669</b>	<b>706,680</b>	<b>26,666</b>	<b>6,000</b>	<b>295,000</b>	<b>2,861,697</b>	<b>1,300,852</b>	<b>2,091,810</b>	<b>693,218</b>	<b>50,000</b>	<b>0</b>	<b>1,882,902</b>	<b>139,564</b>	<b>2,378,863</b>	<b>13,103,921</b>

**Income Supporting Capital Expenditure Program**

MRWA Regional Road Group	COA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Commodity Routes Supplementary Funding (ex TIRES)	1227703	125,000														125,000
MRWA Project Funding	1228103	371,669														371,669
Bridge Grants	1228473	150,000														150,000
Blackspot Program	1228703	24,000														24,000
<b>Roads to Recovery</b>	1228603		706,680													706,680
<b>Dept Fire and Emergency Services - ESL Buildings</b>	1540113				6,000											6,000
Grant - Plane Tree Precinct Development	1117383									269,500						269,500
<b>Federal Grants</b>	1137043					15,000										15,000
<b>Grants Commission Special</b>	1327203					30,000										30,000
<b>In Kind Contribution</b>																0
Contribution - Riverside Club Relocation	1137613						7,000									7,000
Remediation Reserve 32409	1076685							810,000								810,000
Denmark Riverside Club Project Stage 1						250,000	307,015	490,852		166,800						1,214,667
<b>Refuse Site Development</b>	9502025									88,000						88,000
<b>Parry Inlet Camping</b>	9502012									60,500						60,500
<b>Lime Quarry Reserve</b>										30,000						30,000
<b>Kwoorabup Community Park</b>	1137463									19,990						19,990
Grant - Sport & Recreation - McLean Drainage Reinstall	1137033			26,666												26,666
Tourism WA - WOW Walk & Ride	1137133										100,000	50,000	0			150,000
Grant - Lotteries West Kwoorabup Community Park	1137453										6,900					6,900
Contribution - Fire Command Vehicle	1517173							10,000								10,000
Grant Lotterywest - Fire Command Vehicle	1518963										50,000					50,000
Contribution Carpark Sealing Tip Shop	1028393							8,000								8,000
Contribution Pistol Club								8,082			100,018					108,100
Developer Contribution - Strickland Street Modifications								21,600								21,600
Contribution Denmark East Development								2,500,000		1,893,320						4,393,320
Plant - Other Law and Order	1531255														28,200	28,200
Plant - CESM	1561054														26,364	26,364
Purchase of Plant	1231055														85,000	85,000
Restricted Grants													1,882,902			1,882,902
Council Funding																2,378,863
	<b>Grand Totals</b>	<b>670,669</b>	<b>706,680</b>	<b>26,666</b>	<b>6,000</b>	<b>295,000</b>	<b>2,861,697</b>	<b>1,300,852</b>	<b>2,091,810</b>	<b>693,218</b>	<b>50,000</b>	<b>0</b>	<b>1,882,902</b>	<b>139,564</b>	<b>2,378,863</b>	<b>13,103,921</b>

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2016/2017 Budget \$
<b>Furniture and Equipment</b>		
1411104	Furniture & Equipment (iPad & Projector)	22,000
1421104	Furniture & Equipment - Administration (Photocopier and Computers )	47,000
1621104	Furniture & Equipment - Youth	2,000
55180	Parry Beach - Noticeboard carryover	500
55181	Parry Beach - Picnic Table carryover	1,000
55182	Wooden Seats X 2 carryover	3,000
<b>Total Furniture and Equipment</b>		<b>75,500</b>
<b>Land and Buildings</b>		
55221	Ocean Beach Fire Shed Modifications	6,000
53053	Installation of new Site Office McIntosh Road	38,000
50150	Cemetery - Eco Toilet	42,000
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000
50005	Relocation Riverside Club Shed	8,000
50088	Denmark Riverside Club Project Stage 1	1,214,667
50089	Pistol Club Project 2015-2016 carryover	12,124
50075	Morgan Richards CC Upgrades 2015-16	110,000
50272	Morgan Richards CC Upgrades- Old Lodge	177,000
50281	Upgrade Boiler/Laundry Room at Morgan Richards CC	22,400
50282	Frail Aged Lodge Decking Repairs	10,000
50097	After Hours access to gym facility	2,000
50100	Sports Court Ceiling Fans	29,000
50101	Function Room Floor Covering	11,350
52509	Workshop Floor Upgrade	7,100
57001	Toilet Dump Point - Signage	3,000
57033	Peaceful Bay BBQ - playground	13,000
50171	Norm Thornton Park BBQ and Shelter repairs	22,000
55008	Peaceful Bay Progress Association Shed	7,000
55021	Parry Beach - Fire Main, Pump, Shelter and Hose Reels c/o	11,000
<b>Land and Buildings cont'd</b>		
55088	Parry Beach - Ablution Block Upgrades	20,000
55090	Parryville Hall Restump & Renovations	25,000
1371004	Land and Buildings - Other Economic Services	53,670
<b>Total Land and Buildings</b>		<b>1,847,311</b>
<b>Plant and Equipment</b>		
1511054	Bushfire Command Vehicle	70,000
1531054	Purchase Vehicle - Other Law and Order	57,860
1561054	Plant - CESM	51,444
1231054	Purchase of Plant	792,800
<b>Total Plant and Equipment</b>		<b>972,104</b>

