



*Shire of Denmark*

# SHIRE OF DENMARK 2019 / 2020 MUNICIPAL BUDGET

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# Shire of Denmark

## Introduction

It is with pleasure that I present the Shire of Denmark's 2019/2020 Annual Budget, formally adopted by Council on 30 July 2019.

This year's Budget is a balanced one, with operating and capital expenditure being funded from income sources including rates, grants, contributions and fees and charges for service.

The Budget contains a number of key projects and is supported by a 4% rate increase, influenced by factors such as the Shire's broader financial and asset management position to maintain and improve Shire assets, and the drive to continue the Shire's reputation for high-quality services to the community.

This year's Budget focuses on two key themes;

1. Providing more funding to maintain and renew existing Shire assets to ensure their longevity
2. Maintaining a strategic focus using the Shire's Integrated Planning Framework

This year's budget includes a \$5.9m capital works program which includes \$2.7m of grant funding including \$1.2m from Regional Road Group and \$256k from Roads to Recovery. The capital works program will deliver \$3.5m towards road infrastructure projects, \$1.48m towards land and buildings and \$420k towards plant and equipment replacement.

Highlights within these areas include the completion of the Ocean Beach Fire Shed and the Plane Tree Precinct and \$200k towards the replacement of the Rail Trail Bridge. A significant portion of the capital works program is for the replacement or refurbishment of existing assets to ensure they can deliver the same level of service into the future.

We continue to provide considerable contributions and donations in this year's budget to support community, sporting, cultural and tourism groups and events within the Shire. Council recognises the importance of this investment within our community and the vital role these organisations and community events play in the everyday lives of our residents.

In closing, I wish to acknowledge the way Councillors and staff have worked together to deliver this year's Budget that supports our community. Council has been both considered and responsible in their review and adoption of the 2019/2020 Annual Budget. Further details of the Budget are available on Council's website.

Cr Ceinwen Gearon

**Shire President**  
**SHIRE OF DENMARK**

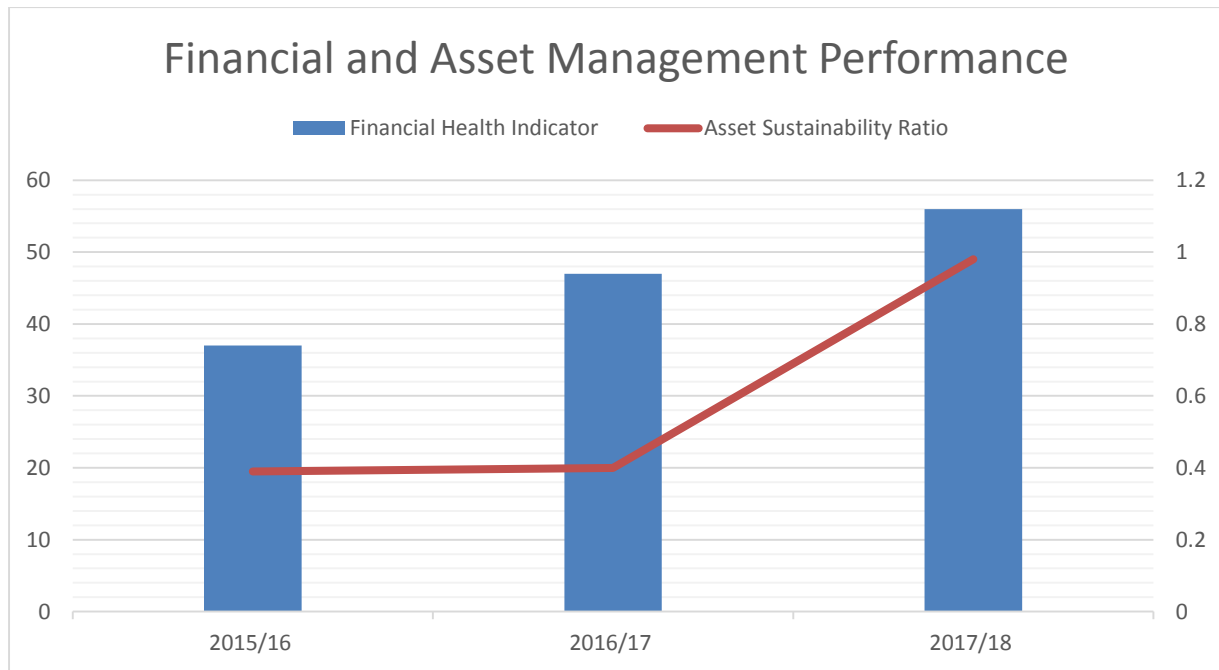
### EXECUTIVE SUMMARY

The 2019/20 Annual Budget was formally adopted by Council on 30 July 2019, after consultation with relevant stakeholders and a comprehensive budget workshop process involving councillors and senior staff, which examined in detail the various budget issues.

A full review of all budget submissions and projects was conducted and the budget is based on recommended project inclusions/omissions. In some cases, projects were supported but due to financial constraints have been identified as future projects that will be reconsidered in the Shires draft Long Term Financial Plan. This Plan is considered a document of vital importance to the Shire, ensuring that the decisions made by Elected Members are demonstrative of the long-term impact that new projects and services have on the long-term financial sustainability of the Shire.

The graph below shows the Financial Health Indicator (FHI) score for the shire over the past 3 years. The FHI is an indication of overall financial health and is one factor to consider when assessing the shires overall performance. Other factors include, the range of services offered, efficiency of services delivered, overall condition of assets and client satisfaction.

The graph also depicts the Assets Sustainability ratio, which shows the shire is heading in the right direction with the scores increasing each year.



### CAPITAL WORKS PROGRAM

The 2019/20 Capital Expenditure Budget is \$5,926,813, with the overall Budget containing significant investment in a number of infrastructure projects;

| Description     | 2018/19   | 2019/20   |
|-----------------|-----------|-----------|
| Capital program | 7,120,548 | 5,926,813 |

**Table 1 – 2019/20 Summary of major Capital Expenditure**

| Description   | 2019/20   |
|---|-----------|
| Plane Tree precinct   | 483,200   |
| Remediation of Hardy Street                                       | 450,000   |
| Ocean Beach Fire Shed   | 360,135   |
| Road Construction Projects:                                       |           |
| - Complete Denmark East development project                       | 1,120,000 |
| - Reconstruction McLeod Road, (SLK 4.6 to 6.6)                    | 410,000   |
| - Reconstruction – Parker Road, (SLK 6.4 to 8.7)                  | 233,000   |
| - Asphalt Overlay – Campbell Road (SLK 0.02 0.92)                 | 197,000   |
| - Gravel resheet, Happy Valley Road                               | 550,000   |
| - Pavement and sealing Ficifolia / Peaceful Bay Road intersection | 39,000    |
| - Complete Kernutts Road  | 30,000    |
| - Complete Scotsdale / Fernley Road                               | 36,000    |
| Rail trail bridge   | 200,000   |
| WOW trail renewal   | 100,000   |
| Plant replacement   | 412,000   |
| Lighting upgrade at Airport                                       | 52,870    |

**GRANT REVENUE**

| Description      | 2018/19   | 2019/20   |
|------------------|-----------|-----------|
| Operating Grants | 1,097,972 | 1,420,868 |
| Capital Grants   | 3,665,350 | 2,715,774 |

## Major Grants:

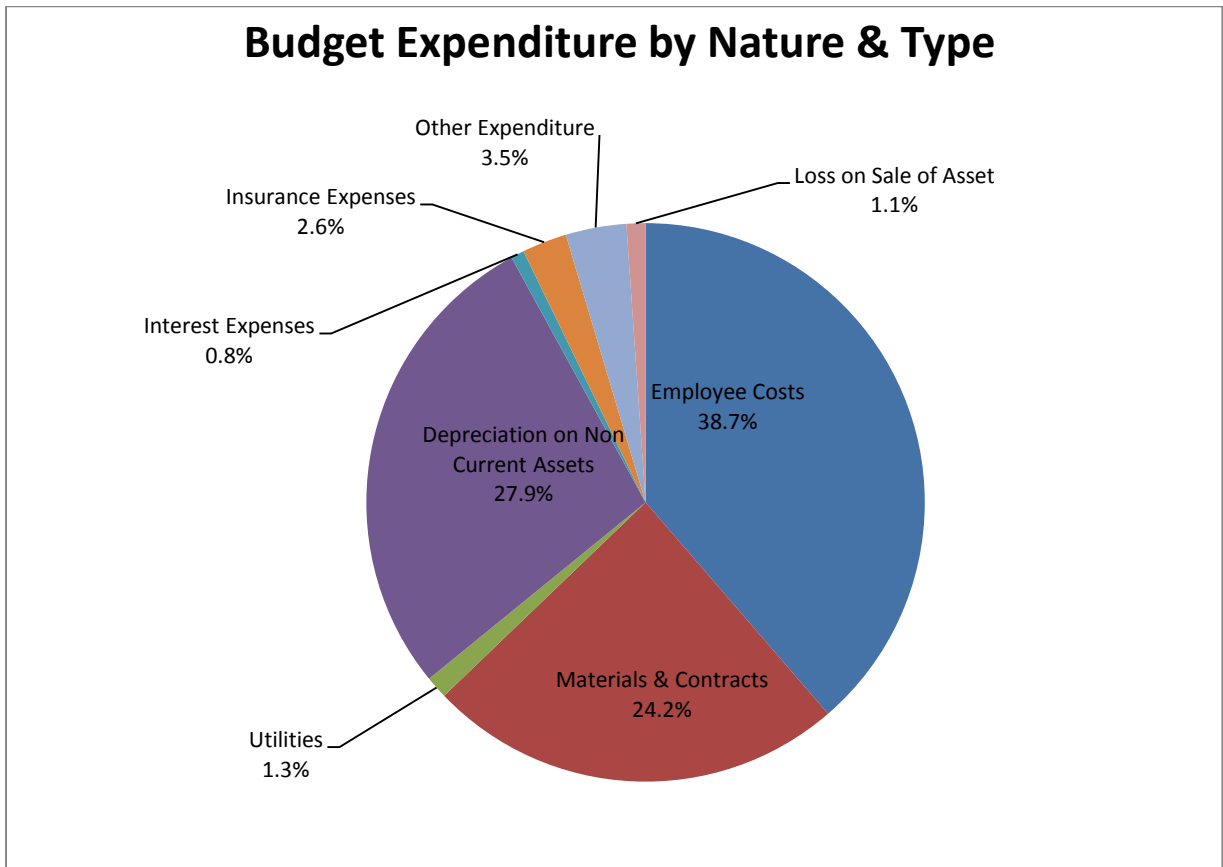
- Regional Road Group (RRG) 1,216,000
- Roads 2 Recovery (R2R) 256,000
- DFES (Ocean Beach Fire Shed) 385,135

**OPERATING INCOME AND EXPENDITURE**

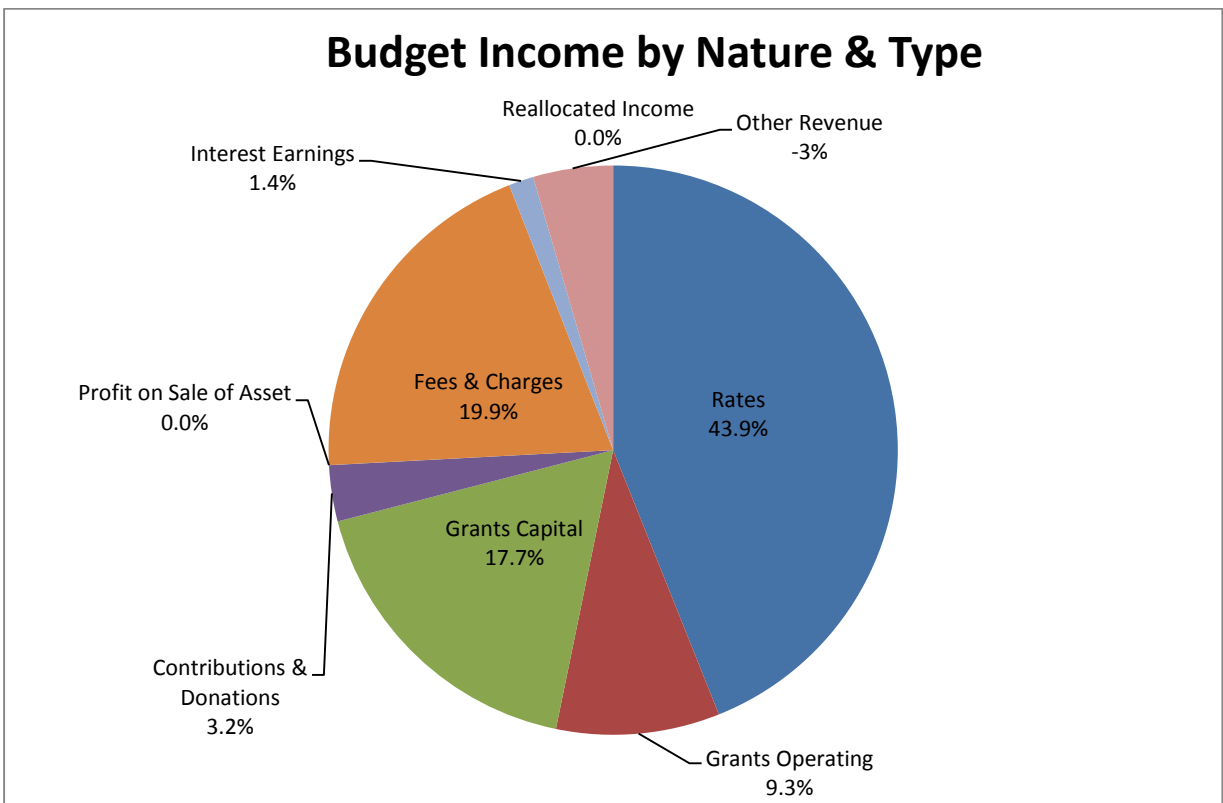
The 2019/20 Revenue and Expenses budget is shown in the table below:

| Description | 2018/19      | 2019/20      |
|-------------|--------------|--------------|
| Revenue     | 11,448,674   | 12,588,494   |
| Expenses    | (14,425,656) | (15,854,341) |

**Chart 1 – Summary of Operating Expenditure**



**Chart 2 – Summary of Operating Income**



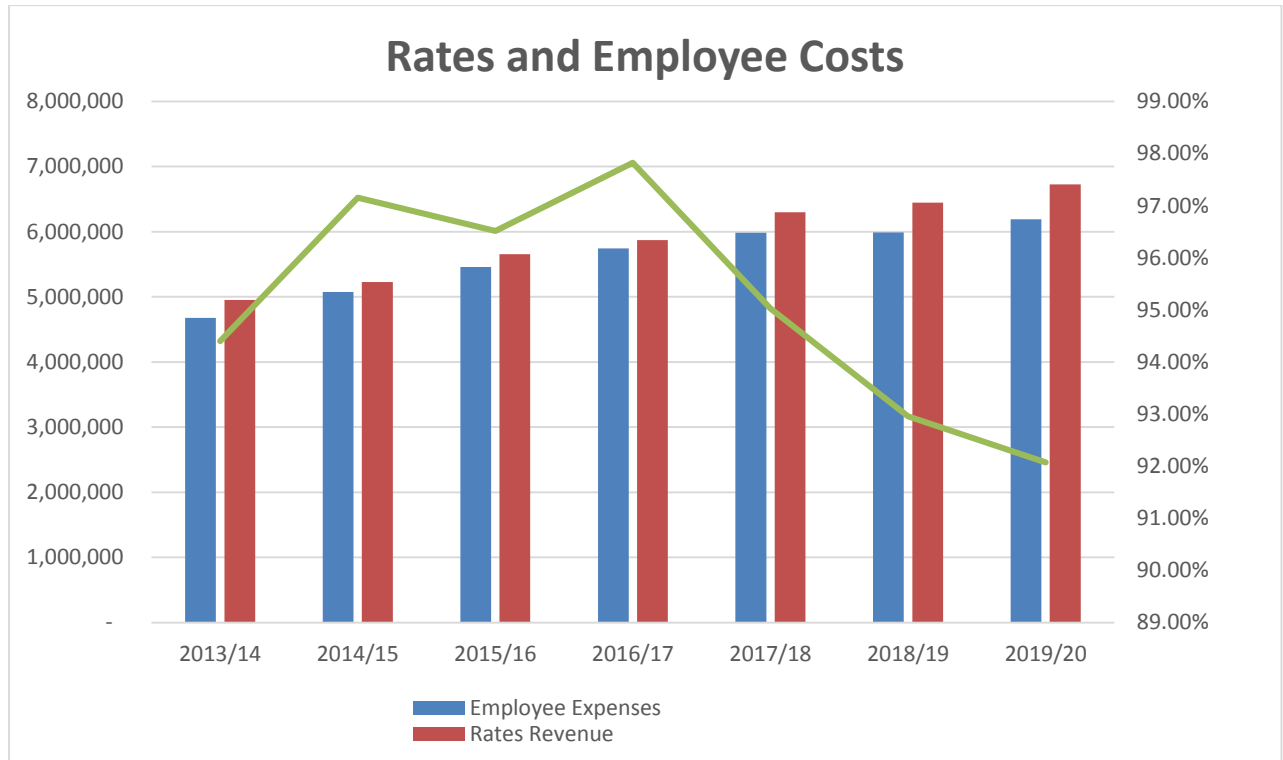
**PLANT REPLACEMENT PROGRAM**

| Description               | 2018/19 | 2019/20 |
|---------------------------|---------|---------|
| Plant replacement program | 658,000 | 412,000 |

**RATES**

The 2019/20 Budget is underpinned by a 4% increase in the rate in the dollar, with roughly 2% used to cover increased operating costs and the remaining 2% used for asset management.

| Description  | 2018/19   | 2019/20   |
|--------------|-----------|-----------|
| Rate revenue | 6,443,951 | 6,725,471 |



The above chart compares operating employee costs and rates and shows that for 2019/20 budgeted operating employee costs constitute approximately 92% of budgeted rates. Employee costs as a percentage of rates has been reducing since 2016/17.

**REFUSE COLLECTION FEES**

In order to ensure the Refuse services do not unduly impact on other program areas, the fees and charges applicable to the Refuse service has been calculated with a 1.2% increase so the service is cost neutral, with the Fees derived from the service paying for its delivery. As such, Council is now able to recover the full cost of this service from the users.

| Description            | 2018/19     | 2019/20     |
|------------------------|-------------|-------------|
| Waste revenue          | 1,400,760   | 1,411,205   |
| Waste expenses         | (1,315,691) | (1,285,844) |
|                        | 85,069      | 125,361     |
| Less:                  |             |             |
| Capital expenses       | (30,000)    | (28,000)    |
| Reserve transfer (net) | (13,179)    | (50,000)    |
| Loan payment           | (49,154)    | (52,893)    |
|                        | (7,264)     | (5,532)     |

**FEES AND CHARGES**

The schedule of fees and charges has been updated on the following assumptions:

- Fees set by external legislation/regulations (i.e. planning, building, dog registrations etc.)
- 1.2% increase across operational goods and services

| Description            | 2018/19   | 2019/20   |
|------------------------|-----------|-----------|
| Total Fees and Charges | 3,056,873 | 3,043,776 |

Note - Total fees and charges budgeted has reduced slightly, mainly due to a few revenue sources no longer being offered.

**SHIRE LOAN BORROWINGS**

Council's total debt position as at June 30 2020, will be \$2,111,432 (including self-supporting loans to community organisations). Total Self-Supporting Loans to community organisations is \$395,112. Please refer to Note 5 in the Annual Budget for more detailed information regarding the different loans owing by Council.

| Description | 2018/19   | 2019/20   |
|-------------|-----------|-----------|
| Total Debt  | 2,410,006 | 2,111,432 |

**SHIRE RESERVE FUND PROGRAMS**

Several Transfers to and from Reserve have been included in the Annual Budget, summarised below;

| Description                  | Transfers |             |           |
|------------------------------|-----------|-------------|-----------|
|                              | To        | From        |           |
| Lime Quarry Rehabilitation   | 54,906    |             | 381,991   |
| Parry Beach Camp Ground      | 3,682     | (59,000)    | 190,177   |
| Cemetery                     | 31        |             | 2,102     |
| Employee Leave Entitlements  | 6,578     |             | 445,101   |
| Land and Building            | 94,941    | (100,000)   | 324,347   |
| Plant Replacement            | 8,671     |             | 586,736   |
| Waste Services               | 59,003    | (28,000)    | 631,191   |
| Kwoorabup Community Park     | 1,159     |             | 78,402    |
| Aquatic Facility Development | 1,459     | (15,000)    | 86,111    |
| Lionsville Loan              | 4,724     | (58,000)    | 261,688   |
| Peaceful Bay Water Supply    | 26,415    |             | 120,739   |
| Rivermouth Caravan Park      | 11,264    |             | 95,530    |
| Peaceful Bay Caravan Park    | 10,707    |             | 57,840    |
| Recreation Centre Equipment  | 20,962    |             | 85,104    |
| Denmark East Development     | 12,631    | (1,120,000) | 0         |
| Total                        | 317,169   | (1,380,000) | 3,347,060 |

Council's Total Cash Backed Reserve Funds exceeds loan principal outstanding (excluding self-supporting loans) and totals \$3,347,060 as at 30 June 2020. Please refer to Note 6 in the Municipal Budget for more detailed information regarding the different Reserve Funds held by Council.

The Executive Summary is designed to provide a snapshot of the major budget projects for the benefit of electors and ratepayers and queries are welcomed by the Shire administration.

Mr Bill Parker  
**Chief Executive Officer**  
**Shire of Denmark**

**SHIRE OF DENMARK**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY NATURE OR TYPE**

|   | NOTE  | 2019/20<br>Budget   | 2018/19<br>Actual   | 2018/19<br>Budget   |
|---|-------|---------------------|---------------------|---------------------|
|   |       | \$                  | \$                  | \$                  |
| <b>Revenue</b>                                    |       |                     |                     |                     |
| Rates   | 1(a)  | 6,725,471           | 6,443,951           | 6,419,313           |
| Operating grants, subsidies and contributions     | 9     | 1,908,268           | 2,415,293           | 1,417,123           |
| Fees and charges                                  | 8     | 3,043,766           | 2,985,918           | 3,056,873           |
| Interest earnings                                 | 10(a) | 216,229             | 299,927             | 277,420             |
| Other revenue                                     | 10(b) | 694,760             | 375,450             | 277,945             |
|   |       | <u>12,588,494</u>   | <u>12,520,539</u>   | <u>11,448,674</u>   |
| <b>Expenses</b>                                   |       |                     |                     |                     |
| Employee costs                                    |       | (6,192,403)         | (5,814,406)         | (5,991,979)         |
| Materials and contracts                           |       | (3,870,331)         | (2,765,098)         | (2,260,720)         |
| Utility charges                                   |       | (207,335)           | (253,726)           | (268,688)           |
| Depreciation on non-current assets                | 5     | (4,469,600)         | (4,316,443)         | (4,442,692)         |
| Interest expenses                                 | 10(d) | (123,010)           | (124,879)           | (141,032)           |
| Insurance expenses                                |       | (428,567)           | (398,117)           | (409,908)           |
| Other expenditure                                 |       | (563,095)           | (740,269)           | (910,637)           |
|   |       | <u>(15,854,341)</u> | <u>(14,412,938)</u> | <u>(14,425,656)</u> |
| <b>Subtotal</b>                                   |       | <u>(3,265,847)</u>  | <u>(1,892,399)</u>  | <u>(2,976,982)</u>  |
| Non-operating grants, subsidies and contributions | 9     | 2,715,774           | 3,519,513           | 3,665,350           |
| Profit on asset disposals                         | 4(b)  | 1,000               | 400                 | 3,600               |
| Loss on asset disposals                           | 4(b)  | (175,900)           | (91,334)            | (90,300)            |
|   |       | <u>2,540,874</u>    | <u>3,428,579</u>    | <u>3,578,650</u>    |
| <b>Net result</b>                                 |       | <b>(724,973)</b>    | <b>1,536,180</b>    | <b>601,668</b>      |
| <b>Other comprehensive income</b>                 |       |                     |                     |                     |
| Changes on revaluation of non-current assets      |       | 0                   | 0                   | 0                   |
| <b>Total other comprehensive income</b>           |       | <b>0</b>            | <b>0</b>            | <b>0</b>            |
| <b>Total comprehensive income</b>                 |       | <b>(724,973)</b>    | <b>1,536,180</b>    | <b>601,668</b>      |

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

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2020

### BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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. A separate statement of those monies appears at Note 11 to the budget.

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 13.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

|   | NOTE               | 2019/20<br>Budget   | 2018/19<br>Actual   | 2018/19<br>Budget   |
|---|--------------------|---------------------|---------------------|---------------------|
| <b>Revenue</b>                                    | 1, 8, 9, 10(a),(b) | \$                  | \$                  | \$                  |
| Governance  |                    | 52,807              | 85,598              | 87,160              |
| General purpose funding                           |                    | 7,539,781           | 7,821,359           | 7,229,303           |
| Law, order, public safety                         |                    | 772,111             | 642,306             | 450,668             |
| Health  |                    | 42,000              | 26,012              | 39,000              |
| Education and welfare                             |                    | 69,300              | 61,035              | 63,642              |
| Housing   |                    | 450,698             | 1,845               | 4,147               |
| Community amenities                               |                    | 1,529,452           | 1,566,526           | 1,564,510           |
| Recreation and culture                            |                    | 554,351             | 400,853             | 449,676             |
| Transport   |                    | 230,361             | 523,006             | 282,884             |
| Economic services                                 |                    | 1,160,133           | 1,171,066           | 1,128,684           |
| Other property and services                       |                    | 187,500             | 220,933             | 149,000             |
|   |                    | <b>12,588,494</b>   | <b>12,520,539</b>   | <b>11,448,674</b>   |
| <b>Expenses excluding finance costs</b>           | 5,10(c)(e)(f)(g)   |                     |                     |                     |
| Governance  |                    | (877,614)           | (653,351)           | (747,957)           |
| General purpose funding                           |                    | (506,992)           | (595,464)           | (576,019)           |
| Law, order, public safety                         |                    | (2,356,208)         | (1,775,463)         | (1,844,953)         |
| Health  |                    | (202,011)           | (221,515)           | (223,893)           |
| Education and welfare                             |                    | (338,212)           | (241,443)           | (277,855)           |
| Housing   |                    | (48,492)            | (90,032)            | (58,246)            |
| Community amenities                               |                    | (2,639,285)         | (2,483,601)         | (2,674,544)         |
| Recreation and culture                            |                    | (3,094,946)         | (2,750,812)         | (2,794,663)         |
| Transport   |                    | (4,310,928)         | (4,002,753)         | (3,847,440)         |
| Economic services                                 |                    | (1,169,570)         | (1,070,585)         | (1,120,667)         |
| Other property and services                       |                    | (187,073)           | (403,040)           | (118,387)           |
|   |                    | <b>(15,731,331)</b> | <b>(14,288,059)</b> | <b>(14,284,624)</b> |
| <b>Finance costs</b>                              | 6, 10(d)           |                     |                     |                     |
| Governance  |                    | (1,015)             | (884)               | (1,151)             |
| Housing   |                    | (31,060)            | (30,557)            | (36,743)            |
| Community amenities                               |                    | (3,982)             | (5,703)             | (6,437)             |
| Recreation and culture                            |                    | (56,404)            | (53,516)            | (62,410)            |
| Transport   |                    | (2,875)             | (3,274)             | (3,272)             |
| Economic services                                 |                    | (27,674)            | (30,945)            | (31,019)            |
|   |                    | <b>(123,010)</b>    | <b>(124,879)</b>    | <b>(141,032)</b>    |
| <b>Subtotal</b>                                   |                    | <b>(3,265,847)</b>  | <b>(1,892,399)</b>  | <b>(2,976,982)</b>  |
| Non-operating grants, subsidies and contributions | 9                  | 2,715,774           | 3,519,513           | 3,665,350           |
| Profit on disposal of assets                      | 4(b)               | 1,000               | 400                 | 3,600               |
| (Loss) on disposal of assets                      | 4(b)               | (175,900)           | (91,334)            | (90,300)            |
|   |                    | <b>2,540,874</b>    | <b>3,428,579</b>    | <b>3,578,650</b>    |
| <b>Net result</b>                                 |                    | <b>(724,973)</b>    | <b>1,536,180</b>    | <b>601,668</b>      |
| <b>Other comprehensive income</b>                 |                    |                     |                     |                     |
| Changes on revaluation of non-current assets      |                    | 0                   | 0                   | 0                   |
| <b>Total other comprehensive income</b>           |                    | <b>0</b>            | <b>0</b>            | <b>0</b>            |
| <b>Total comprehensive income</b>                 |                    | <b>(724,973)</b>    | <b>1,536,180</b>    | <b>601,668</b>      |

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**GOVERNANCE**

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

**ACTIVITIES**

Administration and operation of facilities and services to elected members of Council; other costs that relate to strategic planning, policy making and assisting elected members and ratepayers on matters which do not directly relate to other specific Council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of Council services.

Rates, interest revenue and other general purpose government funding grants together with any expenses incurred in realising these incomes.

**LAW, ORDER, PUBLIC SAFETY**

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

Supervision and enforcement of various Local Laws, fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health needs.

Inspections and controls of various food outlets, noise control, waste disposal compliance, pest control.

**EDUCATION AND WELFARE**

To provide services for the elderly, children and youth.

Youth service, disability service and aged service support programs.

**HOUSING**

To provide and maintain elderly residents housing.

Lionsville facility debt service costs and Hardy Street property proceeds of sale revenue and associated costs.

**COMMUNITY AMENITIES**

To provide a range of general amenity services required by the community.

Includes rubbish collection and disposal services, recycling initiatives, septic tank inspection services, urban stormwater drainage networks, environmental protection initiatives, cemetery facility operation costs, as well as the administration of Council's Town Planning Scheme and associated policies and obligations.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resources which assist in the social well-being of the community.

Maintenance of public halls, swimming areas and beaches, various recreation and natural reserves, recreation programs, the operation of the library, the maintenance and operation of the Recreation Centre and assistance to local sporting clubs and organisations.

