



SHIRE OF DENMARK

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

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SHIRE OF DENMARK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
REVENUE				
Rates	8	6,475,590	6,189,424	6,187,580
Operating Grants		1,097,972	1,482,897	824,136
Subsidies and Contributions		319,151	320,116	256,150
Fees and Charges	11	3,056,873	2,987,738	3,182,754
Service Charges	10	0	0	0
Interest Earnings	2(a)	276,884	292,457	289,336
Other Revenue		282,945	331,182	326,515
		<u>11,509,415</u>	<u>11,603,814</u>	<u>11,066,471</u>
EXPENSES				
Employee Costs		(5,991,979)	(5,985,259)	(5,772,182)
Materials and Contracts		(2,258,984)	(2,123,788)	(2,410,456)
Utility Charges		(270,423)	(260,792)	(238,404)
Depreciation	2(a)	(4,442,692)	(4,745,239)	(5,471,763)
Interest Expenses	2(a)	(141,032)	(154,529)	(151,723)
Insurance Expenses		(409,908)	(240,398)	(236,509)
Other Expenditure		(909,124)	(906,917)	(933,900)
		<u>(14,424,144)</u>	<u>(14,416,921)</u>	<u>(15,214,938)</u>
		<u>(2,914,729)</u>	<u>(2,813,107)</u>	<u>(4,148,467)</u>
Non-Operating Grants		3,665,350	1,915,176	4,980,325
Subsidies and Contributions		0	0	0
Profit on Asset Disposals	4	3,600	0	0
Loss on Asset Disposals	4	(90,300)	0	(86,646)
NET RESULT		663,921	(897,931)	745,212
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>663,921</u>	<u>(897,931)</u>	<u>745,212</u>

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 2019

NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)			
Governance	87,160	14,167	23,204
General Purpose Funding	7,290,044	7,499,861	6,955,658
Law, Order, Public Safety	450,668	471,408	257,775
Health	39,000	43,029	42,305
Education and Welfare	63,642	42,309	42,609
Housing	4,147	6,013	6,304
Community Amenities	1,564,510	1,490,914	1,534,789
Recreation and Culture	449,676	397,205	418,899
Transport	282,884	317,494	336,178
Economic Services	1,128,684	1,126,434	1,286,781
Other Property and Services	149,000	194,981	161,969
	<u>11,509,415</u>	<u>11,603,814</u>	<u>11,066,471</u>
EXPENSES EXCLUDING			
FINANCE COSTS (Refer Notes 1,2 & 14)			
Governance	(745,957)	(645,043)	(684,573)
General Purpose Funding	(576,506)	(459,018)	(472,320)
Law, Order, Public Safety	(1,844,953)	(1,622,226)	(1,491,449)
Health	(223,893)	(292,224)	(298,462)
Education and Welfare	(277,855)	(245,697)	(234,738)
Housing	(58,246)	(23,511)	(41,726)
Community Amenities	(2,674,544)	(2,411,605)	(2,427,103)
Recreation & Culture	(2,794,663)	(2,632,426)	(2,677,391)
Transport	(3,847,440)	(4,689,254)	(5,384,543)
Economic Services	(1,120,667)	(1,030,235)	(1,169,126)
Other Property and Services	(118,387)	(211,155)	(181,784)
	<u>(14,283,112)</u>	<u>(14,262,392)</u>	<u>(15,063,215)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Governance	(1,151)	(1,632)	(1,783)
Housing	(36,743)	(39,567)	(40,214)
Community Amenities	(6,437)	(8,337)	(8,914)
Recreation & Culture	(62,410)	(67,074)	(62,432)
Transport	(3,272)	(3,648)	(3,706)
Economic Services	(31,019)	(34,271)	(34,674)
	<u>(141,032)</u>	<u>(154,529)</u>	<u>(151,723)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Law, Order, Public Safety	285,135	502,115	569,100
Communities Amenities	30,200	0	0
Recreation and Culture	520,015	164,445	321,245
Transport	2,830,000	1,248,616	4,089,980
	<u>3,665,350</u>	<u>1,915,176</u>	<u>4,980,325</u>
PROFIT/(LOSS) ON	3,600	0	0
DISPOSAL OF ASSETS (Refer Note 4)	(90,300)	0	(86,646)
	<u>(86,700)</u>	<u>0</u>	<u>(86,646)</u>
NET RESULT	<u>663,921</u>	<u>(897,931)</u>	<u>745,212</u>
Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	<u><u>663,921</u></u>	<u><u>(897,931)</u></u>	<u><u>745,212</u></u>

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 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,475,590	6,297,833	6,187,580
Operating Grants		1,097,972	1,482,897	824,136
Subsidies and Contributions		319,151	341,236	256,150
Fees and Charges		3,080,475	2,994,037	3,415,795
Service Charges		0	0	0
Interest Earnings		276,884	292,457	289,336
Goods and Services Tax		0	0	0
Other		282,945	341,623	326,515
		<u>11,533,017</u>	<u>11,750,083</u>	<u>11,299,512</u>
Payments				
Employee Costs		(5,991,979)	(5,801,260)	(5,772,182)
Materials and Contracts		(2,143,331)	(2,099,283)	(2,333,884)
Utility Charges		(270,423)	(260,792)	(238,404)
Insurance Expenses		(409,908)	(240,398)	(236,509)
Interest Expenses		(141,032)	(154,529)	(151,723)
Goods and Services Tax		0	0	0
Other		(909,124)	(902,157)	(933,900)
		<u>(9,865,799)</u>	<u>(9,458,418)</u>	<u>(9,666,602)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,667,218</u>	<u>2,291,665</u>	<u>1,632,909</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(2,758,445)	(671,023)	(861,260)
Payments for Construction of Infrastructure	3	(4,362,103)	(3,782,545)	(7,340,918)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,665,350	1,915,176	4,980,325
Proceeds from Sale of Plant & Equipment	4	191,500	0	40,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,263,698)</u>	<u>(2,538,392)</u>	<u>(3,181,853)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(284,185)	(270,579)	(270,579)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		50,683	47,721	47,721
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(233,502)</u>	<u>(222,858)</u>	<u>(222,858)</u>
Net Increase (Decrease) in Cash Held		<u>(1,829,981)</u>	<u>(469,585)</u>	<u>(1,771,802)</u>
Cash at Beginning of Year		12,164,730	12,634,315	12,591,829
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>10,334,749</u></u>	<u><u>12,164,730</u></u>	<u><u>10,820,027</u></u>

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



**SHIRE OF DENMARK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
REVENUES				
	1,2			
Governance		89,160	14,167	23,204
General Purpose Funding		814,454	1,310,437	768,078
Law, Order, Public Safety		737,403	973,523	826,875
Health		39,000	43,029	42,305
Education and Welfare		63,642	42,309	42,609
Housing		4,147	6,013	6,304
Community Amenities		1,594,710	1,490,914	1,534,789
Recreation and Culture		969,691	561,650	740,144
Transport		3,112,884	1,566,110	4,426,158
Economic Services		1,128,684	1,126,434	1,286,781
Other Property and Services		149,000	194,981	161,969
		8,702,775	7,329,566	9,859,216
EXPENSES				
	1,2			
Governance		(747,108)	(646,675)	(686,356)
General Purpose Funding		(576,506)	(459,018)	(472,320)
Law, Order, Public Safety		(1,844,953)	(1,622,226)	(1,491,449)
Health		(223,893)	(292,224)	(298,462)
Education and Welfare		(277,855)	(245,697)	(234,738)
Housing		(94,989)	(63,078)	(81,940)
Community Amenities		(2,680,981)	(2,419,941)	(2,436,017)
Recreation & Culture		(2,865,773)	(2,699,500)	(2,739,823)
Transport		(3,932,312)	(4,692,901)	(5,474,895)
Economic Services		(1,151,686)	(1,064,506)	(1,203,800)
Other Property and Services		(118,387)	(211,155)	(181,784)
		(14,514,444)	(14,416,921)	(15,301,583)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	86,700	0	86,646
Depreciation on Assets	2(a)	4,442,692	4,745,239	5,471,763
Movement in Accrued Interest		3,096	0	3,787
Movement in Accrued Income		13,248	0	12,556
Movement in Employee Provisions		34,752	0	0
Movement in Deferred Pensioner Rates (Non Current)		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(2,072,945)	(96,562)	(147,750)
Purchase Infrastructure Assets	3	(4,362,103)	(3,782,545)	(7,340,918)
Purchase Plant and Equipment	3	(670,500)	(529,299)	(654,810)
Purchase Furniture and Equipment	3	(15,000)	(45,162)	(58,700)
Proceeds from Disposal of Assets	4	191,500	0	40,000
Repayment of Debentures	5	(284,185)	(270,579)	(270,579)
Proceeds from New Debentures	5	0	0	0
Self Supporting Loan Advances		0	0	0
Self-Supporting Loan Principal Income		50,683	47,721	47,721
Transfers to Reserves (Restricted Assets)	6	(1,010,945)	(1,029,716)	(1,002,216)
Transfers from Reserves (Restricted Assets)	6	1,808,500	1,709,307	1,905,173
Estimated Expenses Not yet Realised			(33,683)	
Estimated Income Not yet Realised			0	
Restricted Grants to be Carried Forward			(164,445)	
Restricted Grants to be Utilised		164,445	469,183	469,183
Estimated Surplus/(Deficit) July 1 B/Fwd	7	956,141	834,612	692,931
Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	956,141	0
Amount Required to be Raised from Rates	8	(6,475,590)	(6,189,424)	(6,187,580)
Rate Income		6,475,590	6,189,424	



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

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.

Critical accounting estimates

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

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

The Local Government Reporting Entity

All Funds through which the Shire of Denmark 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) Prior Year Actual Balances

Balances shown in this budget as Prior Year 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) Comparative figures

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

(e) Budget comparative figures

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

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and 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 upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

(g) 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.

(h) 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.

(i) Superannuation

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

(j) 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.

(k) 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.

(l) 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.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

(m) Fixed Assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the Shire of Denmark commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Denmark revalues its asset classes in accordance with this mandatory timetable.

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

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.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed Assets (Continued)

Land Under Roads cont'd

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

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

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.

(n) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire of Denmark 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 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair Value of Assets and Liabilities (continued)

Fair Value is the price that the Shire of Denmark 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 of Denmark 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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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.

(o) Financial Instruments

Initial Recognition and Measurement

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



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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.

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 (a "loss event") 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 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of Assets

In accordance with Australian Accounting Standards the Shire of Denmark 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 2019.

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

(q) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire of Denmark 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.

(r) Employee Benefits

Short-Term Employee Benefits

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

The Shire of Denmark 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 of Denmark 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 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) 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.

(u) 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 of Denmark, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Denmark has significant influence.

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

The carrying amount of the investment includes, where applicable, goodwill relating to the associate.

Any discount on acquisition, whereby the Shire of Denmark's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire of Denmark and the associate are eliminated to the extent of the Shire of Denmark's interest in the associate.

When the Shire of Denmark's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Denmark discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Denmark will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

(w) 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.

(x) 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 of Denmark's operational cycle. In the case of liabilities where the Shire of Denmark 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 of Denmark's intentions to release for sale.

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	34,000	28,136	26,000
Other Services	0	0	0
Depreciation			
<u>By Program</u>			
Governance	166,499	169,481	170,862
General Purpose Funding	0	0	0
Law, Order, Public Safety	687,051	690,148	597,563
Health	0	0	0
Education and Welfare	8,204	8,189	9,137
Housing	0	0	0
Community Amenities	88,952	95,234	92,421
Recreation and Culture	569,447	529,711	540,435
Transport	2,358,011	2,686,601	3,515,697
Economic Services	59,471	60,385	51,970
Other Property and Services	505,057	505,489	493,678
	<u>4,442,692</u>	<u>4,745,239</u>	<u>5,471,763</u>
<u>By Class</u>			
Land and Buildings	624,910	624,134	757,043
Furniture and Equipment	56,640	58,374	62,668
Plant and Equipment	1,190,848	1,221,215	966,739
Infrastructure - Roads	2,302,314	2,648,430	3,447,539
Infrastructure - Reserves	249,217	175,663	218,023
Airstrip	18,763	17,423	19,750
	<u>4,442,692</u>	<u>4,745,239</u>	<u>5,471,763</u>



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. REVENUES AND EXPENSES (Continued)

Interest Expenses (Finance Costs)

- Finance Lease Charges	0	0	0
- Debentures (<i>refer note 5(a)</i>)	141,032	154,529	151,723
	<u>141,032</u>	<u>154,529</u>	<u>151,723</u>

Rental Charges

- Operating Leases	42,000	14,700	14,700
	<u>42,000</u>	<u>14,700</u>	<u>14,700</u>

(ii) Crediting as Revenues:

Interest Earnings

Investments			
- Reserve Funds	175,945	185,463	157,966
- Other Funds	29,939	40,272	99,170
Other Interest Revenue (<i>refer note 13</i>)	71,000	66,722	32,200
	<u>276,884</u>	<u>292,457</u>	<u>289,336</u>

(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 2019**

3. ACQUISITION OF ASSETS

**2018/19
Budget
\$**

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

By Program

Governance	15,000
General Purpose Funding	0
Law, Order, Public Safety	337,135
Health	0
Education and Welfare	0
Housing	0
Community Amenities	108,700
Recreation and Culture	1,819,810
Transport	4,809,903
Economic Services	30,000
Other Property and Services	0
	<u>7,120,548</u>

By Class

Land Held for Resale	
Land and Buildings	2,072,945
Infrastructure Assets - Roads	4,254,403
Infrastructure Assets - Parks and Ovals	107,700
Plant and Equipment	670,500
Furniture and Equipment	15,000
	<u>7,120,548</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 2019**

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 Budget \$	2018/19 Budget \$	2018/19 Budget \$
Administration	35,500	37,500	2,000
Law and Order	20,400	22,000	1,600
Recreation and Culture	10,700	2,000	(8,700)
Transport	211,600	130,000	(81,600)
	278,200	191,500	(86,700)
By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 Budget \$	2018/19 Budget \$	2018/19 Budget \$
Plant & Equipment			
Hyundai IX35 Wagon	13,500	14,000	500
Hyundai IX35 Wagon	13,600	15,000	1,400
Mazda 3 Sedan	8,400	8,500	100
Holden Colorado Crew Cab Utility	20,400	22,000	1,600
Ford Ranger Utility	10,400	5,000	(5,400)
John Deere 1445 Mower	10,700	2,000	(8,700)
Isuzu NPR400 Patching Truck	43,100	12,000	(31,100)
Mazda BT50 Dual Cab Ute	22,100	18,000	(4,100)
UD Nissan Truck	64,000	30,000	(34,000)
JCB Backhoe Loader	32,000	25,000	(7,000)
CAT Backhoe Loader	40,000	40,000	0
	278,200	191,500	(86,700)

Summary

	2018/19 Budget \$
Profit on Asset Disposals	3,600
Loss on Asset Disposals	(90,300)
	<u>(86,700)</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 2019

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest & GFEE Repayments		Interest Rate	Maturity Date
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$		
123 Lionsville S/Supporting	55,294		26,553	24,531	28,741	55,294	4,147	5,383	7.98%	10-Feb-20
129 Scouts S/Supporting	19,893		3,157	2,978	16,736	19,893	1,240	1,356	5.84%	21-Jul-23
131 Visitors Centre	130,319		29,339	27,412	100,980	130,319	9,454	11,622	6.91%	28-Jun-22
142 Lionsville	437,460		26,014	24,312	411,447	437,460	32,596	34,185	6.88%	12-Nov-29
143 Airport	48,407		5,704	5,363	42,703	48,407	3,272	3,648	6.26%	30-Jun-25
144 Recreation Centre Expansion	18,731		9,090	8,572	9,640	18,731	1,121	1,696	5.96%	30-Jun-20
145 Recreation - Tennis Club	15,859		7,697	7,258	8,162	15,859	950	1,436	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	166,652		9,610	9,026	157,042	166,652	11,585	12,229	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	7,492		3,636	3,429	3,856	7,492	448	678	5.96%	30-Jun-20
152 Purchase Reserve 27101	325,128		17,074	16,088	308,054	325,128	21,565	22,649	6.04%	30-Jun-31
153 Photovoltaic System	27,402		13,426	12,897	13,976	27,402	1,151	1,632	4.06%	06-Apr-20
156 Purchase Rubbish Truck	158,750		50,989	49,153	107,761	158,750	6,437	8,337	3.70%	16-May-21
157 Riverside Club S/Supporting	416,969		17,337	16,783	399,632	416,969	16,366	16,944	3.27%	12-May-36
159 Riverside Club Stage 1	463,612		18,873	18,300	444,739	463,612	17,435	18,048	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	402,222		45,687	44,478	356,535	402,222	13,265	14,686	2.70%	01-Jun-26
	2,694,191	0	284,185	270,579	2,410,005	2,694,191	141,032	154,529		

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

SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019



5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2018/19

Particulars/Purpose	Amount to be Borrowed Budget \$	Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount to be Used Budget \$	Balance Unspent \$
No new Loans proposed for 2018-2019								
	0				0		0	

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2018, nor is it expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council does not have any formal overdraft arrangements.

(e) It is 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 2019

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Employee Entitlements Reserve			
Opening Balance	427,677	417,588	417,588
Amount Set Aside / Transfer to Reserve	9,837	10,089	8,757
Amount Used / Transfer from Reserve	0	0	0
	437,514	427,677	426,345
(b) Plant Reserve			
Opening Balance	600,991	586,814	586,814
Amount Set Aside / Transfer to Reserve	463,823	14,177	13,305
Amount Used / Transfer from Reserve	(466,500)	0	0
	598,314	600,991	600,119
(c) Parry Beach Campground Reserve			
Opening Balance	171,155	98,281	98,281
Amount Set Aside / Transfer to Reserve	73,937	150,375	150,662
Amount Used / Transfer from Reserve	(44,000)	(77,501)	(101,364)
	201,092	171,155	147,579
(d) Cemetery Reserve			
Opening Balance	2,020	1,972	1,972
Amount Set Aside / Transfer to Reserve	46	48	40
Amount Used / Transfer from Reserve	0	0	0
	2,066	2,020	2,012
(e) Lime Quarry Rehabilitation Reserve			
Opening Balance	270,232	166,217	166,217
Amount Set Aside / Transfer to Reserve	56,215	104,015	104,442
Amount Used / Transfer from Reserve	0	0	0
	326,447	270,232	270,659
(f) Land and Building Reserve			
Opening Balance	889,111	379,933	379,933
Amount Set Aside / Transfer to Reserve	170,450	509,178	507,967
Amount Used / Transfer from Reserve	(600,000)	0	0
	459,561	889,111	887,900
(g) Waste Services Reserve			
Opening Balance	574,129	531,293	531,293
Amount Set Aside / Transfer to Reserve	63,205	42,836	41,723
Amount Used / Transfer from Reserve	(30,000)	0	0
	607,334	574,129	573,016
(h) Kwoorabup Community Park Reserve			
Opening Balance	75,333	73,556	73,565
Amount Set Aside / Transfer to Reserve	1,733	1,777	1,542
Amount Used / Transfer from Reserve	0	0	0
	77,066	75,333	75,107
(i) Aquatic Facility Development Reserve			
Opening Balance	97,153	94,862	92,214
Amount Set Aside / Transfer to Reserve	2,235	2,291	1,933
Amount Used / Transfer from Reserve	0	0	0
	99,388	97,153	94,147
(j) Lionsville Reserve			
Opening Balance	364,097	412,625	415,262
Amount Set Aside / Transfer to Reserve	8,374	9,969	8,708
Amount Used / Transfer from Reserve	(58,000)	(58,497)	(58,809)
	314,471	364,097	365,161
(k) Peaceful Bay Water Supply Reserve			
Opening Balance	67,609	50,147	50,147
Amount Set Aside / Transfer to Reserve	26,555	17,462	17,301
Amount Used / Transfer from Reserve	0	0	0
	94,164	67,609	67,448



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
6. RESERVES (Continued)			
(l) Rivermouth Caravan Park Reserve			
Opening Balance	72,429	51,192	51,192
Amount Set Aside / Transfer to Reserve	11,666	21,237	21,036
Amount Used / Transfer from Reserve	0	0	0
	<u>84,095</u>	<u>72,429</u>	<u>72,228</u>
(m) Peaceful Bay Caravan Park Reserve			
Opening Balance	36,214	25,595	25,595
Amount Set Aside / Transfer to Reserve	10,833	10,619	10,530
Amount Used / Transfer from Reserve	0	0	0
	<u>47,047</u>	<u>36,214</u>	<u>36,125</u>
(o) Recreation Centre Equipment Reserve			
Opening Balance	50,155	40,664	40,663
Amount Set Aside / Transfer to Reserve	21,154	20,982	20,820
Amount Used / Transfer from Reserve	(10,000)	(11,491)	0
	<u>61,309</u>	<u>50,155</u>	<u>61,483</u>
(p) Denmark East Deveopment Reserve			
Opening Balance	6,267,858	7,715,015	7,715,015
Amount Set Aside / Transfer to Reserve	90,884	114,661	93,450
Amount Used / Transfer from Reserve	(600,000)	(1,561,818)	(1,745,000)
	<u>5,758,742</u>	<u>6,267,858</u>	<u>6,063,465</u>
TOTAL CASH BACKED RESERVES	<u>9,168,608</u>	<u>9,966,163</u>	<u>9,742,796</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	9,837	10,089	8,757
Plant Reserve	463,823	14,177	13,305
Parry Beach Campground Reserve	73,937	150,375	150,662
Cemetery Reserve	46	48	40
Lime Quarry Rehabilitation Reserve	56,215	104,015	104,442
Land and Building Reserve	170,450	509,178	507,967
Waste Services Reserve	63,205	42,836	41,723
Kwoorabup Community Park Reserve	1,733	1,777	1,542
Aquatic Facility Development Reserve	2,235	2,291	1,933
Lionsville Reserve	8,374	9,969	8,708
Peaceful Bay Water Supply Reserve	26,555	17,462	17,301
Rivermouth Caravan Park Reserve	11,666	21,237	21,036
Peaceful Bay Caravan Park Reserve	10,833	10,619	10,530
Recreation Centre Equipment Reserve	21,154	20,982	20,820
Denmark East Deveopment Reserve	90,884	114,661	93,450
	<u>1,010,945</u>	<u>1,029,716</u>	<u>1,002,216</u>



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

6. RESERVES (Continued)	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
Transfers from Reserves			
Plant Reserve	(466,500)	0	0
Parry Beach Campground Reserve	(44,000)	(77,501)	(101,364)
Cemetery Reserve	0	0	0
Lime Quarry Rehabilitation Reserve	0	0	0
Land and Building Reserve	(600,000)	0	0
Waste Services Reserve	(30,000)	0	0
Kwoorabup Community Park Reserve	0	0	0
Aquatic Facility Development Reserve	0	0	0
Lionsville Reserve	(58,000)	(58,497)	(58,809)
Peaceful Bay Water Supply Reserve	0	0	0
Rivermouth Caravan Park Reserve	0	0	0
Peaceful Bay Caravan Park Reserve	0	0	0
Recreation Centre Equipment Reserve	(10,000)	(11,491)	0
Denmark East Development Reserve	(600,000)	(1,561,818)	(1,745,000)
	<u>(1,808,500)</u>	<u>(1,709,307)</u>	<u>(1,905,173)</u>
Total Transfer to/(from) Reserves	<u>(797,555)</u>	<u>(679,591)</u>	<u>(902,957)</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.