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2016/2017 Budget \$
<b>Infrastructure Other</b>		
55107	Fire Gates and Bollard	3,000
50127	Youth Precinct Lighting	6,338
1071004	Remediation/Acquisition Reserve 32409	810,000
53006	Sealing Carpark - McIntosh Refuse Site (Tip Shop)	38,000
51125	Cemetery Upgrades 2016-2017	70,000
51126	Cemetery - Seal Eastern Internal Road	24,000
50210	Plane Tree Precinct Development Implementation	499,035
50016	Replace Bridge at Dog Exercising Area at Prawn Rock	52,000
50172	Paths & Trails - Upgrades and Construction	40,000
51616	Kwoorabup Community Park Public Art	26,890
51641	WOW Walk & Ride Trail Stage 2	688,000
51645	Bill Pinniger Walk Trail Signage	2,000
51670	Dog Park Fencing - ongoing	7,000
New	McIntosh Refuse Site Fencing	20,000
51673	Secure playground and toddler area in the McLean Park complex	30,000
51674	Street Furniture Paths and Trails	5,000
51675	Install Lighting in Berridge Park - (Elm Trees)	4,700
51676	McLean Park Drainage Reinstall	80,000
57016	Peaceful Bay Water Supply Backup Genset	7,000
57017	Peaceful Bay Water Supply Telemetry for Remote Monitoring	5,000
57032	CBD Lighting Upgrade	5,000
55099	Bill Pinniger Walk Trail c/o	5,000
55010	Lime Quarry Fencing	30,000
50390	Street Lighting - Jill Street	3,890
50391	Street Lighting - Hardy Street	3,890
50511	Bridge Const - Bridge 7480 Barnes Road	30,000
50501	Bridge Const - McNess Road Bridge 4290 - SLK 1.160 to SLK 1.172	450,000
54007	Airstrip Water Bombing Turnaround Sealing	64,000
<b>Total Infrastructure Other</b>		<b>3,009,743</b>
<b>Infrastructure Roads</b>		
50731	Council Construction - Strickland Street Modifications	21,600
50732	Council Construction - Asphalt Barnett St Carpark	29,600
51520	Denmark East Development Project - Consultants	575,000
51521	Denmark East Development Project - Contingencies	15,000
51522	Denmark East Development Project - Civil Works Roads	2,600,000
51524	Denmark East Development Project - Land Acquisitions	90,000
51525	Denmark East Development Project - McIntosh LIA	2,500,000
50328	CSRF - Bandit Road - Gravel Resheet	187,500
50351	MRWA Project - Reseal & Repairs Inlet Drive	3,209
50353	MRWA Project - Preservation, Footpath & Drainage - Ocean Beach Road C/o	397,682
50354	MRWA Project - Reconstruction - McLeod Road	390,000
50430	R2R - 15/16 Program (Allocation to be determined to be limited to approx. 50% Bitumen Reseal and Gravel resheeting at discretion of DIS full allocation was \$415,981)	353,672
50631	Blackspot - Mt Shadforth Road	36,000
<b>Total Infrastructure Roads</b>		<b>7,199,263</b>