**TRANSPORT**

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

Construction and maintenance of roads, bridges, drainage networks, footpaths, parking facilities, local traffic signs and the depot facility. This program also includes street cleaning, street lighting and the control and maintenance of the regional airport. Road Plant purchases.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism initiatives and facilities including the Denmark Tourism Association, Parry Beach camping grounds and area promotion. Building Controls, sale yard facilities and operation of the lime sand quarry. Provision of rural services including standpipes.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

Private works operations, plant repairs and operation costs, engineering supervision operating costs, stock and salaries & wages allocations.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

|  | NOTE | 2019/20<br>Budget       | 2018/19<br>Actual       | 2018/19<br>Budget        |
|--|------|-------------------------|-------------------------|--------------------------|
|  |      | \$                      | \$                      | \$                       |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |      |                         |                         |                          |
| <b>Receipts</b>  |      |                         |                         |                          |
| Rates  |      | 6,725,471               | 6,543,951               | 6,419,313                |
| Operating grants, subsidies and contributions  |      | 1,908,268               | 2,180,439               | 1,417,123                |
| Fees and charges   |      | 3,062,616               | 2,985,918               | 3,080,475                |
| Interest earnings  |      | 216,229                 | 299,927                 | 277,420                  |
| Other revenue  |      | 694,760                 | 275,450                 | 277,945                  |
|  |      | <u>12,607,344</u>       | <u>12,285,685</u>       | <u>11,472,276</u>        |
| <b>Payments</b>  |      |                         |                         |                          |
| Employee costs   |      | (6,192,403)             | (5,884,228)             | (5,991,979)              |
| Materials and contracts  |      | (3,413,866)             | (3,194,104)             | (2,145,067)              |
| Utility charges  |      | (207,335)               | (253,726)               | (268,688)                |
| Interest expenses  |      | (123,010)               | (124,879)               | (141,032)                |
| Insurance expenses   |      | (428,567)               | (398,117)               | (409,908)                |
| Other expenditure  |      | (563,095)               | (740,269)               | (910,637)                |
|  |      | <u>(10,928,276)</u>     | <u>(10,595,323)</u>     | <u>(9,867,311)</u>       |
| <b>Net cash provided by (used in) operating activities</b>                           | 3    | <u>1,679,068</u>        | <u>1,690,362</u>        | <u>1,604,965</u>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |      |                         |                         |                          |
| Payments for purchase of property, plant & equipment                                 | 4(a) | (2,038,857)             | (2,490,475)             | (2,758,445)              |
| Payments for construction of infrastructure  | 4(a) | (3,887,956)             | (4,381,896)             | (4,362,103)              |
| Non-operating grants, subsidies and contributions used for the development of assets | 9    | 2,715,774               | 3,519,513               | 3,665,350                |
| Proceeds from sale of plant & equipment  | 4(b) | 156,000                 | 173,787                 | 191,500                  |
| Proceeds from Advances (Refunded)  |      | (2,153,504)             | (2,153,504)             | 0                        |
| <b>Net cash provided by (used in) investing activities</b>                           |      | <u>(5,208,543)</u>      | <u>(5,332,576)</u>      | <u>(3,263,698)</u>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |      |                         |                         |                          |
| Repayment of borrowings  | 6(a) | (298,573)               | (284,185)               | (284,185)                |
| Proceeds from self supporting loans  | 6(a) | 53,853                  | 50,683                  | 50,683                   |
| <b>Net cash provided by (used in) financing activities</b>                           |      | <u>(244,720)</u>        | <u>(233,502)</u>        | <u>(233,502)</u>         |
| <b>Net increase (decrease) in cash held</b>  |      | <u>(3,774,195)</u>      | <u>(3,875,717)</u>      | <u>(1,892,234)</u>       |
| Cash at beginning of year  |      | 8,289,948               | 12,165,665              | 12,164,730               |
| <b>Cash and cash equivalents at the end of the year</b>                              | 3    | <u><u>4,515,753</u></u> | <u><u>8,289,948</u></u> | <u><u>10,272,496</u></u> |

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

|  | NOTE      | 2019/20<br>Budget | 2018/19<br>Actual | 2018/19<br>Budget |
|--|-----------|-------------------|-------------------|-------------------|
|  |           | \$                | \$                | \$                |
| <b>OPERATING ACTIVITIES</b>  |           |                   |                   |                   |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 2 (b)(i)  | 850,243           | 812,808           | 956,141           |
|  |           | 850,243           | 812,808           | 956,141           |
| <b>Revenue from operating activities (excluding rates)</b>               |           |                   |                   |                   |
| Governance   |           | 52,807            | 85,598            | 89,160            |
| General purpose funding  |           | 814,310           | 1,377,408         | 809,990           |
| Law, order, public safety  |           | 772,111           | 642,706           | 452,268           |
| Health   |           | 42,000            | 26,012            | 39,000            |
| Education and welfare  |           | 69,300            | 61,035            | 63,642            |
| Housing  |           | 450,698           | 1,845             | 4,147             |
| Community amenities  |           | 1,529,452         | 1,566,526         | 1,564,510         |
| Recreation and culture   |           | 554,351           | 400,853           | 449,676           |
| Transport  |           | 230,361           | 523,006           | 282,884           |
| Economic services  |           | 1,161,133         | 1,171,066         | 1,128,684         |
| Other property and services  |           | 187,500           | 220,933           | 149,000           |
|  |           | 5,864,023         | 6,076,988         | 5,032,961         |
| <b>Expenditure from operating activities</b>                             |           |                   |                   |                   |
| Governance   |           | (878,629)         | (666,083)         | (749,108)         |
| General purpose funding  |           | (506,992)         | (595,464)         | (576,019)         |
| Law, order, public safety  |           | (2,356,208)       | (1,775,463)       | (1,844,953)       |
| Health   |           | (202,011)         | (221,515)         | (223,893)         |
| Education and welfare  |           | (338,212)         | (241,443)         | (277,855)         |
| Housing  |           | (79,552)          | (120,589)         | (94,989)          |
| Community amenities  |           | (2,643,267)       | (2,489,304)       | (2,680,981)       |
| Recreation and culture   |           | (3,164,050)       | (2,806,580)       | (2,865,773)       |
| Transport  |           | (4,477,003)       | (4,083,261)       | (3,932,312)       |
| Economic services  |           | (1,197,244)       | (1,101,530)       | (1,151,686)       |
| Other property and services  |           | (187,073)         | (403,040)         | (118,387)         |
|  |           | (16,030,241)      | (14,504,272)      | (14,515,956)      |
| Non-cash amounts excluded from operating activities                      | 2 (b)(ii) | 4,644,500         | 4,202,563         | 4,580,490         |
| <b>Amount attributable to operating activities</b>                       |           | (4,671,475)       | (3,411,913)       | (3,946,364)       |
| <b>INVESTING ACTIVITIES</b>  |           |                   |                   |                   |
| Non-operating grants, subsidies and contributions                        | 9         | 2,715,774         | 3,519,513         | 3,665,350         |
| Purchase property, plant and equipment                                   | 4(a)      | (2,038,857)       | (2,490,475)       | (2,758,445)       |
| Purchase and construction of infrastructure                              | 4(a)      | (3,887,956)       | (4,381,896)       | (4,362,103)       |
| Proceeds from disposal of assets   | 4(b)      | 156,000           | 173,787           | 191,500           |
| <b>Amount attributable to investing activities</b>                       |           | (3,055,039)       | (3,179,071)       | (3,263,698)       |
| <b>FINANCING ACTIVITIES</b>  |           |                   |                   |                   |
| Repayment of borrowings  | 6(a)      | (298,573)         | (284,185)         | (284,185)         |
| Proceeds from new borrowings   | 6(b)      | 0                 | 0                 | 0                 |
| Proceeds from self supporting loans                                      | 6(a)      | 53,853            | 50,683            | 50,683            |
| Transfers to cash backed reserves (restricted assets)                    | 7(a)      | (317,170)         | (959,721)         | (948,694)         |
| Transfers from cash backed reserves (restricted assets)                  | 7(a)      | 1,380,000         | 6,515,993         | 1,808,500         |
| Transfer back Reserves Unspent   |           | 0                 | (4,307,008)       | 0                 |
| Restricted Grants to be Carried Forward                                  |           | 0                 | (182,931)         | 0                 |
| Restricted Grants to be Utilised   |           | 182,931           | 164,445           | 164,445           |
| <b>Amount attributable to financing activities</b>                       |           | 1,001,041         | 997,276           | 790,749           |
| <b>Budgeted deficiency before general rates</b>                          |           | (6,725,471)       | (5,593,708)       | (6,419,313)       |
| <b>Estimated amount to be raised from general rates</b>                  | 1         | 6,725,471         | 6,443,951         | 6,419,313         |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2 (b)(i)  | <b>0</b>          | <b>850,243</b>    | <b>0</b>          |

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE  | Rate in  | Number of properties | Rateable value | 2019/20 Budgeted rate revenue | 2019/20 Budgeted interim rates | 2019/20 Budgeted back rates | 2019/20 Budgeted total revenue | 2018/19 Actual total revenue | 2018/19 Budget total revenue |
|--|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
|  | \$       |                      | \$             | \$                            | \$                             | \$                          | \$                             | \$                           | \$                           |
| <b>Differential general rate or general rate</b> |          |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                   |          |                      |                |                               |                                |                             |                                |                              |                              |
| 1 Residential Developed                          | 0.096428 | 1,456                | 22,181,830     | 2,138,948                     | 10,000                         | 3,000                       | 2,151,948                      | 1,710,836                    | 1,686,198                    |
| 2 Business/Commercial Developed                  | 0.103483 | 130                  | 5,117,977      | 529,626                       |                                |                             | 529,626                        | 535,018                      | 535,018                      |
| 3 Lifestyle Developed                            | 0.096735 | 507                  | 8,473,010      | 819,640                       |                                |                             | 819,640                        | 706,583                      | 706,583                      |
| 4 Rural Developed                                | 0.103791 | 148                  | 2,493,366      | 258,788                       |                                |                             | 258,788                        | 240,917                      | 240,917                      |
| 5 Holiday Use Developed                          | 0.107881 | 117                  | 1,927,952      | 207,990                       |                                |                             | 207,990                        | 173,490                      | 173,490                      |
| 6 Residential Vacant                             | 0.192243 | 117                  | 994,260        | 191,140                       |                                |                             | 191,140                        | 217,350                      | 217,350                      |
| 7 Business/Commercial Vacant                     | 0.146228 | 18                   | 235,575        | 34,448                        |                                |                             | 34,448                         | 52,289                       | 52,289                       |
| 8 Rural Vacant                                   | 0.146228 | 6                    | 106,100        | 15,515                        |                                |                             | 15,515                         | 16,897                       | 16,897                       |
| 9 Lifestyle Vacant                               | 0.182017 | 160                  | 1,244,270      | 226,478                       |                                |                             | 226,478                        | 332,383                      | 332,383                      |
| <b>Unimproved valuations</b>                     |          |                      |                |                               |                                |                             |                                |                              |                              |
| 10 UV Base                                       | 0.004857 | 458                  | 228,200,000    | 1,108,368                     |                                |                             | 1,108,368                      | 1,184,746                    | 1,184,746                    |
| 11 UV Additional Use 1                           | 0.005343 | 34                   | 14,291,999     | 76,361                        |                                |                             | 76,361                         | 71,826                       | 71,826                       |
| 12 UV Additional Use 2                           | 0.005829 | 10                   | 4,856,000      | 28,305                        |                                |                             | 28,305                         | 28,863                       | 28,863                       |
| 13 UV Additional Use 3                           | 0.006315 | 8                    | 3,532,000      | 22,303                        |                                |                             | 22,303                         | 22,749                       | 22,749                       |
| 14 UV Additional Use 4                           | 0.006800 | 3                    | 1,557,000      | 10,587                        |                                |                             | 10,587                         | 10,706                       | 10,706                       |
| <b>Sub-Totals</b>                                |          | 3,172                | 295,211,339    | 5,668,497                     | 10,000                         | 3,000                       | 5,681,497                      | 5,304,653                    | 5,280,015                    |
| <b>Minimum</b>                                   | \$       |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Minimum payment</b>                           |          |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                   |          |                      |                |                               |                                |                             |                                |                              |                              |
| 1 Residential Developed                          | 1,097    | 394                  | 2,968,598      | 432,218                       |                                |                             | 432,218                        | 615,065                      | 615,065                      |
| 2 Business/Commercial Developed                  | 1,220    | 125                  | 670,970        | 152,500                       |                                |                             | 152,500                        | 145,452                      | 145,452                      |
| 3 Lifestyle Developed                            | 1,125    | 45                   | 361,516        | 50,625                        |                                |                             | 50,625                         | 58,428                       | 58,428                       |
| 4 Rural Developed                                | 1,125    | 28                   | 179,261        | 31,500                        |                                |                             | 31,500                         | 34,624                       | 34,624                       |
| 5 Holiday Use Developed                          | 1,208    | 6                    | 37,505         | 7,248                         |                                |                             | 7,248                          | 8,134                        | 8,134                        |
| 6 Residential Vacant                             | 997      | 115                  | 385,069        | 114,655                       |                                |                             | 114,655                        | 110,285                      | 110,285                      |
| 7 Business/Commercial Vacant                     | 950      | 6                    | 14,050         | 5,700                         |                                |                             | 5,700                          | 6,396                        | 6,396                        |
| 8 Rural Vacant                                   | 1,109    | 1                    | 6,550          | 1,109                         |                                |                             | 1,109                          | 1,066                        | 1,066                        |
| 9 Lifestyle Vacant                               | 1,020    | 45                   | 222,292        | 45,900                        |                                |                             | 45,900                         | 11,772                       | 11,772                       |
| <b>Unimproved valuations</b>                     |          |                      |                |                               |                                |                             |                                |                              |                              |
| 10 UV Base                                       | 1,343    | 133                  | 26,291,101     | 178,619                       |                                |                             | 178,619                        | 126,518                      | 126,518                      |
| 11 UV Additional Use 1                           | 1,477    | 14                   | 1,018,100      | 20,678                        |                                |                             | 20,678                         | 18,460                       | 18,460                       |
| 12 UV Additional Use 2                           | 1,611    | 2                    | 477,000        | 3,222                         |                                |                             | 3,222                          | 3,098                        | 3,098                        |
| 13 UV Additional Use 3                           | 1,745    | 0                    | 0              | 0                             |                                |                             | 0                              | 0                            | 0                            |
| 14 UV Additional Use 4                           | 1,879    | 0                    | 0              | 0                             |                                |                             | 0                              | 0                            | 0                            |
| <b>Sub-Totals</b>                                |          | 914                  | 32,632,012     | 1,043,974                     | 0                              | 0                           | 1,043,974                      | 1,139,298                    | 1,139,298                    |
|  |          | 4,086                | 327,843,351    | 6,712,471                     | 10,000                         | 3,000                       | 6,725,471                      | 6,443,951                    | 6,419,313                    |
| Waivers/concessions (Refer note 1(f))            |          |                      |                |                               |                                |                             | (50,965)                       | (49,099)                     | (50,197)                     |
| <b>Total amount raised from general rates</b>    |          |                      |                |                               |                                |                             | 6,674,506                      | 6,394,852                    | 6,369,116                    |
| Specified area rates (Refer note 1(d))           |          |                      |                |                               |                                |                             | 0                              | 0                            | 0                            |
| <b>Total rates</b>                               |          |                      |                |                               |                                |                             | 6,674,506                      | 6,394,852                    | 6,369,116                    |

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options                     | Date due   | Instalment<br>plan admin<br>charge | Instalment<br>plan<br>interest<br>rate | Unpaid<br>rates<br>interest<br>rates |
|--|--|------------------------------------|--|--------------------------------------|
|  |  | \$                                 | %                                      | %                                    |
| <b>Option one</b>                      |  |                                    |  |                                      |
| Payment in full by a single instalment | 23/09/2019   | 0                                  | 0.0%                                   | 11.0%                                |
| <b>Option two</b>                      |  |                                    |  |                                      |
| Payment by two equal instalments       | 23/09/2019<br>25/11/2019                             | 10                                 | 5.5%                                   | 11.0%                                |
| <b>Option three</b>                    |  |                                    |  |                                      |
| Payment by four equal instalments      | 23/09/2019<br>25/11/2019<br>31/01/2020<br>31/03/2020 | 30                                 | 5.5%                                   | 11.0%                                |

|   | 2019/20<br>Budget<br>revenue | 2018/19<br>Actual<br>revenue | 2018/19<br>Budget<br>revenue |
|---|------------------------------|------------------------------|------------------------------|
|   | \$                           | \$                           | \$                           |
| Instalment plan admin charge revenue            | 20,000                       | 21,000                       | 24,000                       |
| Instalment plan interest earned                 | 23,000                       | 20,000                       | 21,536                       |
| Unpaid rates and service charge interest earned | 50,000                       | 53,323                       | 50,000                       |
|   | 93,000                       | 94,323                       | 95,536                       |

### (c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

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 2019/2020, in accordance with Section 6.35 of the Local Government Act 1995. The rating system imposes different rating charges for different types of properties to ensure the Shire of Denmark is able to equitably provide various facilities, services and infrastructure to electors, property owners, residents and visitors.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**(c) Objectives and Reasons for Differential Rating (continued)**

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](http://www.denmark.wa.gov.au/governance-documents-and-forms.aspx).

The following wording is adopted for the 2019/2020 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 (e.g.. 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 2020**

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

**(c) Objectives and Reasons for Differential Rating (continued)**

- 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<br>(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<br>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 car parking, 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. |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**(c) Objectives and Reasons for Differential Rating (continued)**

- |   |   |
|---|---|
| 6. GRV Residential Vacant (Vacant Base) | Consists of land located within an urban area, zoned residential, or no zone, or is a local scheme reserve valued for residential activity, and is currently vacant. The differential rate in the \$ and minimum payment reflects the different method used for the valuation of vacant residential land compared to improved land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.   |
| 7. GRV Business/Commercial Vacant       | <p>Consists of vacant land zoned for future commercial business activity, or valued for non-residential activity on a local scheme reserve. The adjusted rate in the \$, 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.</p> <p>The adjustment on the GRV vacant base minimum ensures a fair and equitable contribution is made towards the cost of servicing non-residential activity, including CBD car parking and amenities in addition to investment in tourism by Council, to benefit commercial entities.</p> |
| 8. GRV Rural Vacant                     | <p>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.</p> <p>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.</p>                                    |
| 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. |
|-------------|--|

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**(c) Objectives and Reasons for Differential Rating (continued)**

- |                         |  |
|-------------------------|--|
| 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.   |
| 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 for the 2019/2020 year was advertised for public comment on the 20 June 2019 in the Denmark Bulletin, notices were placed 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 2019, with seven submissions received.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**(c) Objectives and Reasons for Differential Rating (continued)**

The following table compares the differential rates that were advertised for public comment with a proposed increase of 4% to the rate in the \$, of all differential rate categories and the adopted rate. Council conducted workshops between April and July 2019 and through this process provided strong fiscal leadership.

| <b>Differential general rate or general rate</b> | <b>Proposed Rate in \$</b> | <b>Adopted Rate in \$</b> | <b>Reasons for the difference</b> |
|--|----------------------------|---------------------------|-----------------------------------|
| 1. GRV Residential Developed (Improved Base)     | 0.096428                   | 0.096428                  | Not Applicable                    |
| 2. GRV Commercial Developed                      | 0.103483                   | 0.103483                  | Not Applicable                    |
| 3. GRV Lifestyle Developed                       | 0.096735                   | 0.096735                  | Not Applicable                    |
| 4. GRV Rural Developed                           | 0.103791                   | 0.103791                  | Not Applicable                    |
| 5. GRV Holiday Use Developed                     | 0.107881                   | 0.107881                  | Not Applicable                    |
| 6. GRV Residential Vacant (Vacant Base)          | 0.192243                   | 0.192243                  | Not Applicable                    |
| 7. GRV Commercial Vacant                         | 0.146228                   | 0.146228                  | Not Applicable                    |
| 8. GRV Rural Vacant                              | 0.146228                   | 0.146228                  | Not Applicable                    |
| 9. GRV Lifestyle Vacant                          | 0.182017                   | 0.182017                  | Not Applicable                    |
| 10. UV Base                                      | 0.004857                   | 0.004857                  | Not Applicable                    |
| 11. UV Additional Use 1                          | 0.005343                   | 0.005343                  | Not Applicable                    |
| 12. UV Additional Use 2                          | 0.005829                   | 0.005829                  | Not Applicable                    |
| 13. UV Additional Use 3                          | 0.006315                   | 0.006315                  | Not Applicable                    |
| 14. UV Additional Use 4                          | 0.006800                   | 0.006800                  | Not Applicable                    |

| <b>Minimum payment</b>                       | <b>Proposed Minimum \$</b> | <b>Adopted Minimum \$</b> | <b>Reasons for the difference</b> |
|--|----------------------------|---------------------------|-----------------------------------|
| 1. GRV Residential Developed (Improved Base) | 1,097                      | 1,097                     | Not Applicable                    |
| 2. GRV Commercial Developed                  | 1,220                      | 1,220                     | Not Applicable                    |
| 3. GRV Lifestyle Developed                   | 1,125                      | 1,125                     | Not Applicable                    |
| 4. GRV Rural Developed                       | 1,125                      | 1,125                     | Not Applicable                    |
| 5. GRV Holiday Use Developed                 | 1,208                      | 1,208                     | Not Applicable                    |
| 6. GRV Residential Vacant (Vacant Base)      | 997                        | 997                       | Not Applicable                    |
| 7. GRV Commercial Vacant                     | 950                        | 950                       | Not Applicable                    |
| 8. GRV Rural Vacant                          | 1,109                      | 1,109                     | Not Applicable                    |
| 9. GRV Lifestyle Vacant                      | 1,020                      | 1,020                     | Not Applicable                    |
| 10. UV Base                                  | 1,343                      | 1,343                     | Not Applicable                    |
| 11. UV Additional Use 1                      | 1,477                      | 1,477                     | Not Applicable                    |
| 12. UV Additional Use 2                      | 1,611                      | 1,611                     | Not Applicable                    |
| 13. UV Additional Use 3                      | 1,745                      | 1,745                     | Not Applicable                    |
| 14. UV Additional Use 4                      | 1,879                      | 1,879                     | Not Applicable                    |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**(d) Specified Area Rates**

The Shire did not raise specified area rates for the year ended 30th June 2020.

**(e) Rates discounts**

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

**(f) Waivers or concessions**

| Rate or fee and charge<br>to which the waiver or<br>concession is granted | Type  | Discount % | Discount (\$) | 2019/20<br>Budget | 2018/19<br>Actual | 2018/19<br>Budget | Circumstances in which the<br>waiver or concession is<br>granted | Objects and reasons of<br>the waiver or concession |
|---|-------|------------|---------------|-------------------|-------------------|-------------------|--|--|
|   |       |            |               | \$                | \$                | \$                |  |  |
| A5731 - Denmark Arts Council  | Rates | 100.0%     | 1,220         | 1,220             | 0                 | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5585 - Denmark Boating & Angling Club                                    | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5587 - DB&AC, Denmark Sea Rescue Group                                   | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3565 - Denmark Clay Target Club  | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5584 - Denmark Cottage Crafts Inc.                                       | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3088 - Denmark Country Club Inc.   | Rates | 100.0%     | 3,835         | 3,835             | 3,686             | 3,687             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A2622 - Denmark Environment Centre Inc.                                   | Rates | 100.0%     | 2,678         | 2,678             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3747 - Denmark Environment Centre Inc.                                   | Rates | 100.0%     | 0             | 0                 | 2,678             | 2,678             | LG Act 1995 S6.47 & Policy P030102                               | Community Group                                    |
| A5599 - Denmark Machinery Restoration Group Inc.                          | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3179 - Denmark Occ. Day Care Centre & Playgroup                          | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3167 - Denmark Pistol Club   | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3189 - Denmark Equestrian Club Inc.                                      | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5601 - Denmark Riverside Club  | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3069 - Denmark Riverside Club  | Rates | 100.0%     | 2,368         | 2,368             | 2,277             | 2,277             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5588 - Denmark Surf Life Saving Club                                     | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A3186 - Denmark Tourism Inc.  | Rates | 100.0%     | 6,483         | 6,483             | 6,233             | 6,234             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5590 - Green Skills Inc.   | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5593 - Kentdale Community Hall Committee Inc.                            | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030102                               | Community Group                                    |
| A5600 - Lions Club of Denmark Inc.  | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030103                               | Community Group                                    |
| A5591 - Nornalup Residents & Ratepayers Assoc.                            | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5592 - Parry's Beach Volunteers Management Group                         | Rates | 100.0%     | 1,477         | 1,477             | 1,420             | 1,420             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5615 - Peaceful Bay Progress Association Inc.                            | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |
| A5616 - Peaceful Bay Progress Association Inc.                            | Rates | 100.0%     | 1,220         | 1,220             | 1,173             | 1,173             | LG Act 1995 S6.47 & Policy P030101                               | Community Group                                    |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions (continued)

| Rate or fee and charge to which the waiver or concession is granted | Type  | Discount % | Discount (\$) | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|-------|------------|---------------|----------------|----------------|----------------|--|---|
|   |       |            |               | \$             | \$             | \$             |  |   |
| A5596 - Peaceful Bay RSL Sub Branch                                 | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A5595 - Peaceful Bay Sea Rescue Group Inc.                          | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A5597 - Scouts Association of Australia                             | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A3097 - RSL of Australia WA Branch Inc.                             | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A5594 - Tingledale Hall Committee Inc.                              | Rates | 100.0%     | 1,477         | 1,477          | 1,420          | 1,420          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A3041 - Scotsdale Hall & Tennis Courts                              | Rates | 100.0%     | 1,477         | 1,477          | 1,420          | 1,420          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A5729 - Denmark Community Resource Centre Inc.                      | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A5730 - Denmark Over 50's Association                               | Rates | 100.0%     | 1,220         | 1,220          | 1,173          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
| A3256 - Denmark Historical Society Inc.                             | Rates | 100.0%     | 1,308         | 1,308          | 1,258          | 1,173          | LG Act 1995 S6.47 & Policy P030101                         | Community Group                                 |
|   |       |            |               | 50,965         | 49,099         | 50,197         |  |   |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

| Note   | 2019/20                | 2019/20                | 2018/19                             | 2018/19                |
|--|------------------------|------------------------|-------------------------------------|------------------------|
|  | Budget<br>30 June 2020 | Budget<br>01 July 2019 | Estimated<br>Actual<br>30 June 2019 | Budget<br>30 June 2019 |
|  | \$                     | \$                     | \$                                  | \$                     |
| <b>Composition of estimated net current assets</b> |                        |                        |                                     |                        |
| <b>Current assets</b>                              |                        |                        |                                     |                        |
| Cash - unrestricted                                | 3                      | 1,168,693              | 3,697,127                           | 1,166,141              |
| Cash - restricted reserves                         | 3                      | 3,347,060              | 4,409,890                           | 9,106,355              |
| Cash - restricted unspent grants/borrowings        |                        | 0                      | 182,931                             | 0                      |
| Receivables  |                        | 228,723                | 1,245,982                           | 228,723                |
| Contract assets                                    |                        | 0                      | 0                                   | 0                      |
| Inventories  |                        | 42,971                 | 62,995                              | 152,511                |
|  |                        | 4,787,447              | 9,598,925                           | 10,653,730             |
| <b>Less: current liabilities</b>                   |                        |                        |                                     |                        |
| Trade and other payables                           |                        | (1,440,387)            | (4,061,730)                         | (1,547,375)            |
| Contract liabilities                               |                        | 0                      | 0                                   | 0                      |
| Long term borrowings                               |                        | 0                      | (298,573)                           | (284,185)              |
| Provisions   |                        | 0                      | (1,002,519)                         | (1,072,341)            |
|  |                        | (1,440,387)            | (5,362,822)                         | (2,903,901)            |
| <b>Net current assets</b>                          |                        | 3,347,060              | 4,236,103                           | 7,749,829              |



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

|   | Note | 2019/20<br>Budget<br>30 June 2020 | 2019/20<br>Budget<br>01 July 2019 | 2018/19<br>Estimated<br>Actual<br>30 June 2019 | 2018/19<br>Budget<br>30 June 2019 |
|---|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
|   |      | \$                                | \$                                | \$   | \$                                |
| <b>(i) Current assets and liabilities excluded from budgeted deficiency</b>   |      |                                   |                                   |  |                                   |
| <b>Net current assets</b>   | 2    | 3,347,060                         | 4,236,103                         | 4,236,103                                      | 7,749,829                         |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. |      |                                   |                                   |  |                                   |
| <b>Adjustments to net current assets</b>  |      |                                   |                                   |  |                                   |
| Less: Unspent borrowings  | 6(c) | 0                                 | 0                                 | 0  | 0                                 |
| Less: Cash - restricted reserves  | 3    | (3,347,060)                       | (4,409,890)                       | (4,409,890)                                    | (9,106,355)                       |
| Less: Current assets not expected to be received at end of year   |      |                                   |                                   |  |                                   |
| - current portion of self supporting loans receivable   |      | 0                                 | 53,853                            | 53,853   | 0                                 |
| Add: Current liabilities associated with restricted assets  |      |                                   |                                   |  |                                   |
| - Unspent grants, contributions and reimbursements  |      | 0                                 | 0                                 | 182,931  | 0                                 |
| - Restricted Grants to be Utilised  |      | 182,931                           | 182,931                           | 0  | 0                                 |
| Add: Current liabilities not expected to be cleared at end of year  |      |                                   |                                   |  |                                   |
| - Current portion of borrowings   |      | 0                                 | 298,573                           | 298,573  | 284,185                           |
| - Employee benefit provisions   |      | 397,356                           | 488,673                           | 488,673  | 1,072,341                         |
| Other adjustments   |      | (580,287)                         | 0                                 | 0  | 0                                 |
| <b>Adjusted net current assets - surplus/(deficit)</b>  |      | 0                                 | 850,243                           | 850,243  | 0                                 |

(ii) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

|   |      |           |           |           |           |
|---|------|-----------|-----------|-----------|-----------|
| Less: Profit on asset disposals                               | 4(b) | (1,000)   | (400)     | (400)     | (3,600)   |
| Less: Movement in liabilities associated with restricted cash |      | 0         | 0         | (204,814) | 51,098    |
| Add: Loss on disposal of assets                               | 4(b) | 175,900   | 91,334    | 91,334    | 90,300    |
| Add: Change in accounting policies                            | 13   | 0         | 0         | 0         | 0         |
| Add: Depreciation on assets                                   | 5    | 4,469,600 | 4,316,443 | 4,316,443 | 4,442,692 |
| <b>Non cash amounts excluded from operating activities</b>    |      | 4,644,500 | 4,407,377 | 4,202,563 | 4,580,490 |

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 13 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of 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.