Land & Building Reserve

- for the purchase or construction of Land and Buildings. It is expected to be partially 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.

Lime Quarry Reserve

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

Waste Services Reserve

- to be used for the purpose of providing for the proper performance of all or any of the waste services Council provides. 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 2019

6. RESERVES (Continued)

Peaceful Bay Water Supply Reserve

- to be used for future site maintenance and development requirements. It is not expected to be utilised during the Financial Year.

Rivermouth Caravan Park Reserve

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

Peaceful Bay Caravan Park Reserve

- to be used for future requirements with respect to site and end of lease conditions and adjoining reserves. It is not 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 expected to be partially 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 original State Government Grant Funding amount of \$7,626,000. It is expected to be partially utilised during the Financial Year.

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	2018/19 Budget \$	2017/18 Forecast Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,166,141	2,198,567
Cash - Restricted Reserves	15(a)	9,168,608	9,966,163
Receivables		228,723	488,012
Inventories		152,511	167,783
		10,715,983	12,820,525
LESS: CURRENT LIABILITIES			
Payables and Provisions		(1,547,375)	(1,733,776)
NET CURRENT ASSET POSITION		9,168,608	11,086,749
Less: Cash - Restricted Reserves	15(a)	(9,168,608)	(9,966,163)
Less: Cash - Restricted Municipal		0	(164,445)
Add Back: Liabilities Supported by Reserves	6	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	956,141

The estimated surplus/(deficiency) C/fwd in the 2017/18 forecast actual column represents the surplus (deficit) brought forward as at 1 July 2018.

The estimated surplus/(deficiency) C/fwd in the 2018/19 budget column represents the surplus (deficit) carried forward as at 30 June 2019.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Forecast Actual \$
Differential General Rate								
Code GRV								
1 Residential Developed	10.1995	1,237	16,683,152	1,701,598	25,000	2,000	1,728,598	
2 Business/Commercial Developed	10.9458	138	4,935,359	540,215	0	0	540,215	
3 Lifestyle Developed	10.2319	479	7,011,680	717,428	0	0	717,428	
4 Rural Developed	10.9782	143	2,215,796	243,255	0	0	243,255	
5 Holiday Use Developed	11.4109	102	1,466,504	167,341	0	0	167,341	3,189,643
6 Residential Vacant	20.3340	125	1,014,330	206,254	0	0	206,254	
7 Business/Commercial Vacant	14.4285	19	332,320	47,949	0	0	47,949	
8 Rural Vacant	15.4669	6	110,310	17,062	0	0	17,062	
9 Lifestyle Vacant	19.2525	212	1,708,960	329,018	0	0	329,018	627,915
UV								
10 UV Base	0.5138	498	232,957,000	1,196,933	0	0	1,196,933	
11 UV Additional Use 1	0.5651	31	12,815,999	72,423	0	0	72,423	
12 UV Additional Use 2	0.6165	10	4,727,000	29,142	0	0	29,142	
13 UV Additional Use 3	0.6679	8	3,439,000	22,969	0	0	22,969	
14 UV Additional Use 4	0.7193	3	1,503,000	10,811	0	0	10,811	1,236,112
Sub-Totals		3,011	290,920,410	5,302,398	25,000	2,000	5,329,398	5,053,670
Minimum Rates								
Code GRV								
1 Residential Developed	1065.00	579	4,803,732	616,635	0	0	616,635	
2 Business/Commercial Developed	1185.00	124	781,673	146,940	0	0	146,940	
3 Lifestyle Developed	1092.00	54	473,082	58,968	0	0	58,968	
4 Rural Developed	1092.00	32	274,844	34,944	0	0	34,944	
5 Holiday Use Developed	1173.00	7	59,280	8,211	0	0	8,211	839,663
6 Residential Vacant	968.00	118	372,780	114,224	0	0	114,224	
7 Business/Commercial Vacant	1076.00	6	17,050	6,456	0	0	6,456	
8 Rural Vacant	1076.00	1	6,900	1,076	0	0	1,076	
9 Lifestyle Vacant	990.00	12	59,580	11,880	0	0	11,880	132,314
UV								
10 UV Base	1303.00	96	15,802,121	125,088	0	0	125,088	
11 UV Additional Use 1	1434.00	13	735,100	18,642	0	0	18,642	
12 UV Additional Use 2	1564.00	2	459,000	3,128	0	0	3,128	
13 UV Additional Use 3	1694.00	0		0	0	0	0	
14 UV Additional Use 4	1824.00	0		0	0	0	0	163,777
Sub-Totals		1,044	23,845,142	1,146,192	0	0	1,146,192	1,135,754
		4,055	314,765,552	6,448,590	25,000	2,000	6,475,590	6,189,424
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
							6,475,590	6,189,424
Concessions and Waivers (Note 12)							(50,684)	(47,353)
Totals							6,424,906	6,142,071



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 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 2018/2019, in accordance with Section 6.35 of the Local Government Act 1995. The rating

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 rates 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.

The following wording is adopted for the 2018/2019 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 levied.

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.

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 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,
- 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 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,
- 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 accordance with the requirements of the Minister for Local Government; and,



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd

- 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 purpose zoning (for example rural to special rural), with full cost recovery from the applicant where the rezoning is not instigated by the Shire of Denmark; and,
- 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 which all other GRV rated land is assessed.
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 additional cost of servicing non-residential activity including CBD carparking, landscaping and other amenities and, in recognising the importance of tourism to these non-residential uses, the development of tourist related services and infrastructure and promotion of the district to attract more visitors.
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 10.14% 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.



8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd

Differential Rating - Objects and Reasons Cont'd

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 11.16% 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 in addition to investment in tourism by Council, to benefit commercial entities.
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 11.16% 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 10.05% 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 two 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.



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd

13. UV Additional Use 3 Consists of land that is operating the equivalent of three non-rural use with the premium of 30.00% on the UV base rate in the \$ and 30.00% 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.
14. UV Additional Use 4 Consists of land that is operating the equivalent of four 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.

A Notice of Intention to Levy Differential Rates 2018/2019 was advertised for public comment on the 20 June 2018 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 12 July 2018, with five submissions received.

The following table compares the differential rates that were advertised for public comment with an with a proposed increase of 4% to the rate in the \$, of all differential rate categories. Council conducted workshops between April and June 2018 and through this process provided strong fiscal leadership.

Differential General Rating Category	Adopted Rate 2018/19 (cents/\$ of valuation)	Minimum Payment	Advertised Rate 2018/19 (cents/\$ of valuation)	Minimum Payment
Gross Rental Value Land				
1. GRV Residential/Non-Commercial Developed (Improved Base)	10.1995	1,065	10.1995	1,065
2. GRV Commercial Developed	10.9458	1,185	10.9458	1,185
3. GRV Lifestyle Developed	10.2319	1,092	10.2319	1,092
4. GRV Rural Developed	10.9782	1,092	10.9782	1,092
5. GRV Holiday Use Developed	11.4108	1,173	11.4108	1,173
6. GRV Residential Vacant (Vacant Base)	20.3340	968	20.3340	968
7. GRV Commercial Vacant	14.4285	1,076	14.4285	1,076
8. GRV Rural Vacant	15.4669	1,076	15.4669	1,076
9. GRV Lifestyle Vacant	19.2525	990	19.2525	990
Unimproved Value Land				
10. UV Base	0.5138	1,303	0.5138	1,303
11. UV Additional Use 1	0.5651	1,434	0.5651	1,434
12. UV Additional Use 2	0.6165	1,564	0.6165	1,564
13. UV Additional Use 3	0.6679	1,694	0.6679	1,694
14. UV Additional Use 4	0.7193	1,824	0.7193	1,824



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

9. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR

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

10. SERVICE CHARGES - 2018/19 FINANCIAL YEAR

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

	2018/19 Budget	2017/18 Forecast Actual
11. FEES & CHARGES REVENUE	\$	\$
Governance	31,700	29,911
General Purpose Funding	0	0
Law, Order, Public Safety	33,150	39,327
Health	39,000	39,997
Education and Welfare	11,642	10,500
Housing	0	0
Community Amenities	1,501,010	1,414,323
Recreation & Culture	319,221	322,193
Transport	29,000	29,357
Economic Services	1,084,684	1,076,515
Other Property & Services	7,465	25,615
	<u>3,056,873</u>	<u>2,987,738</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2018/19 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 \$10 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 \$500.

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

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 land parcels for the 2018/2019 financial year as described in the schedule of Contributions and Donations.

	\$
Denmark Arts Council Inc.	
A5731 - Part Lot 228 and Part Lot 1093, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
Denmark Boating & Angling Club	
A5585 – Lease of Part Lots 304 and 307 Parry Road, Parryville - Boating and angling shed and land at Parry Beach	1,434
Denmark Boating & Angling Club, & Denmark Sea Rescue Group	
A5587 – 891B (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Sea rescue, boating and angling hall and sheds	1,434
Denmark Clay Target Club	
A3565 – Lease of Whole Lot 7399, Sunny Glen Road, Hay - Clay target shooting range	1,434
Denmark Cottage Crafts Inc.	
A5584 – Lease of Part Lot 41 Mitchell Street, Denmark - Craft hall and Denmark Family Centre Church building	1,185



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2018/19 FINANCIAL YEAR Cont'd

	\$
Denmark Country Club Inc.	
A3088 – 925 (Lease of Whole Lots 154, 155, 156, 157, 158, 159, 1072, and 1073) South Coast - Golf Course, Tennis Courts and facilities	3,723
Denmark Environment Centre Incorporated	
A2622 – 1/35 (Strata Lot 1) Strickland Street, Denmark	1,185
A3747 – 4/35 (Strata Lot 4) Strickland Street, Denmark - Shop and administration centre	2,704
Denmark Machinery Restoration Group Inc.	
A5599 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Shed and displays	1,185
Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	
A3179 – 81 (Lease of Whole Lot 500) South Coast Highway, Denmark - Day care and playgroup building	1,185
Denmark Pistol Club	
A3167 – 223 (Lease of Whole Lot 7441) Churchill Road, Scotsdale - Pistol shooting range	1,434
Denmark Equestrian Club Inc.	
A3189 – 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark - Horse racing track and facilities	1,185
Denmark Riverside Club	
A5601 – Lease of Part Lot 1002 Bambrey Road, Denmark	1,185
A3069 – 3 (Lease of Whole Lot 1110) Morgan Road, Denmark - Bowling green, canoeing, kayaking and dragon boating launching site and facilities	2,299
Denmark Surf Lifesaving Club	
A5588 – 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Clubrooms and facilities	1,434
Denmark Tourism Incorporated	
A3186 – 73 (Lease of Lot 501) South Coast Hwy, Denmark - Denmark Visitor Centre	6,294
Green Skills Inc.	
A5590 – 46 (Lease of Part Lot 326) McIntosh Road, Hay - Recycling Centre and Tip Shop	1,434
Kentdale Community Hall Committee Inc.	
A5593 – 518 (Lease of Part Lot 300) Parker Road, Kentdale - Kentdale Hall	1,434
Lions Club of Denmark Inc.	
A5600 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Clubroom	1,185
Nornalup Residents and Ratepayers Association	
A5591 – 3 (Lease of Part Lot 2368) Riverside Drive, Nornalup - Nornalup Community Hall	1,185
Parry's Beach Voluntary Management Group Inc.	
A5592 – 2830 (Lease of Part Lot 5393) South Coast Highway, William Bay - Parryville Hall	1,434
Peaceful Bay Progress Association Inc.	
A5615 – 30 (Lease of Whole Site 300) First Avenue, Peaceful Bay	1,185
A5616 – 3 (Lease of Whole Site 302) West Avenue, Peaceful Bay - Peaceful Bay Community Hall and Les Carpenter Fire Station	1,185
Peaceful Bay Returned Services League (RSL) Sub Branch	
A5596 – 28 (Lease of Whole Site 400) First Avenue, Peaceful Bay - Clubroom	1,185
Peaceful Bay Sea Rescue Group Inc.	
A5595 – Lease of Whole Lots 401 and 402 Old Peaceful Bay Road, Peaceful Bay - Sea rescue facilities	1,185
Scout Association of Australia	
A5597 – 53 (Lease of Part Lot 1087) Brazier Street, Denmark - Scout Hall and facilities	1,185



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2018/19 FINANCIAL YEAR Cont'd

	\$
The Returned & Services League of Australia WA Branch Inc	
A3097 – 54 (Lease of Whole Lot 40) Strickland Street, Denmark - RSL Hall	1,185
Tingledale Hall Committee Inc.	
A5594 – 976 (Lease of Part Lot 2381) Valley of the Giants Road, Tingledale - Tingledale Hall and Community Centre	1,434
Trustees: Richard John Marshall and Richard William Mumford and Eric Rose	
A3041 – 891 (Lot 583) Scotsdale Road, Scotsdale Scotsdale Hall and tennis courts	1,434
Denmark Community Resource Centre Inc.	
A5729 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
Denmark Over 50's Association	
A5730 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
Denmark Historical Society Inc.	
A3256 – 16 (Lease of Whole Lot 1021) Mitchell Street, Denmark - Denmark Historical Museum	1,185
Total	<u><u>50,684</u></u>

13. INTEREST CHARGES AND INSTALMENTS - 2018/19 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Budgeted Revenue \$
Interest on Rates			
Overdue rates and charges	11%		50,000
Instalment option	5.5%		21,000
			<u>71,000</u>
Instalment Administration Charge			
Per instalment for all instalment options		12.00	<u>29,000</u>
			<u>29,000</u>

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

Option 1 - Payment in full by a single instalment

Due Date: 10 September 2018

Option 2 - Payment by two equal instalments

First Instalment Due Date: 10 September 2018

Second Instalment Due Date: 12 November 2018

Option 3 - Payment by four equal instalments

First Instalment Due Date: 10 September 2018

Second Instalment Due Date: 12 November 2018

Third Instalment Due Date: 14 January 2019

Fourth Instalment Due Date: 18 March 2019



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

14. ELECTED MEMBERS REMUNERATION		2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
The following fees, expenses and allowances were paid to council members and/or the president.				
Meeting Fees	9 @ \$10,100	90,900	89,938	90,000
President's Allowance	1 @ \$11,110	11,110	10,902	11,000
Deputy President's Allowance	1 @ \$2,778	2,778	2,756	2,750
Telecommunications Allowance	9 @ \$2,424	21,816	21,585	21,600
		<u>126,604</u>	<u>125,181</u>	<u>125,350</u>

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:

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
Cash - Unrestricted	1,166,141	2,198,567	1,077,231
Cash - Restricted	9,168,608	9,966,163	9,742,796
	<u>10,334,749</u>	<u>12,164,730</u>	<u>10,820,027</u>

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

Employee Entitlement Reserve	437,514	427,677	426,345
Plant Replacement Reserve	598,314	600,991	600,119
Land & Building Reserve	459,561	889,111	887,900
Cemetery Reserve	2,066	2,020	2,012
Parry Beach Campground Reserve	201,092	171,155	147,579
Lime Quarry Reserve	326,447	270,232	270,659
Refuse Site Development Reserve	607,334	574,129	573,016
Kwoorabup Community Park Reserve	77,066	75,333	75,107
Aquatic Facilities Development Reserve	99,388	97,153	94,147
Lionsville Reserve	314,471	364,097	365,161
Peaceful Bay Water Supply Reserve	94,164	67,609	67,448
Rivermouth Caravan Park Reserve	84,095	72,429	72,228
Peaceful Bay Caravan Park Reserve	47,047	36,214	36,125
Recreation Centre Equipment Reserve	61,309	50,155	61,485
Denmark East Development Reserve	5,758,742	6,267,858	6,063,465
	<u>9,168,608</u>	<u>9,966,163</u>	<u>9,742,796</u>

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

Net Result	663,921	(897,931)	745,212
Amortisation	0	0	0
Depreciation	4,442,692	4,745,239	5,471,763
(Profit)/Loss on Sale of Asset	86,700	0	86,646
(Increase)/Decrease in Receivables	23,602	700,884	233,041
(Increase)/Decrease in Inventories	15,272	41,800	14,572
Increase/(Decrease) in Payables	100,381	(199,152)	62,000
Increase/(Decrease) in Employee Provisions		(183,999)	0
Grants/Contributions for the Development of Assets	(3,665,350)	(1,915,176)	(4,980,325)
Net Cash from Operating Activities	<u>1,667,218</u>	<u>2,291,665</u>	<u>1,632,909</u>



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget	2017/18 Forecast Actual	2017/18 Budget
	\$	\$	\$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	30,000	30,000	30,000
Credit Card Balance at Balance Date	3,500	2,158	3,500
Total Amount of Credit Unused	<u>33,500</u>	<u>32,158</u>	<u>33,500</u>
 Loan Facilities			
Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

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 1/07/2018 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/2019 \$
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	181,179	0	0	181,179
Fire Command Vehicle	1,814	0	0	1,814
Nomination Deposits	0	0	0	0
	182,993	1,465,312	(1,465,312)	182,993

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

Shire of Denmark
Notes to and forming part of the Draft Budget
For the year ending 30 June 2019



SHIRE OF DENMARK
Detailed Statement of Comprehensive Income by
Program
2018/2019



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Rate Revenue - Income						
1317013		General Rate - UV	(1,236,112)	(1,236,112)	(1,332,278)	UV valuations applied to rural land annually, Refer Note 8 for further detail.
1317713		Minimum Rates - UV	(163,777)	(163,777)	(146,858)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1317813		GRV - Developed Land	(3,164,799)	(3,164,799)	(3,369,837)	Rates payable on GRV developed land.
1317823		Minimum Rates - GRV Developed Land	(839,663)	(839,663)	(865,698)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1317843		GRV - Vacant Land	(627,915)	(627,915)	(600,283)	Rates payable on GRV vacant land.
1317853		Minimum Rates - GRV Vacant Land	(132,314)	(132,314)	(133,636)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1318023		Penalty On Rates	(32,000)	(66,722)	(50,000)	Interest applied to outstanding rates and instalment options as per LG (Fin. Mgt.) Reg. 68 & 70, Annual Budget, Overdue Payment Interest @ 11% p.a.
1318043		Rates Legal Fees	(5,000)	0	(5,000)	Recovery of legal fees incurred in rates debt recovery action as per LG Act.
1318133		Rates Enquiry Fees	(40,000)	(32,556)	(30,000)	Rates settlement enquiries and other sundry rating income, Rating Searches & Account/Settlement Enquiries, Rate Books (inc extracts).
1318143		Rates Administration Charges	(51,000)	(44,087)	(50,000)	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.
1318233		GRV's Interim Rates	(20,000)	(24,155)	(25,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	(3,000)	(689)	(2,000)	
Total Operating Income Rate Revenue			(6,315,580)	(6,332,789)	(6,610,590)	

General Purpose Funding - Schedule 3						
General Purpose Grants - Expenditure						
1327542		Miscellaneous GPF Expenses	2,000	0	2,000	Grant Submission Review - external 3rd party.
1327552		Alloc Administration Expenses	8,000	8,150	8,726	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure General Purpose Grants			10,000	8,150	10,726	

General Purpose Grants - Income						
1325773		Alloc Administration Income	(377)	(362)	0	
1327033		Grants Commission Grant - Untied	(283,004)	(561,031)	(298,608)	Financial Assistance Grants Allocation for general Local Government operations. Advance payments received June 2018.
1327103		Grants Commission Grant - Road Work	(205,352)	(482,287)	(265,246)	Financial Assistance Grants Allocation for the purpose of unspecified roadworks.
1327203		Grants Commission Grant - Special	0	0	0	
Total Operating Income General Purpose Grants			(488,733)	(1,043,680)	(563,854)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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General Purpose Funding - Schedule 3