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2016/2017 Budget \$
<b>Totals By Asset Class</b>		
	Furniture and Equipment	75,500
	Land and Buildings	1,847,311
	Plant and Equipment	972,104
	Infrastructure Other	3,009,743
	Infrastructure Roads	7,199,263
<b>Grand Totals</b>		<b>13,103,920</b>



### Shire of Denmark Plant Replacement Program 2016/2017

Plant Description/Program	Acquisitions				Disposals				
	Asset No.	Plant No.	Hours/Kms	Purchase Price \$	Sale Trade Price \$	Fair Value Valuation \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
<b>Law and Order</b>									
Bushfire Command Vehicle	New			70,000	0	0	0	0	0
Replacement Ranger Utility DE 7	CARR9	P40161		57,860	28,200	37,000	16,200	20,800	(7,400)
Replacement CESM Ford Ranger DE54	CARF8	P40162		51,444	26,364	48,317	19,153	29,164	2,800
<b>Sub Total</b>				<b>179,304</b>	<b>54,564</b>	<b>85,317</b>	<b>35,353</b>	<b>49,964</b>	<b>(4,600)</b>
<b>Plant Purchases</b>									
Replace Mazda BT 50 3.2L Diesel 4X4 Dual Cab	CARW10	P40106	160,000Km	46,700	19,000	35,100	5,100	30,000	11,000
New Mazda BT 50 3.2L Diesel 4X4 Dual Cab	New	New		46,700					
Replace Mitsubishi Single Cab Tipper	CARW9	P40103	165,000km	26,500	6,000	13,500	2,500	11,000	5,000
Replace Komatsu GD555-3 Grader	GRADER7	P40026	5,381hrs	335,000	60,000	83,000	5,000	78,000	18,000
Covers for Council's Trucks	New			56,000	0	0	0	0	0
Honda Quad ATV and Spray Unit	New			15,000	0	0	0	0	0
Concrete Kibble	New			3,000	0	0	0	0	0
Total Station - Surveying Instrument	New			10,000	2,000	0	0	0	(2,000)
125 HP Tractor and Normat Slasher	New			224,100	0	0	0	0	0
Forklift	New			29,800	0	0	0	0	0
<b>Sub Total</b>				<b>792,800</b>	<b>87,000</b>	<b>131,600</b>	<b>12,600</b>	<b>119,000</b>	<b>32,000</b>
<b>Grand Totals</b>				<b>972,104</b>	<b>141,564</b>	<b>216,917</b>	<b>47,953</b>	<b>168,964</b>	<b>27,400</b>

#### Funding

Proceeds from Sale	(141,564)
Transfers from Plant Replacement Reserve	(706,540)
Funding Grants and Contributions	(60,000)
Funding Required from Municipal Budget	(64,000)
	<b>(972,104)</b>

<b>Profit on Sale of Assets</b>	<b>(9,400)</b>
<b>Loss on Sale of Assets</b>	<b>36,800</b>
<b>Net Profit</b>	<b>27,400</b>