**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.

**CONTRACT LIABILITIES**

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

### 3. RECONCILIATION OF CASH

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

|                     | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|
|                     | \$                        | \$                        | \$                        |
| Cash - unrestricted | 1,168,693                 | 3,697,127                 | 1,166,141                 |
| Cash - restricted   | 3,347,060                 | 4,592,821                 | 9,106,355                 |
|                     | <u>4,515,753</u>          | <u>8,289,948</u>          | <u>10,272,496</u>         |

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

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Employee Entitlements Reserve                        | 445,101          | 438,523          | 437,514          |
| Plant Reserve  | 586,736          | 578,065          | 598,314          |
| Parry Inlet Reserve                                  | 190,177          | 245,495          | 201,092          |
| Cemetery Reserve                                     | 2,102            | 2,071            | 2,066            |
| Lime Quarry Rehabilitation Reserve                   | 381,991          | 327,085          | 326,447          |
| Land and Buildings Reserve                           | 324,348          | 329,406          | 397,308          |
| Waste Services Reserve                               | 631,191          | 600,188          | 607,333          |
| Parks and Gardens Reserve                            | 78,402           | 77,243           | 77,066           |
| Aquatic Facility Development Reserve                 | 86,111           | 99,617           | 99,388           |
| Lionsville Reserve                                   | 261,688          | 314,964          | 314,470          |
| Peaceful Bay Reserve                                 | 120,739          | 94,324           | 94,164           |
| Rivermouth Caravan Park Reserve                      | 95,530           | 84,266           | 84,095           |
| Peaceful Bay Caravan Park Reserve                    | 57,840           | 47,133           | 47,048           |
| Recreation Centre Reserve                            | 85,104           | 64,142           | 61,309           |
| Denmark East Development Reserve                     | 0                | 1,107,368        | 5,758,742        |
| Unspent grants and contributions not held in reserve | 0                | 182,931          | 0                |
|  | <u>3,347,060</u> | <u>4,592,821</u> | <u>9,106,355</u> |

**Reconciliation of net cash provided by  
operating activities to net result**

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| <b>Net result</b>   | (724,973)        | 1,536,180        | 601,668          |
| Depreciation  | 4,469,600        | 4,316,443        | 4,442,692        |
| (Profit)/loss on sale of asset  | 174,900          | 90,934           | 86,700           |
| (Increase)/decrease in receivables  | 18,850           | (234,854)        | 23,602           |
| (Increase)/decrease in contract assets  | 0                | 0                | 0                |
| (Increase)/decrease in inventories  | 20,024           | (5)              | 15,272           |
| Increase/(decrease) in payables   | 436,441          | (429,001)        | 100,381          |
| Increase/(decrease) in contract liabilities   | 0                | 0                | 0                |
| Increase/(decrease) in employee provisions  | 0                | (69,822)         | 0                |
| Change in accounting policies transferred to retained surplus<br>(refer to Note 13) | 0                | 0                | 0                |
| Grants/contributions for the development<br>of assets                               | (2,715,774)      | (3,519,513)      | (3,665,350)      |
| <b>Net cash from operating activities</b>   | <u>1,679,068</u> | <u>1,690,362</u> | <u>1,604,965</u> |

### SIGNIFICANT ACCOUNTING POLICES

#### CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

| Asset class                                       | Reporting program |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 2019/20<br>Budget total | 2018/19<br>Actual total | 2018/19<br>Budget total |
|---|-------------------|-------------------------------|------------------------------|--------|--------------------------|---------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
|   | Governance        | General<br>purpose<br>funding | Law, order,<br>public safety | Health | Education<br>and welfare | Housing | Community<br>amenities | Recreation<br>and culture | Transport | Economic<br>services | Other<br>property and<br>services |                         |                         |                         |
|   | \$                | \$                            | \$                           | \$     | \$                       | \$      | \$                     | \$                        | \$        | \$                   | \$                                | \$                      | \$                      | \$                      |
| <u>Property, Plant and Equipment</u>              |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |                         |
| Land - freehold land                              |                   |                               |                              |        |                          | 450,000 |                        |                           |           |                      |                                   | 450,000                 | 0                       | 0                       |
| Land - vested in and under the control of Council |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 0                       | 0                       | 0                       |
| Buildings - non-specialised                       |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 0                       | 0                       | 0                       |
| Buildings - specialised                           | 35,000            |                               | 385,135                      |        |                          |         | 77,000                 | 616,722                   |           | 45,000               |                                   | 1,158,857               | 1,803,765               | 2,072,945               |
| Furniture and equipment                           |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 0                       | 16,067                  | 15,000                  |
| Plant and equipment                               |                   |                               |                              |        |                          |         | 18,000                 | 15,000                    | 382,000   | 15,000               |                                   | 430,000                 | 670,643                 | 670,500                 |
|   | 35,000            | 0                             | 385,135                      | 0      | 0                        | 450,000 | 95,000                 | 631,722                   | 382,000   | 60,000               | 0                                 | 2,038,857               | 2,490,475               | 2,758,445               |
| <u>Infrastructure</u>                             |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |                         |
| Infrastructure - Roads                            |                   |                               |                              |        |                          |         |                        |                           | 3,716,871 |                      |                                   | 3,716,871               | 4,317,433               | 4,254,403               |
| Infrastructure - Community Amenities              |                   |                               |                              |        |                          |         | 53,215                 |                           |           |                      |                                   | 53,215                  | 32,845                  | 60,200                  |
| Infrastructure - Parks & Reserves                 |                   |                               |                              |        |                          |         |                        | 65,000                    |           |                      |                                   | 65,000                  | 31,618                  | 47,500                  |
| Infrastructure - Airport                          |                   |                               |                              |        |                          |         |                        |                           | 52,870    |                      |                                   | 52,870                  | 0                       | 0                       |
|   | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 53,215                 | 65,000                    | 3,769,741 | 0                    | 0                                 | 3,887,956               | 4,381,896               | 4,362,103               |
| <b>Total acquisitions</b>                         | 35,000            | 0                             | 385,135                      | 0      | 0                        | 450,000 | 148,215                | 696,722                   | 4,151,741 | 60,000               | 0                                 | 5,926,813               | 6,872,371               | 7,120,548               |

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

|                                      | 2019/20<br>Budget<br>Net Book<br>Value | 2019/20<br>Budget<br>Sale<br>Proceeds | 2019/20<br>Budget<br>Profit | 2019/20<br>Budget<br>Loss | 2018/19<br>Actual<br>Net Book<br>Value | 2018/19<br>Actual<br>Sale<br>Proceeds | 2018/19<br>Actual<br>Profit | 2018/19<br>Actual<br>Loss | 2018/19<br>Budget<br>Net Book<br>Value | 2018/19<br>Budget<br>Sale<br>Proceeds | 2018/19<br>Budget<br>Profit | 2018/19<br>Budget<br>Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
|                                      | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        |
| <b>By Program</b>                    |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Governance                           | 0                                      | 0                                     | 0                           | 0                         | 37,530                                 | 25,682                                | 0                           | (11,848)                  | 35,500                                 | 37,500                                | 2,000                       | 0                         |
| Law, order, public safety            | 0                                      | 0                                     | 0                           | 0                         | 19,600                                 | 20,000                                | 400                         | 0                         | 20,400                                 | 22,000                                | 1,600                       | 0                         |
| Recreation and culture               | 21,700                                 | 9,000                                 | 0                           | (12,700)                  | 2,983                                  | 731                                   | 0                           | (2,252)                   | 10,700                                 | 2,000                                 | 0                           | (8,700)                   |
| Transport                            | 309,200                                | 146,000                               | 0                           | (163,200)                 | 204,608                                | 127,374                               | 0                           | (77,234)                  | 211,600                                | 130,000                               | 0                           | (81,600)                  |
| Economic services                    | 0                                      | 1,000                                 | 1,000                       | 0                         | 0                                      | 0                                     | 0                           | 0                         | 0                                      | 0                                     | 0                           | 0                         |
|                                      | 330,900                                | 156,000                               | 1,000                       | (175,900)                 | 264,721                                | 173,787                               | 400                         | (91,334)                  | 278,200                                | 191,500                               | 3,600                       | (90,300)                  |
| <b>By Class</b>                      |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| <u>Property, Plant and Equipment</u> |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Plant and equipment                  | 330,900                                | 156,000                               | 1,000                       | (175,900)                 | 264,721                                | 173,787                               | 400                         | (91,334)                  | 278,200                                | 191,500                               | 3,600                       | (90,300)                  |
|                                      | 330,900                                | 156,000                               | 1,000                       | (175,900)                 | 264,721                                | 173,787                               | 400                         | (91,334)                  | 278,200                                | 191,500                               | 3,600                       | (90,300)                  |

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

- Staff housing programme
- Appendix D Plant replacement programme.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**5. ASSET DEPRECIATION**

**By Program**

|                             | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| Governance                  | 135,500                   | 164,742                   | 166,499                   |
| Law, order, public safety   | 693,812                   | 721,776                   | 687,051                   |
| Education and welfare       | 8,342                     | 8,053                     | 8,204                     |
| Community amenities         | 91,251                    | 84,990                    | 88,952                    |
| Recreation and culture      | 627,280                   | 566,310                   | 569,447                   |
| Transport                   | 2,357,311                 | 2,225,991                 | 2,358,011                 |
| Economic services           | 57,639                    | 57,250                    | 59,471                    |
| Other property and services | 498,465                   | 487,331                   | 505,057                   |
|                             | <b>4,469,600</b>          | <b>4,316,443</b>          | <b>4,442,692</b>          |

**By Class**

|                                      |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|
| Buildings - specialised              | 649,932          | 624,134          | 624,910          |
| Furniture and equipment              | 56,395           | 58,374           | 56,640           |
| Plant and equipment                  | 1,200,848        | 1,221,215        | 1,190,848        |
| Infrastructure - Roads               | 2,343,919        | 2,219,634        | 2,302,314        |
| Infrastructure - Community Amenities | 200,355          | 175,663          | 249,217          |
| Infrastructure - Parks & Reserves    | 18,151           | 17,423           | 18,763           |
|                                      | <b>4,469,600</b> | <b>4,316,443</b> | <b>4,442,692</b> |

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

|  |                 |
|--|-----------------|
| Buildings - non-specialised            | 30 to 50 years  |
| Buildings - specialised                | 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        |

**DEPRECIATION (CONTINUED)**

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.

**RECOGNITION OF ASSETS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose                          | Budget                   | 2019/20                | 2019/20                           | 2019/20                          | Budget                                   | Actual                   | 2018/19                | 2018/19                           | 2018/19                          | Actual                                   | Budget                   | 2018/19                | 2018/19                           | 2018/19                          | Budget                                   |
|----------------------------------|--------------------------|------------------------|-----------------------------------|----------------------------------|--|--------------------------|------------------------|-----------------------------------|----------------------------------|--|--------------------------|------------------------|-----------------------------------|----------------------------------|--|
|                                  | Principal<br>1 July 2019 | Budget<br>New<br>loans | Budget<br>Principal<br>repayments | Budget<br>Interest<br>repayments | Principal<br>outstanding<br>30 June 2020 | Principal<br>1 July 2018 | Actual<br>New<br>loans | Actual<br>Principal<br>repayments | Actual<br>Interest<br>repayments | Principal<br>outstanding<br>30 June 2019 | Principal<br>1 July 2018 | Budget<br>New<br>loans | Budget<br>Principal<br>repayments | Budget<br>Interest<br>repayments | Principal<br>outstanding<br>30 June 2019 |
|                                  | \$                       | \$                     | \$                                | \$                               | \$                                       | \$                       | \$                     | \$                                | \$                               | \$                                       | \$                       | \$                     | \$                                | \$                               | \$                                       |
| <b>Governance</b>                |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 153 Photovoltaic System          | 13,976                   | 0                      | 13,976                            | 1,015                            | 0  | 27,402                   | 0                      | 13,426                            | 884                              | 13,976                                   | 27,402                   | 0                      | 13,426                            | 1,151                            | 13,976                                   |
| <b>Housing</b>                   |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 142 Lionsville                   | 411,447                  | 0                      | 27,834                            | 30,362                           | 383,613                                  | 437,461                  | 0                      | 26,014                            | 28,506                           | 411,447                                  | 437,461                  | 0                      | 26,014                            | 32,596                           | 411,447                                  |
| 123 Lionsville (Self Supporting) | 28,741                   | 0                      | 28,741                            | 698                              | 0  | 55,294                   | 0                      | 26,553                            | 2,050                            | 28,741                                   | 55,294                   | 0                      | 26,553                            | 4,147                            | 28,741                                   |
| <b>Community Amenities</b>       |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 156 Rubbish Truck                | 107,761                  | 0                      | 52,893                            | 3,982                            | 54,868                                   | 158,750                  | 0                      | 50,989                            | 5,703                            | 107,761                                  | 158,750                  | 0                      | 50,989                            | 6,437                            | 107,761                                  |
| <b>Recreation and Culture</b>    |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 144 Recreation Centre            | 9,640                    | 0                      | 9,640                             | 516                              | 0  | 18,730                   | 0                      | 9,090                             | 1,125                            | 9,640                                    | 18,730                   | 0                      | 9,090                             | 1,121                            | 9,640                                    |
| 145 Tennis Club                  | 8,162                    | 0                      | 8,162                             | 437                              | 0  | 15,859                   | 0                      | 7,697                             | 953                              | 8,162                                    | 15,859                   | 0                      | 7,697                             | 950                              | 8,162                                    |
| 147 Football Clubrooms           | 157,042                  | 0                      | 10,232                            | 10,907                           | 146,810                                  | 166,652                  | 0                      | 9,610                             | 11,590                           | 157,042                                  | 166,652                  | 0                      | 9,610                             | 11,585                           | 157,042                                  |
| 159 Riverside Club Stage 1       | 444,739                  | 0                      | 19,465                            | 16,482                           | 425,274                                  | 463,612                  | 0                      | 18,873                            | 11,859                           | 444,739                                  | 463,612                  | 0                      | 18,873                            | 17,435                           | 444,739                                  |
| 158 Purchase Lot 228 Res. 18587  | 356,535                  | 0                      | 46,929                            | 13,162                           | 309,606                                  | 402,222                  | 0                      | 45,687                            | 12,376                           | 356,535                                  | 402,222                  | 0                      | 45,687                            | 13,265                           | 356,535                                  |
| 129 Scouts (Self Supporting)     | 16,736                   | 0                      | 3,348                             | 944                              | 13,388                                   | 19,893                   | 0                      | 3,157                             | 724                              | 16,736                                   | 19,893                   | 0                      | 3,157                             | 1,240                            | 16,736                                   |
| 148 F/Ball Clubrooms (S/Support) | 3,856                    | 0                      | 3,856                             | 206                              | 0  | 7,492                    | 0                      | 3,636                             | 450                              | 3,856                                    | 7,492                    | 0                      | 3,636                             | 448                              | 3,856                                    |
| 157 Riverside Club (S/Support)   | 399,632                  | 0                      | 17,908                            | 13,750                           | 381,724                                  | 416,969                  | 0                      | 17,337                            | 14,440                           | 399,632                                  | 416,969                  | 0                      | 17,337                            | 16,366                           | 399,632                                  |
|                                  | 0                        |                        |                                   |                                  | 0  | 0                        |                        |                                   |                                  | 0  | 0                        |                        |                                   |                                  | 0  |
|                                  | 0                        |                        |                                   |                                  | 0  | 0                        |                        |                                   |                                  | 0  | 0                        |                        |                                   |                                  | 0  |
| <b>Transport</b>                 |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 143 Airport                      | 42,703                   | 0                      | 6,067                             | 2,875                            | 36,636                                   | 48,407                   | 0                      | 5,704                             | 3,274                            | 42,703                                   | 48,407                   | 0                      | 5,704                             | 3,272                            | 42,703                                   |
| <b>Economic Services</b>         |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 131 Visitors Centre              | 100,980                  | 0                      | 31,401                            | 7,255                            | 69,579                                   | 130,319                  | 0                      | 29,339                            | 9,380                            | 100,980                                  | 130,319                  | 0                      | 29,339                            | 9,454                            | 100,980                                  |
| 152 Purchase Reserve 27101       | 308,054                  | 0                      | 18,121                            | 20,419                           | 289,933                                  | 325,128                  | 0                      | 17,074                            | 21,565                           | 308,054                                  | 325,128                  | 0                      | 17,074                            | 21,565                           | 308,054                                  |
|                                  | 1,961,039                | 0                      | 244,720                           | 107,412                          | 1,716,319                                | 2,194,542                | 0                      | 233,503                           | 107,215                          | 1,961,039                                | 2,194,542                | 0                      | 233,503                           | 118,831                          | 1,961,039                                |
| <b>Self Supporting Loans</b>     |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| <b>Housing</b>                   |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 123 Lionsville (Self Supporting) | 28,741                   | 0                      | 28,741                            | 698                              | 0  | 55,294                   | 0                      | 26,553                            | 2,050                            | 28,741                                   | 55,294                   | 0                      | 26,553                            | 4,147                            | 28,741                                   |
| <b>Recreation and Culture</b>    |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |                          |                        |                                   |                                  |  |
| 129 Scouts (Self Supporting)     | 16,736                   | 0                      | 3,348                             | 944                              | 13,388                                   | 19,893                   | 0                      | 3,157                             | 724                              | 16,736                                   | 19,893                   | 0                      | 3,157                             | 1,240                            | 16,736                                   |
| 148 F/Ball Clubrooms (S/Support) | 3,856                    | 0                      | 3,856                             | 206                              | 0  | 7,492                    | 0                      | 3,636                             | 450                              | 3,856                                    | 7,492                    | 0                      | 3,636                             | 448                              | 3,856                                    |
| 157 Riverside Club (S/Support)   | 399,632                  | 0                      | 17,908                            | 13,750                           | 381,724                                  | 416,969                  | 0                      | 17,337                            | 14,440                           | 399,632                                  | 416,969                  | 0                      | 17,337                            | 16,366                           | 399,632                                  |
|                                  | 448,965                  | 0                      | 53,853                            | 15,598                           | 395,112                                  | 499,648                  | 0                      | 50,683                            | 17,664                           | 448,965                                  | 499,648                  | 0                      | 50,683                            | 22,201                           | 448,965                                  |
|                                  | 2,410,005                | 0                      | 298,573                           | 123,010                          | 2,111,432                                | 2,694,191                | 0                      | 284,185                           | 124,879                          | 2,410,005                                | 2,694,191                | 0                      | 284,185                           | 141,032                          | 2,410,005                                |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loans repayment will be fully reimbursed to Council by the relevant community group.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 6. INFORMATION ON BORROWINGS (CONTINUED)

### (b) New borrowings - 2019/20

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
|                     |             |           |              | %             | \$                     | \$                       | \$                 | \$              |
|                     |             |           |              |               | 0                      | 0                        | 0                  | 0               |

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

### (c) Unspent borrowings

| Loan Details | Purpose of the loan | Year loan taken | Amount b/fwd. | Amount used 2019/20 Budget | Amount as at 30th June 2020 |
|--------------|---------------------|-----------------|---------------|----------------------------|-----------------------------|
|              |                     |                 | \$            | \$                         | \$                          |
|              |                     |                 | 0             | 0                          | 0                           |

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

### (d) Credit Facilities

|  | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|----------------|----------------|----------------|
|  | \$             | \$             | \$             |
| <b>Undrawn borrowing facilities</b>    |                |                |                |
| <b>credit standby arrangements</b>     |                |                |                |
| Bank overdraft limit                   | 0              | 0              | 0              |
| Bank overdraft at balance date         | 0              | 0              | 0              |
| Credit card limit                      | 30,000         | 30,000         | 30,000         |
| Credit card balance at balance date    | (3,000)        | (1,366)        | (3,500)        |
| <b>Total amount of credit unused</b>   | <b>27,000</b>  | <b>28,634</b>  | <b>26,500</b>  |
| <b>Loan facilities</b>                 |                |                |                |
| Loan facilities in use at balance date | 2,111,432      | 2,410,005      | 2,410,005      |
| Unused loan facilities at balance date | 0              | 0              | 0              |

| Overdraft details                                       | Purpose overdraft was established | Year overdraft established | Amount b/fwd 1 July 2019 | 2019/20 Budgeted Increase/ (Decrease) | Amount as at 30th June 2020 |
|---|-----------------------------------|----------------------------|--------------------------|---------------------------------------|-----------------------------|
|   |                                   |                            | \$                       | \$                                    | \$                          |
| Council does not have any formal overdraft arrangements |                                   |                            | 0                        | 0                                     | 0                           |

It is the Shire's intention to utilise funds held in Reserves for the purpose of not utilising external overdraft facilities for short periods of time during the current financial year. This benefits the Shire as it 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.

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

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



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

|                                      | 2019/20<br>Budget<br>Opening<br>Balance | 2019/20<br>Budget<br>Transfer to | 2019/20<br>Budget<br>Transfer<br>(from) | 2019/20<br>Budget<br>Closing<br>Balance | 2018/19<br>Actual<br>Opening<br>Balance | 2018/19<br>Actual<br>Transfer to | 2018/19<br>Actual<br>Transfer<br>(from) | 2018/19<br>Actual<br>Closing<br>Balance | 2018/19<br>Budget<br>Opening<br>Balance | 2018/19<br>Budget<br>Transfer to | 2018/19<br>Budget<br>Transfer<br>(from) | 2018/19<br>Budget<br>Closing<br>Balance |
|--------------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
|                                      | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      |
| Employee Entitlements Reserve        | 438,523                                 | 6,578                            | 0                                       | 445,101                                 | 427,677                                 | 10,846                           | 0                                       | 438,523                                 | 427,677                                 | 9,837                            | 0                                       | 437,514                                 |
| Plant Reserve                        | 578,065                                 | 8,671                            | 0                                       | 586,736                                 | 600,991                                 | 465,241                          | (488,167)                               | 578,065                                 | 600,991                                 | 463,823                          | (466,500)                               | 598,314                                 |
| Parry Inlet Reserve                  | 245,495                                 | 3,682                            | (59,000)                                | 190,177                                 | 171,155                                 | 74,340                           | 0                                       | 245,495                                 | 171,155                                 | 73,937                           | (44,000)                                | 201,092                                 |
| Cemetery Reserve                     | 2,071                                   | 31                               | 0                                       | 2,102                                   | 2,020                                   | 51                               | 0                                       | 2,071                                   | 2,020                                   | 46                               | 0                                       | 2,066                                   |
| Lime Quarry Rehabilitation Reserve   | 327,085                                 | 54,906                           | 0                                       | 381,991                                 | 270,232                                 | 56,853                           | 0                                       | 327,085                                 | 270,232                                 | 56,215                           | 0                                       | 326,447                                 |
| Land and Buildings Reserve           | 329,406                                 | 94,942                           | (100,000)                               | 324,348                                 | 889,111                                 | 110,295                          | (670,000)                               | 329,406                                 | 889,111                                 | 108,197                          | (600,000)                               | 397,308                                 |
| Waste Services Reserve               | 600,188                                 | 59,003                           | (28,000)                                | 631,191                                 | 574,128                                 | 64,560                           | (38,500)                                | 600,188                                 | 574,128                                 | 63,205                           | (30,000)                                | 607,333                                 |
| Parks and Gardens Reserve            | 77,243                                  | 1,159                            | 0                                       | 78,402                                  | 75,333                                  | 1,910                            | 0                                       | 77,243                                  | 75,333                                  | 1,733                            | 0                                       | 77,066                                  |
| Aquatic Facility Development Reserve | 99,617                                  | 1,494                            | (15,000)                                | 86,111                                  | 97,153                                  | 2,464                            | 0                                       | 99,617                                  | 97,153                                  | 2,235                            | 0                                       | 99,388                                  |
| Lionsville Reserve                   | 314,964                                 | 4,724                            | (58,000)                                | 261,688                                 | 364,096                                 | 9,234                            | (58,366)                                | 314,964                                 | 364,096                                 | 8,374                            | (58,000)                                | 314,470                                 |
| Peaceful Bay Reserve                 | 94,324                                  | 26,415                           | 0                                       | 120,739                                 | 67,609                                  | 26,715                           | 0                                       | 94,324                                  | 67,609                                  | 26,555                           | 0                                       | 94,164                                  |
| Rivermouth Caravan Park Reserve      | 84,266                                  | 11,264                           | 0                                       | 95,530                                  | 72,429                                  | 11,837                           | 0                                       | 84,266                                  | 72,429                                  | 11,666                           | 0                                       | 84,095                                  |
| Peaceful Bay Caravan Park Reserve    | 47,133                                  | 10,707                           | 0                                       | 57,840                                  | 36,215                                  | 10,918                           | 0                                       | 47,133                                  | 36,215                                  | 10,833                           | 0                                       | 47,048                                  |
| Recreation Centre Reserve            | 64,142                                  | 20,962                           | 0                                       | 85,104                                  | 50,155                                  | 21,272                           | (7,285)                                 | 64,142                                  | 50,155                                  | 21,154                           | (10,000)                                | 61,309                                  |
| Denmark East Development Reserve     | 1,107,368                               | 12,632                           | (1,120,000)                             | 0                                       | 6,267,858                               | 93,185                           | (5,253,675)                             | 1,107,368                               | 6,267,858                               | 90,884                           | (600,000)                               | 5,758,742                               |
|                                      | 4,409,890                               | 317,170                          | (1,380,000)                             | 3,347,060                               | 9,966,163                               | 959,721                          | (6,515,993)                             | 4,409,890                               | 9,966,163                               | 948,694                          | (1,808,500)                             | 9,106,355                               |

(b) Cash Backed Reserves - Purposes

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

| Reserve name                         | Anticipated<br>date of use | Purpose of the reserve   |
|--------------------------------------|----------------------------|--|
| Employee Entitlements Reserve        | Ongoing                    | - to be used to fund employee leave entitlements as required.  |
| Plant Reserve                        | Ongoing                    | - to be used to fund major plant purchase requirements.  |
| Parry Inlet Reserve                  | Ongoing                    | - to develop the Parry facility including Parryville Hall and maintenance of adjoining recreation reserves.                    |
| Cemetery Reserve                     | Ongoing                    | - to develop and maintain the cemetery.  |
| Lime Quarry Rehabilitation Reserve   | Ongoing                    | - to maintain or rehabilitate the Lime Quarry.   |
| Land and Buildings Reserve           | Ongoing                    | - to be used for the purchase or construction or upgrade of Land and Buildings.  |
| Waste Services Reserve               | Ongoing                    | - to be used for the purpose of providing for the proper performance of all or any of the waste services provided by Council.  |
| Parks and Gardens Reserve            | Ongoing                    | - to be used for upgrades to or the development of Parks and Gardens within the Shire.   |
| Aquatic Facility Development Reserve | Ongoing                    | - to be used for the development of aquatic facilities.  |
| Lionsville Reserve                   | Ongoing                    | - to be used for the repayment of the Lionsville loan fund.  |
| Peaceful Bay Reserve                 | Ongoing                    | - to be used for future requirements, including those linked to the asset management plan.                                     |
| Rivermouth Caravan Park Reserve      | Ongoing                    | - to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves. |
| Peaceful Bay Caravan Park Reserve    | Ongoing                    | - to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves. |
| Recreation Centre Reserve            | Ongoing                    | - to be used for upgrades to the Recreation Centre facility including equipment.   |
| Denmark East Development Reserve     | 2020                       | - to be used for the Denmark East Development Project.   |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

|                             | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| Governance                  | 27,247                    | 28,107                    | 31,700                    |
| General Purpose Funding     | 20,000                    | 0                         | 0                         |
| Law, Order, Public Safety   | 34,200                    | 34,867                    | 33,150                    |
| Health                      | 42,000                    | 26,012                    | 39,000                    |
| Education and Welfare       | 16,300                    | 12,013                    | 11,642                    |
| Community Amenities         | 1,475,205                 | 1,477,702                 | 1,501,010                 |
| Recreation and Culture      | 293,951                   | 299,747                   | 319,221                   |
| Transport                   | 10,230                    | 8,501                     | 29,000                    |
| Economic Services           | 1,118,133                 | 1,088,494                 | 1,084,684                 |
| Other Property and Services | 6,500                     | 10,476                    | 7,465                     |
|                             | <b>3,043,766</b>          | <b>2,985,918</b>          | <b>3,056,873</b>          |

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

|                             |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|
| Governance                  | 9,900            | 34,738           | 33,450           |
| General purpose funding     | 571,310          | 1,087,434        | 564,454          |
| Law, order, public safety   | 732,311          | 601,100          | 405,018          |
| Education and welfare       | 53,000           | 49,022           | 52,000           |
| Community amenities         | 4,247            | 26,773           | 28,000           |
| Recreation and culture      | 240,000          | 55,613           | 103,500          |
| Transport                   | 116,500          | 334,564          | 66,000           |
| Economic services           | 42,000           | 81,138           | 42,000           |
| Other property and services | 139,000          | 144,911          | 122,701          |
|                             | <b>1,908,268</b> | <b>2,415,293</b> | <b>1,417,123</b> |

**Non-operating grants, subsidies and contributions**

|                           |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|
| Law, order, public safety | 385,135          | 14,040           | 285,135          |
| Community amenities       | 6,004            | 23,219           | 30,200           |
| Recreation and culture    | 345,800          | 367,570          | 520,015          |
| Transport                 | 1,978,835        | 3,114,684        | 2,830,000        |
|                           | <b>2,715,774</b> | <b>3,519,513</b> | <b>3,665,350</b> |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

|  | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
| Investments                            |                           |                           |                           |
| - Reserve funds                        | 62,169                    | 186,974                   | 175,945                   |
| - Other funds                          | 81,060                    | 39,630                    | 29,939                    |
| Other interest revenue (refer note 1b) | 73,000                    | 73,323                    | 71,536                    |
|  | <b>216,229</b>            | <b>299,927</b>            | <b>277,420</b>            |

**(b) Other revenue**

|                               |                |                |                |
|-------------------------------|----------------|----------------|----------------|
| Reimbursements and recoveries | 694,760        | 375,450        | 277,945        |
|                               | <b>694,760</b> | <b>375,450</b> | <b>277,945</b> |

**The net result includes as expenses**

**(c) Auditors remuneration**

|                |               |               |               |
|----------------|---------------|---------------|---------------|
| Audit services | 36,000        | 33,500        | 34,000        |
| Other services | 2,000         | 2,900         | 0             |
|                | <b>38,000</b> | <b>36,400</b> | <b>34,000</b> |

**(d) Interest expenses (finance costs)**

|                                       |                |                |                |
|---------------------------------------|----------------|----------------|----------------|
| Borrowings (refer Note 6(a))          | 123,010        | 124,879        | 141,032        |
| Interest expense on lease liabilities | 68,000         | 54,019         | 42,000         |
|                                       | <b>191,010</b> | <b>178,898</b> | <b>183,032</b> |

**(e) Elected members remuneration**

|                              |                |                |                |
|------------------------------|----------------|----------------|----------------|
| Meeting fees                 | 92,718         | 90,900         | 90,900         |
| President's allowance        | 12,671         | 11,110         | 11,110         |
| Deputy President's allowance | 3,168          | 2,778          | 2,778          |
| Travelling expenses          | 8,000          | 5,445          | 8,000          |
| Telecommunications allowance | 22,248         | 21,676         | 21,816         |
|                              | <b>138,805</b> | <b>131,909</b> | <b>134,604</b> |

**(f) Write offs**

|                  |            |            |              |
|------------------|------------|------------|--------------|
| General rate     | 300        | 809        | 500          |
| Fees and charges | 200        | 0          | 2,500        |
|                  | <b>500</b> | <b>809</b> | <b>3,000</b> |

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

**LEASES (CONTINUED)**

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. TRUST FUNDS**

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

| <b>Detail</b>                   | <b>Balance<br/>1 July 2019</b> | <b>Estimated<br/>amounts<br/>received</b> | <b>Estimated<br/>amounts<br/>paid</b> | <b>Estimated<br/>balance<br/>30 June 2020</b> |
|---------------------------------|--------------------------------|---|---------------------------------------|---|
|                                 | \$                             | \$  | \$                                    | \$  |
| DPI - Police Licensing          | 0                              | 1,356,250                                 | (1,356,250)                           | 0   |
| BCITF - Training Levy           | 0                              | 45,832                                    | (45,832)                              | 0   |
| Building Services Levy          | 0                              | 25,104                                    | (25,104)                              | 0   |
| Public Open Space Contributions | 161,599                        | 0   | (161,599)                             | 0   |
| Fire Command Vehicle            | 1,814                          | 0   | 0                                     | 1,814   |
| Nomination Deposits             | 0                              | 480                                       | (480)                                 | 0   |
|                                 | 163,413                        | 1,427,666                                 | (1,589,265)                           | 1,814   |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020****12. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION****GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 13.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Denmark adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Denmark has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

|   | AASB 118<br>carrying amount<br>30 June 19 | Reclassification | AASB 15<br>carrying amount<br>01 July 19 |
|---|---|------------------|--|
|   | \$  | \$               | \$                                       |
| Contract assets   | 0   | 0                | 0  |
| Contract liabilities - current                          |   |                  |  |
| Unspent grants, contributions and reimbursements        | 0   | 0                | 0  |
| Developer contributions                                 | 0   | 0                | 0  |
| Contract liabilities non-current                        |   |                  |  |
| Developer contributions                                 | 0   | 0                | 0  |
| Cash in lieu of parking                                 | 0   | 0                | 0  |
| Adjustment to retained surplus from adoption of AASB 15 |   | 0                |  |

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Denmark is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Denmark has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Denmark has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

|   | AASB 1004<br>carrying amount<br>30 June 19 | Reclassification | AASB 1058<br>carrying amount<br>01 July 19 |
|---|--|------------------|--|
|   | \$   | \$               | \$   |
| Trade and other payables                                  | 0  | 0                | 0  |
| Adjustment to retained surplus from adoption of AASB 1058 | 0  | 0                | 0  |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES (CONTINUED)**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Denmark. When the taxable event occurs the financial liability is extinguished and the Shire of Denmark recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Denmark to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have not been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can not be reliably estimated if they had not been donated.