Other General Purpose Funding - Expenditure

1315552		Alloc Administration Expenses	301,077	297,729	328,424	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	60,808	65,598	62,329	Salaries paid
1317092		Rates Superannuation	5,700	3,467	5,843	Superannuation paid
1318012		Rates - Printing & Stationery	11,000	7,305	10,000	Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.
1318022		Rates - Postage & General Expenses	8,000	10,778	8,000	Provision for posting Rate notices, instalment reminders and other general expenses, Postage, Differential Rate Advertising, Other general expenses.
1318042		Rate Collection Fees	5,000	545	5,000	Provision for legal expenses relating to rate debt recovery.
1318033		Rates Write Off	0	345	500	
1318052		Rates - Waiver & Concessions	48,735	47,353	50,684	In accordance with Council Policy No.030101.
1318062		GRV & UV Valuation and General Expenses	22,000	17,748	95,000	GRV's are currently undertaken every 4 years, Annual UV Roll, 4 Yearly GRV Roll Revaluation, General Valuation expenses.
Total Operating Expenditure General Purpose Funding			462,320	450,868	565,780	

General Purpose Funding - Schedule 3

Other General Purpose Funding - Income

1317773		Alloc Administration Income	(10,765)	(11,644)	0	
1331003		Interest on Investments	(140,000)	(110,910)	(115,000)	Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds, Restricted Cash (Bonds).
1337043		Pens Deferred Rates Int Grant	(580)	(838)	(600)	Interest payment from State Govt for pensioners rates deferred by owner.
Total Operating Income General Purpose Funding			(151,345)	(123,392)	(115,600)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<u>Summary of Operations - General Purpose Funding</u>						
Rate Revenue						
		Sub Total Operating Expenditure	0	0	0	
		Sub Total Operating Income	(6,315,580)	(6,332,789)	(6,610,590)	
			(6,315,580)	(6,332,789)	(6,610,590)	
General Purpose Grants						
		Sub Total Operating Expenditure	10,000	8,150	10,726	
		Sub Total Operating Income	(488,733)	(1,043,680)	(563,854)	
			(478,733)	(1,035,530)	(553,128)	
Other General Purpose Funding						
		Sub Total Operating Expenditure	462,320	450,868	565,780	
		Sub Total Operating Income	(151,345)	(123,392)	(115,600)	
			310,975	327,476	450,180	
		Total Operating Expenditure	472,320	459,018	576,506	
		Total Operating Income	(6,955,658)	(7,499,861)	(7,290,044)	
		Program (Surplus)/Deficit	(6,483,338)	(7,040,843)	(6,713,538)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Governance - Schedule 4						
Members of Council - Expenditure						
1410012		Travelling Expenses- Councillors	8,000	15,205	8,000	Travelling expenses paid in accordance with S5.98 LG Act and in accordance with SAT Ruling \$0.62c/km.
1410022		Conference Expenses - Councillors	15,000	2,781	15,000	Elected members attendance at Conferences as per Council Delegation D040103(reflects election cycle), WA Local Government Week.
1410032		Election Expenses	30,000	27,717	0	Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allow.	11,000	10,902	11,110	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410052	14100	General Refreshments	5,500	3,849	5,000	Meals, refreshments etc associated with Elected Members, Misc. 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	Employees Social Club Contribution	7,000	7,000	8,000	
1410052	14102	Hosting Meetings	6,000	4,362	6,000	
1410052	14103	Council Meeting Meals	10,000	7,958	10,000	
1410062		Insurance - Councillors	8,505	8,505	8,890	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Councillors	32,343	29,623	35,000	Refer Subscriptions and Memberships schedule appendix J.
1410082		Donations Gifts	20,000	8,473	21,600	Refer Contribution and Donations schedule appendix I.
1410092		Deputy Pres.Local Govt Allow	2,750	2,756	2,778	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	21,600	21,585	21,816	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,424pa.
1410122		Councillors Fees	90,000	89,938	90,900	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,100 pa.
1410152		Councillors Training	9,000	495	9,000	Training expenses - Elected Members (reflects \$1,000 per Councillor), Councillor Training - WALGA.
1410192		Vehicle Expenses - Admin	7,500	3,325	10,000	Operating lease costs - DE 7005.
1410252	14120	Citizenship Ceremonies	1,000	215	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	Australia Day Breakfast	11,000	11,053	12,000	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	Other Civic Functions	1,500	12,686	5,000	Other Civic functions and events.
1410252	14124	Thank A Volunteer Day Function	4,500	2,633	3,000	Thank a Volunteer Day.
1410502		Depreciation - Council	6,257	10,244	10,221	Provision for depreciation of assets - Members of Council.
1410602		Donated use Council Facilities	6,000	2,457	5,550	Refer Contribution and Donations schedule appendix I.
1410522		Risk Management	3,000	0	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	356,831	352,864	389,243	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1418002	11002	Council Chambers	12,070	10,048	10,000	Provision for maintenance of Chambers only, Wages & Overheads, Cleaning Materials, Pest Control, Sundry materials, & Honour Boards.
Total Operating Expenditure Members of Council			686,356	646,675	702,108	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(7,000)	(500)	(5,000)	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	(3,000)	0	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(1,000)	0	0	Various grants associated with Members Sub-program.
1417503		Governance Reimbursements	(200)	(689)	(200)	Reimbursements paid by Elected Members for private expenses, incl. meals, conference expenses, etc.
1417773		Alloc Administration Income	(12,004)	(12,978)	0	
Total Operating Income Members of Council			(23,204)	(14,167)	(8,200)	

Governance - Schedule 4						
Administration - Expenditure						
1420062		Workers Comp - Administration	33,022	33,022	33,947	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,229,766	1,272,698	1,375,580	Salaries paid to administration staff.
1420092		Superannuation - Administration	162,028	138,707	163,134	Superannuation contributions paid for administration staff.
1420102		Other Expenses - Administration	12,500	19,583	20,000	Admin Staff Room supplies - inc's minor refreshments, staff functions, hygiene and cleaning items, Senior Staff Professional Memberships, newspapers, IT Vision User Group membership, Corporate events, Staff functions , minor gifts & Easy Grants Subscription Service, Miscellaneous.
1420122		Office Equipment Maintenance - Admin	16,500	32	16,500	Office equip maintenance, including telephones, radios etc. (Not - computer/IT equipment and photocopiers)
1420132		Computer Equipment Maintenance - Admin	75,000	93,445	90,000	Computer and IT equipment (Not photocopiers), IT Vision - SynergySoft Maintenance agreement, SynergySoft Database & User Licence Fees, IT Support and computer repairs (including minor purchases), Website Development.
1420142		Telecommunications - Admin	23,000	29,043	25,000	Provision for telephone and telecommunication operating costs, (including - Fixed Phones, Staff private phone reimbursements (on call/after hours), Internet Connection, Mobiles - calls.
1420152		Advertising - Administration	26,000	27,062	26,000	Provision for advertising costs not directly associated with other Sub-programs (i.e. Town Planning advertisements), Council Meetings & Electors meetings, Andimaps Denmark Street Directory, Denmark Chamber of Commerce Directory, Denmark Visitor Centre Holiday Guide, Employment Vacancies, Other General Advertising.
1420162		Photocopier Supplies	26,000	23,627	26,000	Provision for service agreements (based on meter readings) and general maintenance/repairs/toner of office copiers.
1420172		Postage	12,500	7,891	10,000	Postage, freight charges, note specific freight to be allocated to account relating to purchase.
1420182		Bank Fees	20,500	20,059	20,000	Fees associated with General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Governance - Schedule 4						
Administration - Expenditure cont'd						
1420192		Vehicle Expenses - Admin	12,000	14,461	25,000	Operating Lease for DE87 and DE09. Running costs for DE6226 (Ute)
1420202		Travel & Accommodation - Admin	8,500	14,002	12,000	Allowance for accommodation , travel and other related costs for staff attending training, seminars.
1420212		Audit Fees	26,000	28,136	34,000	Costs associated for interim and annual audits, Roads to Recovery, Grant Acquittals and others, Annual Audit Contract.
1420232		Legal Expenses	20,000	11,730	20,000	Contingency provision for legal expenses in the event of a claim or action against Council or for prosecutions by Council, Sundry Debtors debt collection.
1420262		Executive Team Development	10,000	150	10,000	Training and development for Executive Team.
1420272		ESL - Council Properties	5,000	4,800	5,000	Emergency Services Levy payable by Council on Council properties.
1420282		Training Expenses - Admin	17,000	12,901	17,000	Allowance for staff attending training courses and seminars. Allocation for 17 Staff.
1420292		Leased Property Expenses	10,000	4,315	10,000	Provision of Lease property expenditure including preparation of leases.
1420312	16350	Telecommunications Leasing Costs	22,333	11,546	22,000	Operating lease for phone system.
1420312	16351	Office Layout (Administration Building)	15,000	21,154	50,000	Review of office accommodation to maximise future needs.
1420312	16352	Review of Shire Property	10,000	0	10,000	Review of Council property for LTFP
1420312	16352	Governance Projects	10,000	0	35,000	\$15k Section 17 Review, \$20k Local law review.
		Corporate Services Projects			45,000	\$10k Records Mgt Strategy, \$35k Financial reporting software
1420322		Strategic Planning & General Consultancies	60,000	66,571	55,000	Provision for Community Survey, Culture Survey, Graphic design and Qtrly CBP advertising. General Consultancy \$10k.
1420332		Asset Management & Intergrated Planning & Reporting	100,000	101,046	75,000	Asset Mgt Software license \$15k, Hardware \$12k, training \$9k. Asset Building Valuation \$20k, Building condition rating \$20k.
1420342		Community Financial Assistance Program	10,000	8,886	17,370	Financial Assistance to Community Groups: Approved projects subject to annual grant process.
1420352		Insurance - Public Liability	41,469	41,469	43,550	Public Liability insurance annual premium.
1420362		Insurance - Admin	11,986	16,454	12,055	Other Fidelity Guarantee, Fidelity Guarantee, General Property, Misc Structures & Equip, Business Interruption, Marine Cargo, LG Business Protection.
1420492		Loss on Sale of Asset - Admin	0	0	0	Loss on Sale of Vehicles.
1420502		Depreciation - Admin	164,605	159,237	156,278	Depreciation of assets in accordance with accounting policies.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Governance - Schedule 4						
Administration - Expenditure cont'd						
1420522		Printing & Stationery - Admin	26,000	17,912	20,000	General printing and stationery including letterheads, envelopes and others not directly allocated.
1420542		Fringe Benefits Tax - Admin	2,000	3,932	10,000	FBT provision payable.
1420812		Conference Expenses - Admin	15,000	10,102	15,000	Allowance for staff attending conferences and professional development.
1420912		Staff Uniform - Admin	5,750	0	5,700	Allowance available to administration staff, 14 staff at current allowance of \$350 each, New members of staff (2 at \$400 each).
1420922		Staff Housing Subsidy	41,300	20,465	26,000	Staff Housing subsidy (as per Policy P090901), CEO - 52 weeks @ \$350 per week, DCCS - 52 weeks @\$150 - less contributions (see 1427233).
1420932		Staff Relocation Expenses	5,000	7,775	5,000	Provision for reimbursement of removalist costs for new senior staff - contingency Staff relocation expenses.
1420942	11004	CEO Beveridge Street House Mtce	5,150	6,522	8,200	Maintenance including utilities and insurance. \$1,800 UV water treatment system
1420942	11103	39 Chiltern Road House Mtce	5,000	10,029	10,350	Maintenance including insurance. Replacement cupboards
1422502		Debt Write-off	5,000	768	2,500	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,424,127)	(2,397,175)	(2,644,315)	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1426662		Loan Interest - Photovoltaic System	1,783	1,632	1,151	Loan interest repayments - Administration Centre Photovoltaic System.
1428002	11001	Administration Building	121,435	136,010	125,000	Staff Wages (Cleaners, garden and building mtce), Overheads (Cleaners, garden and building mtce), Cleaning materials, contracts and associated expenses., Security Alarm Monitoring, 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).
Total Operating Expenditure Administration			0	(0)	45,000	

Governance - Schedule 4						
Administration - Income						
1420493		Profit on Sale of Asset - Admin	0	0	(2,000)	Profit on sale of vehicles (DE09, DE7005, DE87).
1424503		Telstra Exchange Lease Res 45552	(661)	(647)	(700)	Exchange on Reserve 45552 Ocean Beach Road.
1422223		Interest on Overdue Debtors	(200)	(352)	(200)	
1427043		Roundings Surplus/Deficit	(10)	18	(10)	Account used to round various receipts, invoices to nearest 5 cents.
1427053		Sale Of Corporate Documents	0	(21)	(50)	Sale of miscellaneous Shire documents (electoral roll, rate book etc) as per Schedule of Fees and Charges.
1427063		Photocopying And Secretarial	(350)	(445)	(500)	Provision for misc. income - General Photocopying / Printing / Binding / Faxing, Rural Property Addressing, Public Street Banners, Freedom of Information Fees.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1427203		Reimbursement - Other	(5,000)	(21,278)	(15,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Rental Reimbursement Income	(41,940)	(28,764)	(26,000)	Staff Housing subsidy reimbursement - as per employment contract/Council Policy P090901. DCCS - 52 weeks @ \$150 per week, CEO - 52 weeks @ \$350.
1427403		Reimbursement - Staff Sal Sac.	(250)	0	(250)	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(3,500)	(2,788)	(3,000)	Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.
1427603		Reimbursement - Legal Fees	(2,000)	0	(2,000)	Reimbursement of legal fees (leases, sundry debtors etc - not rates).
1427613		LGIS Insurance Rebate	(25,000)	(30,880)	(30,000)	Rebate associated with insurance scheme ownership and good claims record.
1427703		Sale of Misc Items	(250)	0	(250)	
1427773		Alloc Administration Income	80,161	86,609	0	
1427973		Commissions - Other	(1,000)	(1,453)	(1,000)	Provision for various commissions(CTF & BRB) received.
Total Operating Income Administration			0	(0)	(80,960)	

Summary of Operations - Governance Program

Members of Council

Sub Total Operating Expenditure	686,356	646,675	702,108
Sub Total Operating Income	(23,204)	(14,167)	(8,200)
	663,152	632,508	693,908

Administration

Sub Total Operating Expenditure	0	(0)	45,000
Sub Total Operating Income	0	(0)	(80,960)
	0	(0)	(35,960)

Total Operating Expenditure	686,356	646,675	747,108
Total Operating Income	(23,204)	(14,167)	(89,160)
Program (Surplus)/Deficit	663,152	632,508	657,948



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Expenditure						
1510062		Workers Comp - Fire	1,670	1,670	1,717	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	60,222	59,331	60,272	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	8,500	8,374	7,234	Superannuation contributions paid for ranger staff.
1510102	60099	Other Fire Expenses	5,000	5,701	4,550	
1510112		Bushfire Risk Management	0	95,323	173,556	Bushfire Risk Management Coordinator (Program - Fully DFES funded).
1510192		Vehicle Expenses - Fire	10,000	11,227	10,000	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance, DE7 - Senior Ranger, DE25 - Ranger and Bushfire Command Vehicle fitout.
1510312		Fire Control Room Maps	2,000	1,203	3,000	
1510322	15505	Fire Fighting Expenses	8,000	4,878	6,980	General allocation only
1510332	15506	Fire Prevention Expenses	4,500	1,771	4,500	Expenditure provision only
1510342		ISG and IMG Training	0	0	5,250	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1510352		LEMC Consultancies	4,000	756	2,500	Costs associated with administration of Local Emergency Management, Committee administration and Miscellaneous meeting costs.
1510372		Feast not Fire Dinner	3,000	1,463	3,000	Annual volunteer Thank you event
1510392		Hazard Reduction Burning Expenses	5,000	7,142	7,000	Offset with GL 1517183
1510402		Fire Prevention Expenses	1,000	1,428	1,500	\$650 SMS messaging system, \$800 New volunteer induction manual.
1510472		Contractor Expenses - Fire Regulation Clearing	6,000	510	7,000	
1510482		Fire Regulation Promotion	1,000	316	1,500	
1510492		Standpipe Maintenance Program	6,000	0	4,250	
1510502		Depreciation - Fire	550,449	644,561	641,463	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	4,500	5,163	6,000	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other (non-BFB).
1510702	15501	Strategic Firebreaks	30,000	18,288	29,533	Contractor costs for clearing strategic firebreaks
1515002	15502	Fire Prevention & Reserve Management Expenses	18,000	16,049	18,000	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1515002		Community Risk Acceptability Survey	0	0	10,000	
1515552		Alloc Administration Expenses	60,361	59,690	65,843	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Fire Prevention			789,202	944,843	1,074,648	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Income						
1517113		Reimbursement- Fire Reg Non-Compliance	(1,000)	(1,797)	(2,500)	Reimbursement and Admin fees for Acct 1510402
1517153		Fines & Penalties-Fire Breaks	(4,000)	(3,350)	(4,000)	Bush Fire Infringement Notice penalties in accordance with the Bush Fires Act 1954, Section 59a(2).
1517163		Other Fire Income	(6,600)	(9,950)	(500)	
1517183		Hazard Reduction Burning Income	(5,000)	(8,173)	(8,000)	Offset with GL 1510392.
1517193		Grant - Bushfire Risk Management	0	(124,451)	(173,556)	Grant - Bushfire Risk Management Planning Program
1517773		Alloc Administration Income	(2,026)	(2,180)	0	Allocation of administration income within this sub-program
1518003		Reimbursement Other Brigades	0	0	0	Miscellaneous and Feast not Fire Income.
Total Operating Income Fire Prevention			(18,626)	(158,880)	(188,556)	

Law, Order & Public Safety - Schedule 5						
Animal Control - Expenditure						
1520082		Salaries - Rangers Animal Control	30,111	29,709	30,136	20% of Rangers salaries.
1520092		Superannuation - Animal Control	3,579	4,187	3,617	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	835	835	859	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	3,500	4,608	4,000	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.
1520222		Other Equipment - Animal Control	2,000	918	2,000	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	2,000	Annual contribution to Denmark Animal Carers.
1520262		Dog Litter Bags, Bins and Composter	1,500	1,463	2,000	Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area.
1520272		Other Expenses - Animal Control	6,000	5,475	6,000	Miscellaneous Expenses associated with Animal Control., Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Other Sundry items. Cat Pound at Vets
1520292		Dog Park Concept Plan	1,750	0	1,750	Preparation of Dog Park Concept Plan
1520302		Dog Exercise Area Signage	2,000	731	1,000	Signage
1520522		Printing & Stationery - Animal Control	1,000	884	1,000	Printing of Dog Registration Renewals and reminder notices.
1525552		Alloc Administration Expenses	70,300	69,518	76,685	Allocation of expenses contained within this sub-program.
Total Operating Expenditure Animal Control			124,575	120,329	131,047	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Animal Control - Income						
1527113		Fines and Penalties - Animal Control	(5,000)	(6,082)	(5,000)	Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs.
1527123		Snake Removal Fees	(500)	(1,296)	(900)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(4,000)	(3,472)	(4,000)	Provision of income from impounded animals in accordance with adopted fees and charges.
1527143		Dog Registration Fees	(20,000)	(18,869)	(15,000)	Registration income as per Western Australian Dog Act 1976 (Sections 15 and 16). Due 31 October, Dog License Fees.
1527153		Cat Registration Fees	(2,000)	(1,461)	(1,000)	Registration income as per Cat Act, registration 31 October.
1527163		Small Animal Trap Hire	(250)	(464)	(250)	Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.
1527773		Alloc Administration Income	(2,161)	(2,328)	0	
Total Operating Income Animal Control			(33,911)	(33,974)	(26,150)	

Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Expenditure						
1530082		Salaries - Rangers Other Law & Order	60,222	65,260	60,272	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	8,000	8,983	7,234	Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget
1530102		Uniform - Other Law & Order	2,000	1,166	1,500	Provision of Law Enforcement Uniform replacement and other protective clothing, 2 Rangers + casuals.
1530112		Workers Comp - Other Law & Order	1,670	1,670	1,717	Workers Compensation insurances
1530192		Vehicle Expenses - Other Law & Order	5,000	7,033	6,000	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE7 - Senior Ranger, DE25 - Ranger.
1530252		Other Expenses - Other Law & Order	3,500	1,544	3,500	Allowance for expenditure on sundry items., Vehicle/Sign/Trolley Impoundment costs, Mobile Phones Replacement, Ranger Tools, camera and minor equipment.
1530262		Local & State Emergency Disaster Relief	5,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	5,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	1,000	0	2,000	Australia Day Breakfast Donations in accordance with Policy P050033.
1530352		Training Expenses - Other Law & Order	6,000	1,495	4,000	Allowance for rangers attending training courses and/or seminars.
1530492		Loss on Sale of Asset - Other Law & Order	0	0	0	
1530502		Depreciation - Other Law & Order	37,866	36,340	36,340	Depreciation of assets in accordance with accounting policies
1530522		Printing & Stationery - Other Law & Order	1,000	710	1,000	Miscellaneous printing & stationery requirements., Infringement Books/Notices.
1535552		Alloc Administration Expenses	44,846	44,348	48,920	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Other Law, Order & Public Safety			181,104	168,549	180,483	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Income						
1530493		Profit on Sale of Asset - Other Law & Order	0	0	(1,600)	Profit on Sale of DE25
1530523		Grant - Thank a Volunteer	(1,000)	0	(1,000)	
1530533		Australia Day Breakfast Donations - RFDS	(1,000)	(1,365)	(1,000)	Gold coin donation at Australia Day Breakfast
1530543		Sale of Abandoned Vehicles	0	(240)	0	
1537113		Fines & Penalties - Other Law Order	(3,000)	(4,332)	(3,000)	Provision for parking infringements issued in accordance with the Local Government Act 1995 Part 9 Division 2, Parking fines and penalties.
1537773		Alloc Administration Income	(2,062)	(1,619)	0	
Total Operating Income Other Law, Order & Public Safety			(7,062)	(7,555)	(6,600)	

Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Expenditure						
1540052		ESL - Maintenance of Brigade Vehicles	28,000	38,826	35,000	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel, Lubricants, Licensing, Minor Plant and Equipment.
1540152	60001	<i>Brigade Building (Budget)</i>	0	0	0	
1540152	60002	<i>Camarthen Brigade Operating Costs</i>	1,000	400	1,000	
1540152	60003	<i>Denmark East Brigade Operating Costs</i>	1,500	260	1,500	
1540152	60004	<i>Harewood Brigade Operating Costs</i>	1,250	175	1,250	
1540152	60006	<i>Kordabup/Owingup Brigade Operating Costs</i>	1,600	292	1,600	
1540152	60007	<i>Mehniup Brigade Operating Costs</i>	250	147	500	
1540152	60008	<i>Mt Lindesay Brigade Operating Costs</i>	300	1,333	500	
1540152	60009	<i>Nornalup Brigade Operating Costs</i>	700	277	900	
1540152	60010	<i>Ocean Beach Brigade Operating Costs</i>	1,600	332	1,900	
1540152	60011	<i>Parryville Brigade Operating Costs</i>	250	110	500	
1540152	60012	<i>Peaceful Brigade Operating Costs</i>	1,300	183	1,500	
1540152	60013	<i>Shadforth/Scotsdale Brigade Operating Costs</i>	1,500	264	1,500	
1540152	60014	<i>Somerset Hill Brigade Operating Costs</i>	400	183	750	
1540152	60015	<i>Tingledale Brigade Operating Costs</i>	250	142	500	
1540152	60017	<i>William Bay Brigade Operating Costs</i>	500	140	850	
1540202		ESL - Safety Clothes & Accessories	18,000	8,103	21,000	Provision of protective, safety clothing, footwear and accessories.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1540252		ESL - Utilities, Rates & Taxes	6,000	5,735	7,000	Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones, Power, Water, Sewerage, Fixed Phones, Mobiles.
1540302		ESL - Other Goods & Services	10,000	6,424	10,000	Communications licence renewal, brigade members training, refreshments, first aid kits etc.
1540312		Unspecified Small items of Equipment	3,000	4,835	5,000	Miscellaneous expenses, equipment and radio repairs, BFB Office Equipment (non-brigade specific), Minor equipment (non-brigade specific).
1540352		ESL - Insurance Brigades	55,950	51,803	60,770	Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.
1545552		Alloc Administration Expenses	35,150	34,759	48,920	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Operating Expenditure Fire Prevention Brigades (ESL)			168,500	154,723	202,440	

Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Income						
1540053		Emergency Services Levy - Brigades	(112,266)	(172,853)	(147,370)	Operational grant from DFES for operating expenditure above
1540063		Emergency Services Levy - Overrun	0	0	0	Reimbursement from DFES - over expenditure previous financial year.
1540103		Emergency Services Levy - Vehicles	(569,100)	(502,115)	0	Grant - Urban Tanker Ocean Beach
1540113		Emergency Services Levy - Buildings	0	0	(285,135)	Grant - Ocean Beach Fire Shed modifications
1540503		ESL - Administration Fee	(4,000)	(4,000)	(4,000)	Fee paid by DFES to Council for collection of ESL levies from property owners, ESL Administration Fee.
1545773		Alloc Administration Income	(1,240)	(1,337)	0	
Total Operating Income Fire Prevention Brigades (ESL)			(686,606)	(680,305)	(436,505)	

Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Expenditure						
1550012		SES - Maintenance Of Plant & Equip	1,000	0	1,000	Costs associated with servicing, repairs & maintenance, of SES equip.
1550052		SES - Maintenance Of Vehicles Trailers & Boats	1,200	2,618	1,500	Costs associated with servicing, repairs & maintenance, fuel, lubricants & licensing costs, Maintenance/ Servicing, Fuel & Lubricants, Licensing.
1550152	60051	Denmark SES Building Operating Costs	3,000	851	3,000	
1550252		SES - Utilities Rates & Taxes	3,500	5,398	4,500	Includes power, telephone & internet charges, Water, Power, Fixed Phones, Mobiles, Internet.
1550302		SES - Other Goods & Services	7,860	8,907	6,000	Other expenditure associated with SES services, Training costs, Call-out costs, PO Box renewal, Stationery, Open Day costs, Postage, Miscellaneous.
1550352		SES - Insurance	1,500	1,368	1,500	Includes injury, property, vehicles and equipment, Motor Vehicle, Property.
1550402		SES - Unspecified Small items of Equipment	0	0	0	Purchase of small items of equipment as per approved grant, IT/Computer Equipment purchases.
1555552		Alloc Administration Expenses	29,574	29,246	45,482	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure L & O - State Emergency Services			47,634	48,387	62,982	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Income						
1550103		Grant - Emergency Services Levy Operating	(18,060)	(23,986)	(19,592)	DFES grant for SES brigade operations.
1550113		Emergency Services Levy SES (Vehicles)	0	0	0	DFES grant for SES brigade operations.
1555773		Alloc Administration Income	(1,044)	(1,121)	0	
Total Operating Income L & O - State Emergency Services			(19,104)	(25,108)	(19,592)	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Expenditure						
1560082		Salaries	101,434	107,176	97,550	Salary in accordance with MOU with DFES.
1560092		Uniforms	400	164	500	Provision for protective clothing and uniform.
1560102		Other Expenses	500	0	500	Provision for miscellaneous items
1560122		Superannuation	12,828	14,711	12,543	Allocated Superannuation contributions.
1560132		Workers Comp	2,981	2,981	3,064	Workers Compensation insurances
1560142		Mobile Phone	500	519	600	Mobile phone expenses
1560152		Training	1,000	268	3,000	Registration and other attendance costs at training courses and conferences.
1560192		Vehicle Expenses	5,000	4,303	5,000	Vehicle running costs DE54
1560492		Loss on Sale of Asset - CESM	0	0	0	DE54
1560502		Depreciation	9,248	9,248	9,248	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	46,543	46,026	61,348	Allocation of expenses contained within this sub-program
Total Operating Expenditure Community Emergency Serv. Man.			180,434	185,395	193,353	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Income						
1560063		Reimbursement CESM from DFES	(60,000)	(66,019)	(60,000)	Operating reimbursement from DFES
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	(1,566)	(1,682)	0	
Total Operating Income Community Emergency Serv. Man.			(61,566)	(67,701)	(60,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Law, Order & Public Safety Program

Fire Prevention

Sub Total Operating Expenditure	789,202	944,843	1,074,648
Sub Total Operating Income	(18,626)	(158,880)	(188,556)
	770,576	785,963	886,092

Animal Control

Sub Total Operating Expenditure	124,575	120,329	131,047
Sub Total Operating Income	(33,911)	(33,974)	(26,150)
	90,664	86,355	104,897

Other Law, Order & Public Safety

Sub Total Operating Expenditure	181,104	168,549	180,483
Sub Total Operating Income	(7,062)	(7,555)	(6,600)
	174,042	160,994	173,883

Fire Prevention Brigades (ESL)

Sub Total Operating Expenditure	168,500	154,723	202,440
Sub Total Operating Income	(686,606)	(680,305)	(436,505)
	(518,106)	(525,583)	(234,065)

Law & Order - State Emergency Services

Sub Total Operating Expenditure	47,634	48,387	62,982
Sub Total Operating Income	(19,104)	(25,108)	(19,592)
	28,530	23,279	43,390

Community Emergency Services Manager

Sub Total Operating Expenditure	180,434	185,395	193,353
Sub Total Operating Income	(61,566)	(67,701)	(60,000)
	118,868	117,694	133,353

Total Operating Expenditure	1,491,449	1,622,226	1,844,953
Total Operating Income	(826,875)	(973,523)	(737,403)
Program (Surplus)/Deficit	664,574	648,703	1,107,550



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Health - Schedule 7						
Health Inspection & Administration - Expenditure						
1730062		Workers Comp - Health	3,405	3,405	3,500	Workers Compensation insurances
1730082		Salaries - Health	132,150	137,187	88,988	Salary provision
1730092		Superannuation - Health	16,682	17,347	12,733	Superannuation contributions
1730102		Other Expenses - Health	2,500	1,344	2,500	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	2,000	1,847	2,000	Training costs for Conference and training.
1730192		Vehicle Expenses - Health	12,500	14,222	12,500	Lease costs and fuel, licence and general maintenance of vehicle.
1730302		Analytical Expenses	3,000	2,296	3,000	Costs involved in water sampling and other testing. LHAAC, Samples - freight costs, Samples - testing and analysis costs.
1730542		Fringe Benefits Tax - Health	4,500	5,025	6,300	FBT applicable to Health staff
1730912		Staff Uniform - Health	700	0	350	Cost involved in providing Corporate Clothing purchases.
1735552		Alloc Administration Expenses	111,025	109,551	92,022	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Health Inspection & Admin			288,462	292,224	223,893	

Health - Schedule 7						
Health Inspection & Administration - Income						
1732003		Inspections - Food Business	(10,000)	(10,145)	(10,000)	Inspection of accommodation, food premises and others, subject to need and EHO time, Accommodation Places, Food Premises.
1732023		Inspections - Residential Properties Health	(1,500)	(635)	(1,000)	
1737173		Holiday Accommodation	(16,000)	(17,454)	(16,000)	Applications for various Health Licences, Registration and Permits
1737223		Health Licenses Other	(12,000)	(11,763)	(12,000)	Includes Trading in Public Places and Alfresco, Accommodation Places, Food Premises - Fixed, Food Vendors - Mobile/Temporary/Home-Based, Offensive Trades, Alfresco Dining/Trading, Liquor Licensing, Liquid Waste Local Laws fees, Temporary Accommodation Permits, Trading in Thoroughfares and Public Places, Sign Permits, Spoilt and Condemned Food Disposal.
1730493		Profit on Sale Of Assets - Health	0	0	0	
1737773		Alloc Administration Income	(2,805)	(3,032)	0	
Total Operating Income Health Inspection & Administration			(42,305)	(43,029)	(39,000)	

Health - Schedule 7						
Health Other - Expenditure						
1740002		Contribution - Medical Services Walpole	10,000	0	0	
Total Operating Expenditure Health Other			10,000	0	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Health Program

Health Inspection & Administration

Sub Total Operating Expenditure	288,462	292,224	223,893
Sub Total Operating Income	(42,305)	(43,029)	(39,000)
	246,157	249,195	184,893

Health Other

Sub Total Operating Expenditure	10,000	0	0
Sub Total Operating Income	0	0	0
	10,000	0	0

Total Operating Expenditure	298,462	292,224	223,893
Total Operating Income	(42,305)	(43,029)	(39,000)
Program (Surplus)/Deficit	256,157	249,195	184,893



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Education & Welfare Schedule 8						
Aged & Disabled - Expenditure						
1630222		International Day of Disability	3,000	1,277	3,000	Provision for event promotion.
1630232		Contribution Peaceful Bay RSL & Community Bus	1,000	909	1,000	Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community.
1630252		Seniors Week Civic Reception	4,500	4,057	4,500	Provision for Seniors Week Functions, Function Catering, Other.
1630282		Donation Denmark Over 50's Association	2,000	2,000	0	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association).
1635552		Alloc Administration Expenses	20,363	20,136	22,212	Allocation of administration expenses within this sub-program.
Total Operating Expenditure Aged & Disabled			30,863	28,380	30,712	

Education & Welfare Schedule 8						
Aged & Disabled - Income						
1630013		Grant - Aged Friendly Communities	(500)	0	0	Disability Services Commission Contribution.
1630033		Grant - Council on the Ageing WA	(500)	0	0	
1637773		Alloc Administration Income	(718)	(776)	0	
Total Operating Income Aged & Disabled			(1,718)	(776)	0	

Education & Welfare Schedule 8						
Pre Schools - Expenditure						
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	Old Post Office Building Mtce	1,500	4,844	1,270	Insurance and other maintenance costs.
1610862	11013	Maintenance - Occasional Day Care Centre	4,462	602	4,375	Insurance and other maintenance costs.
1615552		Alloc Administration Expenses	11,151	11,027	12,164	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Pre Schools			20,113	17,473	20,809	

Education & Welfare Schedule 8						
Pre Schools - Income						
1617173		Lease payment - Pre Schools	(10,500)	(10,500)	(11,642)	Lease Fee for Old Post Office Building to Spirit of Play.
1617773		Alloc Administration Income	(391)	(423)	0	
Total Operating Income Pre Schools			(10,891)	(10,923)	(11,642)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Education & Welfare Schedule 8						
Youth Services - Expenditure						
1620062		Workers Comp	3,742	3,742	3,847	Workers Compensation insurances
1620082		Salaries	65,025	62,730	69,925	Salary and casual staff allocation \$5,000.
1620092		Superannuation	9,063	5,796	6,561	Superannuation contributions paid.
1620102		Other Expenses - Club Development	2,000	1,082	2,000	Provision for sundry and minor expenses, Stationery and advertising.
1620112		Training	1,000	0	1,500	Provision for training.
1620132		Equipment Maintenance	500	185	1,000	Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture.
1620172		Youth Programs	0	25	1,000	Youth careers expo
1620192		Denmark Youth Festival	1,000	10,897	12,500	Annual 4Youth Fest, (\$10k grant funding requested).
1620202	17030	Youth Support Service Program	54,260	49,373	70,000	AYSA Youth Program. (\$30k Grant funding approved)
1620222		Youth Holiday Activities	15,000	0	15,000	\$12k - Leadership Camp (outward bound). \$3k Youth holiday programs.
1620232		Denmark Youth Art Program	0	0	0	Various grant funded programs offered at Youth Centre, Youth Arts Anti-Graffiti project. Grant dependant.
1620242		Misc Office Equipment	0	145	500	Provision for purchase of miscellaneous office equipment (minor).
1620252		Staff Uniforms	350	0	350	Purchase uniform for CDO.
1620282		Youth Services Programs	0	0	12,000	Youth Programs Expense (subject to grant funding approvals)
1620292		Youth Advisory Expenditure	1,000	456	1,000	Purchase of materials see 1620103.
1620502		Depreciation - Youth Centre	9,137	8,189	8,204	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	10,035	40,033	10,947	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1628002	11012	Youth Centre Building Maintenance	7,150	11,644	7,500	
1628022	12012	Youth Centre Cleaners	4,500	5,548	2,500	
Total Operating Expenditure Welfare Youth			183,762	199,844	226,334	

Education & Welfare Schedule 8						
Other Welfare - Income						
1620243		Grant - Youth Services Programs	0	0	(12,000)	Grant Provision for Youth Services Programs.
1627523		Grant - Denmark 4Youth Fest	0	0	(10,000)	Grant for Annual 4Youth Fest.
1620453		Income - Youth Support Service	(30,000)	(29,131)	(30,000)	AYSA contract funding
1627773		Alloc Administration Income	0	(1,479)	0	
Total Operating Income Welfare Youth			(30,000)	(30,610)	(52,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Education & Welfare Program

Aged & Disabled

Sub Total Operating Expenditure	30,863	28,380	30,712
Sub Total Operating Income	(1,718)	(776)	0
	29,145	27,603	30,712

Pre Schools

Sub Total Operating Expenditure	20,113	17,473	20,809
Sub Total Operating Income	(10,891)	(10,923)	(11,642)
	9,222	6,550	9,167

Other Welfare

Sub Total Operating Expenditure	183,762	199,844	226,334
Sub Total Operating Income	(30,000)	(30,610)	(52,000)
	153,762	169,234	174,334

Total Operating Expenditure	234,738	245,697	277,855
Total Operating Income	(42,609)	(42,309)	(63,642)
Program (Surplus)/Deficit	192,129	203,388	214,213



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Housing - Schedule 9						
Housing Other - Expenditure						
1075552		Alloc Administration Expenses	16,726	16,541	18,246	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1076002		Hardy Street Remediation	15,000	3,150	40,000	Costs associated with remediation of contaminated site (Site audit and Tender process)
1076012		Hardy Street Business Plan	10,000	3,820	0	Plan required for Major Land Transaction
1076662		Loan Interest - Lionsville S/S Loan 123	5,717	5,383	4,147	Interest expense for Lionsville S/S loans # 123.
1076672		Loan Interest - Lionsville Loan 142	34,497	34,185	32,596	Interest expense associated with Lionsville loans, Loan #142 (Reserve funded)
Total Expenditure Housing Other			81,940	63,078	94,989	

Housing - Schedule 9						
Housing Other - Income						
1076663		Interest Repayment - Loan 123	(5,717)	(5,383)	(4,147)	Lionsville Self Supporting Interest Loan 123.
1076683		Grant - Lionsville Study	0	0	0	Investigate remediation options/costs, GSDC.
1077773		Alloc Administration Income	(587)	(630)	0	
Total Income Housing Other			(6,304)	(6,013)	(4,147)	

Summary of Operations - Housing Program

Housing Other

Sub Total Operating Expenditure	81,940	63,078	94,989
Sub Total Operating Income	(6,304)	(6,013)	(4,147)
	75,636	57,065	90,842
Total Operating Expenditure	81,940	63,078	94,989
Total Operating Income	(6,304)	(6,013)	(4,147)
Program (Surplus)/Deficit	75,636	57,065	90,842



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Expenditure						
1020502		Depreciation - Sanitation	53,423	58,620	58,954	Depreciation of assets in accordance with accounting policies
1023482	21006	Recycling Contract (Cleanaway)	147,000	195,306	210,000	Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.
1025002		Consulting Fees	200	0	15,000	Consulting Fees - Waste Services Review
1025082		Salaries - Waste	58,457	64,094	57,134	Salaries paid
1025092		Superannuation - Waste	5,480	7,826	8,174	Superannuation contributions paid
1025062		Workers Comp - Waste	1,403	1,403	1,442	Workers Compensation insurances.
1025912		Staff Uniform - Waste	250	0	250	Cost involved in providing Corporate Clothing.
1025552		Alloc Administration Expenses	47,028	46,505	51,300	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	8,914	8,337	6,437	Waste Loan 156 - DE334 Rubbish Truck
1028002	20002	Refuse Collection - Denmark	142,000	125,455	150,000	Kerbside refuse pick up service undertaken by Council staff, in Denmark CBD and surrounds, including public litter bins and commercial collections.
1028102	20003	Residential Collection	70,000	56,532	70,000	Other residential collection including, Nornalup townsite collection.
1028102	20004	Refuse Collection - Nornalup (West)	10,000	6,529	11,000	Staff Wages, Staff Overheads, Plant Costs.
1028102	20006	Refuse Collection - Public Events	10,000	7,743	11,000	Staff Wages, Staff Overheads, Plant Costs.
1028102	20007	Refuse Collection - Transport Waste To Albany	31,500	23,217	30,000	Staff Wages, Staff Overheads, Plant Costs, Materials.
1028112	20009	Refuse Collection - Peaceful Bay	12,500	8,562	14,000	Staff Wages, Staff Overheads, Plant Costs, Materials.
1028202		Purchase Mobile Garbage Bins 120l	4,000	0	0	
1028212		Purchase Mobile Garbage Bin 240l	4,000	0	0	
1028302	21002	Transport From Tfr Station - McIntosh Rd	60,000	97,676	100,000	Transport costs
1028312	21003	Waste Disposal Fees (City Of Albany)	178,000	188,316	185,000	Fees payable to CoA
1028322	21001	Maintenance - McIntosh Road Transfer Station	241,100	288,343	245,000	Staff Wages & Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Materials, Insurance, Waste Chute Bin - DEC Compliance Audit, Upgrade signage, Refuse Site Lic's.
1028322	21010	Sullage Pit	10,000	2,928	10,000	Decommissioning of Sullage pit
1028332	21012	Transport From T/fer Station - Peaceful Bay	12,000	10,270	11,000	
1028342	21004	Maintenance - Peaceful Bay Refuse Site	60,000	45,510	45,000	Contractor - SCEG, Contractor.
1028502		Site development - McIntosh Road and Peaceful Bay	30,000	2,559	15,000	Balance of Consulting Fees for perational Strategy comenced 17/18
1028602	21005	Street Bin Replacement / Repair	15,200	11,478	10,000	Staff Wages, materials for cleaning and repairs to townsite street bins
Total Expenditure Sanitation Other			1,212,455	1,257,211	1,315,691	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Income						
1026003		Sale of Worm Farms	(300)	(82)	0	
1027283		Domestic Rubbish Fortnightly	(233,490)	(241,402)	(246,624)	Fortnightly Domestic (Res) Kerbside Refuse Collection Service, 1,101 services at \$224
1027303		Domestic Rubbish Weekly	(537,500)	(535,434)	(560,091)	Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1253 services at \$447.
1027313		Commercial Sanitation Charges (2)	(95,900)	(97,201)	(109,725)	Twice weekly commercial refuse collection, 77 services at \$1,425 inc GST income Ex GST, Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(105,000)	(70,564)	(100,000)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees as per Schedule of Fees and Charges.
1027333		Sale 240L Bins	(4,000)	(3,564)	0	
1027343		Commercial Sanitation Charges (1)	(32,614)	(30,745)	(37,310)	Weekly commercial refuse collection, 35 services at \$1066 inc GST income.
1027353		Sanitation Other Income	(500)	(1,603)	(500)	Miscellaneous income associated with Sanitation Subprogram, Contingency.
1027363		Domestic Recycling Charge	(309,845)	(313,879)	(326,400)	Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 2040 services at \$160.
1027373		Commercial Recycling Charge	(8,964)	(9,012)	(10,110)	Commercial recycling service, Weekly - 14 services @ \$400, Fortnightly - 22 services @ \$205.
1027773		Alloc Administration Income	(1,566)	(1,691)	0	
1028203		Compost Bin Sales	0	(64)	0	
1028503		Sale of Recycled Items	(10,000)	(26,053)	(10,000)	Sale of car bodies, waste oil etc.
1028653		Sale 120L MGB	(4,000)	(497)	0	
Total Income Sanitation Other			(1,343,679)	(1,331,791)	(1,400,760)	