## Shire of Denmark Grant Revenue 2016/2017

COA	Description	2016/2017 Budget \$	Capital Grants		Operating Grants	
			2015/2016 Forecast Actual \$	2016/2017 Budget \$	2015/2016 Forecast Actual \$	2016/2017 Budget \$
<b>General Purpose Income</b>						
1327033	Grants Commission Grant	(589,348)	0	0	(282,776)	(589,348)
1327103	Grants Commission Grant-R/Work	(464,652)	0	0	(224,392)	(464,652)
1327203	Grants Commission - Special	(30,000)	0	(30,000)	0	0
1337043	Pens Deferred Rates Int Grant	(1,150)	0	0	(1,119)	(1,150)
<b>Total General Purpose Income</b>		<b>(1,085,150)</b>	<b>0</b>	<b>(30,000)</b>	<b>(508,287)</b>	<b>(1,055,150)</b>
<b>Law Order &amp; Public Safety</b>						
1518963	Grant - Fire Operating	(50,000)	0	(50,000)	0	0
1540053	Emergency Services Levy - Brigades	(125,000)	0	0	(142,898)	(125,000)
1540103	Emergency Services Levy - Vehicles	0	(234,862)	0	0	0
1540113	Emergency Services Levy - Buildings	(6,000)	0	(6,000)	0	0
1550103	Grant - Emergency Services Levy Operating	(16,460)	0	0	(18,268)	(16,460)
<b>Total Law Order &amp; Public Safety</b>		<b>(197,460)</b>	<b>(234,862)</b>	<b>(56,000)</b>	<b>(161,166)</b>	<b>(141,460)</b>
<b>Education, Aged &amp; Welfare</b>						
1620203	Grant - Community Crime Prevention	0	(6,338)	0	0	0
1627533	Grant - Streetball	0	0	0	(29,750)	0
1627603	Grant - National Youth Week	(1,000)	0	0	(1,000)	(1,000)
<b>Total Education, Aged &amp; Welfare</b>		<b>(1,000)</b>	<b>(6,338)</b>	<b>0</b>	<b>(30,750)</b>	<b>(1,000)</b>
<b>Community Amenities</b>						
1065513	Grant - Sustainability Projects - Studies	(30,000)	0	0	0	(30,000)
<b>Total Community Amenities</b>		<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>
<b>Recreation and Other Culture</b>						
1117383	Halls and Civic Centre Grants	(269,500)	0	(269,500)	0	0
1121093	Grant -Ocean Beach Alternative Launch/Retrieval	(19,500)	0	0	0	(19,500)
1137033	Grant - Dept Sport & Recreation	(45,000)	0	(20,000)	0	(25,000)
1137123	Grant - Riverside Club Stage 1	(723,815)	(686,569)	(723,815)	0	0
1137133	Grant -WOW Walk & Ride Trail	(150,000)	(200,000)	(150,000)	0	0
1137453	Grant - Lotteries West Kwoorabup Community Park	(6,900)	(25,500)	(6,900)	0	0
1137783	Grant - Sport 4 All - Kidsport Program	(24,000)	0	0	(24,000)	(24,000)
1151203	Grants & Donation - Old Hospital	(100,018)	0	(100,018)	0	0
1160453	Income - Youth Support Service	(29,295)	0	0	(29,295)	(29,295)
1160793	Grant - Dept Sport & Recreation	(9,967)	0	(9,967)	0	0
1160883	DSR Grant - Recreation Centre Activation Pilot Project	0	0	0	(4,740)	0
<b>Total Recreation and Other Culture</b>		<b>(1,377,995)</b>	<b>(912,069)</b>	<b>(1,280,200)</b>	<b>(58,035)</b>	<b>(97,795)</b>
<b>Transport</b>						
1227703	Commodity Routes Supplementary Funding	(125,000)	(120,000)	(125,000)	0	0
1227603	Contribution to Roadworks	(2,500,000)	0	(2,500,000)	0	0
1228103	MRWA Project Grants	(371,669)	(548,795)	(371,669)	0	0
1228403	Grant - MRWA Direct	(108,802)	0	0	(95,500)	(108,802)
1228473	Grant - Specific Bridges	(150,000)	(317,885)	(150,000)	0	0
1228603	Grant - Roads to Recovery	(706,680)	(634,374)	(706,680)	0	0
1228703	Grant - MRWA Blackspot	(24,000)	(87,458)	(24,000)	0	0
1228733	Grant - Denmark East Development	0	(7,626,000)	0	0	0
<b>Total Transport</b>		<b>(3,986,151)</b>	<b>(9,334,512)</b>	<b>(3,877,349)</b>	<b>(95,500)</b>	<b>(108,802)</b>
<b>Economic Services</b>						
1326663	Grants - Tourism & Area Promotion	(24,000)	(36,000)	(24,000)	0	0
<b>Total Economic Services</b>		<b>(24,000)</b>	<b>(36,000)</b>	<b>(24,000)</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>(6,701,756)</b>	<b>(10,523,781)</b>	<b>(5,267,549)</b>	<b>(853,737)</b>	<b>(1,434,207)</b>



**Shire of Denmark**  
**JOB NUMBERS 2016/2017**

<b>Job No</b>	<b>PUBLIC CONVENIENCE MAINTENANCE</b>
10001	McLean Park Clubroom Toilets
10002	McLean Park Changerooms
10003	McLean Park Old Toilet Block
10004	Berridge Park Toilets
10005	Poddy Shot Toilets
10006	Ocean Beach Toilets
10007	Parry Beach Toilets
10008	Nornalup Toilets
10009	Yacht Club Toilets
10010	Peaceful Bay Beach Toilets
10011	Rivermouth Toilets
10012	JC Memorial Bandstand Toilets
10013	Civic Centre Toilets
10014	Peaceful Bay Playground Toilets
10015	Thornton Park Toilets
10016	Boat Harbour Rotaloo Toilet
10017	Lights Beach Rotaloo Toilet
10018	Kwoorabup Community Park Toilets