The impact on the Shire of Denmark of the changes as at 1 July 2019 is as follows:

|   | 2019 |   |
|---|------|---|
|   | \$   |   |
| Retained surplus - 30/06/2019                             |      | 0 |
| Adjustment to retained surplus from adoption of AASB 15   | 0    |   |
| Adjustment to retained surplus from adoption of AASB 1058 | 0    | 0 |
| Retained surplus - 01/07/2019                             |      | 0 |

| Account Number                              | Job | Description                        | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-----|------------------------------------|------------------------|----------------------------|------------------------|---|
| <b>General Purpose Funding - Schedule 3</b> |     |                                    |                        |                            |                        |   |
| <b>Rate Revenue - Income</b>                |     |                                    |                        |                            |                        |   |
| 1317013                                     |     | General Rate - UV                  | (1,318,890)            | (1,318,890)                | (1,245,924)            | UV valuations applied to rural land annually, Refer Note 8 for further detail.  |
| 1317713                                     |     | Minimum Rates - UV                 | (148,076)              | (148,076)                  | (202,519)              | Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.  |
| 1317813                                     |     | GRV - Developed Land               | (3,342,206)            | (3,342,206)                | (3,954,992)            | Rates payable on GRV developed land.  |
| 1317823                                     |     | Minimum Rates - GRV Developed Land | (861,703)              | (861,703)                  | (674,091)              | Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.  |
| 1317843                                     |     | GRV - Vacant Land                  | (618,919)              | (618,919)                  | (467,581)              | Rates payable on GRV vacant land.   |
| 1317853                                     |     | Minimum Rates - GRV Vacant Land    | (129,519)              | (129,519)                  | (167,364)              | Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.  |
| 1318023                                     |     | Penalty On Rates                   | (50,000)               | (53,323)                   | (50,000)               | Interest applied to outstanding rates and instalment options as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Overdue Payment Interest @ 11% p.a.                 |
| 1318043                                     |     | Rates Legal Fees                   | (5,000)                | (27,434)                   | (5,000)                | Recovery of legal fees incurred in rates debt recovery action as per LG Act.  |
| 1318133                                     |     | Rates Enquiry Fees                 | (30,000)               | (31,636)                   | (30,000)               | Rates settlement enquiries and other sundry rating information income, Rating Searches and Account/Settlement Enquiries, Rate Books (including extracts).                 |
| 1318143                                     |     | Rates Administration Charges       | (45,536)               | (42,966)                   | (43,000)               | Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$10.00 for 2; \$30.00 for 4), Instalment Option Interest @ 5.5% p.a. |
| 1318233                                     |     | Interim Rates                      | 0                      | (17,512)                   | (10,000)               | Interim rates levied on new or altered assessments.   |
| 1318253                                     |     | Back Rates                         | 0                      | (7,126)                    | (3,000)                |   |
| <b>Total Operating Income Rate Revenue</b>  |     |                                    | <b>(6,549,849)</b>     | <b>(6,599,310)</b>         | <b>(6,853,471)</b>     |   |

|   |  |                               |               |              |              |   |
|---|--|-------------------------------|---------------|--------------|--------------|---|
| <b>General Purpose Funding - Schedule 3</b>               |  |                               |               |              |              |   |
| <b>General Purpose Grants - Expenditure</b>               |  |                               |               |              |              |   |
| 1327542   |  | Miscellaneous GPF Expenses    | 2,000         | 0            | 0            | Grant Submission Review - external 3rd party.   |
| 1327552   |  | Alloc Administration Expenses | 8,726         | 8,730        | 8,844        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure General Purpose Grants</b> |  |                               | <b>10,726</b> | <b>8,730</b> | <b>8,844</b> |   |



| Account Number                                       | Job | Description                         | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|-----|-------------------------------------|------------------------|----------------------------|------------------------|--|
| <b>General Purpose Grants - Income</b>               |     |                                     |                        |                            |                        |  |
| 1327033  |     | Grants Commission Grant - Untied    | (298,608)              | (580,491)                  | (293,807)              | Financial Assistance Grants Allocation for general Local Government operations.  |
| 1327103  |     | Grants Commission Grant - Road Work | (265,246)              | (505,942)                  | (276,653)              | Financial Assistance Grants Allocation for the purpose of unspecified roadworks. |
| 1327203  |     | Grants Commission Grant - Special   | 0                      | 0                          | 0                      |  |
| <b>Total Operating Income General Purpose Grants</b> |     |                                     | <b>(563,854)</b>       | <b>(1,086,433)</b>         | <b>(570,460)</b>       |  |

| <b>General Purpose Funding - Schedule 3</b>                |  |   |                |                |                |   |
|--|--|---|----------------|----------------|----------------|---|
| <b>Other General Purpose Funding - Expenditure</b>         |  |   |                |                |                |   |
| 1315552  |  | Alloc Administration Expenses           | 328,424        | 328,553        | 332,856        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1317082  |  | Rates Salaries                          | 62,329         | 60,861         | 63,886         | Salaries paid   |
| 1317092  |  | Rates Superannuation                    | 5,843          | 5,843          | 9,140          | Superannuation contributions paid.  |
| 1318012  |  | Rates - Printing & Stationery           | 10,000         | 9,144          | 10,000         | Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.                       |
| 1318022  |  | Rates - Postage & General Expenses      | 8,000          | 8,074          | 8,000          | Provision for posting Rate notices, Instalment reminders, Differential Rate Advertising and other general expenses.           |
| 1318042  |  | Rate Collection Fees                    | 5,000          | 26,072         | 5,000          | Provision for legal expenses relating to rate debt recovery.  |
| 1318033  |  | Rates Write Off                         | 500            | 809            | 300            |   |
| 1318052  |  | Rates - Waiver & Concessions            | 50,197         | 49,099         | 50,965         | In accordance with Council Policy No.030101.  |
| 1318062  |  | GRV & UV Valuation and General Expenses | 95,000         | 98,280         | 18,000         | GRV's are currently undertaken every 4 years, Annual UV Roll, 4 Yearly GRV Roll Revaluation, General Valuation expenses.      |
| <b>Total Operating Expenditure General Purpose Funding</b> |  |   | <b>565,293</b> | <b>586,735</b> | <b>498,148</b> |   |

| Account Number  | Job | Description                        | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|-----|------------------------------------|------------------------|----------------------------|------------------------|--|
| <b>General Purpose Funding - Schedule 3</b>           |     |                                    |                        |                            |                        |  |
| <b>Other General Purpose Funding - Income</b>         |     |                                    |                        |                            |                        |  |
| 1331003   |     | Interest on Investments            | (115,000)              | (134,614)                  | (115,000)              | Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds |
| 1337043   |     | Pens Deferred Rates Interest Grant | (600)                  | (1,001)                    | (850)                  | Interest payment from State Govt for pensioners rates deferred by owner.   |
| <b>Total Operating Income General Purpose Funding</b> |     |                                    | <b>(115,600)</b>       | <b>(135,615)</b>           | <b>(115,850)</b>       |  |

**Summary of Operations - General Purpose Funding**

**Rate Revenue**

|                                 |                    |                    |                    |
|---------------------------------|--------------------|--------------------|--------------------|
| Sub Total Operating Expenditure | 0                  | 0                  | 0                  |
| Sub Total Operating Income      | (6,549,849)        | (6,599,310)        | (6,853,471)        |
|                                 | <b>(6,549,849)</b> | <b>(6,599,310)</b> | <b>(6,853,471)</b> |

**General Purpose Grants**

|                                 |                  |                    |                  |
|---------------------------------|------------------|--------------------|------------------|
| Sub Total Operating Expenditure | 10,726           | 8,730              | 8,844            |
| Sub Total Operating Income      | (563,854)        | (1,086,433)        | (570,460)        |
|                                 | <b>(553,128)</b> | <b>(1,077,703)</b> | <b>(561,616)</b> |

**Other General Purpose Funding**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 565,293        | 586,735        | 498,148        |
| Sub Total Operating Income      | (115,600)      | (135,615)      | (115,850)      |
|                                 | <b>449,693</b> | <b>451,119</b> | <b>382,298</b> |

|                                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|
| <b>Total Operating Expenditure</b> | 576,019            | 595,464            | 506,992            |
| <b>Total Operating Income</b>      | (7,229,303)        | (7,821,359)        | (7,539,781)        |
| <b>Program (Surplus)/Deficit</b>   | <b>(6,653,284)</b> | <b>(7,225,894)</b> | <b>(7,032,789)</b> |

| Account Number                          | Job          | Description                               | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|--------------|---|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>          |              |   |                        |                            |                        |  |
| <b>Members of Council - Expenditure</b> |              |   |                        |                            |                        |  |
| 1410012                                 |              | Travelling Expenses- Councillors          | 8,000                  | 5,445                      | <b>8,000</b>           | Travelling expenses paid in accordance with S5.98 LG Act and in accordance with SAT Determination.   |
| 1410022                                 |              | Conference Expenses - Councillors         | 15,000                 | 9,480                      | <b>12,000</b>          | Elected members attendance at Conferences as per Council Delegation D040103 (reflects election cycle), WA Local Government Week - Elected Members.   |
| 1410032                                 |              | Election Expenses                         | 0                      | 0                          | <b>30,000</b>          | Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election.   |
| 1410042                                 |              | President's Local Govt Allow.             | 11,110                 | 11,110                     | <b>12,671</b>          | Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.   |
|   |              | Refreshments & Receptions                 |                        |                            |                        |  |
| 1410052                                 | <b>14100</b> | <b>General Refreshments</b>               | 5,000                  | 3,337                      | <b>4,000</b>           | Meals, refreshments etc. associated with Elected Members, Miscellaneous functions and general 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 and Refreshments following or during Ordinary Council Meetings. |
| 1410052                                 | <b>14101</b> | <b>Employees Social Club Contribution</b> | 8,000                  | 8,000                      | <b>8,000</b>           |  |
| 1410052                                 | <b>14102</b> | <b>Hosting Meetings</b>                   | 6,000                  | 4,118                      | <b>6,000</b>           |  |
| 1410052                                 | <b>14103</b> | <b>Council Meeting Meals</b>              | 10,000                 | 7,183                      | <b>10,000</b>          |  |
| 1410062                                 |              | Insurance - Councillors                   | 8,890                  | 8,755                      | <b>9,000</b>           | Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.   |
| 1410072                                 |              | Subscriptions - Councillors               | 35,000                 | 33,344                     | <b>35,000</b>          | Various Council Subscriptions, Memberships and Licences.   |
| 1410082                                 |              | Donations Gifts                           | 23,600                 | 10,835                     | <b>12,000</b>          | Council Contribution and Donations.  |
| 1410092                                 |              | Deputy Pres. Local Govt Allow             | 2,778                  | 2,778                      | <b>3,168</b>           | Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.   |
| 1410102                                 |              | Communications Subsidy - Councillors      | 21,816                 | 21,676                     | <b>22,248</b>          | All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,472pa.  |
| 1410122                                 |              | Councillors Fees                          | 90,900                 | 90,900                     | <b>92,718</b>          | All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,302 pa.   |
| 1410152                                 |              | Councillors Training                      | 9,000                  | 0                          | <b>10,000</b>          | Training expenses - Elected Members - WALGA & Other.   |
| 1410192                                 |              | Vehicle Expenses - Admin                  | 10,000                 | 11,973                     | <b>13,580</b>          | Operating and leasing costs - DE 87.   |
| 1410252                                 | <b>14120</b> | <b>Citizenship Ceremonies</b>             | 1,000                  | 23                         | <b>1,000</b>           | Council hosted functions and civic events, Citizenship Ceremonies.   |
| 1410252                                 | <b>14121</b> | <b>Australia Day Breakfast</b>            | 12,000                 | 15,318                     | <b>12,434</b>          | Australia Day Breakfast, incl. Citizen of the Year awards.   |
| 1410252                                 | <b>14122</b> | <b>Other Civic Functions</b>              | 5,000                  | 3,196                      | <b>5,000</b>           | Other Civic functions and events.  |
| 1410252                                 | <b>14124</b> | <b>Thank A Volunteer Day Function</b>     | 3,000                  | 3,400                      | <b>3,000</b>           | Thank a Volunteer Day.   |
| 1410502                                 |              | Depreciation - Council                    | 10,221                 | 9,324                      | <b>10,221</b>          | Provision for depreciation of assets - Members of Council.   |

| Account Number  | Job          | Description                    | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|--------------|--------------------------------|------------------------|----------------------------|------------------------|---|
| 1410602   |              | Donated use Council Facilities | 5,550                  | 1,694                      | <b>2,000</b>           | Donated Use of Council Facilities   |
| 1410522   |              | Risk Management                | 3,000                  | 5,505                      | <b>3,000</b>           | Risk Management program - utilising LGIS for the management of risk.  |
| 1415552   |              | Alloc Administration Expenses  | 389,243                | 389,397                    | <b>488,296</b>         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1418002   | <b>11002</b> | <b>Council Chambers</b>        | 10,000                 | 9,295                      | <b>13,190</b>          | Provision for maintenance of Chambers only, Wages and Overheads, Cleaning Materials, Pest Control, Sundry materials.          |
| <b>Total Operating Expenditure Members of Council</b> |              |                                | <b>704,108</b>         | <b>666,083</b>             | <b>826,526</b>         |   |

| <b>Governance - Schedule 4</b>                   |  |                             |                |          |                |  |
|--|--|-----------------------------|----------------|----------|----------------|--|
| <b>Members of Council - Income</b>               |  |                             |                |          |                |  |
| 1410103  |  | Council Reception Room Hire | (5,000)        | 0        | <b>(500)</b>   | Authorised hire of the Administration Centre Chambers & Reception Area.                                |
| 1410143  |  | LGIS - Risk Management      | (3,000)        | 0        | <b>(3,000)</b> | Insurance scheme risk management funding see 1410522.  |
| 1411003  |  | Grants Governance           | 0              | 0        | <b>(700)</b>   | Various grants associated with Members Sub-program.  |
| 1417503  |  | Governance Reimbursements   | (200)          | 0        | <b>(1,200)</b> | Reimbursements paid by Elected Members for private expenses including meals, conference expenses, etc. |
| <b>Total Operating Income Members of Council</b> |  |                             | <b>(8,200)</b> | <b>0</b> | <b>(5,400)</b> |  |

| Account Number                      | Job | Description                            | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|-------------------------------------|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Governance - Schedule 4</b>      |     |  |                        |                            |                        |   |
| <b>Administration - Expenditure</b> |     |  |                        |                            |                        |   |
| 1420062                             |     | Workers Comp - Administration          | 33,947                 | 35,024                     | <b>40,622</b>          | Workers Compensation insurances paid for administration staff.  |
| 1420082                             |     | Salaries - Administration              | 1,375,580              | 1,402,588                  | <b>1,504,532</b>       | Salaries paid to administration staff.  |
| 1420092                             |     | Superannuation - Administration        | 163,134                | 174,334                    | <b>181,334</b>         | Superannuation contributions paid for administration staff.   |
| 1420102                             |     | Other Expenses - Administration        | 20,000                 | 30,309                     | <b>23,000</b>          | Admin Staff Room supplies -minor refreshments, staff functions, hygiene and cleaning items, Senior Staff Professional Memberships, newspapers, IT Vision User Group membership, Corporate events, minor gifts & Easy Grants Subscription Service, Miscellaneous.  |
| 1420122                             |     | Office Equipment Maintenance - Admin   | 16,500                 | 2,709                      | <b>23,000</b>          | Office equip maintenance, including telephones, radios etc. Office Area refurbishment with furniture & equipment (Not - computer/IT equipment and photocopiers)   |
| 1420132                             |     | Computer Equipment Maintenance - Admin | 90,000                 | 101,397                    | <b>95,000</b>          | 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             | 25,000                 | 31,943                     | <b>32,000</b>          | 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                 | 19,164                     | <b>18,000</b>          | 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                 | 29,588                     | <b>29,016</b>          | Provision for leasing costs and general mtce/repairs/consumables of office copiers.   |
| 1420172                             |     | Postage                                | 10,000                 | 6,118                      | <b>7,500</b>           | Postage, freight charges.   |
| 1420182                             |     | Bank Fees                              | 20,000                 | 21,808                     | <b>22,000</b>          | Fees associated with General Banking Fees, Merchant/Eftpos Fees.  |

| Account Number                             | Job          | Description  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>             |              |  |                        |                            |                        |  |
| <b>Administration - Expenditure cont'd</b> |              |  |                        |                            |                        |  |
| 1420192                                    |              | Vehicle Expenses - Admin                           | 25,000                 | 28,584                     | <b>36,350</b>          | Operating & Leasing Costs - DE 7005 & DE 09  |
| 1420202                                    |              | Travel & Accommodation - Admin                     | 12,000                 | 15,716                     | <b>16,000</b>          | Allowance for accommodation, travel and other related costs for staff attending training courses and seminars.                               |
| 1420212                                    |              | Audit Fees   | 34,000                 | 41,967                     | <b>38,000</b>          | Costs associated for interim and annual audits, Roads to Recovery, Grant Acquittals and others, Annual Audit Contract.                       |
| 1420232                                    |              | Legal Expenses                                     | 20,000                 | 43,123                     | <b>30,000</b>          | Provision for legal expenses.  |
| 1420262                                    |              | Executive Team Development                         | 10,000                 | 4,010                      | <b>8,000</b>           | Training and development for Executive Team.   |
| 1420272                                    |              | ESL - Council Properties                           | 5,000                  | 5,319                      | <b>5,350</b>           | Emergency Services Levy payable by Council on Council properties.  |
| 1420282                                    |              | Training Expenses - Admin                          | 17,000                 | 14,287                     | <b>17,000</b>          | Allowance for staff attending training courses and seminars.   |
| 1420292                                    |              | Leased Property Expenses                           | 10,000                 | 8,310                      | <b>5,000</b>           | Provision of Lease property expenditure including preparation of leases.   |
| 1420312                                    | <b>16350</b> | <b>Telecommunications Leasing Costs</b>            | 22,000                 | 15,908                     | <b>16,500</b>          | Operating lease for phone system.  |
| 1420312                                    | <b>16351</b> | <b>Office Layout (Administration Building)</b>     | 10,000                 | 4,371                      | <b>0</b>               | Review of office accommodation to maximise future needs.   |
| 1420312                                    | <b>16352</b> | <b>Review of Shire Property</b>                    | 50,000                 | 22,403                     | <b>0</b>               | Review of Council property for LTFP  |
| 1420312                                    | <b>16353</b> | <b>Governance Projects</b>                         | 35,000                 | 10,104                     | <b>42,000</b>          | \$5k LTFP Finalise, \$20k Ward & representation review. Rating Review \$17k.   |
| 1420302                                    |              | Corporate Services Projects                        | 45,000                 | 25,298                     | <b>30,000</b>          | Project Implantation & Consulting Fees - Corporate Services  |
| 1420322                                    |              | Strategic Planning & General Consultancies         | 55,000                 | 39,102                     | <b>32,000</b>          | Provision for Community & Culture Survey \$17.5K, Profile ID Subscription Fees \$2.5K, Performance Management Software (CBP) \$10k.          |
| 1420332                                    |              | Asset Management & Integrated Planning & Reporting | 75,000                 | 52,221                     | <b>21,500</b>          | RAMM software license, Plant & Equipment Valuation   |
| 1420342                                    |              | Community Financial Assistance Program             | 17,370                 | 16,191                     | <b>35,000</b>          | Financial Assistance to Community Groups: Approved projects subject to annual grant process.   |
| 1420352                                    |              | Insurance - Public Liability                       | 43,550                 | 43,542                     | <b>0</b>               | Public Liability insurance annual premium. - (reallocated - See PWO'Heads)   |
| 1420362                                    |              | Insurance - Admin                                  | 12,055                 | 10,986                     | <b>11,175</b>          | Other Insurances - Fidelity Guarantee, General Property, Misc. Structures & Equip, Business Interruption, Marine Cargo, Business Protection. |
| 1420492                                    |              | Loss on Sale of Asset - Admin                      | 0                      | 11,848                     | <b>0</b>               | Loss on Sale of Vehicles.  |
| 1420502                                    |              | Depreciation - Admin                               | 156,278                | 155,418                    | <b>125,279</b>         | Depreciation of assets in accordance with accounting policies.   |

| Account Number                                    | Job          | Description                            | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>                    |              |  |                        |                            |                        |  |
| <b>Administration - Expenditure cont'd</b>        |              |  |                        |                            |                        |  |
| 1420522   |              | Printing & Stationery - Admin          | 20,000                 | 14,968                     | <b>20,000</b>          | General printing and stationery including letterheads, envelopes etc.  |
| 1420542   |              | Fringe Benefits Tax - Admin            | 10,000                 | 8,352                      | <b>15,000</b>          | FBT provision payable.   |
| 1420812   |              | Conference Expenses - Admin            | 15,000                 | 14,318                     | <b>15,000</b>          | Allowance for staff attending conferences and professional development.  |
| 1420912   |              | Staff Uniform - Admin                  | 5,700                  | 0                          | <b>5,700</b>           | Allowance available to administration staff.   |
| 1420922   |              | Staff Housing Subsidy                  | 26,000                 | 18,200                     | <b>26,000</b>          | 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                  | 1,769                      | <b>2,500</b>           | Provision for reimbursement of removalist costs for new senior staff - contingency relocation expenses.                                    |
| 1420942   | <b>11004</b> | <b>CEO Beveridge Street House Mtce</b> | 8,200                  | 9,007                      | <b>13,841</b>          | Maintenance including utilities and insurance.   |
| 1420942   | <b>11103</b> | <b>39 Chiltern Road House Mtce</b>     | 10,350                 | 10,063                     | <b>7,806</b>           | Maintenance including insurance.   |
| 1422502   |              | Debt Write-off                         | 2,500                  | 0                          | <b>200</b>             | Provision for writing off small bad debts.   |
| 1425552   |              | Alloc Administration Expenses          | (2,644,315)            | (2,645,357)                | <b>(2,680,000)</b>     | Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.                |
| 1426662   |              | Loan Interest - Photovoltaic System    | 1,151                  | 884                        | <b>1,015</b>           | Loan interest repayments - Administration Centre Photovoltaic System.  |
| 1428002   | <b>11001</b> | <b>Administration Building</b>         | 125,000                | 144,104                    | <b>179,882</b>         | Costs associated with maintaining the main Administration Centre building  |
| <b>Total Operating Expenditure Administration</b> |              |  | <b>45,000</b>          | <b>(0)</b>                 | <b>52,102</b>          |  |

|                                |  |                                  |         |       |              |  |
|--------------------------------|--|----------------------------------|---------|-------|--------------|--|
| <b>Governance - Schedule 4</b> |  |                                  |         |       |              |  |
| <b>Administration - Income</b> |  |                                  |         |       |              |  |
| 1420493                        |  | Profit on Sale of Asset - Admin  | (2,000) | 0     | <b>0</b>     | Profit on sale of vehicles.  |
| 1424503                        |  | Telstra Exchange Lease Res 45552 | (700)   | (647) | <b>(647)</b> | Lease Fee Income - Exchange on Reserve 45552 Ocean Beach Road.   |
| 1422223                        |  | Interest on Overdue Debtors      | (200)   | (135) | <b>(150)</b> |  |
| 1427043                        |  | Roundings Surplus/Deficit        | (10)    | 0     | <b>(10)</b>  |  |
| 1427053                        |  | Sale Of Corporate Documents      | (50)    | (24)  | <b>0</b>     | Sale of miscellaneous Shire documents (electoral roll, rate book etc) as per Schedule of Fees and Charges.                         |
| 1427063                        |  | Photocopying And Secretarial     | (500)   | (726) | <b>0</b>     | Provision for misc. income - General Photocopying / Printing / Binding / Faxing, Rural Property Addressing, Public Street Banners. |

| Account Number                               | Job | Description                      | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|-----|----------------------------------|------------------------|----------------------------|------------------------|--|
| 1427073                                      |     | Fees & Charges (GST Free)        | 0                      | 0                          | (100)                  | FOI Charges, Other GST Free Income.  |
| 1427093                                      |     | ESL Commission                   | 0                      | 0                          | (4,000)                | Collecting Commission from DFES (Prev in Sch 5).   |
| 1427203                                      |     | Reimbursement - Other            | (15,000)               | (27,829)                   | (3,000)                | Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs.  |
| 1427233                                      |     | Rental Reimbursement Income      | (26,000)               | (27,460)                   | (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                          | 0                      | Reimbursements made by staff for salary sacrifice purchases.   |
| 1427503                                      |     | Reimbursement - Credit Card Fees | (3,000)                | (2,137)                    | (2,000)                | Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.  |
| 1427603                                      |     | Reimbursement - Legal Fees       | (2,000)                | (4,772)                    | 0                      | Reimbursement of legal fees (leases, sundry debtors etc - not rates).  |
| 1427613                                      |     | LGIS Insurance Rebate            | (30,000)               | (19,884)                   | (10,000)               | Rebate associated with insurance scheme ownership and good claims record.  |
| 1427703                                      |     | Sale of Misc Items               | (250)                  | (638)                      | (300)                  |  |
| 1427973                                      |     | Commissions - Other              | (1,000)                | (1,346)                    | (1,200)                | Provision for various commissions (BCITF & BSL) received.  |
| <b>Total Operating Income Administration</b> |     |                                  | <b>(80,960)</b>        | <b>(85,598)</b>            | <b>(47,407)</b>        |  |

**Summary of Operations - Governance Program**

**Members of Council**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 704,108        | 666,083        | 826,526        |
| Sub Total Operating Income      | (8,200)        | 0              | (5,400)        |
|                                 | <b>695,908</b> | <b>666,083</b> | <b>821,126</b> |

**Administration**

|                                 |                 |                 |              |
|---------------------------------|-----------------|-----------------|--------------|
| Sub Total Operating Expenditure | 45,000          | (0)             | 52,102       |
| Sub Total Operating Income      | (80,960)        | (85,598)        | (47,407)     |
|                                 | <b>(35,960)</b> | <b>(85,598)</b> | <b>4,695</b> |

|                                    |                |                |                |
|------------------------------------|----------------|----------------|----------------|
| <b>Total Operating Expenditure</b> | 749,108        | 666,083        | 878,629        |
| <b>Total Operating Income</b>      | (89,160)       | (85,598)       | (52,807)       |
| <b>Program (Surplus)/Deficit</b>   | <b>659,948</b> | <b>580,485</b> | <b>825,822</b> |



| Account Number                                     | Job          | Description                                    | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |              |  |                        |                            |                        |  |
| <b>Fire Prevention - Expenditure</b>               |              |  |                        |                            |                        |  |
| 1510062  |              | Workers Comp - Fire                            | 1,717                  | 1,727                      | <b>1,777</b>           | Workers Compensation insurances paid for fire prevention staff.  |
| 1510082  |              | Salaries - Rangers Fire                        | 60,272                 | 57,140                     | <b>65,830</b>          | 40% Allocation of Rangers salaries.  |
| 1510092  |              | Superannuation - Fire                          | 7,234                  | 8,206                      | <b>7,783</b>           | Superannuation contributions paid for ranger staff.  |
| 1510102  | <b>60099</b> | <b>Other Fire Expenses</b>                     | 4,550                  | 2,608                      | <b>4,750</b>           |  |
| 1510112  |              | Bushfire Risk Management                       | 173,556                | 150,607                    | <b>172,931</b>         | Bushfire Risk Management Coordinator (Program - Fully DFES funded).  |
| 1510192  |              | Vehicle Expenses - Fire                        | 10,000                 | 10,505                     | <b>10,517</b>          | Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance, DE 7 Senior Ranger, DE 025 - Ranger. Allocate 100% Bushfire Command Vehicle costs - (DE 10). |
| 1510312  |              | Fire Control Room Maps                         | 3,000                  | 0                          | <b>0</b>               |  |
| 1510322  | <b>15505</b> | <b>Fire Fighting Expenses</b>                  | 6,980                  | 8,122                      | <b>5,000</b>           | General allocation only.   |
| 1510332  | <b>15506</b> | <b>Fire Prevention Expenses</b>                | 4,500                  | 2,751                      | <b>3,500</b>           | Expenditure provision only.  |
| 1510342  |              | ISG and IMG Training                           | 5,250                  | 0                          | <b>1,000</b>           | Incident Support Group and Incident Management Group Training.   |
| 1510352  |              | LEMC Consultancies                             | 2,500                  | 320                        | <b>1,000</b>           | Costs associated with administration of Local Emergency Management, Committee administration and miscellaneous meeting costs.  |
| 1510372  |              | Feast not Fire Dinner                          | 3,000                  | 3,685                      | <b>3,000</b>           | Annual volunteer Thank you event.  |
| 1510392  |              | Hazard Reduction Burning Expenses              | 7,000                  | 200                        | <b>5,000</b>           | Offset with GL 1517183.  |
| 1510402  |              | Fire Prevention Expenses                       | 1,500                  | 970                        | <b>1,200</b>           | General allocation only.   |
| 1510472  |              | Contractor Expenses - Fire Regulation Clearing | 7,000                  | 0                          | <b>7,000</b>           |  |
| 1510482  |              | Fire Regulation Promotion                      | 1,500                  | 1,568                      | <b>1,500</b>           |  |
| 1510492  |              | Standpipe Maintenance Program                  | 4,250                  | 5,099                      | <b>1,000</b>           |  |
| 1510502  |              | Depreciation - Fire                            | 641,463                | 676,889                    | <b>649,153</b>         | Depreciation of assets in accordance with accounting policies.   |
| 1510522  |              | Printing & Stationery - Fire                   | 6,000                  | 2,594                      | <b>10,500</b>          | Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, Infringement books etc, Other (non-BFB).  |
| 1510702  | <b>15501</b> | <b>Fire Mitigation Strategies Expense</b>      | 29,533                 | 25,345                     | <b>320,000</b>         | Strategic firebreaks & Fire Mitigation Expenses (Grant Funded).  |
| 1515002  | <b>15502</b> | <b>Fire Prevention Expenses</b>                | 18,000                 | 5,702                      | <b>137,500</b>         | Contour & Mapping Expenses - Fire Mitigation (Grant Funded).   |
| 1515012  |              | Community Risk Acceptability Survey            | 10,000                 | 0                          | <b>10,000</b>          | Risk Acceptability Survey Fees.  |
| 1515552  |              | Alloc Administration Expenses                  | 65,843                 | 65,869                     | <b>109,880</b>         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.  |
| <b>Total Operating Expenditure Fire Prevention</b> |              |  | <b>1,074,648</b>       | <b>1,029,909</b>           | <b>1,529,821</b>       |  |

| Account Number                                     | Job | Description                              | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |     |  |                        |                            |                        |   |
| <b>Fire Prevention - Income</b>                    |     |  |                        |                            |                        |   |
| 1517113  |     | Reimbursement - Fire Reg. Non-Compliance | (2,500)                | (777)                      | (1,200)                | Reimbursement and Admin fees for Acct 1510402.  |
| 1517153  |     | Fines & Penalties-Fire Breaks            | (4,000)                | (510)                      | (1,000)                | Bush Fire Infringement Notice penalties in accordance with the Bush Fires Act 1954, Section 59a(2). |
| 1517163  |     | Other Fire Income                        | (500)                  | (1,681)                    | (500)                  |   |
| 1517183  |     | Hazard Reduction Burning Income          | (8,000)                | (657)                      | (5,000)                | Offset with GL 1510392.   |
| 1517193  |     | Grant - Bushfire Risk Management         | (173,556)              | (346,487)                  | (457,500)              | Grant - Bushfire Risk Management Planning Program & National Disaster Fire Prevention Funding.      |
| 1518003  |     | Reimbursement Other Brigades             | 0                      | (1,255)                    | 0                      | Miscellaneous Income.   |
| <b>Total Operating Income Fire Prevention</b>      |     |  | <b>(188,556)</b>       | <b>(351,567)</b>           | <b>(465,200)</b>       |   |

|  |  |  |                |                |                |  |
|--|--|--|----------------|----------------|----------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |  |  |                |                |                |  |
| <b>Animal Control - Expenditure</b>                |  |  |                |                |                |  |
| 1520082  |  | Salaries - Rangers Animal Control      | 30,136         | 27,900         | 32,915         | 20% Allocation of Rangers salaries.  |
| 1520092  |  | Superannuation - Animal Control        | 3,617          | 4,103          | 3,891          | Superannuation contributions for ranger staff.   |
| 1520112  |  | Workers Comp - Animal Control          | 859            | 864            | 889            | Workers Compensation insurances paid for Rangers.  |
| 1520192  |  | Vehicle Expenses - Ranger Animal       | 4,000          | 4,471          | 2,758          | 20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.   |
| 1520222  |  | Other Equipment - Animal Control       | 2,000          | 94             | 0              | Provision of miscellaneous equipment.  |
| 1520212  |  | Denmark Animal Carers Contribution     | 2,000          | 2,000          | 2,000          | Annual contribution to Denmark Animal Carers.  |
| 1520262  |  | Dog Litter Bags, Bins and Composter    | 2,000          | 2,243          | 0              | Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area. (See 1520272 below).  |
| 1520272  |  | Other Expenses - Animal Control        | 6,000          | 3,685          | 8,100          | Miscellaneous Expenses associated with Animal Control, Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Dog Litter bags, bins and composter, Signage, Other Sundry items. |
| 1520292  |  | Dog Park Concept Plan                  | 1,750          | 141            | 1,500          | Preparation of Dog Park Concept Plan.  |
| 1520302  |  | Dog Exercise Area Signage              | 1,000          | 210            | 0              | Signage (See 1520272 above).   |
| 1520522  |  | Printing & Stationery - Animal Control | 1,000          | 0              | 1,000          | Printing of Animal Registration Renewals and reminder notices.   |
| 1525552  |  | Alloc Administration Expenses          | 76,685         | 76,715         | 77,720         | Allocation of expenses contained within this sub-program.  |
| <b>Total Operating Expenditure Animal Control</b>  |  |  | <b>131,047</b> | <b>122,426</b> | <b>130,774</b> |  |

| Account Number                                     | Job | Description                          | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|-----|--------------------------------------|------------------------|----------------------------|------------------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |     |                                      |                        |                            |                        |  |
| <b>Animal Control - Income</b>                     |     |                                      |                        |                            |                        |  |
| 1527113  |     | Fines and Penalties - Animal Control | (5,000)                | (7,691)                    | (8,000)                | Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs. |
| 1527123  |     | Snake Removal Fees                   | (900)                  | (722)                      | (900)                  | Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges.                                 |
| 1527133  |     | Cat and Dog Pound Fees               | (4,000)                | (2,463)                    | (3,000)                | Provision of income from impounded animals in accordance with adopted fees and charges.                                |
| 1527143  |     | Animal Registration Fees             | (15,000)               | (19,147)                   | (19,000)               | Dog & Cat Registration & Licence Fees ( Prev Dogs Only).   |
| 1527153  |     | Cat Registration Fees                | (1,000)                | (1,366)                    | 0                      | Registration income as per Cat Act (now included in 1527143 above).  |
| 1527163  |     | Small Animal Trap Hire               | (250)                  | (597)                      | (300)                  | Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.                |
| <b>Total Operating Income Animal Control</b>       |     |                                      | <b>(26,150)</b>        | <b>(31,985)</b>            | <b>(31,200)</b>        |  |