Community Amenities - Schedule 10						
Sewerage - Income						
1037323		Septic Tank Application Fees	(12,000)	(9,204)	(8,000)	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).
Total Income Sewerage			(12,000)	(9,204)	(8,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Community Amenities - Schedule 10						
Town Planning & Regional Development - Expenditure						
1040072		Training Expenses - Planning	6,000	0	6,000	Attendance at seminars and other training as required.
1040082		Salaries - Planning	342,080	317,460	417,688	Salaries to planning staff.
1040092		Superannuation - Planning	31,474	29,535	36,043	Superannuation for planning staff.
1040112		Planning Contract Services	1,000	0	0	
1040122		Planning-Housing Allowance	13,000	13,000	13,000	Accommodation Allowance for Director Sustainable Development as per Council Policy P090101 52 weeks @ \$250.
1040132		Planning-Rental Payments Salary Sacrifice	18,250	19,096	18,500	
1040192		Vehicle Expenses - Planning	4,000	14,174	12,000	Operating Lease costs for DE09.
1040302		Advertising - Planning	6,000	2,337	6,000	Advertising costs associated with town planning applications and other planning advertising.
1040322		Other Expenses - Planning	4,000	2,290	4,000	Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	5,000	2,035	3,600	Annual GIS maintenance and Landgate cadastre updates for GIS System, Annual SLIP Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	9,022	9,022	9,275	Workers Compensation insurances
1040492		Loss on Sale of Asset - Planning	0	0	0	Loss on Sale of Vehicles. DE09
1040502		Depreciation - Planning	3,239	2,698	3,239	Depreciation of assets in accordance with accounting policies.
1040542		Fringe Benefits Tax - Planning	6,500	6,702	5,800	Fringe Benefits Tax payable
1040912		Staff Uniform - Planning	1,450	0	1,850	Uniform allowance available to planning staff. 3 staff at \$350 each, DPS at \$400.
1040972		Planning Legal Expenses	12,000	1,832	10,000	Provision for legal costs associated with planning matters .
1041002		Other Planning Studies	10,000	0	0	
1041012		Development Assessment Panels	1,000	0	1,000	Provision for new Regional Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below.
1041022		Local Planning Scheme No. 4	8,000	0	10,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	129,448	128,009	141,206	Allocation of administration expenses to reflect true cost of providing works/services contained within these programs.
Total Expenditure Town Planning & Regional Development			611,463	548,192	699,201	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Community Amenities - Schedule 10						
Town Planning & Regional Development - Income						
1047243		Planning Salary Sacrifice Deductions	(18,250)	(19,442)	(18,500)	
1047333		Planning Advertising Reimbursements	(2,000)	(1,285)	(2,000)	Reimbursement of advertising costs for all planning matters.
1047343		Rezoning Application Fees	(6,000)	(3,888)	(4,000)	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees	(110,000)	(78,982)	(80,000)	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	0	(445)	(250)	Miscellaneous income.
1047773		Alloc Administration Income	(2,871)	(3,108)	0	
Total Income Town Planning & Regional Development			(140,121)	(107,150)	(105,750)	

Community Amenities - Schedule 10						
Other Community Amenities - Expenditure						
1050502		Depreciation - Other Community Amenities	35,759	33,916	26,759	Depreciation of assets in accordance with accounting policies.
1055552		Alloc Administration Expenses	74,178	73,354	80,916	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
1058002		Maintenance - Public Conveniences				
1058002	10001	McLean Park Clubroom Toilets	8,912	11,772	10,000	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 Pavillion (Changerooms)	16,347	19,598	30,000	
1058002	10003	McLean Park Old Toilet Block	7,274	4,578	5,000	
1058002	10004	Berridge Park Toilets	20,000	20,255	20,000	
1058002	10005	Poddy Shot Toilets	3,946	3,358	4,000	
1058002	10006	Ocean Beach Toilets	20,000	20,871	20,000	
1058002	10008	Nornalup Toilets	11,240	13,817	13,500	
1058002	10009	Ricketts Reserve Toilets	3,323	5,972	6,000	
1058002	10010	Peaceful Bay Beach Toilets	12,503	15,521	15,000	
1058002	10011	Rivermouth Toilets	6,768	9,722	10,000	
1058002	10012	JC Memorial Bandstand Toilets	750	0	500	
1058002	10013	Civic Centre Toilets	26,568	28,012	30,000	
1058002	10014	Peaceful Bay Playground Toilets	4,750	4,481	4,560	
1058002	10015	Thornton Park Toilets	8,330	16,340	17,000	
1058002	10016	Boat Harbour Rotaloo Toilet	850	0	250	
1058002	10017	Lights Beach Rotaloo Toilet	10,050	6,749	7,000	
1058002	10018	Kwoorabup Community Park Toilets	25,420	20,198	22,000	
1058002	10020	Cleaners Uniforms, Medicals and Training	5,000	2,159	2,500	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Other Community Amenities - Expenditure Cont'd						
1058102	21201	Cemetery Maintenance	35,000	34,811	36,500	Salaries & Wages, Overheads, Plant operation costs, Insurance, Water, Mowing - Lions Club, Cemetery Landscaping Plan, Top Dressing, Miscellaneous.
1058122		Cemetery Plaques and Memorials	3,000	3,940	3,000	Expenses associated with the purchase of plaques and memorials, fully recoverable.
1058152	21202	Grave Digging	18,000	13,779	18,825	Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.
1058162	11016	Denmark War Memorial Maintenance	617	995	617	
1058162	11017	Peaceful Bay War Memorial	500	0	500	
1058182		ANZAC Day Services	600	200	600	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.
Total Expenditure Other Community Amenities			359,685	364,399	385,027	

Community Amenities - Schedule 10						
Other Community Amenities - Income						
1057363		Cemetery Charges	(20,000)	(23,888)	(25,000)	Cemetery fees and charges, Plaques, Memorials and Undertakers and Monumental Masons fees.
1057364		CCTV Installation	0	0	(30,200)	Grant from Dept of home affairs for CCTV installations.
1057773		Alloc Administration Income	(2,610)	(2,821)	0	
Total Income Other Community Amenities			(22,610)	(26,709)	(55,200)	

Community Amenities - Schedule 10						
Protection of Environment - Expenditure						
1060082		Salaries - Sustainability	75,226	79,611	77,107	Salaries paid.
1060092		Superannuation - Sustainability	7,052	7,243	7,228	Superannuation contributions paid
1060102		Workers Comp - Sustainability	2,091	2,091	2,150	Workers Compensation insurances
1060112		Training & Conference Costs - Sustainability	2,000	1,925	2,000	Coastal/State NRM Conference attendance; One Planet Training & other related training.
1060142		Staff Uniform - Sustainability	350	0	350	Uniform allowance.
1060152		Other Expenses - Sustainability	1,000	834	1,000	Miscellaneous expenses associated with SS programs and activities. Equipment, Library materials, Meeting refreshments, Advertising.
1060162		Sustainability - Environment Education	2,500	644	2,500	Workshops, signage, or brochures.
1060182		Climate Change Adaption Projects	5,000	4,126	7,500	Energy & Water Efficiency Projects; Planet Footprint subscription.
1060202		Implementation of Dieback Study	10,500	6,004	5,000	Annual Funding.
1060212		Sustainability - Urban Street Tree Planting	500	0	500	Urban Street Tree Planting project funds.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1060222	16080	Implementation of Coastal Monitoring & Management Plan for Peaceful Bay and Ocean Beach	35,593	43,119	60,000	Associated grant funds see GL 1065513 \$30k and 1065443 \$5k received in prior years.
1060242		Sustainability - Community Projects	2,000	2,000	3,000	Community environmental projects; Garage Sale Trail.
1060292	16072	Sustainability Projects - Works	10,000	3,089	10,000	Provision for on-ground works consistent with adopted plans.
1063712		Implementation of WIMS Actions	6,000	5,491	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	Rehabilitation & Revegetation	31,300	40,241	35,000	
1064502	16004	Reserve 22890 Silvers Pit	1,000	0	585	
1064502	16006	Reserve 13255 Turner Road Pit	5,000	487	3,088	More works required.
1065502	16040	Weed Eradication - Shire Reserves	25,000	23,270	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	30,302	29,965	33,054	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Expenditure Protection of Environment			252,414	250,139	281,062	

Community Amenities - Schedule 10						
Protection of Environment - Income						
1065513		Grant - Sustainability Projects - Studies	(15,000)	(15,000)	(25,000)	Grant application with DoT for Coastal Monitoring & Investigations - matching contrib. (funding tbc).
1067773		Alloc Administration Income	(1,379)	(1,060)	0	
Total Income Protection of Environment			(16,379)	(16,060)	(25,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Community Amenities Program

Sanitation Other

Sub Total Operating Expenditure	1,212,455	1,257,211	1,315,691
Sub Total Operating Income	(1,343,679)	(1,331,791)	(1,400,760)
	(131,224)	(74,580)	(85,069)

Sewerage

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(12,000)	(9,204)	(8,000)
	(12,000)	(9,204)	(8,000)

Town Planning & Regional Development

Sub Total Operating Expenditure	611,463	548,192	699,201
Sub Total Operating Income	(140,121)	(107,150)	(105,750)
	471,342	441,042	593,451

Other Community Amenities

Sub Total Operating Expenditure	359,685	364,399	385,027
Sub Total Operating Income	(22,610)	(26,709)	(55,200)
	337,075	337,690	329,827

Protection of Environment

Sub Total Operating Expenditure	252,414	250,139	281,062
Sub Total Operating Income	(16,379)	(16,060)	(25,000)
	236,035	234,079	256,062

Total Operating Expenditure	2,436,017	2,419,941	2,680,981
Total Operating Income	(1,534,789)	(1,490,914)	(1,594,710)
Program (Surplus)/Deficit	901,228	929,027	1,086,271



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Expenditure						
1110502		Depreciation - Halls	117,095	96,236	96,095	Depreciation of assets in accordance with accounting policies
1112102	12007	Plane Tree Precinct	0	0	0	
1112202		Contribution Parryville Hall Mtce	3,000	2,802	3,000	\$2,000 Contribution plus Insurance and other costs
1112222		Contribution Tingledale Hall Mtce	3,000	2,831	3,000	\$2,000 Contribution plus Insurance and other costs
1112242		Contribution Scotsdale Hall Mtce	3,000	2,628	3,000	\$2,000 Contribution plus Insurance and other costs
1112262		Contribution Kentdale Hall Mtce	3,000	2,590	3,000	\$2,000 Contribution plus Insurance and other costs
1112272		Contribution Peaceful Bay Hall	3,000	2,139	3,000	\$2,000 Contribution plus Insurance and other costs
1112282		Contribution Nornalup Hall	4,000	1,069	3,000	\$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	70,057	69,278	76,421	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1118002	11006	Maintenance - Civic Centre Building	47,280	46,863	47,500	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	3,680	4,500	Contributions towards the general maintenance and insurance costs of RSL Hall, Insurance, Fire Equipment Services, Annual contribution to Association.
Total Expenditure Public Halls & Civic Centres			257,932	230,116	242,516	

Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Income						
1117373		Civic Centre Hire Fees	(10,000)	(12,286)	(12,000)	Hire charges for Civic Centre Hall, Kitchen, Bar, and facilities
1117383		Grants - Halls and Civic Centre	(321,245)	(164,445)	(200,000)	Plane Tree Precinct Development (GSDC \$164,445 Prepaid restricted grant B/fwd) Remaining funding of \$200K from LotteryWest
1117773		Alloc Administration Income	(2,479)	(2,675)	0	
Total Income Public Halls & Civic Centres			(333,724)	(179,405)	(212,000)	

Recreation & Culture - Schedule 11						
Swimming Areas & Beaches - Expenditure						
1121022		Beach Patrols & Reimbursements	19,000	19,407	21,000	Provide lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.
1121042	11042	Coastal Infrastructure Maintenance	20,000	19,920	20,027	Provision for maintenance of various coastal infrastructure (lookouts, steps, signs seats etc).
1121042	11043	Lights Beach Lookout & Stairs	200	72	200	
1121042	11045	Sinker Bay Viewing Platform	105	27	105	
1121042	11046	Hillier Bay Viewing Platform	67	67	67	
1121042	11047	Other Viewing Platforms	500	0	515	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1121042	11048	<i>Peaceful Bay Jetty Maintenance</i>	5,500	828	5,500	
1121052	11044	<i>Denmark Surf Life Saving Club</i>	12,030	6,016	12,090	Maintenance of Surf Club - Fire services, Insurance.
1121062		Ocean Beach Alternate Launch and Retrieval Facility Study	0	0	7,000	Monitoring of MTB event - UWA
1125552		Alloc Administration Expenses	10,424	10,308	11,371	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Expenditure Swimming Areas & Beaches			67,826	56,645	77,875	

Recreation & Culture - Schedule 11

Swimming Areas & Beaches - Income

1121073		Fisherman's Lease	(2,486)	(2,501)	(2,521)	Income from fishing camp leases on Shire reserves, Bevan's (WA) Pty Ltd - Portion of Res. 24510 Peaceful Bay, L H Pinniger - Portion of Res. 20928 Parry Beach.
1127773		Alloc Administration Income	(391)	(423)	0	
Total Income Swimming Areas & Beaches			(2,877)	(2,923)	(2,521)	

Recreation & Culture - Schedule 11

Other Recreation & Sport - Expenditure

1130502		Depreciation - Parks etc	349,031	361,138	401,081	Depreciation of assets in accordance with accounting policies
1131002	21410	<i>Peaceful Bay Reserves Contribution</i>	40,000	40,000	40,000	Contribution to Peaceful Bay Progress Association. for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	<i>Peaceful Bay Reserves Other</i>	1,181	1,282	1,181	Insurances
1131022		Our Club - Project Officer	6,650	7,000	40,000	Our Club grant program - (\$30k grant from DLGSC).
1131102		Sport 4 All - Kidsport Program	34,000	18,694	20,000	2018-2019 Programme (\$20k grant funded).
1131112	15094	<i>McLean Park Oval development</i>	0	0	0	Operating costs associated with development project
1131112	15096	<i>Project Planning , Design and Approvals</i>	25,000	50	0	WOW Walk, Prawn Rock Channel Planning & Design.
1131122		LGIS Golf Tournament	0	0	30,000	LGIS golf day hosted by Shire of Denmark. (Fully funded - 1136633)
1131132		Loss on Sale of Asset	0	0	8,700	Loss on Asset Disposal.
1131142	14071	<i>GS Regional Trails Master Plan</i>	0	0	30,000	Denmarks contribution towards the GS Trails Master Plan.
1131142	17040	<i>Recreation Master/Strategic Plan</i>	41,800	38,283	8,000	Rebudget - Remaining consultant fee for Denmark S&R Master Plan.
1131422	15073	<i>Inlet Dredging</i>	8,000	0	8,000	Includes Poddysht and Rivermouth Dredging and seaweed removal.
1135552		Alloc Administration Expenses	97,111	89,894	105,931	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	1,423	1,356	1,240	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	1,514	1,436	950	Loan 145 interest repayments - new tennis courts.
1136692		Loan Interest - Football Clubrooms Ext No 147	12,328	12,229	11,585	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	715	678	448	Loan 148 interest repayments - clubroom renovations



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure cont'd						
1136712		Loan Interest - S/S Riverside Club Loan 157	16,069	16,944	16,366	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	14,631	18,048	17,435	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant	1,700	1,507	2,000	Purchase of minor plant items
1138102		Maintenance - Parks and Reserves	531,045	536,319	549,019	Refer to appendix of Detailed job listing.
1138112	15060	Walk Trail Maintenance	40,000	43,223	40,000	Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.
1138122	11030	Denmark Golf Club	3,775	3,795	3,775	Insurance costs associated with various structures not directly attributable to other expenditure accounts.
1138122	11031	Riverside Club	13,019	17,159	6,315	\$4,000 Maintenance and \$2,315 Insurances.
1138122	11032	Scouts Hall	1,541	1,541	1,541	
1138122	11033	Denmark Cottage Industry Building	3,000	488	3,000	
1138122	11034	Station Masters House (Lions Club)	648	537	648	Insurance costs only.
1138122	11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,644	2,047	1,644	Insurance costs only.
1138122	11139	Denmark Sea Rescue - Shed	193	193	193	Insurance costs only.
1138122	11140	Denmark Boating & Angling Club - Parry Beach	74	74	74	Insurance costs only.
1138122	11141	Denmark Machinery Restoration Group Shed	123	607	123	Insurance costs only.
1138122	11142	Denmark Boating & Angling Club - Slipway & Shed	24	214	24	Insurance costs only.
1139652		McLean Park Lighting	4,500	18,185	15,000	Power and maintenance costs associated with McLean Park oval lights, Power usage for McLean Park lighting towers, Contractor Maintenance costs.
Total Expenditure Other Recreation & Sport			1,250,739	1,232,921	1,364,273	

Recreation & Culture - Schedule 11						
Other Recreation & Sport - Income						
1130493		Profit on Sale of Asset	0	0	0	Provision for non cash entry to show the profit on sale of assets.
1136633		LGIS Golf Tournament	0	0	(30,000)	Income for the LGIS golf day to be hosted by Shire of Denmark.
1136663		S/S Loans Interest Repaid - Scouts	(1,423)	(1,356)	(1,240)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136683		S/S Loan Interest Repaid Football Club	(715)	(1,001)	(448)	Self Supporting loan interest repayments, Football Club Loan 148.
1136713		S/S Loan Interest Repaid Riverside Club	(15,831)	(16,944)	(16,366)	Self Supporting loan interest repayments, Riverside Loan 157.
1137033		Grant - Dept Sport & Recreation	(13,927)	0	(30,000)	OUR Club - Club Development program



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1137063		Grant - CSRFF Reconstruction McLean Park	0	0	(320,015)	Grant - Mclean Oval redevelopment - GS2016/53 Approved.
1137603		Contribution to Mtce School Oval	(12,000)	(14,851)	(14,000)	Dept of Education contribution to High School Oval maintenance.
1137703		Income from Reserves-General	(5,000)	(6,720)	(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)	(3,073)	(2,000)	Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.
1137773		Alloc Administration Income	(3,132)	(3,392)	0	
1137783		Grant - Sport 4 All - Kidsport Program	(30,000)	(8,000)	(20,000)	Department Sport & Recreation (Kidsport program)
Total Income Other Recreation & Sport			(84,028)	(55,337)	(439,069)	

Recreation & Culture - Schedule 11						
Libraries - Expenditure						
1140082		Salaries - Library	119,064	129,703	122,675	Salary provision
1140092		Superannuation - Library	15,405	14,760	14,872	Superannuation contributions paid
1140102		Other Expenses - Library	10,000	9,009	11,600	Misc expenses - (\$3,600 Smart Start Program, State Library of WA, Children's Book Week, Stationery, Advertising, Refreshments, Freight of library books, Great Southern Regional Activity Plan and Visiting Author Program).
1140122		Conference Expenses - Library	1,000	0	1,000	Provision for staff to attend conferences.
1140142		Telecommunications - Library	1,500	1,783	1,500	Telecommunication charges, Fixed Phones, Internet.
1140172		Workers Comp - Library	3,345	3,345	3,439	Workers Compensation insurances
1140192		Staff Uniform - Library	1,050	0	1,050	Corporate Uniform.
1140202		Computer Maintenance	19,500	15,952	10,000	General computer maintenance. Spydus Library Man, Sys.
1140222		Training Expenses - Library	1,000	94	1,000	Training for Library staff.
1140232		Lost & Damaged Books	600	400	450	Costs associated with lost and/or damaged library stock.
1140242		Library Subscriptions & Publications	2,000	1,242	2,000	Purchase of local stock for library, Books and DVD's, Writing WA Membership, Public Libraries WA, Children's Book Council WA, Magazine Subscriptions, Newspapers, Periodicals, Miscellaneous.
1140252		Library Office Equipment	2,500	2,459	2,500	Allowance for sundry library equipment.
1140262		Donations Expenditure	1,200	1,493	1,200	Expenditure from donations received, Library books.
1140502		Depreciation Library	996	387	387	Depreciation of assets in accordance with accounting policies.
1145552		Alloc Administration Expenses	46,543	46,026	50,771	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program.
1148002	11008	Library Building	21,120	33,181	25,000	Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.
Total Expenditure Libraries			246,823	259,833	249,444	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Recreation & Culture - Schedule 11						
Libraries - Income						
1141003		Library Other Income	(1,000)	(1,423)	(1,500)	Misc income from internet, photocopy, replacement cards, and recoups for Visiting Author and Library Bags.
1147003		Library Donations	(1,200)	(1,540)	(1,500)	Untied donations received from members (see Acc 1140262 for related expenditure).
1147113		Fines Penalties & Charges	(500)	(290)	(500)	Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.
1147773		Alloc Administration Income	(1,631)	(1,756)	0	
Total Income Libraries			(4,331)	(5,009)	(3,500)	

Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151102		Cultural Development Fund	9,458	9,848	6,000	Cultural Development Fund grants awarded annually as per Council Policy P110702.
1151132		Contributions To Arts Council	88,000	88,000	75,000	Annual contribution to Denmark Arts . (Subject to submission of quarterly financial reports)
1152002	11051	Denmark Community Resource Centre Building Maintenance	10,000	5,300	10,187	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.
1152002	11052	Denmark Arts Building Maintenance	3,100	1,247	3,162	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.
1152002	15050	Morgan Richards Community Centre Grounds Maintenance	9,200	7,319	9,575	Salaries and Wages, Overheads, Plant Operation Costs, Tree maintenance, Maintenance and repairs.
1152022		Rental ex Community Resource Centre use of building to Denmark Village Theatre	8,000	8,000	8,000	Contra entry for use of Strickland St property utilised by Denmark Village Theatre.
1152052		Denmark Historical Society Contribution	2,000	0	3,500	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.
1152102		Rental Denmark Community Resource Centre use of Building	50,400	50,400	50,400	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00.
1152112		Rental Denmark Arts use of Building	32,000	32,004	32,000	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00.
1156662		Loan Interest - Old Hospital Land Loan 158	13,964	14,686	13,265	Loan 158 interest repayments.
1150542		Loss on Disposal of Asset	0	0	0	
1155552		Alloc Administration Expenses	47,270	46,745	51,564	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1158002	11009	Historical Museum	3,520	1,951	3,520	Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	11010	Memorial Bandstand	1,700	269	1,700	Salaries and Wages, Overheads, Insurance, Water, Power, Other maintenance.
Total Other Culture Expenditure			280,612	268,833	269,873	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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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.
1152003		Denmark Community Resource Centre Use of Council Facilities - Contra	(50,400)	(50,400)	(50,400)	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Community Resource Centre.
1152013		Denmark Arts Use of Council Facilities - Contra	(32,000)	(32,004)	(32,000)	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Arts.
1152023		Rental ex Community Resource Centre use of building to Denmark Village Theatre	(8,000)	(8,000)	(8,000)	Contra entry for use of Strickland St property utilised by Denmark Village Theatre.
1155773		Alloc Administration Income	(1,761)	(1,898)	0	
Total Other Culture Income			(92,162)	(92,302)	(90,401)	

Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure						
1160062		Workers Comp - Rec Centre	6,555	6,555	6,739	Workers Compensation insurances
1160082		Salaries - Rec Centre	95,420	133,569	95,420	Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.
1160092		Superannuation - Rec Centre	31,487	32,396	30,200	Superannuation contributions.
1160102		Other Recreation Services	47,075	44,130	41,200	Recreation staff wages associated with centre program planning, grant applications and other recreation matters.
1160112		Lease of Gym Equipment	0	0	18,625	Operating Lease for Gym equip
1160122		Equipment Mtce/Minor Purchases - Rec Centre	3,000	2,354	6,200	Maintenance and repair of Recreation Centre equipment. \$3,200 Wireless aerobic sound system
1160132	11011	Maintenance Recreation Centre Building	46,000	48,355	45,000	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	4,500	3,943	4,500	Telecommunication charges, Internet, Mobile and Fixed Phones.
1160152		Advertising - Rec Centre	5,500	6,800	6,000	Advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.
1160172	12011	Cleaning - Recreation Centre	39,732	42,686	40,000	Salaries and Wages, Overheads, Cleaning Materials.
1160182		Staff Amenities - Rec Centre	1,200	1,023	1,200	Miscellaneous staffing related expenses, Uniforms, Refreshments, Staff kitchen equipment.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure cont'd						
		Recreation Centre Programmes				Allocation of salaries and other costs associated with running the following programs.
1160192	17000	<i>Gym</i>	36,700	36,442	42,000	
1160192	17001	<i>Aerobics</i>	20,060	19,710	25,000	
1160192	17002	<i>Junior Basketball</i>	1,215	1,201	1,450	
1160192	17004	<i>Roller Disco</i>	3,850	3,370	4,700	
1160192	17005	<i>Toddler Gym</i>	4,136	3,930	4,950	
1160192	17009	<i>Mixed Netball</i>	1,480	1,520	1,700	
1160192	17010	<i>Creche</i>	11,073	10,424	14,000	
1160192	17012	<i>Indoor Cricket</i>	1,687	1,779	2,000	
1160192	17014	<i>Indoor Bowls</i>	1,900	761	0	
1160192	17015	<i>Sports Hall</i>	19,230	20,231	22,000	
1160192	17017	<i>Function Room</i>	2,800	2,632	3,000	
1160192	17018	<i>Indoor Soccer</i>	1,300	1,260	1,400	
1160192	17019	<i>Social Badminton</i>	1,300	1,751	1,400	
1160192	17021	<i>Aerobics - Living Longer Living Stronger</i>	11,690	10,509	11,600	
1160192	17026	<i>Birthday Parties</i>	500	195	600	
1160192	17028	<i>Shire of Denmark Staff Gym Membership Program</i>	2,000	247	5,000	Staff incentive program (funded by LGIS wellness rebate)
1160222	17025	<i>Holiday Program</i>	7,550	7,170	8,700	Salaries and Wages, Refreshments and materials.
1160262		Insurance - Rec Centre	5,983	5,983	5,983	Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance.
1160282		Travel & Training Expenses - Rec Centre	2,800	792	2,800	Recreation Centre staff training and associated expenses.
1160292		Conference Expenses - Rec Centre	1,200	900	1,400	Attendance at annual sport and recreation conference.
1160302		Community Bus Operating Costs	9,762	8,721	10,000	
1160502		Depreciation - Rec Centre	73,313	71,950	71,884	Depreciation of assets in accordance with accounting policies.
1160522		Printing & Stationery - Rec Centre	1,000	1,440	1,500	Provision for printing and stationery.
1160742		Family Fun Day	500	0	500	Biennial open day at Centre.
1160752		Regional Sports Star of Year	900	815	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	86,057	85,159	93,873	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1166662		Loan Interest - Rec Centre	1,788	1,696	1,121	Loan 144 Recreation Centre Expansion.
Total Recreation - Rec Centre - Expenditure			592,243	622,399	634,545	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Income						
1160103		Income - Function Room	(5,500)	(4,953)	(5,500)	
1160113		Income - Gym	(79,000)	(85,855)	(86,900)	
1160123		Income - Creche Child Minding	(3,850)	(3,144)	(4,200)	
1160153		Income - Sports Hall	(42,000)	(45,347)	(40,000)	
1160203		Income - Junior Basketball	0	(1,280)	(1,450)	
1160213		Income - Indoor Bowls	(1,000)	(441)	0	
1160223		Income - Mixed Netball	(2,000)	(1,198)	(1,700)	
1160243		Income - Junior Badminton	0	(273)	0	
1160273		Income - Indoor Cricket	(2,500)	(2,556)	(2,500)	
1160323		Income - Roller Disco	(4,000)	(4,729)	(4,000)	
1160333		Income - Toddler Gym	(3,200)	(4,242)	(3,500)	
1160363		Income - Aerobics	(22,282)	(23,912)	(24,000)	
1160383		Income - Indoor Soccer	(1,500)	(1,465)	(1,500)	
1160393		Income - Social Badminton	(2,200)	(2,146)	(2,300)	
1160413		Holiday Programmes GST Applicable	(2,000)	(4,609)	(4,500)	
1160433		School Holiday Inclusion Fund	(3,000)	0	(3,000)	
1160423		Income - Aerobics LL,LS	(15,500)	(16,578)	(16,500)	
1160463		Income - Gymnastics	0	0	0	
1160473		Income - Birthday Parties	(1,000)	(145)	(750)	
1160503		Community Bus Hire Charges	(13,240)	(13,577)	(13,000)	Income received from hire of Community Bus.
1160553		Sponsors Fees	(1,000)	(545)	(1,000)	
1161003		Income - Rec Centre Other Income	0	0	(5,000)	LGIS wellness program rebate
1167773		Alloc Administration Income	(3,001)	(3,241)	0	
Total Recreation - Rec Centre - Income			(207,773)	(220,274)	(221,300)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation Centre Kiosk - Expenditure						
1170082		Salaries - Kiosk	4,200	2,693	0	
1170202		Kiosk Misc. Exepnses	5,500	1,228	800	General cost associated with kiosk
1170212		Kiosk Purchases -Confectionery	4,000	944	0	
1170222		Kiosk Purchases - Icecream	2,000	139	0	
1175552		Alloc Administration Expenses	5,333	5,274	5,817	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
Total Recreation Centre Kiosk - Expenditure			21,033	10,278	6,617	

Recreation & Culture - Schedule 11						
Recreation Centre Kiosk - Income						
1170203		Kiosk Sales - Drinks	(6,000)	(2,390)	(800)	.Income from the sale of drinks
1170213		Kiosk Sales - Confectionery	(6,000)	(2,642)	0	
1170223		Kiosk Sales - Icecream	(2,500)	(547)	0	
1170233		Kiosk Sales - Tea/Coffee	0	(18)	(100)	Income from the sale of coffee.
1177773		Alloc Administration Income	(227)	(242)	0	
Total Recreation Centre Kiosk - Income			(14,727)	(5,838)	(900)	

Recreation & Culture - Schedule 11						
TV & Radio Re Broadcasting - Expenditure						
1185552		Alloc Administration Expenses	14,787	14,623	16,130	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1188302	21104	Denmark TV Tower Maintenance	7,328	3,037	4,000	Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.
1188302	21105	Peaceful Bay TV Tower Maintenance	500	815	500	Broadcasting license, Power, Insurance, Maintenance and repairs.
Total TV Re Broadcasting - Expenditure			22,615	18,475	20,630	

Recreation & Culture - Schedule 11						
TV & Radio Re Broadcasting - Income						
1187773		Alloc Administration Income	(522)	(561)	0	
Total TV Re Broadcasting - Income			(522)	(561)	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Recreation & Culture Program

Public Halls & Civic Centres

Sub Total Operating Expenditure	257,932	230,116	242,516
Sub Total Operating Income	(333,724)	(179,405)	(212,000)
	(75,792)	50,710	30,516

Swimming Areas & Beaches

Sub Total Operating Expenditure	67,826	56,645	77,875
Sub Total Operating Income	(2,877)	(2,923)	(2,521)
	64,949	53,722	75,354

Other Recreation & Sport

Sub Total Operating Expenditure	1,250,739	1,232,921	1,364,273
Sub Total Operating Income	(84,028)	(55,337)	(439,069)
	1,166,711	1,177,584	925,204

Libraries

Sub Total Operating Expenditure	246,823	259,833	249,444
Sub Total Operating Income	(4,331)	(5,009)	(3,500)
	242,492	254,824	245,944

Other Culture

Sub Total Operating Expenditure	280,612	268,833	269,873
Sub Total Operating Income	(92,162)	(92,302)	(90,401)
	188,450	176,531	179,472

Recreation - Rec Centre

Sub Total Operating Expenditure	592,243	622,399	634,545
Sub Total Operating Income	(207,773)	(220,274)	(221,300)
	384,470	402,124	413,245

Recreation Centre - Kiosk

Sub Total Operating Expenditure	21,033	10,278	6,617
Sub Total Operating Income	(14,727)	(5,838)	(900)
	6,306	4,440	5,717

TV & Radio Rebroadcasting

Sub Total Operating Expenditure	22,615	18,475	20,630
Sub Total Operating Income	(522)	(561)	0
	22,093	17,914	20,630

Total Operating Expenditure

Total Operating Expenditure	2,739,823	2,699,500	2,865,773
Total Operating Income	(740,144)	(561,650)	(969,691)
Program (Surplus)/Deficit	1,999,679	2,137,851	1,896,082



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Expenditure						
1220372		Power - Street Lighting	52,000	63,477	60,000	Electricity charges for Street lighting.
1220392		Roadwise - Committee	500	232	500	
1225552		Alloc Administration Expenses	135,509	110,030	147,817	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1220412	16320	<i>Pomery Lane Upgrade Design</i>	25,000	3,000	0	
1220412	16321	<i>Wise Lane Upgrade Design</i>	15,000	12,587	0	
1220412	16322	<i>Praed Lane Upgrade Design</i>	15,000	10,420	0	
1220412	16323	<i>Osborne Road alignment</i>	19,750	0		
1228002		Maintenance - Roadworks General		1,538,157		
1228002	30000	Road Maintenance	1,346,255	0	1,000,000	Total Road Maintenance = \$1,000,000 + \$400,000 Capital Renewal.
1228022	30723	WANDRRA Roadworks	0	15,955		
1228202	32001	Depot Maintenance	47,500	43,298	47,500	General maintenance including upgrade of existing depot facility, painting, floor coverings, lighting etc. (Power, Water, Telephone, Insurance, Cleaning materials, Fire Services, Materials.)
1228212		Roadworks Other Equipment	0	0	0	
1228302	32002	Footpaths Maintenance	29,200	22,314	31,275	Overheads, Plant Operation costs, Materials.
1228362	32005	Bridges Maintenance	19,000	21,518	31,000	Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Misc.
1228372	32006	Bus Shelter Maintenance	2,000	635	2,080	Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.
1128392	11005	Riverbend Lane House Maintenance	5,000	1,583	5,000	
1228382		Crossover Payments	4,000	4,048	4,000	Contribution to crossovers constructed by private contractors.
1230502		Depreciation - Roads Infrastr.	3,515,697	2,686,601	2,358,011	Depreciation of assets in accordance with accounting policies.
Total Streets, Roads, Bridges & Depot Mtc. - Expenditure			5,231,411	4,533,855	3,687,183	

Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income						
1226503		Engineers Supervision Fees	(15,000)	(21,246)	(20,000)	Fees as set out in accordance with Schedule of Fees & Charges. Supervision of Reinstatement fees, Development Standards' Inspection/Supervision fees.
1227603		Contribution to Roadworks	(2,500,000)	0	0	
1228743		Interest on Denmark East Investment	(93,450)	(114,825)	(90,884)	Interest earned from Denmark East investments with WATC.
1228753		Rent Income - Riverbend House	(7,800)	(7,091)	(8,000)	
1227703		Commodity Routes Supplementary Funding (ex TIRES)	0	0	(370,000)	Former TIRES (tree industry) road upgrade funding program - renamed CRSF.
1227773		Alloc Administration Income	(3,914)	(4,226)	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income cont'd						
1228103		MRWA Project Grants	(641,999)	(523,998)	(588,000)	Grant funds from Regional Road Group (RRG) - includes Re-budget of \$54,667 McLeod Road.
1228303		Roadwise Grant	0	(273)	0	
1228403		Grant - MRWA Direct	(112,947)	(65,047)	(66,000)	Grant funds from Main Roads WA (Direct Funding - not tied to specific project).
1228443		Flood Damage Recoup MRWA	0	0	(1,000,000)	WANDRRA Funding
1228473		Grant - Specific Bridges	0	0	(450,000)	R2R - Horsely Rd Bridge (4338)
1228603		Grant - Roads to Recovery	(947,981)	(724,618)	(303,334)	Federal Government R2R - for Council nominated projects (see Capital Exp Acc#).
1228703		Grant - MRWA Blackspot	0	0	(118,666)	Grant funds from Blackspot (see Capital Exp Acc# 1220194 Blackspot Funding).
Total Streets, Roads, Bridges & Depot Mtc. - Income			(4,323,091)	(1,461,324)	(3,014,884)	

Transport - Schedule 12						
Road Plant Purchases - Expenditure						
1230492		Loss on Sale of Asset - Road Plant	86,646	0	81,600	Loss on sale of assets in accordance with accounting policies.
1235552		Alloc Administration Expenses	9,454	9,349	10,313	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Road Plant Purchases - Expenditure			96,100	9,349	91,913	

Transport - Schedule 12						
Road Plant Purchases - Income						
1230493		Profit on Sale Of Assets - Road Plant	0	0	0	
1237773		Alloc Administration Income	(761)	(431)	0	
Total Road Plant Purchases - Income			(761)	(431)	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Transport - Schedule 12						
Traffic Control - Expenditure						
1495552		Alloc Administration Expenses	103,510	102,359	112,912	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1498002	29501	Vehicle Inspections	13,300	15,358	14,000	Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual - Vehicle Inspections Renewal Fee.
Total Traffic Control - Expenditure			116,810	117,717	126,912	

Transport - Schedule 12						
Traffic Control - Income						
1491003		Vehicle Inspection Fees	(12,000)	(12,501)	(12,000)	Dept of Transport vehicle inspection fees.
1495773		Alloc Administration Income	(3,849)	(4,140)	0	
1497083		Commissions DPI	(85,000)	(86,452)	(85,000)	Commission received from Dept of Transport for vehicle licensing services.
Total Traffic Control - Income			(100,849)	(103,093)	(97,000)	

Transport - Schedule 12						
Airports - Expenditure						
1228052	32003	Airstrip Maintenance	17,000	18,523	17,215	Provision for building maintenance, runway lighting, mowing / slashing and general operations of the airstrip, Salaries and Wages, Overheads, Plant Operation costs, Power, Telephone, Insurance, Fencing and Tree trimming/removal \$4,000, Aust. Communications Lic.
1265052		Airport Audit	4,535	4,535	0	
1265552		Alloc Administration Expenses	5,333	5,274	5,817	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1266662		Loan Interest - Airport	3,706	3,648	3,272	Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.
Total Airports - Expenditure			30,574	31,979	26,304	

Transport - Schedule 12						
Airports - Income						
1267773		Alloc Administration Income	(227)	(242)	0	
1268043		GSDC Regional Grant Scheme -Airport Water Bomber Upgrade	0	0	0	
1268033		Airport Hangar Lease Income	(1,230)	(1,020)	(1,000)	Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial.
Total Airports - Income			(1,457)	(1,262)	(1,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Summary of Operations - Transport Program

Streets, Roads, Bridges & Depot Maintenance

Sub Total Operating Expenditure	5,231,411	4,533,855	3,687,183
Sub Total Operating Income	(4,323,091)	(1,461,324)	(3,014,884)
	908,320	3,072,531	672,299

Road Plant Purchases

Sub Total Operating Expenditure	96,100	9,349	91,913
Sub Total Operating Income	(761)	(431)	0
	95,339	8,918	91,913

Traffic Control

Sub Total Operating Expenditure	116,810	117,717	126,912
Sub Total Operating Income	(100,849)	(103,093)	(97,000)
	15,961	14,624	29,912

Airports

Sub Total Operating Expenditure	30,574	31,979	26,304
Sub Total Operating Income	(1,457)	(1,262)	(1,000)
	29,117	30,718	25,304

Total Operating Expenditure

	5,474,895	4,692,901	3,932,312
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Total Operating Income	(4,426,158)	(1,566,110)	(3,112,884)
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Program (Surplus)/Deficit	1,048,737	3,126,791	819,428
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Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Economic Services - Schedule 13						
Rural Services - Expenditure						
1315802		Noxious Weed Control	10,000	10,000	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	6,901	8,000	Provision for maintenance of Council owned water standpipes, Water Annual Service Charges, Water usage, Insurance, Maintenance and Repairs.
1317552		Alloc Administration Expenses	1,454	1,438	1,587	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Rural Services - Expenditure			21,954	20,340	22,087	

Economic Services - Schedule 13						
Rural Services - Income						
1315773		Alloc Administration Income	(57)	(60)	0	
1317543		Water - Income Standpipes	(3,000)	(5,580)	(5,000)	Income derived from the sale of water from standpipes. Consumption costs invoiced to private users.
Total Rural Services - Income			(3,057)	(5,640)	(5,000)	

Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure						
1320502		Depreciation - Tourism	36,471	44,997	43,971	Depreciation of assets in accordance with accounting policies.
1322002	21404	Maintenance of Peaceful Bay Water Supply	20,000	19,727	29,000	Desludging Dam, Fire fuel reduction removing vegetation, ongoing maintenance of the peaceful bay water supply
1322102	21405	Peaceful Bay Water Monitoring	1,500	209	7,500	Wages for inspection Officer - include water sampling of potable (for caravan park) and non-potable (for leasehold area) water supply, inspection of bore, dam, transfer station, tanks and distribution system all as per managemnet plan.
1322112		Peaceful Bay Water Supply Audit	0	0	0	
1322132		Tourist Signage Audit & Policy	3,000	0	3,000	Implementation of sign audit undertaken by WATC.
1322142		Peaceful Bay Community Facilities	2,000	154	2,000	Misc expenses associated with Peaceful Bay tourism, Signage and other costs.
1322182	16300	Rivermouth Foreshore Concept Planning	10,000	9,063	0	
1325552		Alloc Administration Expense	51,634	51,060	56,324	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1326002		Tidy Towns Donation	2,000	0	0	
1326202		Tidy Towns Shopping Bags	2,100	0	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure						
1326662		Loan Interest - Visitors Centre	11,839	11,622	9,454	Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.
1327702		Overflow Camping Facility Expenses	1,000	0	0	Various expenses associated with Overflow Camping Facility.
1327802		Tourism Subsidy	95,000	95,000	95,000	Contribution to tourism for operation of Visitors Centre & other DMO activities.
1327812		Other Expenses - Tourism	3,500	2,309	3,450	Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses.
1327842		Alliance Projects and Contributions	52,000	60,477	50,000	Alliance Projects and Contributions.
1327862		Visitor Centre Use of Council Facilities - Contra	42,000	42,000	42,000	Contra entry to reflect free lease of Visitors Centre by DTI.
1327892		Business Planning Visitor Servicing	10,000	0	0	
1328002	11007	Visitors Centre Maintenance	3,500	3,272	3,500	Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.
1328732	15080	Christmas Decorations	10,100	12,580	11,000	Decoration replacement and Council contribution to erecting and dismantling decorations and banners over Christmas period.
1328742		Community Christmas Event	10,000	10,000	11,000	Contribution to Community Christmas Event.
Total Tourism & Area Promotion - Expenditure			367,644	362,470	367,199	

Economic Services - Schedule 13						
Tourism & Area Promotion - Income						
1327773		Alloc Administration Income	(1,827)	(1,977)	0	
1327943		Visitors Centre - Use of Council Facilities Contra	(42,000)	(42,000)	(42,000)	Contra entry in lieu of Visitor Centre rental.
1327953		Rental Peaceful Bay Caravan Pk	(29,500)	(37,460)	(30,244)	Lease of Peaceful Bay Caravan Park, expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(51,800)	(54,179)	(54,328)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(312,976)	(312,976)	(315,610)	Refer to Fees and Charges shedule for breakdown.
Total Tourism & Area Promotion - Income			(438,103)	(448,592)	(442,182)	