<b>Job No</b>	<b>BUILDING MAINTENANCE</b>
11001	Administration Building
11002	Council Chambers
11103	DFA - 24 Chiltern Road House Maintenance
11004	CEO - 7 Beveridge Street House Maintenance
11006	Civic Centre Building
11007	Visitors Centre Maintenance
11008	Library Building
11009	Historical Museum
11010	Memorial Bandstand
11011	Recreation Centre
12011	Cleaning - Rec Centre
11012	Youth Centre
12012	Youth Centre Cleaners
11013	Maintenance - Occasional Day Care Centre
11014	Health Clinic (ex Denmark Arts Building) Maintenance
11015	Old Post Office Building Mtce
11016	Denmark War Memorial Maintenance
11017	Peaceful Bay War Memorial
11030	Denmark Golf Club
11031	Denmark Bowling Club
11032	Boy Scouts Hall
11033	Denmark Cottage Industry Building
11034	Station Masters House (Lions Club)
11042	Coastal Infrastructure Maintenance
11043	Lights Beach Lookout & Stairs
11044	Denmark Surf Life Saving Club (Res 24913)
11045	Sinker Bay Viewing Platform
11046	Hillier Bay Viewing Platform
11047	Other Viewing Platforms
11048	Peaceful Bay Jetty Maintenance
11050	Morgan Richards Community Centre Building Maintenance
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach
11139	Denmark Sea Rescue - Shed
11140	Denmark Boating & Angling Club - Parry Beach
11141	Denmark Machinery Restoration Group Shed
11142	Denmark Boating & Angling Club - Slipway & Shed



Shire of Denmark  
JOB NUMBERS 2016/2017

<b>Job No</b>	<b>GENERAL MAINTENANCE</b>
32001	Depot Maintenance
32002	Footpaths Maintenance
32003	Airstrip Maintenance
32004	Saleyards Maintenance
32005	Bridges Maintenance
32006	Bus Shelter Maintenance
29501	Vehicle Inspections
	<b>TV &amp; RADIO TRANSMISSION TOWERS MTCE</b>
21104	Denmark TV & Radio Tower Maintenance
21105	Peaceful Bay TV & Radio Tower Maintenance
	<b>CEMETERY OPERATIONS</b>
21201	Cemetery Maintenance
21202	Grave Digging
	<b>FIRE PREVENTION</b>
15501	Strategic Firebreaks
15502	Fire Prevention Plan & Reserve Management Expenses
15505	Fire Fighting Expenses
15506	Fire Prevention Expenses
	<b>PARRYS BEACH</b>
21302	Parrys Beach Equipment Maintenance
21303	Parrys Beach Reserve & Pump
21304	Parrys Carpark/Road Maintenance
	<b>PEACEFUL BAY WATER MAINTENANCE</b>
21404	Peaceful Bay Water Supply
21405	Peaceful Bay Bore Water Testing
	<b>PEACEFUL BAY RESERVES</b>
21410	Peaceful Bay Reserves Contribution
21411	Peaceful Bay Reserves Other
	<b>OCEAN BEACH LIME QUARRY</b>
70000	Lime Quarry Loading
70001	Lime Quarry Other Expenses
70002	Lime Quarry Maintenance
	<b>REFUSE COLLECTION</b>
20002	Refuse Collection - Denmark
20003	Residential Collection
20004	Refuse Collection - Nornalup (West)
20006	Refuse Collection - Market Days
20007	Refuse Collection - Transport Waste to Albany
20008	Refuse Collection - Parry Beach
20009	Refuse Collection - Peaceful Bay
	<b>REFUSE &amp; RECYCLING SITE MAINTENANCE</b>
21001	McIntosh Road Transfer Station
21002	Transport From Transfer Station - McIntosh Road
21012	Transport From Transfer Station - Peaceful Bay
21003	Waste Disposal Fees (City Of Albany)
21004	Peaceful Bay Refuse Site
21005	Street Bin Replacement / Repair
21006	Recycling Contract (Cleanaway)
21010	Sullage Pit Maintenance