|   |  |   |                |                |                |  |
|---|--|---|----------------|----------------|----------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                      |  |   |                |                |                |  |
| <b>Other Law, Order &amp; Public Safety - Expenditure</b>               |  |   |                |                |                |  |
| 1530082   |  | Salaries - Rangers Other Law & Order      | 60,272         | 55,573         | 65,830         | 40% Allocation of Rangers salaries.  |
| 1530092   |  | Superannuation - Other Law & Order        | 7,234          | 8,206          | 7,783          | Superannuation contributions paid for Ranger Staff.  |
| 1530102   |  | Uniform - Other Law & Order               | 1,500          | 1,011          | 1,300          | Provision of Law Enforcement Uniform replacement and other protective clothing, 2 x Rangers + casuals.                         |
| 1530112   |  | Workers Comp - Other Law & Order          | 1,717          | 1,727          | 1,777          | Workers Compensation insurances paid.  |
| 1530192   |  | Vehicle Expenses - Other Law & Order      | 6,000          | 6,171          | 5,517          | 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          | 4,395          | 4,000          | Allowance for sundry items. Stationery, Vehicle/Sign/Trolley Impoundment costs, Ranger tools, and minor equipment.             |
| 1530262   |  | Local & State Emergency Disaster Relief   | 4,000          | 0              | 4,000          | Donation to emergency/disaster in accordance with Policy P050303.  |
| 1530272   |  | National Emergency Disaster Relief        | 4,000          | 0              | 4,000          | Donation to emergency/disaster in accordance with Policy P050033.  |
| 1530292   |  | Royal Flying Doctor Service Donation      | 2,000          | 2,000          | 2,000          | RFDS Aust Day Breakfast Donations in accordance with Policy P050033.   |
| 1530352   |  | Training Expenses - Other Law & Order     | 4,000          | 136            | 3,000          | 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          | 36,340         | 35,639         | 35,411         | Depreciation of assets in accordance with accounting policies.   |
| 1530522   |  | Printing & Stationery - Other Law & Order | 1,000          | 64             | 0              | Miscellaneous printing & stationery requirements. (included in 1530252 above)  |
| 1535552   |  | Alloc Administration Expenses             | 48,920         | 48,939         | 53,600         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.  |
| <b>Total Operating Expenditure Other Law, Order &amp; Public Safety</b> |  |   | <b>180,483</b> | <b>163,862</b> | <b>188,218</b> |  |

| Account Number   | Job | Description                                 | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                 |     |   |                        |                            |                        |   |
| <b>Other Law, Order &amp; Public Safety - Income</b>               |     |   |                        |                            |                        |   |
| 1530493  |     | Profit on Sale of Asset - Other Law & Order | (1,600)                | (400)                      | 0                      | Profit on Sale of Vehicles - Rangers.   |
| 1530523  |     | Grant - Thank a Volunteer                   | (1,000)                | (650)                      | 0                      |   |
| 1530533  |     | Australia Day Breakfast Donations - RFDS    | (1,000)                | (1,368)                    | (1,000)                | Gold coin donation at Australia Day Breakfast.  |
| 1530543  |     | Sale of Abandoned Vehicles                  | 0                      | 0                          | (100)                  |   |
| 1537113  |     | Fines & Penalties - Other Law Order         | (3,000)                | (2,372)                    | (2,000)                | Provision for parking infringements issued in accordance with the Local Government Act 1995 Part 9 Division 2, Parking fines and penalties. |
| <b>Total Operating Income Other Law, Order &amp; Public Safety</b> |     |   | <b>(6,600)</b>         | <b>(4,790)</b>             | <b>(3,100)</b>         |   |

|   |       |  |        |        |        |  |
|---|-------|--|--------|--------|--------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>  |       |  |        |        |        |  |
| <b>Fire Prevention Brigades (ESL) - Expenditure</b> |       |  |        |        |        |  |
| 1540052   |       | ESL - Maintenance of Brigade Vehicles              | 35,000 | 36,636 | 43,435 | Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Minor Plant and Equipment.   |
| 1540152   |       | ESL - Maintenance of Land & Buildings              |        |        |        | Repairs associated with general maintenance of buildings and related fixtures and fittings, electrical and plumbing repairs. |
| 1540152   | 60001 | <b>Brigade Building</b>                            | 0      | 0      | 0      |  |
| 1540152   | 60002 | <b>Carmarthen Brigade Operating Costs</b>          | 1,000  | 193    | 1,000  |  |
| 1540152   | 60003 | <b>Denmark East Brigade Operating Costs</b>        | 1,500  | 1,217  | 1,500  |  |
| 1540152   | 60004 | <b>Harewood Brigade Operating Costs</b>            | 1,250  | 246    | 1,000  |  |
| 1540152   | 60006 | <b>Kordabup/Owingup Brigade Operating Costs</b>    | 1,600  | 646    | 1,200  |  |
| 1540152   | 60007 | <b>Mehniup Brigade Operating Costs</b>             | 500    | 4,255  | 500    |  |
| 1540152   | 60008 | <b>Mt Lindesay Brigade Operating Costs</b>         | 500    | 283    | 500    |  |
| 1540152   | 60009 | <b>Nornalup Brigade Operating Costs</b>            | 900    | 55     | 500    |  |
| 1540152   | 60010 | <b>Ocean Beach Brigade Operating Costs</b>         | 1,900  | 130    | 1,500  |  |
| 1540152   | 60011 | <b>Parryville Brigade Operating Costs</b>          | 500    | 87     | 500    |  |
| 1540152   | 60012 | <b>Peaceful Brigade Operating Costs</b>            | 1,500  | 269    | 500    |  |
| 1540152   | 60013 | <b>Shadforth/Scotsdale Brigade Operating Costs</b> | 1,500  | 236    | 1,000  |  |

| Account Number  | Job   | Description                                  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-------|--|------------------------|----------------------------|------------------------|---|
| 1540152   | 60014 | <b>Somerset Hill Brigade Operating Costs</b> | 750                    | 184                        | 500                    |   |
| 1540152   | 60015 | <b>Tingledale Brigade Operating Costs</b>    | 500                    | 1,513                      | 500                    |   |
| 1540152   | 60017 | <b>William Bay Brigade Operating Costs</b>   | 850                    | 174                        | 500                    |   |
| 1540202   |       | ESL - Safety Clothes & Accessories           | 21,000                 | 25,581                     | 18,000                 | Provision of protective, safety clothing, footwear and accessories.   |
| 1540252   |       | ESL - Utilities, Rates & Taxes               | 7,000                  | 7,223                      | 7,640                  | Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones.   |
| 1540302   |       | ESL - Other Goods & Services                 | 10,000                 | 9,538                      | 10,000                 | Communications licence renewal, brigade members training, refreshments, first aid kits etc.                                   |
| 1540312   |       | Unspecified Small items of Equipment         | 5,000                  | 2,293                      | 5,000                  | Miscellaneous expenses, equipment & radio repairs, BFB Office Equipment & Minor equipment (non-brigade specific).             |
| 1540352   |       | ESL - Insurance Brigades                     | 60,770                 | 54,466                     | 66,000                 | Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.                               |
| 1545552   |       | Alloc Administration Expenses                | 48,920                 | 48,939                     | 53,600                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Fire Prevention Brigades (ESL)</b> |       |  | <b>202,440</b>         | <b>194,163</b>             | <b>214,875</b>         |   |

| <b>Law, Order &amp; Public Safety - Schedule 5</b>           |  |                                     |                  |                  |                  |   |
|--|--|-------------------------------------|------------------|------------------|------------------|---|
| <b>Fire Prevention Brigades (ESL) - Income</b>               |  |                                     |                  |                  |                  |   |
| 1540053  |  | Emergency Services Levy - Brigades  | (147,370)        | (154,474)        | (173,596)        | Grant from DFES for operating expenditure above.  |
| 1540103  |  | Emergency Services Levy - Vehicles  | 0                | 0                | 0                | Grant - ESL Vehicles.   |
| 1540113  |  | Emergency Services Levy - Buildings | (285,135)        | (14,040)         | (385,135)        | Grant - Ocean Beach Fire Shed modifications.  |
| 1540503  |  | ESL - Administration Fee            | (4,000)          | (4,000)          | 0                | Fee paid by DFES to Council for collection of ESL levies from property owners, ESL Administration Fee. (Now in Sch 4) |
| <b>Total Operating Income Fire Prevention Brigades (ESL)</b> |  |                                     | <b>(436,505)</b> | <b>(172,514)</b> | <b>(558,731)</b> |   |

| Account Number  | Job          | Description                                    | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|--------------|--|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                      |              |  |                        |                            |                        |   |
| <b>Law &amp; Order State Emergency Services - Expenditure</b>           |              |  |                        |                            |                        |   |
| 1550012   |              | SES - Maintenance Of Plant & Equip             | 1,000                  | 693                        | <b>2,500</b>           | Costs associated with servicing, repairs and maintenance, of SES equipment  |
| 1550052   |              | SES - Maintenance Of Vehicles Trailers & Boats | 1,500                  | 2,141                      | <b>0</b>               | Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs.                                     |
| 1550152   | <b>60051</b> | <b>Denmark SES Building Operating Costs</b>    | 3,000                  | 0                          | <b>1,500</b>           |   |
| 1550252   |              | SES - Utilities Rates & Taxes                  | 4,500                  | 3,585                      | <b>3,900</b>           | Includes Water, Power, Fixed Phones, Mobiles, Internet.   |
| 1550302   |              | SES - Other Goods & Services                   | 6,000                  | 2,137                      | <b>6,000</b>           | Other expenditure associated with SES services, Training costs, Call-out costs, Stationery, Open Day costs, Postage, Miscellaneous. |
| 1550352   |              | SES - Insurance                                | 1,500                  | 970                        | <b>1,200</b>           | Includes injury, property and equipment, Motor Vehicle.   |
| 1550402   |              | SES - Unspecified Small items of Equipment     | 0                      | 4,182                      | <b>0</b>               | Purchase of small items of equipment as per approved grant, IT/Computer Equipment purchases.  |
| 1555552   |              | Alloc Administration Expenses                  | 45,482                 | 45,500                     | <b>48,776</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.       |
| <b>Total Operating Expenditure L &amp; O - State Emergency Services</b> |              |  | <b>62,982</b>          | <b>59,207</b>              | <b>63,876</b>          |   |

|  |  |   |                 |                 |                 |  |
|--|--|---|-----------------|-----------------|-----------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                 |  |   |                 |                 |                 |  |
| <b>Law &amp; Order State Emergency Services - Income</b>           |  |   |                 |                 |                 |  |
| 1550103  |  | Grant - Emergency Services Levy Operating | (19,592)        | (20,240)        | <b>(17,015)</b> | DFES grant for SES brigade operations. |
| <b>Total Operating Income L &amp; O - State Emergency Services</b> |  |   | <b>(19,592)</b> | <b>(20,240)</b> | <b>(17,015)</b> |  |

|   |  |                |        |        |                |  |
|---|--|----------------|--------|--------|----------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>        |  |                |        |        |                |  |
| <b>Community Emergency Services Manager - Expenditure</b> |  |                |        |        |                |  |
| 1560082   |  | Salaries       | 97,550 | 98,291 | <b>101,401</b> | Salary in accordance with MOU with DFES.       |
| 1560092   |  | Uniforms       | 500    | 0      | <b>400</b>     | Provision for protective clothing and uniform. |
| 1560102   |  | Other Expenses | 500    | 1,997  | <b>2,500</b>   | Provision for miscellaneous items.             |
| 1560122   |  | Superannuation | 12,543 | 8,948  | <b>8,472</b>   | Superannuation contributions paid.             |
| 1560132   |  | Workers Comp   | 3,064  | 3,040  | <b>2,738</b>   | Workers Compensation insurances paid.          |
| 1560142   |  | Mobile Phone   | 600    | 421    | <b>0</b>       | Mobile phone expenses (included in 1560102).   |

| Account Number  | Job | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|-----|-------------------------------|------------------------|----------------------------|------------------------|--|
| 1560152   |     | Training                      | 3,000                  | 450                        | <b>1,000</b>           | Registration & other attendance costs at training courses & conferences. |
| 1560172   |     | Property Rental Fees          | 0                      | 16,736                     | <b>16,000</b>          | Housing Rental Fees - CESM.  |
| 1560192   |     | Vehicle Expenses              | 5,000                  | 5,392                      | <b>8,630</b>           | Vehicle running costs DE54.  |
| 1560502   |     | Depreciation                  | 9,248                  | 9,248                      | <b>9,248</b>           | Depreciation of assets in accordance with accounting policies.           |
| 1565552   |     | Alloc Administration Expenses | 61,348                 | 61,372                     | <b>78,256</b>          | Allocation of expenses contained within this sub-program.                |
| <b>Total Operating Expenditure Community Emergency Serv. Man.</b> |     |                               | <b>193,353</b>         | <b>205,896</b>             | <b>228,644</b>         |  |

| <b>Law, Order &amp; Public Safety - Schedule 5</b>           |  |                              |                 |                 |                 |                                      |
|--|--|------------------------------|-----------------|-----------------|-----------------|--------------------------------------|
| <b>Community Emergency Services Manager - Income</b>         |  |                              |                 |                 |                 |                                      |
| 1560063  |  | Reimbursement CESM from DFES | (60,000)        | (61,013)        | <b>(66,000)</b> | Operating reimbursement from DFES.   |
| 1560073  |  | Rental Reimbursement - CESM  | 0               | (14,636)        | <b>(16,000)</b> | Housing Rental Reimbursement - CESM. |
| <b>Total Operating Income Community Emergency Serv. Man.</b> |  |                              | <b>(60,000)</b> | <b>(75,649)</b> | <b>(82,000)</b> |                                      |

| Account Number | Job | Description | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative |
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|

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

**Fire Prevention**

|                                 |                |                |                  |
|---------------------------------|----------------|----------------|------------------|
| Sub Total Operating Expenditure | 1,074,648      | 1,029,909      | 1,529,821        |
| Sub Total Operating Income      | (188,556)      | (351,567)      | (465,200)        |
|                                 | <b>886,092</b> | <b>678,342</b> | <b>1,064,621</b> |

**Animal Control**

|                                 |                |               |               |
|---------------------------------|----------------|---------------|---------------|
| Sub Total Operating Expenditure | 131,047        | 122,426       | 130,774       |
| Sub Total Operating Income      | (26,150)       | (31,985)      | (31,200)      |
|                                 | <b>104,897</b> | <b>90,441</b> | <b>99,574</b> |

**Other Law, Order & Public Safety**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 180,483        | 163,862        | 188,218        |
| Sub Total Operating Income      | (6,600)        | (4,790)        | (3,100)        |
|                                 | <b>173,883</b> | <b>159,072</b> | <b>185,118</b> |

**Fire Prevention Brigades (ESL)**

|                                 |                  |               |                  |
|---------------------------------|------------------|---------------|------------------|
| Sub Total Operating Expenditure | 202,440          | 194,163       | 214,875          |
| Sub Total Operating Income      | (436,505)        | (172,514)     | (558,731)        |
|                                 | <b>(234,065)</b> | <b>21,649</b> | <b>(343,856)</b> |

**Law & Order - State Emergency Services**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 62,982        | 59,207        | 63,876        |
| Sub Total Operating Income      | (19,592)      | (20,240)      | (17,015)      |
|                                 | <b>43,390</b> | <b>38,967</b> | <b>46,861</b> |

**Community Emergency Services Manager**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 193,353        | 205,896        | 228,644        |
| Sub Total Operating Income      | (60,000)       | (75,649)       | (82,000)       |
|                                 | <b>133,353</b> | <b>130,246</b> | <b>146,644</b> |

|                                    |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|
| <b>Total Operating Expenditure</b> | 1,844,953        | 1,775,463        | 2,356,208        |
| <b>Total Operating Income</b>      | (737,403)        | (656,746)        | (1,157,246)      |
| <b>Program (Surplus)/Deficit</b>   | <b>1,107,550</b> | <b>1,118,718</b> | <b>1,198,962</b> |



| Account Number   | Job | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Health - Schedule 7</b>                                       |     |                               |                        |                            |                        |   |
| <b>Health Inspection &amp; Administration - Expenditure</b>      |     |                               |                        |                            |                        |   |
| 1730062  |     | Workers Comp - Health         | 3,500                  | 3,503                      | <b>2,705</b>           | Workers Compensation insurances paid.   |
| 1730082  |     | Salaries - Health             | 88,988                 | 87,282                     | <b>90,180</b>          | Salaries paid.  |
| 1730092  |     | Superannuation - Health       | 12,733                 | 12,657                     | <b>13,852</b>          | Superannuation contributions paid.  |
| 1730102  |     | Other Expenses - Health       | 2,500                  | 1,061                      | <b>2,000</b>           | Miscellaneous expenses associated with Health sub-program.  |
| 1730152  |     | Conference Expenses - Health  | 2,000                  | 1,991                      | <b>2,000</b>           | Allowance for staff attending conference and/or seminars.   |
| 1730192  |     | Vehicle Expenses - Health     | 12,500                 | 14,043                     | <b>15,360</b>          | Lease costs and fuel, licence and general maintenance of vehicle.   |
| 1730302  |     | Analytical Expenses           | 3,000                  | 1,765                      | <b>2,800</b>           | Costs involved in water sampling and other testing. LHAAC, Samples - testing, analysis costs & freight.                       |
| 1730542  |     | Fringe Benefits Tax - Health  | 6,300                  | 7,154                      | <b>6,300</b>           | FBT applicable to Health staff.   |
| 1730912  |     | Staff Uniform - Health        | 350                    | 0                          | <b>350</b>             | Cost involved in providing Corporate Clothing purchases.  |
| 1735552  |     | Alloc Administration Expenses | 92,022                 | 92,058                     | <b>66,464</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Health Inspection &amp; Admin</b> |     |                               | <b>223,893</b>         | <b>221,515</b>             | <b>202,011</b>         |   |

|  |  |   |                 |                 |                 |  |
|--|--|---|-----------------|-----------------|-----------------|--|
| <b>Health - Schedule 7</b>   |  |   |                 |                 |                 |  |
| <b>Health Inspection &amp; Administration - Income</b>               |  |   |                 |                 |                 |  |
| 1732003  |  | Inspections - Food Business                 | (10,000)        | (10,271)        | <b>(10,000)</b> | Inspection of accommodation, food premises and others, subject to need and EHO time, Accommodation Places, Food Premises.  |
| 1732023  |  | Inspections - Residential Properties Health | (1,000)         | (1,338)         | <b>(1,000)</b>  |  |
| 1737173  |  | Holiday Accommodation                       | (16,000)        | (860)           | <b>(16,000)</b> | Applications for various Health Licences, Registration and Permits.  |
| 1737223  |  | Health Licenses Other                       | (12,000)        | (13,543)        | <b>(15,000)</b> | Includes Trading in Public Places and Alfresco, Accommodation Places, Food Premises - Fixed, Food Vendors - Mobile/Temporary/Home-Based, Offensive Trades, Alfresco Dining/Trading, Liquor Licensing, Liquid Waste Local Laws fees, Temporary Accommodation Permits, Trading in Thoroughfares and Public Places, Sign Permits, Spoilt and Condemned Food Disposal. |
| <b>Total Operating Income Health Inspection &amp; Administration</b> |  |   | <b>(39,000)</b> | <b>(26,012)</b> | <b>(42,000)</b> |  |

| Account Number | Job | Description | 2018/2019 Budget | 2018/2019 YTD Actual | 2019/2020 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Summary of Operations - Health Program**

**Health Inspection & Administration**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 223,893        | 221,515        | 202,011        |
| Sub Total Operating Income      | (39,000)       | (26,012)       | (42,000)       |
|                                 | <b>184,893</b> | <b>195,504</b> | <b>160,011</b> |

|                                    |                |                |                |
|------------------------------------|----------------|----------------|----------------|
| <b>Total Operating Expenditure</b> | 223,893        | 221,515        | 202,011        |
| <b>Total Operating Income</b>      | (39,000)       | (26,012)       | (42,000)       |
| <b>Program (Surplus)/Deficit</b>   | <b>184,893</b> | <b>195,504</b> | <b>160,011</b> |

| Education & Welfare Schedule 8                         |  |   |               |               |               |   |
|--|--|---|---------------|---------------|---------------|---|
| Aged & Disabled - Expenditure                          |  |   |               |               |               |   |
| 1630222  |  | Disability Events & Promotion                 | 3,000         | 4,175         | 13,000        | Provision for event promotion.  |
| 1630232  |  | Contribution Peaceful Bay RSL & Community Bus | 1,000         | 1,000         | 1,000         | Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community. |
| 1630252  |  | Seniors Week Civic Reception                  | 4,500         | 4,901         | 5,000         | Provision for Seniors Week Functions, Function Catering, Other.   |
| 1630282  |  | Aged Service Programs                         | 0             | 5,052         | 2,000         | Aged Services Programs, Over 50's Club Contribution Etc.  |
| 1635552  |  | Alloc Administration Expenses                 | 22,212        | 22,221        | 22,512        | Allocation of administration expenses within this sub-program.  |
| <b>Total Operating Expenditure Aged &amp; Disabled</b> |  |   | <b>30,712</b> | <b>37,349</b> | <b>43,512</b> |   |

| Education & Welfare Schedule 8                    |  |                             |          |                 |          |                                       |
|---|--|-----------------------------|----------|-----------------|----------|---------------------------------------|
| Aged & Disabled - Income                          |  |                             |          |                 |          |                                       |
| 1630013   |  | Grant - Disability Services | 0        | (11,000)        | 0        | Disability Services Commission Grant. |
| 1630033   |  | Grant - Aged Services       | 0        | (4,545)         | 0        |                                       |
| <b>Total Operating Income Aged &amp; Disabled</b> |  |                             | <b>0</b> | <b>(15,545)</b> | <b>0</b> |                                       |

| Account Number                                 | Job          | Description                                     | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|--------------|---|------------------------|----------------------------|------------------------|---|
| <b>Education &amp; Welfare Schedule 8</b>      |              |   |                        |                            |                        |   |
| <b>Pre Schools - Expenditure</b>               |              |   |                        |                            |                        |   |
| 1610822  |              | Shire of Denmark Youth Leadership Award.        | 2,000                  | 1,000                      | <b>2,000</b>           | Scholarship provided to a Year 12 student at Denmark High School as per Policy P080202 - Youth Leadership Award.              |
| 1610832  |              | Ag College Scholarship                          | 1,000                  | 1,000                      | <b>1,500</b>           | Scholarship provided to a student at Agriculture College as per Policy P080201.   |
| 1610852  | <b>11015</b> | <b>Old Post Office Building Mtce</b>            | 1,270                  | 891                        | <b>1,600</b>           | Insurance and other maintenance costs.  |
| 1610862  | <b>11013</b> | <b>Maintenance - Occasional Day Care Centre</b> | 4,375                  | 6,021                      | <b>4,500</b>           | Insurance and other maintenance costs.  |
| 1615552  |              | Alloc Administration Expenses                   | 12,164                 | 12,169                     | <b>29,748</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Pre Schools</b> |              |   | <b>20,809</b>          | <b>21,081</b>              | <b>39,348</b>          |   |

|   |  |                             |                 |                 |                 |   |
|---|--|-----------------------------|-----------------|-----------------|-----------------|---|
| <b>Education &amp; Welfare Schedule 8</b> |  |                             |                 |                 |                 |   |
| <b>Pre Schools - Income</b>               |  |                             |                 |                 |                 |   |
| 1617173                                   |  | Lease payment - Pre Schools | (11,642)        | (12,013)        | <b>(16,300)</b> | Lease Fee for Old Post Office Building to Spirit of Play. |
| <b>Total Operating Income Pre Schools</b> |  |                             | <b>(11,642)</b> | <b>(12,013)</b> | <b>(16,300)</b> |   |

|   |              |                                      |        |        |               |  |
|---|--------------|--------------------------------------|--------|--------|---------------|--|
| <b>Education &amp; Welfare Schedule 8</b> |              |                                      |        |        |               |  |
| <b>Youth Services - Expenditure</b>       |              |                                      |        |        |               |  |
| 1620062                                   |              | Workers Comp                         | 3,847  | 3,888  | <b>2,596</b>  | Workers Compensation insurances paid.  |
| 1620082                                   |              | Salaries                             | 69,925 | 63,848 | <b>84,148</b> | Salaries paid.   |
| 1620092                                   |              | Superannuation                       | 6,561  | 6,087  | <b>9,028</b>  | Superannuation contributions paid.   |
| 1620102                                   |              | Other Expenses                       | 2,000  | 326    | <b>2,400</b>  | Provision for sundry and minor expenses, stationery and advertising.   |
| 1620112                                   |              | Training                             | 1,500  | 1,386  | <b>1,500</b>  | Allowance for staff attending training courses and seminars.   |
| 1620132                                   |              | Equipment Maintenance                | 1,000  | 277    | <b>0</b>      | Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture. (Included in 1620102) |
| 1620172                                   |              | Youth Programs                       | 1,000  | 545    | <b>500</b>    | Youth Programs.  |
| 1620192                                   |              | Denmark Youth Festival               | 12,500 | 5,800  | <b>12,000</b> | Denmark Youth Festival.  |
| 1620202                                   | <b>17030</b> | <b>Youth Support Service Program</b> | 70,000 | 70,000 | <b>72,000</b> | Youth Support Service Programs.  |
| 1620222                                   |              | Youth Holiday Activities             | 15,000 | 973    | <b>15,000</b> | \$12k - Leadership Camp (outward bound). \$3k Youth holiday programs.  |
| 1620242                                   |              | Misc Office Equipment                | 500    | 126    | <b>0</b>      | Provision for purchase of miscellaneous office equipment. (Included in 1620102)                                  |

| Account Number                                   | Job          | Description                              | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|--------------|--|------------------------|----------------------------|------------------------|---|
| 1620252  |              | Staff Uniforms                           | 350                    | 0                          | <b>350</b>             | Purchase uniform for CDO.   |
| 1620282  |              | Youth Services Programs                  | 12,000                 | 0                          | <b>12,000</b>          | Youth Programs Expenses. (subject to grant funding approvals)   |
| 1620292  |              | Youth Advisory Expenditure               | 1,000                  | 820                        | <b>0</b>               | Purchase of materials. (Included in 1620102)  |
| 1620502  |              | Depreciation - Youth Centre              | 8,204                  | 8,053                      | <b>8,342</b>           | Depreciation of assets in accordance with accounting policies.  |
| 1625552  |              | Alloc Administration Expenses            | 10,947                 | 10,952                     | <b>28,515</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1628002  | <b>11012</b> | <b>Youth Centre Building Maintenance</b> | 7,500                  | 6,605                      | <b>5,873</b>           |   |
| 1628022  | <b>12012</b> | <b>Youth Centre Cleaners</b>             | 2,500                  | 3,326                      | <b>1,100</b>           |   |
| <b>Total Operating Expenditure Welfare Youth</b> |              |  | <b>226,334</b>         | <b>183,013</b>             | <b>255,352</b>         |   |

| <b>Education &amp; Welfare Schedule 8</b>   |  |                                 |                 |                 |                 |  |
|---|--|---------------------------------|-----------------|-----------------|-----------------|--|
| <b>Other Welfare - Income</b>               |  |                                 |                 |                 |                 |  |
| 1620243                                     |  | Grant - Youth Services Programs | (12,000)        | 0               | <b>(12,000)</b> | Grant Provision for Youth Services Programs. |
| 1627523                                     |  | Grant - Denmark Youth Festival  | (10,000)        | (3,217)         | <b>(11,000)</b> | Grant for Annual Youth Festival.             |
| 1620453                                     |  | Income - Youth Support Service  | (30,000)        | (30,260)        | <b>(30,000)</b> | AYSA contract funding.                       |
| <b>Total Operating Income Welfare Youth</b> |  |                                 | <b>(52,000)</b> | <b>(33,476)</b> | <b>(53,000)</b> |  |

| Account Number | Job | Description | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative |
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|

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

**Aged & Disabled**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 30,712        | 37,349        | 43,512        |
| Sub Total Operating Income      | 0             | (15,545)      | 0             |
|                                 | <b>30,712</b> | <b>21,803</b> | <b>43,512</b> |

**Pre Schools**

|                                 |              |              |               |
|---------------------------------|--------------|--------------|---------------|
| Sub Total Operating Expenditure | 20,809       | 21,081       | 39,348        |
| Sub Total Operating Income      | (11,642)     | (12,013)     | (16,300)      |
|                                 | <b>9,167</b> | <b>9,068</b> | <b>23,048</b> |

**Other Welfare**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 226,334        | 183,013        | 255,352        |
| Sub Total Operating Income      | (52,000)       | (33,476)       | (53,000)       |
|                                 | <b>174,334</b> | <b>149,537</b> | <b>202,352</b> |

|                                    |                |                |                |
|------------------------------------|----------------|----------------|----------------|
| <b>Total Operating Expenditure</b> | 277,855        | 241,443        | 338,212        |
| <b>Total Operating Income</b>      | (63,642)       | (61,035)       | (69,300)       |
| <b>Program (Surplus)/Deficit</b>   | <b>214,213</b> | <b>180,408</b> | <b>268,912</b> |

| Account Number                         | Job | Description                             | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Housing - Schedule 9</b>            |     |   |                        |                            |                        |   |
| <b>Housing Other - Expenditure</b>     |     |   |                        |                            |                        |   |
| 1075552                                |     | Alloc Administration Expenses           | 18,246                 | 18,253                     | <b>18,492</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1076002                                |     | Hardy Street Remediation & Sale         | 40,000                 | 71,779                     | <b>30,000</b>          | Costs associated with land disposal.  |
| 1076662                                |     | Loan Interest - Lionsville S/S Loan 123 | 4,147                  | 2,050                      | <b>698</b>             | Interest expense for Lionsville S/S Loan 123.   |
| 1076672                                |     | Loan Interest - Lionsville Loan 142     | 32,596                 | 28,506                     | <b>30,362</b>          | Interest expense associated with Lionsville Loan 142 (Reserve funded)   |
| <b>Total Expenditure Housing Other</b> |     |   | <b>94,989</b>          | <b>120,588</b>             | <b>79,552</b>          |   |

|                                   |  |                               |                |                |                  |                                   |
|-----------------------------------|--|-------------------------------|----------------|----------------|------------------|-----------------------------------|
| <b>Housing - Schedule 9</b>       |  |                               |                |                |                  |                                   |
| <b>Housing Other - Income</b>     |  |                               |                |                |                  |                                   |
| 1076663                           |  | Interest Repayment - Loan 123 | (4,147)        | (1,845)        | <b>(698)</b>     | Lionsville S/S Interest Loan 123. |
| 1076683                           |  | Sale of Hardy Street Property | 0              | 0              | <b>(450,000)</b> | Sale of Hardy Street Property.    |
| <b>Total Income Housing Other</b> |  |                               | <b>(4,147)</b> | <b>(1,845)</b> | <b>(450,698)</b> |                                   |