Economic Services - Schedule 13						
Building Control - Expenditure						
1330082		Salaries - Building	165,464	170,230	176,601	Salaries
1330092		Superannuation - Building	19,106	20,281	24,546	Superannuation contribution
1330102		Other Expenses - Building	5,000	3,574	5,000	Building Control, Mobile Phone, Aust. Building Codes & Standards, Other Regs.
1330112		Training Expenses - Building	3,000	1,169	3,000	Training and conferences.
1330152		Workers Comp - Building	3,950	3,950	4,061	Council insurance renewal.
1330912		Staff Uniform - Building	1,050	0	700	Building staff x 2.
1335552		Alloc Administration Expenses	116,601	115,304	127,192	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Building Expenditure			314,171	314,508	341,100	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Economic Services - Schedule 13						
Building Control - Income						
1337553		Building Licence Fees	(90,000)	(64,151)	(65,000)	Building fees and licenses (local government) charges.
1337773		Alloc Administration Income	(3,132)	(3,391)	0	
Total Building Income			(93,132)	(67,542)	(65,000)	

Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	5,333	5,274	5,817	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	22,835	22,649	21,565	Purchase Reserve 27101.
1348002	32004	Saleyards Maintenance	1,000	4,107	4,000	Insurance and general maintenance and repairs.
Total Saleyards Expenditure			29,168	32,030	31,382	

Economic Services - Schedule 13						
Saleyards - Income						
1347503		Lease Site Income - Denmark Haulage	(18,000)	(18,000)	(18,144)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347533		Lease Site Income - Soil Solutions.	(36,175)	(42,253)	(36,464)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347573		Lease Site Income - Denmark Earthmoving	(24,300)	(24,300)	(24,494)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347773		Alloc Administration Income	(227)	(242)	0	
Total Saleyards Income			(78,702)	(84,794)	(79,102)	

Economic Services - Schedule 13						
Plant Nursery - Expenditure						
1350102	16200	General Nursery Operations	34,000	26,207	30,000	Shire of Denmark nursery plant stock, seedlings and like is purchased for usage on Shire land, including reserves. Income generated from the above transaction is to be allocated to GL 1351003 "Plant Nursery Income".
1355552		Alloc Administration Expenses	5,575	5,514	6,082	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Plant Nursery - Expenditure			39,575	31,720	36,082	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Economic Services - Schedule 13						
Plant Nursery - Income						
1351003		Revegetation Nursery Income	(7,000)	(1,619)	(2,000)	Plants propagated at Revegetation Nursery, Plants from seedling cells.
1355773		Alloc Administration Income	(196)	(207)	0	
Total Plant Nursery - Income			(7,196)	(1,826)	(2,000)	

Economic Services - Schedule 13						
Parry Beach - Expenditure						
1360102		Parry Beach Camping Expenses	8,500	10,192	15,000	Expenses associated with the operation of the camping ground. Including \$2k for Walk Trail upgrade, \$2.5k for Top soil for BBQ area.
1360112		Parry Beach - Caretaker Gas	1,200	829	1,000	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	6,500	6,105	3,000	Caretakers cottage maintenance costs.
1360502		Depreciation - Parry Beach	15,499	15,388	15,500	Depreciation of assets in accordance with accounting policies.
1362002	21304	Parry Camping Ground Road Mtce	2,500	1,009	2,000	Salaries and Wages, Overheads, Plant Operation Costs, Materials
1362052	21302	Parry Beach Equipment Maintenance	3,000	2,326	3,000	General equipment maintenance
1362052	21303	Parry Beach Reserve & Pump	4,500	3,010	4,050	Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.
1362102		Vehicle Expenses - Parry Beach	5,000	1,425	5,000	Costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643.
1368002	20008	Refuse Collection - Parry Beach	8,575	6,395	2,200	Salaries and Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	Parry Beach Toilets Maintenance	19,590	15,785	19,590	Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
Total Parry Beach - Expenditure			74,864	62,463	70,340	

Economic Services - Schedule 13						
Parry Beach - Income						
1360103		Parry Beach Camping Charges	(148,000)	(140,507)	(140,000)	Camping fees and charges for Parry Beach Camp Ground.
Total Parry Beach - Income			(148,000)	(140,507)	(140,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Economic Services - Schedule 13						
Other Economic Services - Expenditure						
1120102	70000	Lime Quarry Operations	260,000	168,835	200,000	Lime Quarry Exps - Lime Quarry Licence and Lime WA, Contractor costs. Mining of 15,000t subject to approval
1120102	70001	Other Expenses - Lime Quarry	61,000	45,524	50,125	Resource Drilling \$20K, Membership Fees, Lease Rental M70/1038, Royalties Audit, Lime sand testing and surveys.
1120102	70002	Other Expenses - Lime Quarry Maintenance	10,000	5,683	10,000	
1121002		State Govt Lime Sand Royalties	15,000	10,625	12,000	Royalties estimated on 15,000tonnes average per annum, Royalties payable as per Agreement.
1375552		Alloc Administration Expenses	10,424	10,308	11,371	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Other Economic Services -Expenditure			356,424	240,975	283,496	

Economic Services - Schedule 13						
Other Economic Services - Income						
1121003		Sale of Lime Sand	(518,200)	(377,109)	(395,400)	Sale of 15,000 Tonne, Lime sand @ \$26.36 (exc GST) adopted Fees and Charges in Annual Budget.
1375773		Alloc Administration Income	(391)	(423)	0	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Other Economic Services - Income			(518,591)	(377,532)	(395,400)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Summary of Operations - Economic Services Program						
Rural Services						
		Sub Total Operating Expenditure	21,954	20,340	22,087	
		Sub Total Operating Income	(3,057)	(5,640)	(5,000)	
			18,897	14,700	17,087	
Tourism & Area Promotion						
		Sub Total Operating Expenditure	367,644	362,470	367,199	
		Sub Total Operating Income	(438,103)	(448,592)	(442,182)	
			(70,459)	(86,121)	(74,983)	
Building Control						
		Sub Total Operating Expenditure	314,171	314,508	341,100	
		Sub Total Operating Income	(93,132)	(67,542)	(65,000)	
			221,039	246,966	276,100	
Saleyards						
		Sub Total Operating Expenditure	29,168	32,030	31,382	
		Sub Total Operating Income	(78,702)	(84,794)	(79,102)	
			(49,534)	(52,765)	(47,720)	
Plant Nursery						
		Sub Total Operating Expenditure	39,575	31,720	36,082	
		Sub Total Operating Income	(7,196)	(1,826)	(2,000)	
			32,379	29,894	34,082	
Parry Beach						
		Sub Total Operating Expenditure	74,864	62,463	70,340	
		Sub Total Operating Income	(148,000)	(140,507)	(140,000)	
			(73,136)	(78,044)	(69,660)	
Other Economic Services						
		Sub Total Operating Expenditure	356,424	240,975	283,496	
		Sub Total Operating Income	(518,591)	(377,532)	(395,400)	
			(162,167)	(136,557)	(111,904)	
		Total Operating Expenditure	1,203,800	1,064,506	1,151,686	
		Total Operating Income	(1,286,781)	(1,126,434)	(1,128,684)	
		Program (Surplus)/Deficit	(82,981)	(61,928)	23,002	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Other Property & Services - Schedule 14						
Private Works Expenditure						
1258002		Private Works		12,543	5,000	
1258002	40130	Private Works	4,250	0	0	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	9,454	9,349	1,058	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Private Works - Expenditure			13,704	21,892	6,058	

Other Property & Services - Schedule 14						
Private Works Income						
1147593		P/Works - General Charges	(5,000)	(16,221)	(6,500)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.
1407773		Alloc Administration Income	(397)	(431)	0	
Total Private Works - Income			(5,397)	(16,652)	(6,500)	

Other Property & Services - Schedule 14						
Public Works Overheads - Expenditure						
1430062		Workers Comp - Works Overheads	47,419	55,168	55,690	Workers compensation insurances.
1430082		Salaries - Infrastructure	569,678	604,889	691,514	Salaries paid.
1430092		Superannuation - Infrastructure	68,204	67,759	75,748	Superannuation contributions paid
1430122		Housing Allowance - Infrastructure	18,240	11,093	13,000	Staff Housing rental subsidy for DIA @ \$250 p/week.
1430162		Workers Comp - Infrastructure Overheads	16,815	16,815	17,286	Workers Compensation insurances
1430192		Vehicle Expenses - Infrastructure	21,000	22,573	18,000	Fuel, licences, repairs and insurance for - DE15, DE7560 & DE11498.
1430402		Medical Examination Costs	2,000	1,931	2,000	Provision for medical examinations on new employees.
1430412		Office Expenses - Infrastructure	32,000	33,469	30,000	Misc expenses - ROMAN II Licence Fees, AutoCAD Civil Licence and Road Design, private phone reimbursements, mobile phone costs, publications and stationary, Depot Christmas function etc.
1430422		Superannuation - Outside Staff	172,035	179,590	178,143	Superannuation contributions paid.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1430432		Sick Pay	54,638	43,534	55,749	Provision for sick pay (engineering and operations).
1430442		Holiday Pay	128,422	195,085	131,011	Provision for annual leave and leave loading.
1430452		Protective Clothing - Outside Staff	22,000	15,932	20,000	Provision of safety clothing, ear protection etc. for infrastructure services staff, Boots, Clothing, Hats & Gloves, Other safety equipment.
1430462		Conference Expenses- Infrastructure	11,400	13,104	12,000	Conference registration, travelling and accommodation expenses.
1430472		Adverse Working Condition Allowance	49,026	32,521	45,000	Allowance paid in accordance with the Local Government Industry Award.
1430482		Safety Meetings - Outside Staff	5,779	2,416	5,000	Attendance at OH&S and other meetings.
1430502		Depreciation - Infrastructure	36,414	29,406	29,163	Depreciation of assets in accordance with accounting policies.
1430522		Traffic Management Plans	3,000	3,828	500	TMP's for events i.e. Anzac Day, Christmas Parade, and prescribed burns.
1430532		Advertising - Infrastructure	3,000	3,390	3,000	Advertising related to engineering services i.e. tenders and position vacancies.
1430542		Fringe Benefits Tax - Infrastructure	17,350	17,567	15,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		ROMAN Road Survey	25,000	25,000	0	
1430702		Infrastructure Consultants	8,000	5,593	0	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	15,600	16,047	10,000	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses.
1430802		Training Expenses - Infrastructure	35,000	30,797	30,000	Training - First Aid, traffic control, working at heights, elevated work platform, dogging, plant operating tickets etc.
1430812		Long Service Leave - Infrastructure	35,000	44,785	10,000	Long Service Leave entitlements paid to operations staff as per LSL regulations.
1430912		Staff Uniform - Infrastructure	1,800	0	0	Uniform Allowance for Administration-based Infrastructure Services staff.
1435552		Alloc Administration Expenses	128,721	127,290	144,380	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1436902		Less Overheads Allocated to Works	(1,511,627)	(1,452,430)	(1,591,638)	PWO Costs allocated at 125%.
Total Public Works Overheads - Expenditure			15,914	147,152	546	

Other Property & Services - Schedule 14						
Public Works Overheads - Income						
1432003		Road Closure/Gate Fees	(400)	(238)	(500)	
1437703		Sale Misc Items	(300)	(9,839)	(500)	Sale of miscellaneous items (not assets) i.e. grader blades, Contingency.
1437773		Alloc Administration Income	(3,719)	(4,045)	0	
Total Public Works Overheads - Income			(4,419)	(14,123)	(1,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Other Property & Services - Schedule 14						
Plant Operation Costs - Expenditure						
1440062		Insurance - Plant	38,675	44,277	45,000	Vehicle insurance as per Insurance schedule.
1440482		Fuel & Oils	235,000	302,624	235,000	Purchase of fuel, oil and grease for maintenance and running of works vehicles and machinery, Fuel, Oil, Grease, Other (including staff and contractor fuel reimbursements).
1440492		Tyres	40,000	41,611	40,000	New tyres and tyre repairs as required.
1440502		Parts & Repairs	247,990	162,524	200,000	Parts and repair costs for vehicles and machinery.
1440512		Repair Wages	135,206	109,798	135,955	Wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.
1440522		Licences	16,000	32,988	17,000	Vehicle licensing - all Infrastructure Services vehicles & plant.
1440532		Plant Refurbishment	24,000	16,899	15,000	Refurbishment of plant.
1440542		Plant Lease Costs	42,000	0	0	
1440552		Expendable Stores	22,000	18,517	20,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	457,264	476,083	475,894	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	4,500	11,133	5,000	Provision for purchase of minor equipment, including workshop tools.
1445552		Alloc Administration Expenses	60,603	59,928	66,108	Allocation of administration expenses within this sub-program.
1446912		Less Plant Op Alloc to Works	(850,748)	(918,131)	(820,349)	
1446922		Depreciation allocated to jobs	(434,325)	(453,491)	(434,325)	
Total Expenditure Plant Operation Costs			38,165	(95,241)	283	

Other Property & Services - Schedule 14						
Plant Operation Costs - Income						
1440823		Plant - Insurance Claim Rebate	0	0	0	
1447773		Alloc Administration Income	(2,153)	(2,334)	0	
1450803		Diesel Fuel Rebate	(36,000)	(37,030)	(30,000)	Rebate Fuel tax credit scheme through ATO.
Total Expenditure Plant Operation Costs			(38,153)	(39,364)	(30,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Stock Fuels & Oils - Expenditure						
1450802		Purchase of Fuel	235,000	251,735	200,000	
1450852		Purchase of Oils and Greases	8,000	13,791	8,500	
1456932		Less Allocated to Plant Costs	(243,000)	(268,857)	(208,500)	
Total Expenditure Stock Fuels & Oils			0	(3,330)	0	

Other Property & Services - Schedule 14						
Stock Materials - Expenditure						
1460602		Purchase of Stock Materials	150,000	260,001	150,000	
1466942		Less Allocated to Works	(150,000)	(276,626)	(150,000)	
Total Expenditure Stock Materials			0	(16,625)	0	

Other Property & Services - Schedule 14						
Salaries & Wages - Expenditure						
1470612		Gross Salaries & Wages	4,976,915	5,476,885	5,329,409	Total Salaries and Wages payable for all staff.
1470622		Gross Salaries & Wages Unallocated	0	0	0	
1470832		Workers Compensation	12,000	934	12,000	Workers Compensation paid to staff.
1470872		Novated Lease Payments	65,000	85,383	60,000	Full cost recovery from CEO and Directors deductions.
1470882		Parental Leave Scheme Allowance	12,000	17,792	12,000	Full cost recovery from Federal Govt.
1470892		Income Protection Insurance	0	2,163	2,500	Full cost recovery from LGIS.
1476952		Less Sal & Wages Alloc to Works	(4,976,915)	(5,444,249)	(5,329,409)	Total Salaries and Wages allocated to Sub-programs.
Total Expenditure Salaries & Wages			89,000	138,909	86,500	

Other Property & Services - Schedule 14						
Salaries & Wages - Income						
1470873		Novated Lease - Pre Tax Deductions	(35,000)	(43,833)	(30,000)	Full cost recovery from CEO and Directors deductions.
1470883		Novated Lease - Post Tax Deductions	(30,000)	(45,105)	(30,000)	Full cost recovery from CEO and Directors deductions.
1477653		Reimbursement - Workers Comp	(12,000)	0	(12,000)	Workers Compensation costs reimbursed from insurer.
1478883		Reimbursement - Paid Parental Scheme	(12,000)	(17,792)	(12,000)	Full cost recovery from Federal Govt.
1478893		Reimbursement - Income Protection Claim	0	0	(2,500)	Full cost recovery from LGIS.
Total Income Salaries & Wages			(89,000)	(106,730)	(86,500)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Unclassified - Expenditure						
1480202		Reimbursements/Clearing A/c	25,000	18,397	25,000	
Total Expenditure Unclassified			25,000	18,397	25,000	

Other Property & Services - Schedule 14						
Unclassified - Income						
1480213		Recoverable Costs Income	(25,000)	(18,112)	(25,000)	
Total Income Unclassified			(25,000)	(18,112)	(25,000)	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
Summary of Operations - Other Property & Services Program						
Private Works						
		Sub Total Operating Expenditure	13,704	21,892	6,058	
		Sub Total Operating Income	(5,397)	(16,652)	(6,500)	
			8,307	5,240	(442)	
Public Works Overheads						
		Sub Total Operating Expenditure	15,914	147,152	546	
		Sub Total Operating Income	(4,419)	(14,123)	(1,000)	
			11,495	133,029	(454)	
Plant Operation Costs						
		Sub Total Operating Expenditure	38,165	(95,241)	283	
		Sub Total Operating Income	(38,153)	(39,364)	(30,000)	
			12	(134,605)	(29,717)	
Stock Fuels & Oils						
		Sub Total Operating Expenditure	0	(3,330)	0	
		Sub Total Operating Income	0	0	0	
			0	(3,330)	0	
Stock Materials						
		Sub Total Operating Expenditure	0	(16,625)	0	
		Sub Total Operating Income	0	0	0	
			0	(16,625)	0	
Salaries & Wages						
		Sub Total Operating Expenditure	89,000	138,909	86,500	
		Sub Total Operating Income	(89,000)	(106,730)	(86,500)	
			0	32,179	0	
Unclassified						
		Sub Total Operating Expenditure	25,000	18,397	25,000	
		Sub Total Operating Income	(25,000)	(18,112)	(25,000)	
			0	285	0	
		Total Operating Expenditure	181,783	211,155	118,387	
		Total Operating Income	(161,969)	(194,981)	(149,000)	
		Program (Surplus)/Deficit	19,814	16,174	(30,613)	
		Grand Total All Programs (Surplus)/Deficit	(745,212)	897,931	(663,921)	



Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2018/2019


COA or Job	Description	2018/2019 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 \$
Governance																	
1411104	Furniture - Incident Control Room Upgrade	15,000														15,000	15,000
	Plant Replacement	0															0
		15,000															
Law, Order & Public Safety																	
	Ocean Beach Fire Shed	285,135				285,135											285,135
	Plant Replacement	52,000								30,000					22,000		52,000
		337,135															
Community Amenities																	
	CCTV Installation	30,200					30,200									0	30,200
	Berridge Park Playground Upgrade	47,500														47,500	47,500
	Plant Replacement	31,000								26,000					5,000	0	31,000
		108,700															
Recreation & Culture																	
	McLean Park Redevelopment project	1,143,000			320,000					600,000						223,000	1,143,000
	Plane Tree precinct	614,810											200,000	163,400		251,410	614,810
	Wireless Scoreboard	10,000								10,000							10,000
	Plant Replacement	52,000								50,000					2,000		52,000
		1,819,810															
Transport																	
51522	Denmark East Development Project - Civil Works Roads	600,000		0						600,000						0	600,000
50354	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6 (Rebudget)	116,403	54,667													61,736	116,403
50354	MRWA Project - Reconstruction McLeod Road SLK 2.6 to 4.6	410,000	273,333	136,667													410,000
New	MRWA Project - Reconstruction - Parker Road SLK 3.41 to 5.41	185,000	123,333	61,667													185,000
New	MRWA Project - Reconstruction - Scotsdale Road SLK 31.5 to 33.34	205,000	136,667	68,333													205,000
New	Blackspot - Reconstruction - Kerrnutts Rd Intersection	68,000	45,333													22,667	68,000
New	Blackspot - Reconstruction - Kordabup / Fernley / Scotsdale Rd Intersection	110,000	73,333	36,667													110,000
New	Comm Route - Reconstruction - Happy Valley Rd SLK 2.0 - 5.3	350,000	230,000													120,000	350,000
New	Comm Route - Reconstruction - Kordabup Rd SLK 7.00 - 8.00 & 9.00 - 10.16	210,000	140,000													70,000	210,000
New	R2R - Horsley Rd Bridge (4338)	450,000		450,000													450,000
New	WANDRRA - Reconstruction	1,150,000					1,000,000									150,000	1,150,000
	Road Renewal	400,000														400,000	400,000
	McIntosh Road Transfer Station Second Compactor Bin (General Bin)	30,000								30,000						0	30,000
	Plant Replacement	523,000								398,000					125,000		523,000
	Light plant Trailer	2,500														2,500	2,500
		4,809,903															
Economic Services																	
	Parry Beach - Back Toilet block flooring upgrade	30,000								30,000						0	30,000
		30,000															
		0															
	Grand Totals	7,120,548	1,076,666	753,334	320,000	285,135	1,030,200	0	0	1,788,000	0	0	200,000	163,400	154,000	1,349,813	7,120,548




Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2018/2019

COA or Job Description	2018/2019 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 \$
Income Supporting Capital Expenditure Program																
MRWA Regional Road Group	COA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Commodity Routes Supplementary Funding (ex TIRES)	1227703	370,000														370,000
MRWA Project Funding	1228103	588,000														588,000
Bridge Grants - R2R	1228473		450,000													450,000
Blackspot Program	1228703	118,666														118,666
Roads to Recovery	1228603		303,334													303,334
Grant - Sport & Recreation - McLean Oval Drainage	1137033			320,000												320,000
Federal Grants	1137043					1,030,200										1,030,200
Dept. Fire and Emergency Services - ESL Buildings	1540113				285,135											285,135
Grant - Plane Tree Precinct Development	1117383											200,000				200,000
Loan Funds																0
Plant Replacement Reserve	9502021								466,500					37,500		504,000
Building Reserve	9502019								600,000							600,000
Refuse Site Development	9502025								30,000							30,000
Parry Inlet Camping	9502012								44,000							44,000
Denmark East Development Reserve									600,000							600,000
Recreation Centre Reserve									10,000							10,000
Sale Proceeds														154,000		154,000
Restricted Grants													163,400			163,400
Council Funding															1,349,813	1,349,813
Grand Totals		1,076,666	753,334	320,000	285,135	1,030,200	0	0	1,750,500	0	0	200,000	163,400	191,500	1,349,813	7,120,548