Shire of Denmark  
JOB NUMBERS 2016/2017



<b>Job No</b>	<b>REVEGETATION NURSERY</b>
16020	Rehabilitation & Revegetation - General
16004	Reserve 22890 Silvers Pit
16006	Reserve 13255 Turner Road Pit
16040	Weed Eradication - Shire Reserves
16072	Project Works Unallocated
16074	Green Army Project Works
16080	Coastal Hazard Risk Management & Adaptation Plan for Peaceful Bay and Ocean Beach
16200	General Nursery Operations

	<b>PARKS &amp; RESERVES MAINTENANCE</b>
15001	Other Parks & Reserves
15002	Market Days
15003	Bowling Club & Bandstand
15004	Mitchell Street Reserve
15005	Ocean Beach Reserves
15006	Annie Harrison Park
15007	Kwoorabup Community Park
15008	Prawn Rock Channel
15009	Harrington Park (Poddyshot)
15010	Nornalup (Settlers) Parks & Reserves
15011	Waterfall Park
15012	McLean Park
15013	Berridge Park
15014	Randall Park
15015	Norm Thornton Park
15016	Miscellaneous
15017	Rec Centre Gardens
15018	Tourist Information Bays
15019	Street Gardens & Civic Centre
15021	Town CBD
15022	Admin Building Gardens
15023	High School Oval Maintenance
15024	Barnett Street Reserves
15025	Bore Water Treatment - Oval & Admin
15026	Tidy Town Park
15027	RSL Hall Gardens
15028	Street Display Banners
15029	War Memorial
15030	Hockley Park
15031	Visitors Centre Gardens - New
15032	Smith Bros. Park
15033	Firestation Reserve
15034	Walters Reserve
15035	Skate Park Maintenance
15036	Youth Centre Gardens
15037	Hopson Park
15038	Hallowell Park
15039	Lake View Dairy Park
15043	Sheoak Park
15044	Ron Proctor Park
15045	Kingdon Park
15046	Atkinson Park
15047	Fyfe Park
15048	Hamilton Reserve
15049	Harry & Fred Tysoe Park
15050	Morgan Richards Community Centre Grounds Maintenance
15051	Nockolds Park
15052	Ricketts Reserve



Shire of Denmark  
JOB NUMBERS 2016/2017

<b>Job No</b>	<b>PARKS &amp; RESERVES MAINTENANCE Cont'd</b>
15053	Pony Club
15054	Poyser Reserve
15055	Nellie Saw Reserve
15056	Denmark No. 3 Railway Station Reserve
15057	Brenton Reserve
15058	Frank Read Reserve
15059	Peter Gros Park
15060	Walk Trail Maintenance
15061	Laing Park
15070	Rivermouth Boat Ramp Dredging
15071	Poddyshot Dredging
15080	Christmas Decorations
15099	Wilson Inlet Ripping

<b>Job No</b>	<b>Parks and Reserves Planning &amp; Approvals</b>
15091	Riverside Clubs - Planning
15092	High School Oval Concept Plan
15093	Yacht Club Concept Plan

<b>Job No</b>	<b>Refreshments &amp; Receptions</b>
14100	General Refreshments
14101	Social Club Contribution
14102	Hosting Meetings
14103	Council Meeting Meals

	<b>Civic Receptions</b>
14120	Citizenship Ceremonies
14121	Australia Day Breakfast
14122	Other Civic Functions
14124	Thank A Volunteer Day Function

	<b>Rec Centre Programmes</b>
17000	Gym
17001	Aerobics
17002	Junior Basketball
17004	Roller Disco
17005	Toddler Gym
17006	Junior Badminton
17009	Mixed Netball
17010	Creche
17012	Indoor Cricket
17014	Indoor Bowls
17015	Sports Hall
17017	Function Room
17018	Indoor Soccer
17019	Social Badminton
17020	Youth Support Service
17021	Aerobics - Living Longer Living Stronger
17023	Meeting Room
17025	Holiday Program
17026	Birthday Parties



Shire of Denmark  
JOB NUMBERS 2016/2017

**EMERGENCY SERVICES**

<b>Job No</b>	<b>FIRE BRIGADES OPERATING EXPENSES</b>
60002	Camarthen
60003	Denmark East
60004	Harewood
60006	Kordabup / Owingup
60007	Mehniup
60008	Mount Lindesay
60009	Nornalup
60010	Ocean Beach
60011	Parryville
60012	Peaceful Bay
60013	Scotsdale / Shadforth
60014	Somerset Hill
60015	Tingledale
60017	William Bay
60051	Denmark SES
60099	Other Fire Expenses