**Summary of Operations - Housing Program**

**Housing Other**

|                                    |               |                |                  |
|------------------------------------|---------------|----------------|------------------|
| Sub Total Operating Expenditure    | 94,989        | 120,588        | 79,552           |
| Sub Total Operating Income         | (4,147)       | (1,845)        | (450,698)        |
|                                    | <b>90,842</b> | <b>118,743</b> | <b>(371,146)</b> |
| <b>Total Operating Expenditure</b> | 94,989        | 120,588        | 79,552           |
| <b>Total Operating Income</b>      | (4,147)       | (1,845)        | (450,698)        |
| <b>Program (Surplus)/Deficit</b>   | <b>90,842</b> | <b>118,743</b> | <b>(371,146)</b> |

| Account Number                            | Job          | Description  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Community Amenities - Schedule 10</b>  |              |  |                        |                            |                        |  |
| <b>Sanitation Other - Expenditure</b>     |              |  |                        |                            |                        |  |
| 1020502                                   |              | Depreciation - Sanitation                            | 58,954                 | 58,790                     | <b>58,486</b>          | Depreciation of assets in accordance with accounting policies.   |
| 1023482                                   | <b>21006</b> | <b>Recycling Contract (Cleanaway)</b>                | 210,000                | 228,987                    | <b>238,765</b>         | Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.   |
| 1025002                                   |              | Consulting Fees                                      | 15,000                 | 15,879                     | <b>3,000</b>           | Consulting Fees - Waste Services.  |
| 1025082                                   |              | Salaries - Waste                                     | 57,134                 | 22,054                     | <b>0</b>               | Salaries paid.   |
| 1025092                                   |              | Superannuation - Waste                               | 8,174                  | 4,170                      | <b>0</b>               | Superannuation contributions paid.   |
| 1025062                                   |              | Workers Comp - Waste                                 | 1,442                  | 1,450                      | <b>0</b>               | Workers Compensation insurances paid.  |
| 1025912                                   |              | Staff Uniform - Waste                                | 250                    | 0                          | <b>0</b>               | Cost involved in providing Corporate Clothing.   |
| 1025552                                   |              | Alloc Administration Expenses                        | 51,300                 | 51,320                     | <b>54,940</b>          | Allocation of administration expenses within this sub-program.   |
| 1026662                                   |              | Loan Interest - Rubbish Truck                        | 6,437                  | 5,703                      | <b>3,982</b>           | Waste Services Loan 156 - DE334 Rubbish Truck.   |
| 1028002                                   | <b>20002</b> | <b>Refuse Collection Services- Denmark</b>           | 150,000                | 141,292                    | <b>256,735</b>         | Kerbside refuse pick up service undertaken by Council staff, in Denmark CBD and surrounds, including public litter bins and commercial collections.                                      |
| 1028102                                   | <b>20003</b> | <b>Residential Collection</b>                        | 70,000                 | 45,282                     | <b>0</b>               | Other residential collection (included in 20002 above).  |
| 1028102                                   | <b>20004</b> | <b>Refuse Collection - Nornalup (West)</b>           | 11,000                 | 6,720                      | <b>15,391</b>          | Staff Wages, Staff Overheads, Plant Costs.   |
| 1028102                                   | <b>20006</b> | <b>Refuse Collection - Public Events</b>             | 11,000                 | 1,543                      | <b>2,979</b>           | Staff Wages, Staff Overheads, Plant Costs.   |
| 1028102                                   | <b>20007</b> | <b>Refuse Collection - Transport Waste To Albany</b> | 30,000                 | 33,883                     | <b>46,634</b>          | Staff Wages, Staff Overheads, Plant Costs, Materials.  |
| 1028112                                   | <b>20009</b> | <b>Refuse Collection - Peaceful Bay</b>              | 14,000                 | 8,284                      | <b>12,631</b>          | Staff Wages, Staff Overheads, Plant Costs, Materials.  |
| 1028302                                   | <b>21002</b> | <b>Transport From Tfr Station - McIntosh Rd</b>      | 100,000                | 79,828                     | <b>91,421</b>          | Transfer Station Transport costs.  |
| 1028312                                   | <b>21003</b> | <b>Waste Disposal Fees (City Of Albany)</b>          | 185,000                | 181,979                    | <b>187,500</b>         | Fees payable to CoA.   |
| 1028322                                   | <b>21001</b> | <b>Maintenance - McIntosh Road Transfer Station</b>  | 245,000                | 280,821                    | <b>245,134</b>         | Staff Wages & Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Insurance, Waste Chute Bin - DEC Compliance Audit, signage, Refuse Site Lic's. |
| 1028322                                   | <b>21010</b> | <b>Sullage Pit</b>                                   | 10,000                 | 25,183                     | <b>0</b>               | Decommissioning of Sullage pit.  |
| 1028332                                   | <b>21012</b> | <b>Transport From T/fer Station - Peaceful Bay</b>   | 11,000                 | 12,452                     | <b>12,600</b>          | Transfer Station Transport costs.  |
| 1028342                                   | <b>21004</b> | <b>Maintenance - Peaceful Bay Refuse Site</b>        | 45,000                 | 42,529                     | <b>45,700</b>          | Contractor - SCEG, Contractor.   |
| 1028502                                   |              | Site development - McIntosh Road and Peaceful Bay    | 15,000                 | 10,236                     | <b>0</b>               | Consulting Fees for Study.   |
| 1028602                                   | <b>21005</b> | <b>Street Bin Replacement / Repair</b>               | 10,000                 | 11,147                     | <b>9,946</b>           | Staff Wages, materials for cleaning and repairs to town site street bins.  |
| <b>Total Expenditure Sanitation Other</b> |              |  | <b>1,315,691</b>       | <b>1,269,531</b>           | <b>1,285,844</b>       |  |

| Account Number                           | Job | Description                       | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|-----------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b> |     |                                   |                        |                            |                        |   |
| <b>Sanitation Other - Income</b>         |     |                                   |                        |                            |                        |   |
| 1027283                                  |     | Domestic Rubbish Fortnightly      | (246,624)              | (262,723)                  | (261,277)              | Fortnightly Domestic (Residential) Kerbside Refuse Collection Service, 1,151 services at \$227.           |
| 1027303                                  |     | Domestic Rubbish Weekly           | (560,091)              | (553,891)                  | (559,908)              | Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1236 services at \$453.                 |
| 1027313                                  |     | Commercial Sanitation Charges (2) | (109,725)              | (102,771)                  | (102,258)              | Twice weekly commercial refuse collection, 78 services at \$1,311 Ex GST.                                 |
| 1027323                                  |     | Sanitation Site Fees              | (100,000)              | (95,276)                   | (95,000)               | McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees as per Schedule of Fees and Charges. |
| 1027333                                  |     | Sale 240L Bins                    | 0                      | (3,155)                    | 0                      |   |
| 1027343                                  |     | Commercial Sanitation Charges (1) | (37,310)               | (27,932)                   | (26,487)               | Weekly commercial refuse collection, 27 services at \$981 Ex GST.   |
| 1027353                                  |     | Sanitation Other Income           | (500)                  | 0                          | 0                      | Miscellaneous income associated with Sanitation Subprogram, Contingency.                                  |
| 1027363                                  |     | Domestic Recycling Charge         | (326,400)              | (330,544)                  | (332,910)              | Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 2055 services @ \$162.      |
| 1027373                                  |     | Commercial Recycling Charge       | (10,110)               | (8,809)                    | (8,365)                | Commercial recycling service, Weekly - 14 services @ \$368, Fortnightly - 17 services @ \$189.            |
| 1028503                                  |     | Sale of Recycled Items            | (10,000)               | (39,394)                   | (25,000)               | Sale of car bodies, waste oil etc.  |
| 1028653                                  |     | Sale 120L MGB                     | 0                      | (91)                       | 0                      |   |
| <b>Total Income Sanitation Other</b>     |     |                                   | <b>(1,400,760)</b>     | <b>(1,424,785)</b>         | <b>(1,411,205)</b>     |   |

|  |  |                              |                |                |                |   |
|--|--|------------------------------|----------------|----------------|----------------|---|
| <b>Community Amenities - Schedule 10</b> |  |                              |                |                |                |   |
| <b>Sewerage - Income</b>                 |  |                              |                |                |                |   |
| 1037323                                  |  | Septic Tank Application Fees | (8,000)        | (9,204)        | (9,000)        | Septic tank inspection and application fees in accordance with (Treatment of sewage & Disposal of Effluent and Liquid Waste) Health Regulations 2006 - Reg 4 & 10(2). |
| <b>Total Income Sewerage</b>             |  |                              | <b>(8,000)</b> | <b>(9,204)</b> | <b>(9,000)</b> |   |



| Account Number  | Job | Description                               | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b>                          |     |   |                        |                            |                        |   |
| <b>Town Planning &amp; Regional Development - Expenditure</b>     |     |   |                        |                            |                        |   |
| 1040072   |     | Training Expenses - Planning              | 6,000                  | 0                          | <b>4,000</b>           | Allowance for staff attending training courses and seminars.  |
| 1040082   |     | Salaries - Planning                       | 417,688                | 323,771                    | <b>401,933</b>         | Salaries paid to planning staff.  |
| 1040092   |     | Superannuation - Planning                 | 36,043                 | 24,017                     | <b>42,141</b>          | Superannuation contributions paid for planning staff.   |
| 1040112   |     | Planning Contract Services                | 0                      | 33,070                     | <b>5,000</b>           | Planning Contracted Services.   |
| 1040122   |     | Planning-Housing Allowance                | 13,000                 | 5,750                      | <b>0</b>               | Accommodation Allowance for Director Sustainable Development.   |
| 1040132   |     | Planning-Rental Payments Salary Sacrifice | 18,500                 | 6,083                      | <b>0</b>               |   |
| 1040192   |     | Vehicle Expenses - Planning               | 12,000                 | 11,902                     | <b>12,815</b>          | Operating & Lease costs for DE 45 & DE6226.   |
| 1040302   |     | Advertising - Planning                    | 6,000                  | 1,259                      | <b>4,000</b>           | Advertising costs associated with town planning applications and other planning advertising.                            |
| 1040322   |     | Other Expenses - Planning                 | 4,000                  | 2,635                      | <b>3,500</b>           | Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.    |
| 1040332   |     | GIS Data Mtce & Aerial Photography        | 3,600                  | 2,568                      | <b>3,500</b>           | Annual GIS maintenance and Landgate cadastre updates for GIS System, Annual SLIP Fee, Updates & Maintenance.            |
| 1040392   |     | Workers Comp - Planning                   | 9,275                  | 9,278                      | <b>10,852</b>          | Workers Compensation insurances paid.   |
| 1040502   |     | Depreciation - Planning                   | 3,239                  | 0                          | <b>0</b>               | Depreciation of assets in accordance with accounting policies.  |
| 1040542   |     | Fringe Benefits Tax - Planning            | 5,800                  | 5,972                      | <b>6,700</b>           | Fringe Benefits Tax payable for Manager & Senior Planner.   |
| 1040912   |     | Staff Uniform - Planning                  | 1,850                  | 0                          | <b>1,850</b>           | Uniform allowance available to planning staff.  |
| 1040972   |     | Planning Legal Expenses                   | 10,000                 | 4,433                      | <b>7,000</b>           | Provision for legal costs associated with planning matters.   |
| 1041012   |     | Development Assessment Panels             | 1,000                  | 0                          | <b>1,000</b>           | Provision for new Regional Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below.                               |
| 1041022   |     | Local Planning Scheme No. 4               | 10,000                 | 0                          | <b>10,000</b>          | Funds to assist with preparation of LPS No.4.   |
| 1045552   |     | Alloc Administration Expenses             | 141,206                | 141,262                    | <b>143,112</b>         | Allocation of administration expenses to reflect full cost of providing works/services contained within these programs. |
| <b>Total Expenditure Town Planning &amp; Regional Development</b> |     |   | <b>699,201</b>         | <b>572,001</b>             | <b>657,404</b>         |   |

| Account Number   | Job | Description                          | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|--------------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b>                     |     |                                      |                        |                            |                        |   |
| <b>Town Planning &amp; Regional Development - Income</b>     |     |                                      |                        |                            |                        |   |
| 1047243  |     | Planning Salary Sacrifice Deductions | (18,500)               | (7,000)                    | 0                      |   |
| 1047333  |     | Planning Advertising Reimbursements  | (2,000)                | (613)                      | (1,000)                | Reimbursement of advertising costs for all planning matters.  |
| 1047343  |     | Rezoning Application Fees            | (4,000)                | (472)                      | 0                      | Fees & Charges for rezoning applications inc. Scheme Amendments, Rezoning, Outline Development Plans, Structure Plans & others. |
| 1047403  |     | Planning Application Fees            | (80,000)               | (72,920)                   | (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                | (250)                  | (2,714)                    | 0                      | Miscellaneous income.   |
| <b>Total Income Town Planning &amp; Regional Development</b> |     |                                      | <b>(105,750)</b>       | <b>(83,719)</b>            | <b>(82,000)</b>        |   |

|  |       |   |        |        |        |  |
|--|-------|---|--------|--------|--------|--|
| <b>Community Amenities - Schedule 10</b>       |       |   |        |        |        |  |
| <b>Other Community Amenities - Expenditure</b> |       |   |        |        |        |  |
| 1050502  |       | Depreciation - Other Community Amenities        | 26,759 | 26,200 | 32,765 | Depreciation of assets in accordance with accounting policies.   |
| 1055552  |       | Alloc Administration Expenses                   | 80,916 | 80,948 | 82,008 | Allocation of administration expenses to reflect cost of providing works/services contained within these programs.   |
| <b>1058002</b>                                 |       | <b>Maintenance - Public Conveniences</b>        |        |        |        |  |
| 1058002  | 10001 | <i>McLean Park Clubroom Toilets</i>             | 10,000 | 6,034  | 9,049  | Maintenance, cleaning, power, water for public conveniences. Salaries & Wages, Overheads, Plant Operation Costs, Insurance, cleaning and hygiene supplies, plus other maintenance costs and repairs. |
| 1058002  | 10002 | <i>McLean Park Pavilion (Change rooms)</i>      | 30,000 | 21,005 | 16,864 |  |
| 1058002  | 10003 | <i>McLean Park Old Toilet Block</i>             | 5,000  | 4,184  | 6,709  |  |
| 1058002  | 10004 | <i>Berridge Park Toilets</i>                    | 20,000 | 34,160 | 31,188 |  |
| 1058002  | 10005 | <i>Poddy Shot Toilets</i>                       | 4,000  | 5,837  | 5,652  |  |
| 1058002  | 10006 | <i>Ocean Beach Toilets</i>                      | 20,000 | 29,422 | 27,896 |  |
| 1058002  | 10008 | <i>Nornalup Toilets</i>                         | 13,500 | 11,913 | 11,120 |  |
| 1058002  | 10009 | <i>Ricketts Reserve Toilets</i>                 | 6,000  | 7,221  | 10,599 |  |
| 1058002  | 10010 | <i>Peaceful Bay Beach Toilets</i>               | 15,000 | 14,298 | 14,254 |  |
| 1058002  | 10011 | <i>Rivermouth Toilets</i>                       | 10,000 | 12,793 | 12,459 |  |
| 1058002  | 10012 | <i>JC Memorial Bandstand Toilets</i>            | 500    | 0      | 0      |  |
| 1058002  | 10013 | <i>Civic Centre Toilets</i>                     | 30,000 | 32,287 | 36,154 |  |
| 1058002  | 10014 | <i>Peaceful Bay Playground Toilets</i>          | 4,560  | 9,762  | 8,694  |  |
| 1058002  | 10015 | <i>Thornton Park Toilets</i>                    | 17,000 | 28,304 | 31,842 |  |
| 1058002  | 10016 | <i>Boat Harbour Rotaloo Toilet</i>              | 250    | 860    | 877    |  |
| 1058002  | 10017 | <i>Lights Beach Rotaloo Toilet</i>              | 7,000  | 8,889  | 6,476  |  |
| 1058002  | 10018 | <i>Kwoorabup Community Park Toilets</i>         | 22,000 | 22,399 | 30,505 |  |
| 1058002  | 10020 | <i>Cleaners Uniforms, Medicals and Training</i> | 2,500  | 2,198  | 3,723  |  |

| Account Number  | Job   | Description                             | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|-------|---|------------------------|----------------------------|------------------------|--|
| <b>Other Community Amenities - Expenditure Cont'd</b> |       |   |                        |                            |                        |  |
| 1058102   | 21201 | <b>Cemetery Maintenance</b>             | 36,500                 | 55,120                     | 66,070                 | Salaries & Wages, Overheads, Plant operation costs, Insurance, Water, Mowing - Lions Club, Cemetery Landscaping Plan, Top Dressing, Miscellaneous. (Includes \$15K for Cemetery Works) |
| 1058122   |       | Cemetery Plaques and Memorials          | 3,000                  | 6,214                      | 4,000                  | Expenses associated with the purchase of plaques and memorials, fully recoverable.   |
| 1058152   | 21202 | <b>Grave Digging</b>                    | 18,825                 | 10,852                     | 13,722                 | Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.   |
| 1058162   | 11016 | <b>Denmark War Memorial Maintenance</b> | 617                    | 6,456                      | 1,300                  |  |
| 1058162   | 11017 | <b>Peaceful Bay War Memorial</b>        | 500                    | 0                          | 500                    |  |
| 1058182   |       | ANZAC Day Services                      | 600                    | 802                        | 600                    | Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.   |
| <b>Total Expenditure Other Community Amenities</b>    |       |   | <b>385,027</b>         | <b>438,158</b>             | <b>465,026</b>         |  |

| <b>Community Amenities - Schedule 10</b>      |  |                   |                 |                 |                 |   |
|---|--|-------------------|-----------------|-----------------|-----------------|---|
| <b>Other Community Amenities - Income</b>     |  |                   |                 |                 |                 |   |
| 1057363                                       |  | Cemetery Charges  | (25,000)        | (22,657)        | (25,000)        | Cemetery fees and charges, Plaques, Memorials and Undertakers and Monumental Masons fees. |
| 1057393                                       |  | CCTV Installation | (30,200)        | (23,219)        | (6,004)         | Grant from Dept. of home affairs for CCTV installations.                                  |
| <b>Total Income Other Community Amenities</b> |  |                   | <b>(55,200)</b> | <b>(45,876)</b> | <b>(31,004)</b> |   |

| <b>Community Amenities - Schedule 10</b>       |  |  |        |        |        |  |
|--|--|--|--------|--------|--------|--|
| <b>Protection of Environment - Expenditure</b> |  |  |        |        |        |  |
| 1060082  |  | Salaries - Sustainability                    | 77,107 | 39,828 | 72,969 | Salaries paid.   |
| 1060092  |  | Superannuation - Sustainability              | 7,228  | 2,769  | 6,840  | Superannuation contributions paid.                                   |
| 1060102  |  | Workers Comp - Sustainability                | 2,150  | 2,082  | 1,970  | Workers Compensation insurances paid.                                |
| 1060112  |  | Training & Conference Costs - Sustainability | 2,000  | 0      | 1,500  | Conference attendance; One Planet Training & other related training. |
| 1060142  |  | Staff Uniform - Sustainability               | 350    | 0      | 400    | Uniform allowance.   |
| 1060152  |  | Other Expenses - Sustainability              | 1,000  | 668    | 11,000 | Miscellaneous expenses associated with PE programs and activities.   |
| 1060162  |  | Sustainability - Environment Education       | 2,500  | 2,305  | 2,500  | Workshops, signage, or brochures.                                    |
| 1060182  |  | Climate Change Adaption Projects             | 7,500  | 3,670  | 5,000  | Energy & Water Efficiency Projects; Planet Footprint subscription.   |
| 1060202  |  | Dieback Study Fees                           | 5,000  | 7,860  | 3,467  | Annual Funding Provision.  |
| 1060212  |  | Sustainability - Urban Street Tree Planting  | 500    | 0      | 0      | Urban Street Tree Planting project funds.                            |

| Account Number                                     | Job   | Description                               | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-------|---|------------------------|----------------------------|------------------------|---|
| 1060222  | 16080 | <b>Coastal Hazard Management Planning</b> | 60,000                 | 44,525                     | 10,000                 | Coastal Hazard Management Planning.   |
| 1060242  |       | Sustainability - Community Projects       | 3,000                  | 2,690                      | 3,000                  | Community environmental projects; Garage Sale Trail etc.  |
| 1060292  | 16072 | <b>Sustainability Projects - Works</b>    | 10,000                 | 2,275                      | 10,000                 | Provision for on-ground works consistent with adopted plans.  |
| 1063712  |       | Implementation of WIMS Actions            | 6,000                  | 6,000                      | 6,000                  | Implementation of WIMS actions consistent with Council Resolution 050113.   |
| 1064502  | 16020 | <b>Rehabilitation &amp; Revegetation</b>  | 35,000                 | 35,200                     | 41,848                 | Salaries & On Costs of the Revegetation Gardener.   |
| 1064502  | 16004 | <b>Reserve 22890 Silvers Pit</b>          | 585                    | 562                        | 0                      |   |
| 1064502  | 16006 | <b>Reserve 13255 Turner Road Pit</b>      | 3,088                  | 0                          | 0                      |   |
| 1065502  | 16040 | <b>Weed Eradication - Shire Reserves</b>  | 25,000                 | 26,113                     | 25,000                 | Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.           |
| 1065552  |       | Alloc Administration Expenses             | 33,054                 | 33,067                     | 33,500                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Expenditure Protection of Environment</b> |       |   | <b>281,062</b>         | <b>209,614</b>             | <b>234,994</b>         |   |

| Community Amenities - Schedule 10             |  |   |                 |                 |                |                           |
|---|--|---|-----------------|-----------------|----------------|---------------------------|
| Protection of Environment - Income            |  |   |                 |                 |                |                           |
| 1065513                                       |  | Grant - Sustainability Projects - Studies | (25,000)        | (26,160)        | (2,247)        | Grant for Die Back Study. |
| <b>Total Income Protection of Environment</b> |  |   | <b>(25,000)</b> | <b>(26,160)</b> | <b>(2,247)</b> |                           |

| Account Number | Job | Description | 2018/2019 Budget | 2018/2019 YTD Actual | 2019/2020 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Summary of Operations - Community Amenities Program**

**Sanitation Other**

|                                 |                        |                         |                         |
|---------------------------------|------------------------|-------------------------|-------------------------|
| Sub Total Operating Expenditure | 1,315,691              | 1,269,531               | 1,285,844               |
| Sub Total Operating Income      | <u>(1,400,760)</u>     | <u>(1,424,785)</u>      | <u>(1,411,205)</u>      |
|                                 | <b><u>(85,069)</u></b> | <b><u>(155,254)</u></b> | <b><u>(125,361)</u></b> |

**Sewerage**

|                                 |                       |                       |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Sub Total Operating Expenditure | 0                     | 0                     | 0                     |
| Sub Total Operating Income      | <u>(8,000)</u>        | <u>(9,204)</u>        | <u>(9,000)</u>        |
|                                 | <b><u>(8,000)</u></b> | <b><u>(9,204)</u></b> | <b><u>(9,000)</u></b> |

**Town Planning & Regional Development**

|                                 |                       |                       |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Sub Total Operating Expenditure | 699,201               | 572,001               | 657,404               |
| Sub Total Operating Income      | <u>(105,750)</u>      | <u>(83,719)</u>       | <u>(82,000)</u>       |
|                                 | <b><u>593,451</u></b> | <b><u>488,282</u></b> | <b><u>575,404</u></b> |

**Other Community Amenities**

|                                 |                       |                       |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Sub Total Operating Expenditure | 385,027               | 438,158               | 465,026               |
| Sub Total Operating Income      | <u>(55,200)</u>       | <u>(45,876)</u>       | <u>(31,004)</u>       |
|                                 | <b><u>329,827</u></b> | <b><u>392,282</u></b> | <b><u>434,022</u></b> |

**Protection of Environment**

|                                 |                       |                       |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Sub Total Operating Expenditure | 281,062               | 209,614               | 234,994               |
| Sub Total Operating Income      | <u>(25,000)</u>       | <u>(26,160)</u>       | <u>(2,247)</u>        |
|                                 | <b><u>256,062</u></b> | <b><u>183,454</u></b> | <b><u>232,747</u></b> |

**Total Operating Expenditure**

|           |           |           |
|-----------|-----------|-----------|
| 2,680,981 | 2,489,304 | 2,643,267 |
|-----------|-----------|-----------|

**Total Operating Income**

|                    |                    |                    |
|--------------------|--------------------|--------------------|
| <u>(1,594,710)</u> | <u>(1,589,745)</u> | <u>(1,535,456)</u> |
|--------------------|--------------------|--------------------|

**Program (Surplus)/Deficit**

|                         |                       |                         |
|-------------------------|-----------------------|-------------------------|
| <b><u>1,086,271</u></b> | <b><u>899,559</u></b> | <b><u>1,107,811</u></b> |
|-------------------------|-----------------------|-------------------------|

| Account Number  | Job          | Description                                | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b>             |              |  |                        |                            |                        |  |
| <b>Public Halls &amp; Civic Centres - Expenditure</b>     |              |  |                        |                            |                        |  |
| 1110502   |              | Depreciation - Halls                       | 96,095                 | 95,125                     | <b>98,247</b>          | Depreciation of assets in accordance with accounting policies.   |
| 1112202   |              | Contribution Parryville Hall Mtce          | 3,000                  | 2,628                      | <b>3,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1112222   |              | Contribution Tingledale Hall Mtce          | 3,000                  | 2,956                      | <b>3,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1112242   |              | Contribution Scotsdale Hall Mtce           | 3,000                  | 2,586                      | <b>3,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1112262   |              | Contribution Kentdale Hall Mtce            | 3,000                  | 2,522                      | <b>3,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1112272   |              | Contribution Peaceful Bay Hall             | 3,000                  | 2,150                      | <b>3,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1112282   |              | Contribution Nornalup Hall                 | 3,000                  | 3,783                      | <b>4,000</b>           | \$2,000 Contribution plus Insurance and other costs.   |
| 1115552   |              | Alloc Administration Expenses              | 76,421                 | 76,451                     | <b>42,612</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.                          |
| 1118002   | <b>11006</b> | <b>Maintenance - Civic Centre Building</b> | 47,500                 | 51,235                     | <b>52,086</b>          | Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs.    |
| 1118012   |              | Men's Shed Funding                         | 0                      | 0                          | <b>12,000</b>          | Funding Grant to Men's Shed.   |
| 1118022   |              | RSL Hall                                   | 4,500                  | 3,709                      | <b>5,700</b>           | Contributions towards the general maintenance and insurance costs of RSL Hall, Insurance, Fire Equipment Services, Annual contribution to Association. |
| <b>Total Expenditure Public Halls &amp; Civic Centres</b> |              |  | <b>242,516</b>         | <b>243,144</b>             | <b>229,645</b>         |  |

|  |  |                                 |                  |                 |                  |  |
|--|--|---------------------------------|------------------|-----------------|------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b>        |  |                                 |                  |                 |                  |  |
| <b>Public Halls &amp; Civic Centres - Income</b>     |  |                                 |                  |                 |                  |  |
| 1117373  |  | Civic Centre Hire Fees          | (12,000)         | (15,403)        | <b>(15,000)</b>  | Hire charges for Civic Centre Hall, Kitchen & Bar facilities.            |
| 1117383  |  | Grants - Halls and Civic Centre | (200,000)        | (47,555)        | <b>(321,800)</b> | Plane Tree Precinct Development. (Lotterywest \$163,400, DFES \$158,400) |
| <b>Total Income Public Halls &amp; Civic Centres</b> |  |                                 | <b>(212,000)</b> | <b>(62,958)</b> | <b>(336,800)</b> |  |

| Account Number  | Job          | Description                               | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|--------------|---|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>         |              |   |                        |                            |                        |   |
| <b>Swimming Areas &amp; Beaches - Expenditure</b>     |              |   |                        |                            |                        |   |
| 1121022   |              | Beach Patrols & Reimbursements            | 21,000                 | 17,364                     | <b>21,000</b>          | Provide Lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.                              |
| 1121042   | <b>11042</b> | <b>Coastal Infrastructure Maintenance</b> | 20,027                 | 15,414                     | <b>50,763</b>          | Provision for maintenance of various coastal infrastructure. (lookouts, steps, signs seats etc.)                              |
| 1121042   | <b>11043</b> | <b>Lights Beach Lookout &amp; Stairs</b>  | 200                    | 66                         | <b>0</b>               | (from 2019/2020 included in 11042 - Coastal Infrastructure Mangmnt)   |
| 1121042   | <b>11045</b> | <b>Sinker Bay Viewing Platform</b>        | 105                    | 28                         | <b>0</b>               | (from 2019/2020 included in 11042 - Coastal Infrastructure Mangmnt)   |
| 1121042   | <b>11046</b> | <b>Hillier Bay Viewing Platform</b>       | 67                     | 68                         | <b>0</b>               | (from 2019/2020 included in 11042 - Coastal Infrastructure Mangmnt)   |
| 1121042   | <b>11047</b> | <b>Other Viewing Platforms</b>            | 515                    | 0                          | <b>0</b>               | (from 2019/2020 included in 11042 - Coastal Infrastructure Mangmnt)   |
| 1121042   | <b>11048</b> | <b>Peaceful Bay Jetty Maintenance</b>     | 5,500                  | 1,040                      | <b>0</b>               | (from 2019/2020 included in 11042 - Coastal Infrastructure Mangmnt)   |
| 1121052   | <b>11044</b> | <b>Denmark Surf Life Saving Club</b>      | 12,090                 | 9,258                      | <b>12,000</b>          | Maintenance of Surf Club - Fire services, Insurance etc.  |
| 1121062   |              | Monitoring of MTB event                   | 7,000                  | 6,868                      | <b>0</b>               | Monitoring of MTB event - UWA.  |
| 1121072   |              | Denmark Surf Club Realm Concept Study     | 0                      | 0                          | <b>20,000</b>          | Project Concept and Design Study Fees.  |
| 1125552   |              | Alloc Administration Expenses             | 11,371                 | 11,375                     | <b>11,524</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Expenditure Swimming Areas &amp; Beaches</b> |              |   | <b>77,875</b>          | <b>61,482</b>              | <b>115,287</b>         |   |

|  |  |                   |                |                |                |   |
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| <b>Recreation &amp; Culture - Schedule 11</b>    |  |                   |                |                |                |   |
| <b>Swimming Areas &amp; Beaches - Income</b>     |  |                   |                |                |                |   |
| 1121073  |  | Fisherman's Lease | (2,521)        | (2,521)        | <b>(2,550)</b> | Income from fishing camp leases on Shire reserves. (LEA.8 - Les Pinniger & LEA.47 - Bevans) |
| <b>Total Income Swimming Areas &amp; Beaches</b> |  |                   | <b>(2,521)</b> | <b>(2,521)</b> | <b>(2,550)</b> |   |

| Account Number                                    | Job          | Description                                     | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|--------------|---|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>     |              |   |                        |                            |                        |   |
| <b>Other Recreation &amp; Sport - Expenditure</b> |              |   |                        |                            |                        |   |
| 1130502   |              | Depreciation - Parks etc.                       | 401,081                | 399,985                    | <b>456,183</b>         | Depreciation of assets in accordance with accounting policies.  |
| 1131002   | <b>21410</b> | <b>Peaceful Bay Reserves Contribution</b>       | 40,000                 | 40,076                     | <b>40,000</b>          | Contribution to Peaceful Bay Progress Association. for the maintenance of reserves and drains at Peaceful Bay.                |
| 1131002   | <b>21411</b> | <b>Peaceful Bay Reserves Other</b>              | 1,181                  | 1,953                      | <b>1,550</b>           | Insurances.   |
| 1131012   |              | Swimming Pool Feasibility Study                 | 0                      | 0                          | <b>30,000</b>          | Swimming Pool Feasibility Study.  |
| 1131022   |              | Our Club - Project Officer                      | 40,000                 | 13,745                     | <b>34,201</b>          | Our Club grant program - (\$10k grant funding from DLGSC).  |
| 1131102   |              | Sport 4 All - Kidsport Program                  | 20,000                 | 5,346                      | <b>0</b>               |   |
| 1131122   |              | LGIS Golf Tournament                            | 30,000                 | 27,690                     | <b>0</b>               | LGIS golf day hosted by Shire of Denmark.   |
| 1131132   |              | Loss on Sale of Asset                           | 8,700                  | 2,252                      | <b>0</b>               | Loss on Asset Disposal.   |
| 1131142   | <b>14071</b> | <b>GS Regional Trails Master Plan</b>           | 30,000                 | 30,000                     | <b>0</b>               | Denmark's contribution towards the GS Trails Master Plan.   |
| 1131142   | <b>17040</b> | <b>Recreation Master/Strategic Plan</b>         | 8,000                  | 46                         | <b>0</b>               | Consultant fee for Denmark S&R Master Plan.   |
| 1131422   | <b>15073</b> | <b>Inlet Dredging</b>                           | 8,000                  | 4,960                      | <b>8,000</b>           | Includes Poddyshot and Rivermouth Dredging and seaweed removal.   |
| 1135552   |              | Alloc Administration Expenses                   | 105,931                | 105,973                    | <b>107,361</b>         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1136662   |              | Loan Interest - Scouts S/S Loan 129             | 1,240                  | 724                        | <b>944</b>             | Loan 129 interest repayments - Denmark Scouts.  |
| 1136672   |              | Loan Interest - Denmark Tennis Club No 145      | 950                    | 953                        | <b>437</b>             | Loan 145 interest repayments - new tennis courts.   |
| 1136692   |              | Loan Interest - Football Clubrooms Ext No 147   | 11,585                 | 11,590                     | <b>10,907</b>          | Loan 147 interest repayments - clubroom renovations.  |
| 1136702   |              | Loan Interest - Football Club S/S Loan No.148   | 448                    | 450                        | <b>206</b>             | Loan 148 interest repayments - clubroom renovations.  |
| 1136712   |              | Loan Interest - S/S Riverside Club Loan 157     | 16,366                 | 14,440                     | <b>13,750</b>          | Loan 157 interest repayments.   |
| 1136722   |              | Loan Interest - Riverside Club Stage 1 Loan 159 | 17,435                 | 11,859                     | <b>16,482</b>          | Loan 159 interest repayments.   |
| 1138002   |              | Parks & Reserves Minor Plant & Equipment        | 2,000                  | 363                        | <b>25,000</b>          | Purchase of minor plant & equipment.  |
| 1138102   |              | Maintenance - Parks and Reserves                | 549,019                | 573,904                    | <b>751,520</b>         | Refer to spreadsheet of detailed job listing.   |
| 1138112   | <b>15060</b> | <b>Walk Trail Maintenance</b>                   | 40,000                 | 44,019                     | <b>42,078</b>          | Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.   |



| Account Number   | Job | Description                            | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>            |     |  |                        |                            |                        |   |
| <b>Other Recreation &amp; Sport - Expenditure cont'd</b> |     |  |                        |                            |                        |   |
| 1138122  |     | Parks & Reserves Building Mtce Expense | 17,337                 | 28,707                     | <b>30,000</b>          | Insurance Costs and minor maintenance obligations.  |
| 1138222  |     | Install Non Scheme Water Meters        | 0                      | 0                          | <b>7,500</b>           | Install Non Scheme Water Meters.  |
| 1139652  |     | McLean Park Lighting                   | 15,000                 | 11,040                     | <b>8,500</b>           | Power and maintenance costs associated with McLean Park oval lights, lighting towers, Contractor Maintenance costs. |
| <b>Total Expenditure Other Recreation &amp; Sport</b>    |     |  | <b>1,364,273</b>       | <b>1,330,073</b>           | <b>1,584,620</b>       |   |