 Detailed Capital Expenditure by Type		
COA or Job	Description	2018/2019 Budget \$
Furniture and Equipment		
1411104	Furniture & Equipment	15,000
Total Furniture and Equipment		15,000
Land and Buildings		
	Remediation of Hardy Street	-
	McLean Park Redevelopment project	1,143,000
	Plane Tree precinct	614,810
	Ocean Beach Fire Shed	285,135
	Parry Beach - Back Toilet block flooring upgrade	30,000
Total Land and Buildings		2,072,945
Plant and Equipment		
	Purchase of Plant	658,000
	Wireless Scoreboard	10,000
	Light plant Trailer	2,500
Total Plant and Equipment		670,500
Infrastructure Other		
	CCTV Installation	30,200
	Berridge Park Playground Upgrade	47,500
	McIntosh Road Transfer Station Second Compactor Bin (General Bin)	30,000
Total Infrastructure Other		107,700

 Detailed Capital Expenditure by Type		
COA or Job	Description	2018/2019 Budget \$
Infrastructure Roads		
	Denmark East Development Project - Civil Works Roads	600,000
	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6 (Rebudget)	116,403
	MRWA Project - Reconstruction McLeod Road SLK 2.6 to 4.6	410,000
	MRWA Project - Reconstruction - Parker Road SLK 3.41 to 5.41	185,000
	MRWA Project - Reconstruction - Scotsdale Road SLK 31.5 to 33.34	205,000
	Blackspot - Reconstruction - Kernnutts Rd Intersection	68,000
	Blackspot - Reconstruction - Kordabup / Fernley / Scotsdale Rd Intersection	110,000
	Comm Route - Reconstruction - Happy Valley Rd SLK 2.0 - 5.3	350,000
	Comm Route - Reconstruction - Kordabup Rd SLK 7.00 - 8.00 & 9.00 - 10.16	210,000
	R2R - Horsley Rd Bridge (4338)	450,000
	WANDRRA - Reconstruction	1,150,000
	Road Renewal	400,000
	Total Infrastructure Roads	<u>4,254,403</u>
Totals By Asset Class		
	Furniture and Equipment	15,000
	Land and Buildings	2,072,945
	Plant and Equipment	670,500
	Infrastructure Other	107,700
	Infrastructure Roads	4,254,403
	Grand Totals	<u>7,120,548</u>



Shire of Denmark Plant Replacement Program 2018/2019

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 \$	
Administration										
Hyundai IX35 Wagon	CARC7	DE87		Lease	14,000	21,600	8,100	13,500	(500)	
Hyundai IX35 Wagon	CARA69	DE09		Lease	15,000	21,600	8,000	13,600	(1,400)	
Mazda 3 Sedan	CARA23	DE7005		Lease	8,500	15,300	6,900	8,400	(100)	
	Sub Total				0	37,500	58,500	23,000	35,500	(2,000)
Law and Order										
Holden Colorado Crew Cab Utility	CARR10	DE 025		52,000	22,000	34,200	13,800	20,400	(1,600)	
	Sub Total				52,000	22,000	34,200	13,800	20,400	(1,600)
Community Amenities										
Ford Ranger Utility	UTE19	DE 192		31,000	5,000	14,400	4,000	10,400	5,400	
	Sub Total				31,000	5,000	14,400	4,000	10,400	5,400
Recreation and Culture										
John Deere 1445 Mower	MOWER3	DE 2444		52,000	2,000	19,500	8,800	10,700	8,700	
	Sub Total				52,000	2,000	19,500	8,800	10,700	8,700
Transport										
Isuzu NPR400 Patching Truck	TRUCK23	DE 10864		100,000	12,000	57,600	14,500	43,100	31,100	
Mazda BT50 Dual Cab Ute	CARW11	DE11498		43,000	18,000	35,100	13,000	22,100	4,100	
UD Nissan Truck	TRUCK20	DE337		210,000	30,000	99,640	35,640	64,000	34,000	
JCB Backhoe Loader	BHOE4	DE6319		170,000	25,000	43,000	11,000	32,000	7,000	
CAT Backhoe Loader	BHOE5	DE 10613		Sale	40,000	47,000	7,000	40,000	0	
	Sub Total				523,000	125,000	282,340	81,140	201,200	76,200
	Grand Totals				658,000	191,500	408,940	130,740	278,200	86,700

Funding

Proceeds from Sale	191,500
Transfers from Plant Replacement Reserve	466,500
Funding Grants and Contributions	0
Funding Required from Municipal Budget	0
	658,000

Profit on Sale of Assets	(3,600)
Loss on Sale of Assets	90,300
Net Profit	86,700



Shire of Denmark Grant Revenue 2018/2019

COA	Description	Capital Grants			Operating Grants	
		2018/2019 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$
General Purpose Income						
1327033	Grants Commission Grant	(298,608)	0	0	(561,031)	(298,608)
1327103	Grants Commission Grant-R/Work	(265,246)	0	0	(482,287)	(265,246)
1327203	Grants Commission - Special	0	0	0	0	0
1337043	Pens Deferred Rates Int Grant	(600)	0	0	(838)	(600)
Total General Purpose Income		(564,454)	0	0	(1,044,156)	(564,454)
Governance						
1411003	Grants Governance	0	0	0	0	0
Total Governance		0	0	0	0	0
Law Order & Public Safety						
1517193	Grant - BushFire Risk Mgt	(173,556)	0	0	(124,451)	(173,556)
1530523	Grant - Thank a Volunteer	(1,000)	0	0	0	(1,000)
1540053	Emergency Services Levy - Brigades	(147,370)	0	0	(172,853)	(147,370)
1540103	Emergency Services Levy - Vehicles	0	(502,115)	0	0	0
1540113	Emergency Services Levy - Buildings	(285,135)	0	(285,135)	0	0
1550103	Grant - Emergency Services Levy Operating	(19,592)	0		(23,986)	(19,592)
Total Law Order & Public Safety		(626,653)	(502,115)	(285,135)	(321,291)	(341,518)
Education, Aged & Welfare						
1620243	Grant - Youth Services Programs	(12,000)	0	0	0	(12,000)
1627523	Grant - Denmark Youth Art Program	(10,000)	0	0	0	(10,000)
1620453	Income - Youth Support Service	(30,000)	0	0	(29,131)	(30,000)
Total Education, Aged & Welfare		(52,000)	0	0	(29,131)	(52,000)
Community Amenities						
	Grant - CCTV Installations	(30,200)		(30,200)		0
1065583	Grant - Dieback Implementation (State NRM Pro)	0	0	0	0	0
1065513	Grant - Sustainability Projects - Studies	(25,000)	0	0	(15,000)	(25,000)
Total Community Amenities		(55,200)	0	(30,200)	(15,000)	(25,000)
Recreation and Other Culture						
1117383	Halls and Civic Centre Grants	(200,000)	(164,445)	(200,000)	0	0
1121093	Grant -Ocean Beach Alternative Launch/Retrieval	0	0	0	0	0
1137033	Grant - Dept Sport & Recreation	(30,000)	0	0	0	(30,000)
1137063	Grant - CSRFF Reconstruction McLean Park	(320,015)	0	(320,015)	0	0
1137073	Grant - Federal Government Stronger Communities	0	0	0	0	0
1137123	Grant - Riverside Club Stage 1	0	0	0	0	0
1137133	Grant -WOW Walk & Ride Trail	0	0	0	0	0
1137453	Grant - Lotteries West Kwoorabup Community Park	0	0	0	0	0
1137783	Grant - Sport 4 All - Kidsport Program	(20,000)	0	0	(8,000)	(20,000)
1151203	Grants & Donation - Old Hospital	0	0	0	0	0
1160453	Income - Youth Support Service	0	0	0	0	0
1160793	Grant - Dept Sport & Recreation	0	0	0	0	0
Total Recreation and Other Culture		(570,015)	(164,445)	(520,015)	(8,000)	(50,000)
Transport						
1227703	Commodity Routes Supplementary Funding	(370,000)	0	(370,000)	0	0
1227603	Contribution to Roadworks - Denmark East Develop	0	0	0	0	0
1228103	MRWA Project Grants	(588,000)	(523,998)	(588,000)	0	0
1228143	Grant - WANDRRA	(1,000,000)	0	(1,000,000)	0	0
1228303	Roadwise Grant	0	0	0	(273)	0
1228403	Grant - MRWA Direct	(66,000)	0	0	(65,047)	(66,000)
1228473	Grant - Specific Bridges	(450,000)	0	(450,000)	0	0
1228603	Grant - Roads to Recovery	(303,334)	(724,618)	(303,334)	0	0
1228703	Grant - MRWA Blackspot	(118,666)	0	(118,666)	0	0
Total Transport		(2,896,000)	(1,248,616)	(2,830,000)	(65,320)	(66,000)
Economic Services						
1326663	Grants - Tourism & Area Promotion	0	0	0	0	0
Total Economic Services		0	0	0	0	0
Grand Totals		(4,764,322)	(1,915,176)	(3,665,350)	(1,482,897)	(1,098,972)



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
	<i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2018/19 financial year.</i>		
1318052	<i>Rates - Waiver & Concessions</i>		
	A5731 -- Denmark Arts Council Inc.	1,139	1,185
	A5585 -- Denmark Boating & Angling Club	1,379	1,434
	A5587 -- Denmark Boating & Angling Club & Denmark Sea Rescue Group	1,379	1,434
	A3565 -- Denmark Clay Target Club	1,379	1,434
	A5729 -- Denmark Community Resource Centre Inc.	1,139	1,185
	A5584 -- Denmark Cottage Crafts Inc.	1,139	1,185
	A3088 -- Denmark Country Club Inc.	3,580	3,723
	A2622 -- Denmark Environment Centre Incorporated	1,139	1,185
	A3747 -- Denmark Environment Centre Incorporated	2,600	2,704
	A3189 -- Denmark Equestrian Club Inc.	1,139	1,185
	A3256 -- Denmark Historical Society Inc.	1,139	1,185
	A5599 -- Denmark Machinery Restoration Group Inc.	1,139	1,185
	A3179 -- Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	1,139	1,185
	A5730 -- Denmark Over 50's Association	1,139	1,185
	A3167 -- Denmark Pistol Club	1,379	1,434
	A5601 -- Denmark Riverside Club	1,139	1,185
	A3069 -- Denmark Riverside Club	2,211	2,299
	A5588 -- Denmark Surf Lifesaving Club	1,379	1,434
	A3186 -- Denmark Tourism Incorporated	6,052	6,294
	A5590 -- Green Skills Inc.	1,379	1,434
	A5593 -- Kentdale Community Hall Committee Inc.	1,379	1,434
	A5600 -- Lions Club of Denmark Inc.	1,139	1,185
	A5591 -- Nornalup Residents and Ratepayers Association	1,139	1,185
	A5592 -- Parry's Beach Voluntary Management Group Inc.	1,379	1,434
	A5615 -- Peaceful Bay Progress Association Inc.	1,139	1,185
	A5616 -- Peaceful Bay Progress Association Inc.	1,139	1,185
	A5596 -- Peaceful Bay Returned Services League (RSL) Sub Branch	1,139	1,185
	A5595 -- Peaceful Bay Sea Rescue Group Inc.	1,139	1,185
	A5597 -- Scout Association of Australia	1,139	1,185
	A3097 -- The Returned & Services League of Australia WA Branch Inc	1,139	1,185
	A5594 -- Tingleddale Hall Committee Inc.	1,379	1,434
	A3041 -- Scotsdale Hall Committee Inc.	1,379	1,434
		48,735	50,684
1410082	<i>Donations Gifts Gratuities</i>		
	Donations etc. as per Council Delegation D040401		
	CEO approved donations - (\$200 maximum each)	3,000	3,000
	Councillor Gratuity Gifts	-	1,000
	Staff Service Gifts	500	3,000
	Denmark RSL Youth Achievement Award contribution	3,000	1,000
	South Regional Tafe's Awards Ceremony	1,000	1,000
	Sponser of a book award Year 6 & Year 10 Student Awards (P080203)	100	200
	Denmark SLSC - Southern Ocean Mile Swim Race	200	200
	Denmark Golf Club - Summer Classic contra	5,000	5,000
	Council approved donations (Council resolution required)	7,200	7,200
		20,000	21,600
1410602	<i>Donated Use of Council Facilities</i>		
	Hire / use of council facilities not charged		
	Denmark Over 50's (Recreation Centre)	700	800
	Denmark Aquatic Centre Committee (Recreation Centre)	300	200
	Denmark Netball Association (Recreation Centre)	200	200
	Riding for the Disabled (Recreation Centre)	300	-
	Equestrian Club (Recreation Centre)	200	200
	Denmark Basketball Assoc (Recreation Centre)	150	150
	Woodturners of Denmark Annual Exhibition	3,000	3,000
	Other Organisations and Community Groups	1,150	1,000
		6,000	5,550



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
1630252	Seniors Week Civic Reception		
	Provision for Seniors Week Functions		
	Function Catering	4,000	4,000
	Other Costs	500	500
		4,500	4,500
1630282	Donation Denmark Over 50's Association		
	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)	2,000	-
		2,000	-
1058182	ANZAC Day Services		
	Annual contribution to local Anzac Day Services as per Policy P110703.		
	Denmark RSL ANZAC Day Service	400	400
	Peaceful Bay RSL ANZAC Day Service	200	200
		600	600
1112202	Contribution Parryville Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	421	500
	Fire Equipment Services and Other costs	579	500
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1112222	Contribution Tingledale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	750	500
	Fire Equipment Services and Other costs	250	500
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1112242	Contribution Scotsdale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	382	382
	Fire Equipment Services and Other costs	618	618
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1112262	Contribution Kentdale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	382	382
	Fire Equipment Services and Other costs	618	618
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1112272	Contribution Peaceful Bay Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	116	116
	Fire Equipment Services and Other costs	884	884
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1112282	Contribution Nornalup Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	790	790
	Fire Equipment Services and Other costs	210	210
	Annual contribution to hall committee	2,000	2,000
		3,000	3,000
1118022	Contribution RSL Hall Maintenance		
	Contributions towards the general maintenance and insurance costs of RSL Hall		
	Insurance	633	633
	Fire Equipment Services and Other costs	867	867
	Annual contribution to Association	3,000	3,000
		4,500	4,500



Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
1121052	Denmark Surf Club		
11044	Maintenance of Surf Club	10,000	10,000
	Fire services	386	455
	Insurance	1,644	1,635
		12,030	12,090
1138122	Other Parks & Reserves Insurances		
	Insurance costs associated with various structures not directly attributable to other expenditure accounts		
11030	Denmark Golf Club	3,775	4,290
11031	Denmark Riverside Club	13,019	17,160
11032	Denmark Scout Hall	1,541	1,700
11033	Denmark Cottage Crafts	3,000	940
11034	Denmark Lions - Station Masters House	648	455
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,644	2,030
11139	Denmark Sea Rescue - Shed	193	170
11140	Denmark Boating & Angling Club - Parry Beach	74	80
11141	Denmark Machinery Restoration Group Shed	123	120
11142	Denmark Boating & Angling Club - Slipway & Shed	24	65
		24,041	27,010
1131002	Peaceful Bay Reserve Service Agreement and Insurances		
	Insurances costs of Peaceful Bay Progress Association, RSL Hall, ANZAC Memorial, Sea Rescue Boat Shed and other structures.		
21411	Insurance Peaceful Bay structures.	1,181	1,865
		1,181	1,865
1151102	Cultural Development Fund		
	Cultural Development Fund grants awarded annually as per Council Policy P110702.		
	Niah Kartijin Coolingars (Listen , learn children Inc.)	908	
	Normalup Resident & Ratepayers Assoc - Historical Display	2,700	3,000
	Denmark Primary School - Develop a Bush Zone meeting place	5,000	
	Narayani (Nari) Lees - Exploration into dance	850	
	Denmark Baroque Inc. - Project: Christmas Oratorios		2,000
	ArtSouthWA Inc. - Advertising the Southern Art & Craft Trail		1,000
		9,458	6,000
1151132	Contribution to Denmark Arts		
	Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds .		
		88,000	75,000
		88,000	75,000
1152052	Denmark Historical Society Contribution		
	Annual contribution to DHS to assist with maintenance of museum collection.		
		2,000	3,500
		2,000	3,500
1152102	Rental Denmark Community Resource Centre use of Building		
	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00		
		50,400	50,400
		50,400	50,400
1152112	Denmark Arts Use of Council Facilities		
	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00		
		32,000	32,000
		32,000	32,000



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
1152072	Contribution Denmark Community Resource Centre Inc Contribution to DCRC for the management of the Morgan Richards Community Centre.	2,000	2,000
		2,000	2,000
1228382	Crossovers Contributed Contribution to crossovers constructed by private contractors.	4,000	4,000
		4,000	4,000
1327802	Denmark Tourism Inc. - Specific Grants Council contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination). Operating contribution	95,000	95,000
		95,000	95,000
1327862	DTI Use of Council Facilities - Contra Contra entry to reflect free lease of Visitors Centre by DTI	42,000	42,000
		42,000	42,000
1327812	Tourism Other Expenses 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	2,310 200 500 490	2,750 200 - 500
		3,500	3,450
1328732	Christmas Decorations Council contribution to erecting and dismantling decorations and banners over Christmas period 15080 Wages and overheads Council plant New Decorations	1,000 1,100 8,000	2,500 1,100 8,000
		10,100	11,600
1328742	Community Christmas Event Contribution to Community Christmas Event	10,000	10,000
		10,000	10,000
1326002	Tidy Towns Donation Donation towards projects undertaken in Denmark by the Tidy Towns Committee. Annual contribution	2,000	-
		2,000	-
	Grand Totals	535,007	520,364

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

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



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
1410072	Subscriptions - Councillors		
	Memberships of various associations, societies etc as per Annual Budget and Council Resolution		
	WALGA - Membership	28,343	30,200
	Australia's South West - Essential Membership	120	120
	LG Professionals WA - eConnect Subscription		700
	Great Southern Zone of the WALGA Annual Subscription		850
	WALGA Subscription to WALGA Salary and Workforce Survey		990
	Cemeteries and Crematoria Association membership	120	120
	Australia Day Council of WA membership	200	500
	State Law Publisher's Government Gazette membership	1,200	1,250
	Miscellaneous	2,360	270
		32,343	35,000
1420102	Other Expenses - Administration		
	Senior Staff Professional Memberships	1,740	1,000
	IT Vision User Group membership	650	670
		2,390	1,670
1420132	Computer Equipment Maintenance		
	ITVision Annual Licence	38,028	39,280
	ITVision Database & User Licence Fee & On Demand Recordings	4,170	6,090
		42,198	45,370
1428002	Maintenance - Administration Building		
	Foxtel - (Cancelled 2018/19)	1,000	0
11001	PPCA Ltd (Music on Hold)	300	400
	APRA Music - Copyright Royalty	350	350
	Biomax Maintenance	1,500	1,000
		3,150	1,750
1028322	Maintenance - McIntosh Road Refuse Site		
21001	Department of Environment - Refuse Site Licence McIntosh Road	1,050	350
		1,050	350
1040332	GIS Data Maintenance & Aerial Photography		
	Landgate - Annual Slip Licence	2,400	2,400
	Landgate - Annual Cadastral Data	1,200	1,200
		3,600	3,600
1060182	Climate Change Adaption Projects		
	Planet Footprint	3,200	3,500
		3,200	3,500
1138102	Maintenance - Parks & Reserves		
15008	Jetty Licence - Prawn Rock Channel	80	80
15010	Jetty Licence - Nornalup	40	40
15013	Jetty Licence - Berridge Park	40	40
15016	Jetty Licence - Reserve 15022	40	40
15032	Jetty Licence - Smith Bros Park (Rivermouth)	40	40
		240	240
1140202	Library Computer Maintenance		
	OCLC - AmLIB	1,700	1,750
	Spydus Library Management System	15,655	6,333
	Envisionware P/L - Annual Licence for PC Reservation	320	320
		17,675	8,403
1140242	Publications and Subscriptions		
	Writing WA membership	130	130
	Public Libraries WA	170	170
	Children's Book Council WA	60	60
		360	360
1140102	Other Expenses		
	A Smart Start Program	2,000	3,600
	State Library of WA	1,350	1,400
	Great Southern Regional Activity Plan	2,874	3,000
	Visiting Author Program	1,000	1,000
	Other	500	500
		7,724	9,500
1160132	Maintenance - Recreation Centre Building		
11011	APRA Music Agreement - not required	250	0
		250	0
1160192	Centre Programs		
17000	PPCA Ltd Background Music etc - not required	75	0
17001	PPCA Ltd Background Music etc	2,200	1,550
17001	APRA Music Agreement	1,600	1,600
17021	Council of the Ageing - Living Longer	1,050	1,050
		4,925	4,200



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
1188302	TV Tower Maintenance		
21104	Annual Lease on Weedon Hill (The Cove)	1,200	1,200
		1,200	1,200
1228052	Airstrip Maintenance		
32003	Australian Communications and Annual Apparatus Licence	45	50
		45	50
1498002	Vehicle Inspections		
29501	DOT Annual - Vehicle Inspections Renewal Fee	140	140
		140	140
1120102	Other Expenses Lime Quarry		
70001	Dept Mines & Petroleum - Lime Quarry Licence	220	220
	Lime WA	1,400	1,600
		1,620	1,820
1420322	Strategic Planning & General Consultancies		
	profile.id and economy.id LITE - Annual Product Fee	0	3,500
	1000 Minds Subscription	0	1,000
		0	4,500
1330102	Building		
	SAI Global - Building Code of Australia Standards Subscription	0	2,450
		0	2,450
1430412	Infrastructure Services Office Expenses		
	ROMAN II Licence Fees	6,300	7,100
	Invarion Rapidplan Licence	3,200	825
	AutoCAD Civil Licence and Road Design	4,500	4,650
	Institute of Public Works & Engineering WA Membership	0	295
		14,000	12,870
	Grand Totals	136,110	136,973