	<b>FIRE BRIGADE VEHICLES</b>
P43000	<b>CARMARTHEN</b> - Isuzu 1.4 Tanker
P43002	<b>HAREWOOD</b> - Toyota Landcruiser
P43004	<b>KORDABUP / OWINGUP</b> - Heavy Duty 2.4
P43005	<b>KORDABUP / OWINGUP</b> - Toyota Landcruiser
P43006	<b>KORDABUP / OWINGUP</b> - Toyota Landcruiser
P43008	<b>DENMARK EAST</b> - Toyota Landcruiser
P43009	<b>DENMARK EAST</b> - Hino Heavy Duty
P43010	<b>MT LINDESAY</b> - Isuzu
P43011	<b>OCEAN BEACH</b> - Isuzu FSS
P43012	<b>OCEAN BEACH</b> - Toyota Landcruiser
P43013	<b>SHADFORTH / SCOTSDALE</b> - Hino Kestrel
P43014	<b>SHADFORTH / SCOTSDALE</b> - Toyota Landcruiser
P43015	<b>HAZELVALE</b> - Toyota Landcruiser
P43016	<b>TOWN</b> - Isuzu FSS550
P43017	<b>NORNALUP</b> - Toyota Landcruiser
P43018	<b>NORNALUP</b> - Hino
P43019	<b>PEACEFUL BAY</b> - Isuzu FSS550
P43021	<b>TINGLEDALE</b> - Hino Ranger
P43022	<b>MEHNIUP</b> - Toyota Landcruiser
P43023	<b>SOMERSET HILL</b> - Isuzu NPS300
P43024	<b>PARRYVILLE</b> - Toyota Landcruiser
P43025	<b>WILLIAM BAY</b> - Isuzu FSS550
P43027	<b>HAREWOOD</b> - Isuzu
P43029	<b>PEACEFUL BAY</b> - Toyota Light Tanker
P43101	<b>DENMARK SES</b> - Toyota Landcruiser
P43102	<b>DENMARK SES</b> Trailer 1QTB461
P43103	<b>DENMARK SES</b> - Trailer DE 15144

Shire of Denmark  
JOB NUMBERS 2016/2017



<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
30111	Bambrey Rd
30252	Bandit Rd
30504	Barnes Rd
30044	Barnett St
30448	Barrett Hts
30135	Barry Rd
30169	Bastaini Rd
30113	Bavin St
30283	Bay Crt
30420	Bayview Rise
30273	Beata Crt
30529	Beaufortia Gardens
30251	Bell Rd
30293	Bellanger Rd
30544	Benson Road
30183	Bent St
30198	Berridge St
30114	Beveridge St
30412	Bidewell Rd
30328	Bimbimbi Way
30104	Blackburn Rd
30176	Blue Lake Rd
30407	Blue Wren Lane (S)
30257	Blue Wren Rd
30017	Board 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
30413	Brenton Rd
30549	Buckingham Lane
30101	Buckley Rd
30517	Bullich Road
30207	Burke Pl
30446	Bush Road
30337	Byleveld Close
30292	Calm Quarry - Nornalup Beach Rd
30156	Campbell Rd
30177	Caravan Park Rd
30414	Champion Lane
30509	Chauncy Place
30510	Cherax Lane
30161	Chiltern Rd
30185	Christina Cres
30073	Church Rd
30037	Churchill Rd



Shire of Denmark  
JOB NUMBERS 2016/2017

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30468	Clark Cl South
30411	Clarke Cl
30197	Collingwood Rd
30451	Collins Place
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
30032	Dingo Flats Rd
30204	Douglas Pl
30094	Dudley Rd
30399	Dunskey Pl
30230	Eaglemont Place
30286	East Ave
30035	East River Rd
30547	Ebbett Road
30511	Edward Street
30410	Escort Cl
30109	Federal St
30046	Fernley Rd
30168	Ficifolia Rd
30284	Fifth Ave
30285	First Ave
30112	Flay St
30512	Flower Way
30191	Forest Rd
30288	Fourth Ave
30087	Freds Rd
30241	Fyfe St
30170	George Ebbett Rd
30220	Gilbert Ave
30522	Glendale Close
30013	Glenrowan Rd
30200	Glover St
30255	Grant St
30093	Greatorex Rd
30261	Greenbury Pl
30354	Greenham Rd
30182	Haire St
30192	Hallowell Dr
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
30090	Hastings Rd
30415	Hawes Rd
30031	Hazelvale Rd
30343	Hazlevale North Rd