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| <b>Recreation &amp; Culture - Schedule 11</b>    |  |  |                  |                  |                  |  |
| <b>Other Recreation &amp; Sport - Income</b>     |  |  |                  |                  |                  |  |
| 1130493  |  | Profit on Sale of Asset                    | 0                | 0                | <b>0</b>         | Profit on Sales of Assets.   |
| 1136583  |  | Contrib. To Recreation Facilities Upgrade  | 0                | 0                | <b>(161,500)</b> | Contrib. to Recreation Facilities Upgrade - POS in Lieu Funds.   |
| 1136593  |  | Contribution to Pool Study - DACCI         | 0                | 0                | <b>(15,000)</b>  | Contribution to Pool Study.  |
| 1136633  |  | LGIS Golf Tournament                       | <b>(30,000)</b>  | <b>(25,732)</b>  | <b>0</b>         | Income for the LGIS golf day to be hosted by Shire of Denmark.   |
| 1136663  |  | S/S Loans Interest Repaid - Scouts         | <b>(1,240)</b>   | <b>(1,135)</b>   | <b>(944)</b>     | Self Supporting loan interest repayments, Scouts Loan No 129.  |
| 1136683  |  | S/S Loan Interest Repaid Football Club     | <b>(448)</b>     | <b>(410)</b>     | <b>(206)</b>     | Self Supporting loan interest repayments, Football Club Loan 148.  |
| 1136713  |  | S/S Loan Interest Repaid Riverside Club    | <b>(16,366)</b>  | <b>(15,278)</b>  | <b>(13,750)</b>  | Self Supporting loan interest repayments, Riverside Loan 157.  |
| 1137033  |  | Grants - Recreation                        | <b>(30,000)</b>  | <b>(10,000)</b>  | <b>(34,000)</b>  | OUR Club - Club Development program & DOT Grant - Fish Cleaning Facilities.  |
| 1137063  |  | Grant - Recreation Infrastructure Upgrades | <b>(320,015)</b> | <b>(320,015)</b> | <b>(24,000)</b>  | Grant - Recreation Facilities Upgrade.   |
| 1137603  |  | Contribution to Mtce School Oval           | <b>(14,000)</b>  | <b>(27,879)</b>  | <b>(20,000)</b>  | Dept. of Education contribution to High School Oval maintenance.   |
| 1137703  |  | Income from Reserves-General               | <b>(5,000)</b>   | <b>(4,893)</b>   | <b>(5,000)</b>   | 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              | <b>(2,000)</b>   | <b>(1,843)</b>   | <b>(2,000)</b>   | Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.  |
| 1137783  |  | Grant - Sport 4 All - Kidsport Program     | <b>(20,000)</b>  | <b>(5,939)</b>   | <b>0</b>         | Department Sport & Recreation (Kidsport program).  |
| <b>Total Income Other Recreation &amp; Sport</b> |  |  | <b>(439,069)</b> | <b>(413,125)</b> | <b>(276,400)</b> |  |

| Account Number                                | Job          | Description                              | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|--------------|--|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |              |  |                        |                            |                        |   |
| <b>Libraries - Expenditure</b>                |              |  |                        |                            |                        |   |
| 1140082                                       |              | Salaries - Library                       | 122,675                | 128,562                    | <b>138,487</b>         | Salaries paid.  |
| 1140092                                       |              | Superannuation - Library                 | 14,872                 | 13,187                     | <b>16,561</b>          | Superannuation contributions paid.  |
| 1140102                                       |              | Other Expenses - Library                 | 11,600                 | 10,621                     | <b>12,000</b>          | Misc expenses - (\$3,600 Smart Start Program, State Library of WA, Children's Book Week, Stationery, Advertising, Refreshments, Freight of books, Great Southern Regional Activity Plan & Visiting Author Program). |
| 1140122                                       |              | Training & Conference Expenses - Library | 1,000                  | 273                        | <b>2,000</b>           | Allowance for staff attending training courses and seminars.  |
| 1140142                                       |              | Telecommunications - Library             | 1,500                  | 2,182                      | <b>2,000</b>           | Telecommunication charges, Fixed Phones, Internet.  |
| 1140172                                       |              | Workers Comp - Library                   | 3,439                  | 3,462                      | <b>3,739</b>           | Workers Compensation insurances paid.   |
| 1140192                                       |              | Staff Uniform - Library                  | 1,050                  | 0                          | <b>1,000</b>           | Corporate Uniform.  |
| 1140202                                       |              | Computer Maintenance                     | 10,000                 | 5,579                      | <b>10,000</b>          | General computer maintenance. Spydus Library Man, System.   |
| 1140222                                       |              | Training Expenses - Library              | 1,000                  | 1,058                      | <b>0</b>               | Training for Library staff. (included in A/c 1140122)   |
| 1140232                                       |              | Lost & Damaged Books                     | 450                    | 400                        | <b>0</b>               | Costs associated with lost and/or damaged library stock.  |
| 1140242                                       |              | Library Subscriptions & Publications     | 2,000                  | 1,280                      | <b>1,500</b>           | 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                  | 2,028                      | <b>2,500</b>           | Allowance for sundry library equipment.   |
| 1140262                                       |              | Donations Expenditure                    | 1,200                  | 1,775                      | <b>1,500</b>           | Expenditure from donations received, for Library books.   |
| 1140502                                       |              | Depreciation Library                     | 387                    | 387                        | <b>387</b>             | Depreciation of assets in accordance with accounting policies.  |
| 1145552                                       |              | Alloc Administration Expenses            | 50,771                 | 50,791                     | <b>72,896</b>          | Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program.  |
| 1148002                                       | <b>11008</b> | <b>Library Building</b>                  | 25,000                 | 27,313                     | <b>32,297</b>          | Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.   |
| <b>Total Expenditure Libraries</b>            |              |  | <b>249,444</b>         | <b>248,898</b>             | <b>296,867</b>         |   |

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| <b>Recreation &amp; Culture - Schedule 11</b> |  |                           |                |                |                |  |
| <b>Libraries - Income</b>                     |  |                           |                |                |                |  |
| 1141003                                       |  | Library Other Income      | (1,500)        | (3,783)        | <b>(1,500)</b> | Misc income from internet, photocopy, replacement cards, and recoups for Visiting Author and Library Bags. |
| 1147003                                       |  | Library Donations         | (1,500)        | (1,795)        | <b>(1,500)</b> | Untied donations received from members (see Acc 1140262 for related expenditure).                          |
| 1147113                                       |  | Fines Penalties & Charges | (500)          | (367)          | <b>0</b>       | Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.               |
| <b>Total Income Libraries</b>                 |  |                           | <b>(3,500)</b> | <b>(5,945)</b> | <b>(3,000)</b> |  |

| Account Number                                | Job   | Description  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-------|--|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |       |  |                        |                            |                        |   |
| <b>Other Culture - Expenditure</b>            |       |  |                        |                            |                        |   |
| 1151102                                       |       | Cultural Development Fund  | 6,000                  | 6,000                      | 0                      | Cultural Development Fund grants awarded annually as per Council Policy P110702.  |
| 1151132                                       |       | Contributions To Arts Council  | 75,000                 | 75,000                     | 75,000                 | Annual contribution to Denmark Arts. (Subject to submission of quarterly financial reports)                                   |
| 1152002                                       | 11051 | <b>Denmark Community Resource Centre Building Maintenance</b>                  | 10,187                 | 11,970                     | 10,316                 | Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.        |
| 1152002                                       | 11052 | <b>Denmark Arts Building Maintenance</b>                                       | 3,162                  | 2,437                      | 6,651                  | Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.        |
| 1152002                                       | 15050 | <b>Morgan Richards Community Centre Grounds Maintenance</b>                    | 9,575                  | 3,804                      | 3,401                  | 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                  | 8,025                      | 8,000                  | Contra entry for use of Strickland St property utilised by Denmark Village Theatre.   |
| 1152052                                       |       | Denmark Historical Society Contribution  | 3,500                  | 3,500                      | 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.               |
| 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.                                    |
| 1156662                                       |       | Loan Interest - Old Hospital Land Loan 158                                     | 13,265                 | 12,376                     | 13,162                 | Loan 158 interest repayments.   |
| 1155552                                       |       | Alloc Administration Expenses  | 51,564                 | 51,584                     | 52,260                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1158002                                       | 11009 | <b>Historical Museum</b>   | 3,520                  | 4,269                      | 7,870                  | Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.                                |
| 1158102                                       | 11010 | <b>Memorial Bandstand</b>  | 1,700                  | 3,946                      | 15,850                 | Demolition of Memorial Bandstand. (prior year is Mtce Costs)  |
| <b>Total Other Culture Expenditure</b>        |       |  | <b>269,873</b>         | <b>267,315</b>             | <b>280,410</b>         |   |

| Account Number                                | Job | Description  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|-----|--|------------------------|----------------------------|------------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b> |     |  |                        |                            |                        |  |
| <b>Other Culture - Income</b>                 |     |  |                        |                            |                        |  |
| 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.                              |
| <b>Total Other Culture Income</b>             |     |  | <b>(90,401)</b>        | <b>(90,404)</b>            | <b>(90,401)</b>        |  |

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| <b>Recreation &amp; Culture - Schedule 11</b> |       |   |        |         |        |   |
| <b>Recreation - Rec Centre - Expenditure</b>  |       |   |        |         |        |   |
| 1160062                                       |       | Workers Comp - Rec Centre                     | 6,739  | 6,755   | 7,842  | Workers Compensation insurances paid.   |
| 1160082                                       |       | Salaries - Rec Centre                         | 95,420 | 107,354 | 98,634 | Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.   |
| 1160092                                       |       | Superannuation - Rec Centre                   | 30,200 | 30,399  | 32,174 | Superannuation contributions paid.  |
| 1160102                                       |       | Other Recreation Centre Expenses              | 41,200 | 42,723  | 5,000  | Minor costs associated with Rec. Centre operations.   |
| 1160112                                       |       | Lease of Gym Equipment                        | 18,625 | 2,476   | 18,650 | Operating Lease for Gym equip.  |
| 1160122                                       |       | Equipment Mtce/Minor Purchases - Rec Centre   | 6,200  | 8,575   | 6,000  | Maintenance and repair of Recreation Centre equipment.  |
| 1160132                                       | 11011 | <b>Maintenance Recreation Centre Building</b> | 45,000 | 49,278  | 40,363 | 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  | 3,570   | 4,200  | Telecommunication charges, Internet, Mobile and Fixed Phones.   |
| 1160152                                       |       | Advertising - Rec Centre                      | 6,000  | 6,055   | 6,000  | Advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.  |
| 1160172                                       | 12011 | <b>Cleaning - Recreation Centre</b>           | 40,000 | 49,968  | 67,696 | Salaries and Wages, Overheads, Cleaning Materials.  |
| 1160182                                       |       | Staff Amenities - Rec Centre                  | 1,200  | 1,069   | 1,200  | Miscellaneous staffing related expenses, Uniforms, Refreshments, Staff kitchen equipment.   |

| Account Number                                      | Job   | Description  | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-------|--|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>       |       |  |                        |                            |                        |   |
| <b>Recreation - Rec Centre - Expenditure cont'd</b> |       |  |                        |                            |                        |   |
| 1160192   |       | <b>Recreation Centre Programmes</b>                  |                        |                            | <b>173,074</b>         | Allocation of salaries and other costs associated with running the following programs linked to A/c 1160192                 |
| 1160192   | 17000 | <b>Gym</b>   | 42,000                 | 42,200                     | 0                      |   |
| 1160192   | 17001 | <b>Aerobics</b>                                      | 25,000                 | 21,446                     | 0                      |   |
| 1160192   | 17002 | <b>Junior Basketball</b>                             | 1,450                  | 1,509                      | 0                      |   |
| 1160192   | 17004 | <b>Roller Disco</b>                                  | 4,700                  | 4,804                      | 0                      |   |
| 1160192   | 17005 | <b>Toddler Gym</b>                                   | 4,950                  | 3,375                      | 0                      |   |
| 1160192   | 17009 | <b>Mixed Netball</b>                                 | 1,700                  | 0                          | 0                      |   |
| 1160192   | 17010 | <b>Crèche</b>  | 14,000                 | 11,836                     | 0                      |   |
| 1160192   | 17012 | <b>Indoor Cricket</b>                                | 2,000                  | 3,122                      | 0                      |   |
| 1160192   | 17014 | <b>Indoor Bowls</b>                                  | 0                      | 99                         | 0                      |   |
| 1160192   | 17015 | <b>Sports Hall</b>                                   | 22,000                 | 24,623                     | 0                      |   |
| 1160192   | 17017 | <b>Function Room</b>                                 | 3,000                  | 3,178                      | 0                      |   |
| 1160192   | 17018 | <b>Indoor Soccer</b>                                 | 1,400                  | 1,294                      | 0                      |   |
| 1160192   | 17019 | <b>Social Badminton</b>                              | 1,400                  | 1,022                      | 0                      |   |
| 1160192   | 17021 | <b>Aerobics - Living Longer Living Stronger</b>      | 11,600                 | 13,256                     | 0                      |   |
| 1160192   | 17026 | <b>Birthday Parties</b>                              | 600                    | 54                         | 0                      |   |
| 1160192   | 17028 | <b>Shire of Denmark Staff Gym Membership Program</b> | 5,000                  | 0                          | 0                      | Staff Incentive Program. (Funded by LGIS Wellness Rebate)   |
| 1160222   | 17025 | <b>Holiday Program</b>                               | 8,700                  | 6,676                      | 7,000                  | Salaries and Wages, Refreshments and materials.   |
| 1160262   |       | Insurance - Rec Centre                               | 5,983                  | 7,463                      | 13,000                 | Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance.                   |
| 1160282   |       | Travel & Training Expenses - Rec Centre              | 2,800                  | 499                        | 3,000                  | Allowance for staff attending training courses and seminars.  |
| 1160292   |       | Conference Expenses - Rec Centre                     | 1,400                  | 0                          | 0                      | Attendance at annual sport and recreation conference. (incl 1160282)  |
| 1160302   |       | Community Bus Operating Costs                        | 10,000                 | 9,563                      | 2,370                  |   |
| 1160502   |       | Depreciation - Rec Centre                            | 71,884                 | 70,813                     | 72,463                 | Depreciation of assets in accordance with accounting policies.  |
| 1160522   |       | Printing & Stationery - Rec Centre                   | 1,500                  | 858                        | 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                    | 768                        | 900                    | Shire sponsored sports awards and associated costs.   |
| 1165552   |       | Alloc Administration Expenses                        | 93,873                 | 93,910                     | 95,140                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs. |
| 1166662   |       | Loan Interest - Rec Centre                           | 1,121                  | 1,125                      | 516                    | Loan 144 Recreation Centre Expansion.   |
| <b>Total Recreation - Rec Centre - Expenditure</b>  |       |  | <b>634,545</b>         | <b>631,711</b>             | <b>657,222</b>         |   |

| Account Number                                | Job | Description                       | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative                                   |
|---|-----|-----------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |     |                                   |                        |                            |                        |   |
| <b>Recreation - Rec Centre - Income</b>       |     |                                   |                        |                            |                        |   |
| 1160103                                       |     | Income - Function Room            | (5,500)                | (4,154)                    | (4,500)                |   |
| 1160113                                       |     | Income - Gym                      | (86,900)               | (78,656)                   | (85,000)               |   |
| 1160123                                       |     | Income - Crèche Child Minding     | (4,200)                | (1,808)                    | (2,000)                |   |
| 1160153                                       |     | Income - Sports Hall              | (40,000)               | (37,311)                   | (40,000)               |   |
| 1160203                                       |     | Income - Junior Basketball        | (1,450)                | (2,245)                    | (1,500)                |   |
| 1160223                                       |     | Income - Mixed Netball            | (1,700)                | 0                          | 0                      |   |
| 1160243                                       |     | Income - Junior Badminton         | 0                      | (98)                       | 0                      |   |
| 1160273                                       |     | Income - Indoor Cricket           | (2,500)                | (2,954)                    | (2,500)                |   |
| 1160323                                       |     | Income - Roller Disco             | (4,000)                | (5,430)                    | (4,000)                |   |
| 1160333                                       |     | Income - Toddler Gym              | (3,500)                | (3,183)                    | 0                      |   |
| 1160363                                       |     | Income - Aerobics                 | (24,000)               | (26,438)                   | (25,000)               |   |
| 1160383                                       |     | Income - Indoor Soccer            | (1,500)                | (1,502)                    | (1,500)                |   |
| 1160393                                       |     | Income - Social Badminton         | (2,300)                | (1,732)                    | (2,000)                |   |
| 1160413                                       |     | Holiday Programmes GST Applicable | (4,500)                | (2,301)                    | (3,000)                |   |
| 1160433                                       |     | School Holiday Inclusion Fund     | (3,000)                | 0                          | 0                      |   |
| 1160423                                       |     | Income - Aerobics LL,LS           | (16,500)               | (12,991)                   | (13,000)               |   |
| 1160473                                       |     | Income - Birthday Parties         | (750)                  | 0                          | 0                      |   |
| 1160503                                       |     | Community Bus Hire Charges        | (13,000)               | (11,086)                   | (5,000)                | Income received from hire of Community Bus. |
| 1160553                                       |     | Sponsors Fees                     | (1,000)                | (545)                      | (1,000)                |   |
| 1161003                                       |     | Income - Rec Centre Other Income  | (5,000)                | 0                          | (1,000)                | LGIS wellness program rebate.               |
| <b>Total Recreation - Rec Centre - Income</b> |     |                                   | <b>(221,300)</b>       | <b>(193,186)</b>           | <b>(191,000)</b>       |   |

| Account Number                                     | Job | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>      |     |                               |                        |                            |                        |   |
| <b>Recreation Centre Kiosk - Expenditure</b>       |     |                               |                        |                            |                        |   |
| 1170202  |     | Kiosk Misc. Expenses          | 800                    | 0                          | 0                      | General cost associated with kiosk.   |
| 1175552  |     | Alloc Administration Expenses | 5,817                  | 5,820                      | 0                      | Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs. |
| <b>Total Recreation Centre Kiosk - Expenditure</b> |     |                               | <b>6,617</b>           | <b>5,820</b>               | <b>0</b>               |   |

|   |  |                          |              |              |          |                                 |
|---|--|--------------------------|--------------|--------------|----------|---------------------------------|
| <b>Recreation &amp; Culture - Schedule 11</b> |  |                          |              |              |          |                                 |
| <b>Recreation Centre Kiosk - Income</b>       |  |                          |              |              |          |                                 |
| 1170203                                       |  | Kiosk Sales - Drinks     | (800)        | (284)        | 0        | Income from the sale of drinks. |
| 1170233                                       |  | Kiosk Sales - Tea/Coffee | (100)        | 0            | 0        | Income from the sale of coffee. |
| <b>Total Recreation Centre Kiosk - Income</b> |  |                          | <b>(900)</b> | <b>(284)</b> | <b>0</b> |                                 |

|   |       |  |               |               |          |   |
|---|-------|--|---------------|---------------|----------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>       |       |  |               |               |          |   |
| <b>TV &amp; Radio Re Broadcasting - Expenditure</b> |       |  |               |               |          |   |
| 1185552   |       | Alloc Administration Expenses            | 16,130        | 16,137        | 0        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1188302   | 21104 | <b>Denmark TV Tower Maintenance</b>      | 4,000         | 1,950         | 0        | Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.  |
| 1188302   | 21105 | <b>Peaceful Bay TV Tower Maintenance</b> | 500           | 49            | 0        | Broadcasting license, Power, Insurance, Maintenance and repairs.  |
| <b>Total TV Re Broadcasting - Expenditure</b>       |       |  | <b>20,630</b> | <b>18,136</b> | <b>0</b> |   |

| Account Number | Job | Description | 2018/2019 Budget | 2018/2019 YTD Actual | 2019/2020 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Summary of Operations - Recreation & Culture Program**

**Public Halls & Civic Centres**

|                                 |               |                |                  |
|---------------------------------|---------------|----------------|------------------|
| Sub Total Operating Expenditure | 242,516       | 243,144        | 229,645          |
| Sub Total Operating Income      | (212,000)     | (62,958)       | (336,800)        |
|                                 | <b>30,516</b> | <b>180,186</b> | <b>(107,155)</b> |

**Swimming Areas & Beaches**

|                                 |               |               |                |
|---------------------------------|---------------|---------------|----------------|
| Sub Total Operating Expenditure | 77,875        | 61,482        | 115,287        |
| Sub Total Operating Income      | (2,521)       | (2,521)       | (2,550)        |
|                                 | <b>75,354</b> | <b>58,961</b> | <b>112,737</b> |

**Other Recreation & Sport**

|                                 |                |                |                  |
|---------------------------------|----------------|----------------|------------------|
| Sub Total Operating Expenditure | 1,364,273      | 1,330,073      | 1,584,620        |
| Sub Total Operating Income      | (439,069)      | (413,125)      | (276,400)        |
|                                 | <b>925,204</b> | <b>916,948</b> | <b>1,308,220</b> |

**Libraries**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 249,444        | 248,898        | 296,867        |
| Sub Total Operating Income      | (3,500)        | (5,945)        | (3,000)        |
|                                 | <b>245,944</b> | <b>242,953</b> | <b>293,867</b> |

**Other Culture**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 269,873        | 267,315        | 280,410        |
| Sub Total Operating Income      | (90,401)       | (90,404)       | (90,401)       |
|                                 | <b>179,472</b> | <b>176,911</b> | <b>190,009</b> |

**Recreation - Rec Centre**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 634,545        | 631,711        | 657,222        |
| Sub Total Operating Income      | (221,300)      | (193,186)      | (191,000)      |
|                                 | <b>413,245</b> | <b>438,525</b> | <b>466,222</b> |

**Recreation Centre - Kiosk**

|                                 |              |              |          |
|---------------------------------|--------------|--------------|----------|
| Sub Total Operating Expenditure | 6,617        | 5,820        | 0        |
| Sub Total Operating Income      | (900)        | (284)        | 0        |
|                                 | <b>5,717</b> | <b>5,536</b> | <b>0</b> |

**TV & Radio Rebroadcasting**

|                                 |               |               |          |
|---------------------------------|---------------|---------------|----------|
| Sub Total Operating Expenditure | 20,630        | 18,136        | 0        |
| Sub Total Operating Income      | 0             | 0             | 0        |
|                                 | <b>20,630</b> | <b>18,136</b> | <b>0</b> |

**Total Operating Expenditure**

|  |           |           |           |
|--|-----------|-----------|-----------|
|  | 2,865,773 | 2,806,580 | 3,164,050 |
|--|-----------|-----------|-----------|

|                               |                  |                  |                  |
|-------------------------------|------------------|------------------|------------------|
| <b>Total Operating Income</b> | <b>(969,691)</b> | <b>(768,423)</b> | <b>(900,151)</b> |
|-------------------------------|------------------|------------------|------------------|

|                                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|
| <b>Program (Surplus)/Deficit</b> | <b>1,896,082</b> | <b>2,038,157</b> | <b>2,263,899</b> |
|----------------------------------|------------------|------------------|------------------|



| Account Number   | Job          | Description                             | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|--------------|---|------------------------|----------------------------|------------------------|---|
| <b>Transport - Schedule 12</b>                                       |              |   |                        |                            |                        |   |
| <b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b> |              |   |                        |                            |                        |   |
| 1220372  |              | Power - Street Lighting                 | 60,000                 | 59,586                     | <b>62,000</b>          | Electricity charges for Street lighting.  |
| 1220392  |              | Roadwise - Committee                    | 500                    | 180                        | <b>0</b>               |   |
| 1225552  |              | Alloc Administration Expenses           | 147,817                | 147,875                    | <b>149,812</b>         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1220412  |              | Infra Planning & Design Works           | 0                      | 0                          | <b>20,000</b>          | Project Concept Planning Costs.   |
| 1228002  |              | Maintenance - Roadworks General         | 1,000,000              | 1,256,281                  | <b>1,487,574</b>       | Road Maintenance Expense - Wages, Overheads, Plant Use, Materials, Contractors etc.   |
| 1228002  | <b>30000</b> | <b>Road Maintenance</b>                 | 0                      | 0                          | <b>0</b>               |   |
| 1228022  | <b>30723</b> | <b>WANDRRA Roadworks</b>                | 0                      | 0                          | <b>0</b>               |   |
| 1228202  | <b>32001</b> | <b>Depot Maintenance</b>                | 47,500                 | 82,019                     | <b>58,110</b>          | General maintenance including minor upgrades to existing depot facility and utility costs.                                    |
| 1228302  | <b>32002</b> | <b>Footpaths Maintenance</b>            | 31,275                 | 25,384                     | <b>12,691</b>          | Overheads, Plant Operation costs, Materials.  |
| 1228362  | <b>32005</b> | <b>Bridges Maintenance</b>              | 31,000                 | 44,083                     | <b>51,377</b>          | Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Misc.                |
| 1228372  | <b>32006</b> | <b>Bus Shelter Maintenance</b>          | 2,080                  | 1,584                      | <b>2,093</b>           | Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.  |
| 1128392  | <b>11005</b> | <b>Riverbend Lane House Maintenance</b> | 5,000                  | 983                        | <b>1,559</b>           |   |
| 1228382  |              | Crossover Payments                      | 4,000                  | 2,148                      | <b>2,000</b>           | Contribution to crossovers constructed by private contractors.  |
| 1230502  |              | Depreciation - Roads Infrastr.          | 2,358,011              | 2,225,991                  | <b>2,357,311</b>       | Depreciation of assets in accordance with accounting policies.  |
| <b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>  |              |   | <b>3,687,183</b>       | <b>3,846,114</b>           | <b>4,204,528</b>       |   |

|   |  |   |           |           |                  |   |
|---|--|---|-----------|-----------|------------------|---|
| <b>Transport - Schedule 12</b>                                  |  |   |           |           |                  |   |
| <b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b> |  |   |           |           |                  |   |
| 1226503   |  | Engineers Supervision Fees                        | (20,000)  | (390)     | <b>(1,000)</b>   | Fees as set out in accordance with Schedule of Fees & Charges. Supervision of Reinstatement fees, Development Standards' Inspection/Supervision fees. |
| 1227603   |  | Contribution to Works                             | 0         | (223,649) | <b>(5,000)</b>   |   |
| 1228743   |  | Interest on Denmark East Investment               | (90,884)  | (93,185)  | <b>(12,631)</b>  | Interest earned from Denmark East investments with WATC.  |
| 1228753   |  | Rent Income - Riverbend House                     | (8,000)   | (7,091)   | <b>(8,000)</b>   |   |
| 1227703   |  | Commodity Routes Supplementary Funding (ex TIRES) | (370,000) | (370,000) | <b>(366,667)</b> | Former TIRES (tree industry) road upgrade funding program - renamed CRSF.   |

| Account Number   | Job | Description               | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|---------------------------|------------------------|----------------------------|------------------------|---|
| <b>Transport - Schedule 12</b>   |     |                           |                        |                            |                        |   |
| <b>Streets, Roads, Bridges &amp; Depot Maintenance - Income cont'd</b> |     |                           |                        |                            |                        |   |
| 1228103  |     | MRWA Project Grants       | (588,000)              | (651,334)                  | (559,999)              | Grant funds from Regional Road Group. (RRG)                                     |
| 1228303  |     | Roadwise Grant            | 0                      | (364)                      | (500)                  |   |
| 1228403  |     | Grant - MRWA Direct       | (66,000)               | (110,551)                  | (111,000)              | Grant funds from Main Roads WA (Direct Funding - not tied to specific project). |
| 1228443  |     | Flood Damage Recoup MRWA  | (1,000,000)            | (1,245,907)                | 0                      | WANDRRA Funding.  |
| 1228473  |     | Grant - Specific Bridges  | (450,000)              | (450,150)                  | (720,000)              | Grant - Fernley Road Bridge. (4284A)  |
| 1228603  |     | Grant - Roads to Recovery | (303,334)              | (302,361)                  | (256,000)              | Federal Government R2R - for Council nominated projects. (see Capital Expense). |
| 1228703  |     | Grant - MRWA Blackspot    | (118,666)              | (94,932)                   | (49,734)               | Grant funds from Blackspot. (see Capital Exp Acc# 1220194 Blackspot Funding).   |
| <b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>         |     |                           | <b>(3,014,884)</b>     | <b>(3,549,914)</b>         | <b>(2,090,531)</b>     |   |

|   |  |                                    |               |               |                |   |
|---|--|------------------------------------|---------------|---------------|----------------|---|
| <b>Transport - Schedule 12</b>                  |  |                                    |               |               |                |   |
| <b>Road Plant Purchases - Expenditure</b>       |  |                                    |               |               |                |   |
| 1230492   |  | Loss on Sale of Asset - Road Plant | 81,600        | 77,234        | 175,900        | Loss on sale of assets in accordance with accounting policies.  |
| 1235552   |  | Alloc Administration Expenses      | 10,313        | 10,317        | 40,200         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Road Plant Purchases - Expenditure</b> |  |                                    | <b>91,913</b> | <b>87,551</b> | <b>216,100</b> |   |

|  |  |                                       |          |          |                |  |
|--|--|---------------------------------------|----------|----------|----------------|--|
| <b>Transport - Schedule 12</b>             |  |                                       |          |          |                |  |
| <b>Road Plant Purchases - Income</b>       |  |                                       |          |          |                |  |
| 1230493                                    |  | Profit on Sale Of Assets - Road Plant | 0        | 0        | (1,000)        |  |
| <b>Total Road Plant Purchases - Income</b> |  |                                       | <b>0</b> | <b>0</b> | <b>(1,000)</b> |  |

| Account Number                             | Job   | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-------|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Transport - Schedule 12</b>             |       |                               |                        |                            |                        |   |
| <b>Traffic Control - Expenditure</b>       |       |                               |                        |                            |                        |   |
| 1495552                                    |       | Alloc Administration Expenses | 112,912                | 112,957                    | 12,596                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1498002                                    | 29501 | <b>Vehicle Inspections</b>    | 14,000                 | 12,691                     | 16,436                 | Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual - Vehicle Inspections Renewal Fee.             |
| <b>Total Traffic Control - Expenditure</b> |       |                               | <b>126,912</b>         | <b>125,648</b>             | <b>29,032</b>          |   |

|                                       |  |                         |                 |                 |                 |   |
|---------------------------------------|--|-------------------------|-----------------|-----------------|-----------------|---|
| <b>Transport - Schedule 12</b>        |  |                         |                 |                 |                 |   |
| <b>Traffic Control - Income</b>       |  |                         |                 |                 |                 |   |
| 1491003                               |  | Vehicle Inspection Fees | (12,000)        | (9,763)         | (11,000)        | Dept. of Transport vehicle inspection fees.                                 |
| 1497083                               |  | Commissions DPI         | (85,000)        | (76,993)        | (80,000)        | Commission received from Dept. of Transport for vehicle licensing services. |
| <b>Total Traffic Control - Income</b> |  |                         | <b>(97,000)</b> | <b>(86,756)</b> | <b>(91,000)</b> |   |

|                                     |       |                               |               |               |               |   |
|-------------------------------------|-------|-------------------------------|---------------|---------------|---------------|---|
| <b>Transport - Schedule 12</b>      |       |                               |               |               |               |   |
| <b>Airports - Expenditure</b>       |       |                               |               |               |               |   |
| 1228052                             | 32003 | <b>Airstrip Maintenance</b>   | 17,215        | 14,855        | 18,573        | Provision for building maintenance, runway lighting, mowing / slashing and general operations of the airstrip, Salaries and Wages, Overheads, Plant Operation costs, Power, Telephone, Insurance, Aust. Communications Licence. |
| 1265552                             |       | Alloc Administration Expenses | 5,817         | 5,820         | 5,896         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.   |
| 1266662                             |       | Loan Interest - Airport       | 3,272         | 3,274         | 2,875         | Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.  |
| <b>Total Airports - Expenditure</b> |       |                               | <b>26,304</b> | <b>23,949</b> | <b>27,344</b> |   |

|                                |  |                             |                |                |                 |   |
|--------------------------------|--|-----------------------------|----------------|----------------|-----------------|---|
| <b>Transport - Schedule 12</b> |  |                             |                |                |                 |   |
| <b>Airports - Income</b>       |  |                             |                |                |                 |   |
| 1268033                        |  | Airport Hangar Lease Income | (1,000)        | (1,020)        | (1,230)         | Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial. |
| 1268043                        |  | Grants Income - Airport     | 0              | 0              | (26,435)        | Grant Income - Airport.   |
| <b>Total Airports - Income</b> |  |                             | <b>(1,000)</b> | <b>(1,020)</b> | <b>(27,665)</b> |   |

| Account Number | Job | Description | 2018/2019 Budget | 2018/2019 YTD Actual | 2019/2020 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Summary of Operations - Transport Program**