**Shire of Denmark  
JOB NUMBERS 2016/2017**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30187	Heather Rd
30190	Heavitree Rd
30186	Helen Rd
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
30279	Information Bay
30219	Inlet Cr
30004	Inlet Dr
30256	Jack Ricketts Dr
30431	Jamieson Hts
30432	Jamieson Hts (W)
30393	Jarrah Cl
30434	Jasper Pl
30184	Jill St
30057	Karri Dr
30160	Karriglen Way
30375	Kearsley Rd
30396	Kemsley Pl
30061	Kent River Siding Rd
30062	Kenton Dr
30039	Kernutts Rd
30429	Kerr Cl
30106	Kingdon St
30128	Kingdons Rd
30232	Kingston Ct
30430	Knowles Ct
30018	Kordabup Rd
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	Mardow Road
30116	Marlow Rd
30532	Matthew Street

30092	Maynards Lane
-------	---------------



**Shire of Denmark  
JOB NUMBERS 2016/2017**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30406	Mcilroy Bend
30022	Mcintosh Rd
30465	Mcintyre Rd
30319	Mclean Rd
30012	Mcleod Rd
30102	McNabb Rd
30081	Mcness Rd
30137	Middle Rd (F)
30249	Middleton Cl
30223	Middleton St
30052	Millar St
30158	Minsterly Rd
39000	Miscellaneous Works
30027	Mitchell St
30248	Mohr Rd
30209	Mooney Valley Pl
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
30151	Nunn Rd
30234	Nut Rd
30079	Nutcracker Rd
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
30107	Paterson St
30063	Pates Rd
30464	Paxillus Way
30222	Payne Rd
30050	Peace St
30428	Peace St (W)
30386	Peaceful Bay Rd
30424	Pember Rd (E)
30427	Pember Rd (W)
30269	Peppermint Way
30049	Pierce St
30240	Pinnigers Rd
30066	Pitt Rd
30246	Pittam Rd

30235	Plozza Rd
30120	Poddyshot Pl



**Shire of Denmark  
JOB NUMBERS 2016/2017**

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30418	Point Hillier Vista
30437	Pomery Lane
30165	Porch Rd
30233	Powley St
30074	Powleys Rd
30304	Praed Lane
30041	Pratt Rd
30053	Price St
30338	Privett Rd
30208	Procter Rd
30119	Rainbow Cl
30213	Rames Head Rd
30276	Randall Rd
30525	Ratcliff View
30423	Ravenhill Hts
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
30277	Rugyard Rd
30360	Ruhen Rd
30218	Rushton St
30449	Russell Rise
30326	Saggers Rd
30130	Saw Rd (F)
30001	Scotsdale Road
30506	Sea Change Cl
30289	Second Ave
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
39999	South Coast Highway
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





Shire of Denmark  
JOB NUMBERS 2016/2017

<b>Job No</b>	<b>ROADWORKS MAINTENANCE</b>
30164	Swallow Rd
30147	Talbot Rd
30433	Tame Cl
30452	Tearle Court
30243	Teesdale St
30300	Third Ave
30196	Thorne Rd
30526	Thornett Cove
30225	Thornton Pl
30096	Ti Tree Lane
30007	Tindale Rd
30132	Tingledale East Rd
30513	Tomkin Drive
30166	Tree Frog Lane
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
30514	Walnut Grove
30368	Walter Rd
30236	Warham Rd
30229	Waterfall Place
30064	Watson Rd
30515	Wattle Way
30398	Wave Ct
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
30038	Wirrell Way
30443	Wise Lane
30247	Wishart Cl
30405	Wishart Pl
30518	Wolfe Road
30521	Woodward Heights - Randall Road
30527	Woodward Heights - Springdale Beach
30502	Woylie Road
30394	Wrightson Rd
30188	Yarimbah Rd
30458	Zig Zag Rd
30110	Zimmermann St