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

|                                 |                |                |                  |
|---------------------------------|----------------|----------------|------------------|
| Sub Total Operating Expenditure | 3,687,183      | 3,846,114      | 4,204,528        |
| Sub Total Operating Income      | (3,014,884)    | (3,549,914)    | (2,090,531)      |
|                                 | <b>672,299</b> | <b>296,200</b> | <b>2,113,997</b> |

**Road Plant Purchases**

|                                 |               |               |                |
|---------------------------------|---------------|---------------|----------------|
| Sub Total Operating Expenditure | 91,913        | 87,551        | 216,100        |
| Sub Total Operating Income      | 0             | 0             | (1,000)        |
|                                 | <b>91,913</b> | <b>87,551</b> | <b>215,100</b> |

**Traffic Control**

|                                 |               |               |                 |
|---------------------------------|---------------|---------------|-----------------|
| Sub Total Operating Expenditure | 126,912       | 125,648       | 29,032          |
| Sub Total Operating Income      | (97,000)      | (86,756)      | (91,000)        |
|                                 | <b>29,912</b> | <b>38,891</b> | <b>(61,968)</b> |

**Airports**

|                                 |               |               |              |
|---------------------------------|---------------|---------------|--------------|
| Sub Total Operating Expenditure | 26,304        | 23,949        | 27,344       |
| Sub Total Operating Income      | (1,000)       | (1,020)       | (27,665)     |
|                                 | <b>25,304</b> | <b>22,929</b> | <b>(321)</b> |

**Total Operating Expenditure**

|                                  |                    |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|
|                                  | 3,932,312          | 4,083,261          | 4,477,003          |
| <b>Total Operating Income</b>    | <b>(3,112,884)</b> | <b>(3,637,690)</b> | <b>(2,210,196)</b> |
| <b>Program (Surplus)/Deficit</b> | <b>819,428</b>     | <b>445,571</b>     | <b>2,266,807</b>   |

| Account Number                            | Job | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b>    |     |                               |                        |                            |                        |   |
| <b>Rural Services - Expenditure</b>       |     |                               |                        |                            |                        |   |
| 1315802                                   |     | Noxious Weed Control          | 10,000                 | 10,000                     | <b>10,000</b>          | Costs involved in the treatment of noxious weeds, Contract spraying.  |
| 1315852                                   |     | Vermin Control expenses       | 2,500                  | 2,500                      | <b>2,500</b>           | Control of vermin   |
| 1316002                                   |     | Water - Standpipes            | 8,000                  | 14,950                     | <b>40,000</b>          | Water Supply Charges \$20 K. Install Swipe Card System at Depot \$20 K  |
| 1317552                                   |     | Alloc Administration Expenses | 1,587                  | 1,587                      | <b>1,608</b>           | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Rural Services - Expenditure</b> |     |                               | <b>22,087</b>          | <b>29,037</b>              | <b>54,108</b>          |   |

|  |  |                           |                |                 |                 |   |
|--|--|---------------------------|----------------|-----------------|-----------------|---|
| <b>Economic Services - Schedule 13</b> |  |                           |                |                 |                 |   |
| <b>Rural Services - Income</b>         |  |                           |                |                 |                 |   |
| 1317543                                |  | Water - Income Standpipes | (5,000)        | (12,663)        | <b>(15,000)</b> | Income derived from the sale of water from standpipes. Consumption costs invoiced to private users. |
| <b>Total Rural Services - Income</b>   |  |                           | <b>(5,000)</b> | <b>(12,663)</b> | <b>(15,000)</b> |   |

|   |              |   |        |        |               |   |
|---|--------------|---|--------|--------|---------------|---|
| <b>Economic Services - Schedule 13</b>            |              |   |        |        |               |   |
| <b>Tourism &amp; Area Promotion - Expenditure</b> |              |   |        |        |               |   |
| 1320502   |              | Depreciation - Tourism                          | 43,971 | 42,500 | <b>42,153</b> | Depreciation of assets in accordance with accounting policies.  |
| 1322002   | <b>21404</b> | <b>Maintenance of Peaceful Bay Water Supply</b> | 29,000 | 59,128 | <b>18,000</b> | Maintenance of Peaceful Bay water supply.   |
| 1322102   | <b>21405</b> | <b>Peaceful Bay Water Monitoring</b>            | 7,500  | 420    | <b>7,500</b>  | 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 management plan. |
| 1322122   |              | Peaceful Bay Dust Suppression                   | 0      | 0      | <b>25,000</b> | Peaceful Bay Dust Suppression.  |
| 1322132   |              | Tourist Signage Audit & Policy                  | 3,000  | 0      | <b>3,000</b>  | Sign audit undertaken by WATC.  |
| 1322142   |              | Peaceful Bay Community Facilities               | 2,000  | 0      | <b>2,000</b>  | Misc expenses associated with Peaceful Bay tourism, Signage and other costs.  |
| 1325552   |              | Alloc Administration Expense                    | 56,324 | 56,346 | <b>57,084</b> | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.   |

| Account Number  | Job          | Description                                       | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|---|--------------|---|------------------------|----------------------------|------------------------|--|
| <b>Economic Services - Schedule 13</b>                  |              |   |                        |                            |                        |  |
| <b>Tourism &amp; Area Promotion - Expenditure</b>       |              |   |                        |                            |                        |  |
| 1326662   |              | Loan Interest - Visitors Centre                   | 9,454                  | 9,380                      | <b>7,255</b>           | Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.                              |
| 1327802   |              | Tourism Subsidy                                   | 95,000                 | 95,000                     | <b>95,000</b>          | Contribution to tourism for operation of Visitors Centre and other DMO activities.   |
| 1327812   |              | Other Expenses - Tourism                          | 3,450                  | 3,032                      | <b>4,200</b>           | Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses. |
| 1327842   |              | Alliance Projects and Contributions               | 50,000                 | 35,525                     | <b>50,000</b>          | Alliance Projects and Contributions.   |
| 1327862   |              | Visitor Centre Use of Council Facilities - Contra | 42,000                 | 42,000                     | <b>42,000</b>          | Contra entry to reflect free lease of Visitors Centre by DTI.  |
| 1328002   | <b>11007</b> | <b>Visitors Centre Maintenance</b>                | 3,500                  | 880                        | <b>1,756</b>           | Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.  |
| 1328732   | <b>15080</b> | <b>Christmas Decorations</b>                      | 11,000                 | 15,872                     | <b>12,904</b>          | Decoration replacement and Council contribution to erecting and dismantling decorations and banners over Christmas period.   |
| 1328742   |              | Community Christmas Event                         | 11,000                 | 10,000                     | <b>0</b>               | Contribution to Community Christmas Event.   |
| <b>Total Tourism &amp; Area Promotion - Expenditure</b> |              |   | <b>367,199</b>         | <b>370,083</b>             | <b>367,852</b>         |  |

|  |  |  |                  |                  |                  |  |
|--|--|--|------------------|------------------|------------------|--|
| <b>Economic Services - Schedule 13</b>             |  |  |                  |                  |                  |  |
| <b>Tourism &amp; Area Promotion - Income</b>       |  |  |                  |                  |                  |  |
| 1327943  |  | Visitors Centre - Use of Council Facilities Contra | (42,000)         | (42,000)         | <b>(42,000)</b>  | Contra entry in lieu of Visitor Centre rental.                 |
| 1327953  |  | Rental Peaceful Bay Caravan Pk                     | (30,244)         | (30,243)         | <b>(36,363)</b>  | Lease of Peaceful Bay Caravan Park, expires 29 May 2028.       |
| 1327963  |  | Rental Rivermouth Caravan Park                     | (54,328)         | (55,000)         | <b>(60,000)</b>  | Lease of Rivermouth Caravan Park, Lease expires 31 March 2025. |
| 1327973  |  | Annual Rental - Peaceful Bay Leases                | (315,610)        | (317,065)        | <b>(320,870)</b> | Refer to Fees and Charges schedule for breakdown.              |
| <b>Total Tourism &amp; Area Promotion - Income</b> |  |  | <b>(442,182)</b> | <b>(444,309)</b> | <b>(459,233)</b> |  |

| Account Number                         | Job | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b> |     |                               |                        |                            |                        |   |
| <b>Building Control - Expenditure</b>  |     |                               |                        |                            |                        |   |
| 1330082                                |     | Salaries - Building           | 176,601                | 149,932                    | <b>178,391</b>         | Salaries paid.  |
| 1330092                                |     | Superannuation - Building     | 24,546                 | 21,702                     | <b>24,802</b>          | Superannuation contribution paid.   |
| 1330102                                |     | Other Expenses - Building     | 5,000                  | 4,338                      | <b>5,000</b>           | Building Control, Mobile Phone, Australian Building Codes and Standards, Other Regulations.                                   |
| 1330112                                |     | Training Expenses - Building  | 3,000                  | 194                        | <b>1,500</b>           | Allowance for staff attending training courses and seminars.  |
| 1330152                                |     | Workers Comp - Building       | 4,061                  | 4,068                      | <b>4,817</b>           | Workers Compensation insurances paid.   |
| 1330912                                |     | Staff Uniform - Building      | 700                    | 0                          | <b>700</b>             | 2 x Building staff.   |
| 1335552                                |     | Alloc Administration Expenses | 127,192                | 127,242                    | <b>128,908</b>         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Building Expenditure</b>      |     |                               | <b>341,100</b>         | <b>307,475</b>             | <b>344,117</b>         |   |

|  |  |                       |                 |                 |                 |  |
|--|--|-----------------------|-----------------|-----------------|-----------------|--|
| <b>Economic Services - Schedule 13</b> |  |                       |                 |                 |                 |  |
| <b>Building Control - Income</b>       |  |                       |                 |                 |                 |  |
| 1337553                                |  | Building Licence Fees | (65,000)        | (63,493)        | <b>(65,000)</b> | Building fees and licenses (local government) charges. |
| <b>Total Building Income</b>           |  |                       | <b>(65,000)</b> | <b>(64,174)</b> | <b>(65,000)</b> |  |

|  |              |  |               |               |               |   |
|--|--------------|--|---------------|---------------|---------------|---|
| <b>Economic Services - Schedule 13</b> |              |  |               |               |               |   |
| <b>Saleyards - Expenditure</b>         |              |  |               |               |               |   |
| 1345552                                |              | Alloc Administration Expenses          | 5,817         | 5,820         | <b>5,896</b>  | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1346662                                |              | Loan Interest - Loan 152 Reserve 27101 | 21,565        | 21,565        | <b>20,419</b> | Loan Interest - Purchase Reserve 27101.   |
| 1348002                                | <b>32004</b> | <b>Saleyards Maintenance</b>           | 4,000         | 174           | <b>2,200</b>  | Insurance and general maintenance and repairs.  |
| <b>Total Saleyards Expenditure</b>     |              |  | <b>31,382</b> | <b>27,559</b> | <b>28,515</b> |   |

| Account Number                         | Job | Description                             | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b> |     |   |                        |                            |                        |   |
| <b>Saleyards - Income</b>              |     |   |                        |                            |                        |   |
| 1347503                                |     | Lease Site Income - Denmark Haulage     | (18,144)               | (18,084)                   | (18,500)               | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. |
| 1347533                                |     | Lease Site Income - Soil Solutions.     | (36,464)               | (36,295)                   | (37,000)               | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. |
| 1347573                                |     | Lease Site Income - Denmark Earthmoving | (24,494)               | (24,413)                   | (25,000)               | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. |
| <b>Total Saleyards Income</b>          |     |   | <b>(79,102)</b>        | <b>(78,792)</b>            | <b>(80,500)</b>        |   |

|  |       |                                   |               |               |               |   |
|--|-------|-----------------------------------|---------------|---------------|---------------|---|
| <b>Economic Services - Schedule 13</b>   |       |                                   |               |               |               |   |
| <b>Plant Nursery - Expenditure</b>       |       |                                   |               |               |               |   |
| 1350102                                  | 16200 | <b>General Nursery Operations</b> | 30,000        | 35,219        | 34,852        | 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     | 6,082         | 6,084         | 6,164         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.   |
| <b>Total Plant Nursery - Expenditure</b> |       |                                   | <b>36,082</b> | <b>41,304</b> | <b>41,016</b> |   |

|  |  |                             |                |                |          |  |
|--|--|-----------------------------|----------------|----------------|----------|--|
| <b>Economic Services - Schedule 13</b> |  |                             |                |                |          |  |
| <b>Plant Nursery - Income</b>          |  |                             |                |                |          |  |
| 1351003                                |  | Revegetation Nursery Income | (2,000)        | (1,162)        | 0        | Plants propagated at Revegetation Nursery. |
| <b>Total Plant Nursery - Income</b>    |  |                             | <b>(2,000)</b> | <b>(1,162)</b> | <b>0</b> |  |

|  |       |                                       |        |        |        |   |
|--|-------|---------------------------------------|--------|--------|--------|---|
| <b>Economic Services - Schedule 13</b> |       |                                       |        |        |        |   |
| <b>Parry Beach - Expenditure</b>       |       |                                       |        |        |        |   |
| 1360102                                |       | Parry Beach Camping Expenses          | 15,000 | 6,722  | 9,000  | Expenses associated with the operation of the camping ground.         |
| 1360112                                |       | Parry Beach - Caretaker Gas           | 1,000  | 1,367  | 1,200  | Supply of gas for the caretakers residence and public BBQ facilities. |
| 1360122                                | 21301 | Parry Beach - Caretakers Cottage Mtce | 3,000  | 8,031  | 3,247  | Caretakers cottage maintenance costs.                                 |
| 1360132                                |       | Parry Beach - Develop Masterplan      | 0      | 0      | 25,000 | Develop Future Use Masterplan.  |
| 1360502                                |       | Depreciation - Parry Beach            | 15,500 | 14,750 | 15,486 | Depreciation of assets in accordance with accounting policies.        |
| 1362002                                | 21304 | <b>Parry Camping Ground Road Mtce</b> | 2,000  | 4,125  | 4,035  | Salaries and Wages, Overheads, Plant Operation Costs, Materials.      |



| Account Number                         | Job   | Description                              | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-------|--|------------------------|----------------------------|------------------------|---|
| 1362052                                | 21302 | <b>Parry Beach Equipment Maintenance</b> | 3,000                  | 848                        | 5,677                  | General equipment maintenance.  |
| 1362052                                | 21303 | <b>Parry Beach Reserve &amp; Pump</b>    | 4,050                  | 3,261                      | 0                      | Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.                                    |
| 1362102                                |       | Vehicle Expenses - Parry Beach           | 5,000                  | 1,470                      | 2,710                  | Costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643. |
| 1368002                                | 20008 | <b>Refuse Collection - Parry Beach</b>   | 2,200                  | 6,614                      | 9,627                  | Salaries and Wages, Overheads, Plant Operation costs, Other Materials.  |
| 1368012                                | 10007 | <b>Parry Beach Toilets Maintenance</b>   | 19,590                 | 20,081                     | 19,495                 | Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.                |
| <b>Total Parry Beach - Expenditure</b> |       |  | <b>70,340</b>          | <b>67,268</b>              | <b>95,476</b>          |   |

| <b>Economic Services - Schedule 13</b> |  |                             |                  |                  |                  |   |
|--|--|-----------------------------|------------------|------------------|------------------|---|
| <b>Parry Beach - Income</b>            |  |                             |                  |                  |                  |   |
| 1360103                                |  | Parry Beach Camping Charges | (140,000)        | (145,386)        | (145,000)        | Camping fees and charges for Parry Beach Camp Ground. |
| <b>Total Parry Beach - Income</b>      |  |                             | <b>(140,000)</b> | <b>(145,386)</b> | <b>(145,000)</b> |   |

| <b>Economic Services - Schedule 13</b>            |       |   |                |                |                |   |
|---|-------|---|----------------|----------------|----------------|---|
| <b>Other Economic Services - Expenditure</b>      |       |   |                |                |                |   |
| 1120102   | 70000 | <b>Lime Quarry Operations</b>                   | 200,000        | 199,050        | 200,000        | Lime Quarry Exps - Lime Quarry Licence and Lime WA, Contractor costs. Mining of 15,000 tonnes subject to approval.            |
| 1120102   | 70001 | <b>Other Expenses - Lime Quarry</b>             | 50,125         | 31,900         | 42,635         | Resource Drilling \$20K, Membership Fees, Lease Rental M70/1038, Royalties Audit, Lime sand testing and surveys.              |
| 1120102   | 70002 | <b>Other Expenses - Lime Quarry Maintenance</b> | 10,000         | 5,530          | 0              | Included in above (70001) from 1/07/19.   |
| 1121002   |       | State Govt Lime Sand Royalties                  | 12,000         | 10,950         | 12,000         | Royalties estimated on 15,000 tonnes average per annum, Royalties payable as per Agreement.                                   |
| 1375552   |       | Alloc Administration Expenses                   | 11,371         | 11,375         | 11,524         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Other Economic Services -Expenditure</b> |       |   | <b>283,496</b> | <b>258,804</b> | <b>266,159</b> |   |

| <b>Economic Services - Schedule 13</b>        |  |                                  |                  |                  |                  |  |
|---|--|----------------------------------|------------------|------------------|------------------|--|
| <b>Other Economic Services - Income</b>       |  |                                  |                  |                  |                  |  |
| 1121003                                       |  | Sale of Lime Sand                | (395,400)        | (385,442)        | (395,400)        | Sale of 15,000 Tonne, Lime sand @ \$26.36 (exc GST) adopted in Fees and Charges. |
| 1371123                                       |  | Other Economic Services - Grants | 0                | (39,138)         | 0                | Various grants associated with Other Economic Services activities.               |
| <b>Total Other Economic Services - Income</b> |  |                                  | <b>(395,400)</b> | <b>(424,580)</b> | <b>(395,400)</b> |  |

| Account Number | Job | Description | 2018/2019 Budget | 2018/2019 YTD Actual | 2019/2020 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Summary of Operations - Economic Services Program**

**Rural Services**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 22,087        | 29,037        | 54,108        |
| Sub Total Operating Income      | (5,000)       | (12,663)      | (15,000)      |
|                                 | <b>17,087</b> | <b>16,373</b> | <b>39,108</b> |

**Tourism & Area Promotion**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 367,199         | 370,083         | 367,852         |
| Sub Total Operating Income      | (442,182)       | (444,309)       | (459,233)       |
|                                 | <b>(74,983)</b> | <b>(74,225)</b> | <b>(91,381)</b> |

**Building Control**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 341,100        | 307,475        | 344,117        |
| Sub Total Operating Income      | (65,000)       | (64,174)       | (65,000)       |
|                                 | <b>276,100</b> | <b>243,301</b> | <b>279,117</b> |

**Saleyards**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 31,382          | 27,559          | 28,515          |
| Sub Total Operating Income      | (79,102)        | (78,792)        | (80,500)        |
|                                 | <b>(47,720)</b> | <b>(51,233)</b> | <b>(51,985)</b> |

**Plant Nursery**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 36,082        | 41,304        | 41,016        |
| Sub Total Operating Income      | (2,000)       | (1,162)       | 0             |
|                                 | <b>34,082</b> | <b>40,142</b> | <b>41,016</b> |

**Parry Beach**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 70,340          | 67,268          | 95,476          |
| Sub Total Operating Income      | (140,000)       | (145,386)       | (145,000)       |
|                                 | <b>(69,660)</b> | <b>(78,118)</b> | <b>(49,524)</b> |

**Other Economic Services**

|                                 |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|
| Sub Total Operating Expenditure | 283,496          | 258,804          | 266,159          |
| Sub Total Operating Income      | (395,400)        | (424,580)        | (395,400)        |
|                                 | <b>(111,904)</b> | <b>(165,775)</b> | <b>(129,241)</b> |

|                                    |               |                 |               |
|------------------------------------|---------------|-----------------|---------------|
| <b>Total Operating Expenditure</b> | 1,151,686     | 1,101,531       | 1,197,244     |
| <b>Total Operating Income</b>      | (1,128,684)   | (1,171,066)     | (1,160,133)   |
| <b>Program (Surplus)/Deficit</b>   | <b>23,002</b> | <b>(69,535)</b> | <b>37,111</b> |

| Account Number                                     | Job          | Description                   | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|--------------|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |              |                               |                        |                            |                        |   |
| <b>Private Works Expenditure</b>                   |              |                               |                        |                            |                        |   |
| 1258002  |              | Private Works                 | 5,000                  | 7,846                      | <b>5,000</b>           |   |
| 1258002  | <b>40130</b> | Private Works                 | 0                      | 0                          | <b>0</b>               | Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.                      |
| 1405552  |              | Alloc Administration Expenses | 1,058                  | 1,058                      | <b>1,072</b>           | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Private Works - Expenditure</b>           |              |                               | <b>6,058</b>           | <b>8,904</b>               | <b>6,072</b>           |   |

|  |  |                           |                |                 |                |  |
|--|--|---------------------------|----------------|-----------------|----------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                           |                |                 |                |  |
| <b>Private Works Income</b>                        |  |                           |                |                 |                |  |
| 1147593  |  | P/Works - General Charges | (6,500)        | (10,116)        | <b>(6,500)</b> | Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges. |
| <b>Total Private Works - Income</b>                |  |                           | <b>(6,500)</b> | <b>(10,116)</b> | <b>(6,500)</b> |  |

|  |  |  |         |         |                |  |
|--|--|--|---------|---------|----------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |  |         |         |                |  |
| <b>Public Works Overheads - Expenditure</b>        |  |  |         |         |                |  |
| 1430062  |  | Workers Comp - Works Overheads                 | 55,690  | 56,780  | <b>59,437</b>  | Workers Compensation insurances paid.  |
| 1430082  |  | Salaries - Infrastructure                      | 691,514 | 743,739 | <b>710,810</b> | Salaries paid.   |
| 1430092  |  | Superannuation - Infrastructure                | 75,748  | 76,052  | <b>80,892</b>  | Superannuation contributions paid.   |
| 1430122  |  | Housing Allowance - Infrastructure             | 13,000  | 8,800   | <b>10,400</b>  | Staff Housing rental subsidy for DISD @ \$200 p/week (net).  |
| 1430162  |  | Workers Comp - Infrastructure Overheads        | 17,286  | 17,300  | <b>0</b>       | Workers Compensation insurances paid.  |
| 1430192  |  | Vehicle Expenses - Infrastructure              | 18,000  | 27,433  | <b>27,286</b>  | Fuel, licences, repairs and insurance for - DE15, DE7560 & DE11498.  |
| 1430402  |  | Medical Examination Costs                      | 2,000   | 1,357   | <b>2,000</b>   | Provision for medical examinations of employees.   |
| 1430412  |  | Office & Other Minor Expenses - Infrastructure | 30,000  | 17,668  | <b>25,000</b>  | Office & Other expenses - Software Licences, telecommunication costs, subscriptions & stationery, Depot Christmas function, other minor costs. |
| 1430422  |  | Superannuation - Outside Staff                 | 178,143 | 177,090 | <b>169,538</b> | Superannuation contributions paid.   |
| 1430432  |  | Sick Pay                                       | 55,749  | 34,586  | <b>51,940</b>  | Provision for sick pay. (engineering and operations)   |
| 1430442  |  | Holiday Pay                                    | 131,011 | 181,681 | <b>122,058</b> | Provision for annual leave and leave loading.  |
| 1430452  |  | Protective Clothing - Outside Staff            | 20,000  | 17,448  | <b>17,000</b>  | Provision of safety clothing and equipment for infrastructure services staff.  |
| 1430462  |  | Conference Expenses- Infrastructure            | 12,000  | 9,512   | <b>12,000</b>  | Conference registration, travelling and accommodation expenses.  |
| 1430472  |  | Adverse Working Condition & Travel Allowance   | 45,000  | 30,671  | <b>55,123</b>  | Allowances paid in accordance with the Local Government Industry Award.  |
| 1430482  |  | Safety Meetings - Outside Staff                | 5,000   | 2,796   | <b>5,000</b>   | Attendance at OH&S and other meetings.   |
| 1430492  |  | Public Holiday Pay - Depot Staff               | 0       | 242     | <b>62,874</b>  | Public Holiday Wage costs - Depot Staff.   |

| Account Number                                    | Job | Description                          | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|---|-----|--------------------------------------|------------------------|----------------------------|------------------------|---|
| 1430502   |     | Depreciation - Infrastructure        | 29,163                 | 28,496                     | 29,000                 | Depreciation of assets in accordance with accounting policies.  |
| 1430522   |     | Traffic Management Plans             | 500                    | 523                        | 0                      | TMP's for events i.e. Anzac Day, Christmas Parade, and prescribed burns.  |
| 1430532   |     | Advertising - Infrastructure         | 3,000                  | 3,734                      | 3,000                  | Advertising related to engineering services i.e. tenders & employment vacancies.  |
| 1430542   |     | Fringe Benefits Tax - Infrastructure | 15,000                 | 22,781                     | 22,000                 | Fringe Benefits Tax payable on engineering staff entitlements.  |
| 1430692   |     | Insurance on Works                   | 0                      | 0                          | 45,000                 | Public Liability Insurance. (Prev in Administration A/c 1420352)  |
| 1430702   |     | Infrastructure Consultants           | 0                      | 6,200                      | 5,000                  | Provision for minor surveys and consultancy costs.  |
| 1430712   |     | Insurance OH & S Consultants         | 10,000                 | 16,238                     | 16,563                 | Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses.                        |
| 1430802   |     | Training Expenses - Infrastructure   | 30,000                 | 26,344                     | 28,000                 | Training - First Aid, traffic control, working at heights, elevated work platform, dogging, plant operating tickets etc.      |
| 1430812   |     | Long Service Leave - Infrastructure  | 10,000                 | 17,676                     | 20,000                 | Long Service Leave entitlements paid to operations staff as per LSL regulations.  |
| 1430912   |     | Staff Uniform - Infrastructure       | 0                      | 0                          | 0                      | Uniform Allowance for Administration-based Infrastructure Services staff.   |
| 1435552   |     | Alloc Administration Expenses        | 144,380                | 144,437                    | 146,328                | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1436902   |     | Less Overheads Allocated to Works    | (1,591,638)            | (1,382,984)                | (1,726,250)            | PWO Costs allocated.  |
| <b>Total Public Works Overheads - Expenditure</b> |     |                                      | <b>546</b>             | <b>286,600</b>             | <b>0</b>               |   |

**Other Property & Services - Schedule 14****Public Works Overheads - Income**

|  |  |                        |                |              |          |                              |
|--|--|------------------------|----------------|--------------|----------|------------------------------|
| 1432003                                      |  | Road Closure/Gate Fees | (500)          | (360)        | 0        |                              |
| 1437703                                      |  | Sale Misc Items        | (500)          | 0            | 0        | Sale of miscellaneous items. |
| <b>Total Public Works Overheads - Income</b> |  |                        | <b>(1,000)</b> | <b>(360)</b> | <b>0</b> |                              |

**Other Property & Services - Schedule 14****Plant Operation Costs - Expenditure**

|         |  |                   |         |         |         |  |
|---------|--|-------------------|---------|---------|---------|--|
| 1440062 |  | Insurance - Plant | 45,000  | 36,779  | 34,100  | Vehicle insurance as per Insurance schedule.   |
| 1440482 |  | Fuel & Oils       | 235,000 | 279,222 | 290,000 | Purchase of fuel, oil & grease for maintenance & running of works vehicles & machinery (including staff & contractor fuel reimbursements). |
| 1440492 |  | Tyres             | 40,000  | 5,990   | 30,000  | New tyres and tyre repairs as required.  |
| 1440502 |  | Parts & Repairs   | 200,000 | 287,614 | 214,530 | Parts and repair costs for vehicles and machinery.   |
| 1440512 |  | Repair Wages      | 135,955 | 120,953 | 108,564 | Wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.  |
| 1440522 |  | Licences          | 17,000  | 1,121   | 16,000  | Vehicle licensing - all Infrastructure Services vehicles & plant.  |

| Account Number                                 | Job | Description                    | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative  |
|--|-----|--------------------------------|------------------------|----------------------------|------------------------|--|
| 1440532  |     | Plant Refurbishment            | 15,000                 | 13,252                     | 16,000                 | Refurbishment of plant.  |
| 1440552  |     | Expendable Stores              | 20,000                 | 19,211                     | 18,000                 | Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc. |
| 1440562  |     | Depreciation - Plant           | 475,894                | 458,835                    | 469,465                | Depreciation of assets in accordance with accounting policies.   |
| 1440572  |     | Minor Equipment Purchases      | 5,000                  | 10,152                     | 8,000                  | Provision for purchase of minor equipment, including workshop tools.   |
| 1445552  |     | Alloc Administration Expenses  | 66,108                 | 66,134                     | 0                      | Allocation of administration expenses within this sub-program.   |
| 1446912  |     | Less Plant Op Alloc to Works   | (820,349)              | (811,665)                  | (693,194)              |  |
| 1446922  |     | Depreciation allocated to jobs | (434,325)              | (371,416)                  | (469,465)              |  |
| <b>Total Expenditure Plant Operation Costs</b> |     |                                | <b>283</b>             | <b>116,182</b>             | <b>42,000</b>          |  |

| Other Property & Services - Schedule 14        |  |                    |                 |                 |                 |  |
|--|--|--------------------|-----------------|-----------------|-----------------|--|
| Plant Operation Costs - Income                 |  |                    |                 |                 |                 |  |
| 1450803  |  | Diesel Fuel Rebate | (30,000)        | (65,546)        | (42,000)        | Rebate Fuel tax credit scheme through ATO. |
| <b>Total Expenditure Plant Operation Costs</b> |  |                    | <b>(30,000)</b> | <b>(65,546)</b> | <b>(42,000)</b> |  |

| Other Property & Services - Schedule 14         |  |                               |           |              |           |  |
|---|--|-------------------------------|-----------|--------------|-----------|--|
| Stock Fuels & Oils - Expenditure                |  |                               |           |              |           |  |
| 1450802   |  | Purchase of Fuel              | 200,000   | 227,558      | 290,000   |  |
| 1450852   |  | Purchase of Oils and Greases  | 8,500     | 8,554        | 0         |  |
| 1456932   |  | Less Allocated to Plant Costs | (208,500) | (236,232)    | (290,000) |  |
| <b>Total Expenditure Stock Fuels &amp; Oils</b> |  |                               | <b>0</b>  | <b>(120)</b> | <b>0</b>  |  |

| Other Property & Services - Schedule 14  |  |                             |           |                  |           |  |
|--|--|-----------------------------|-----------|------------------|-----------|--|
| Stock Materials - Expenditure            |  |                             |           |                  |           |  |
| 1460602                                  |  | Purchase of Stock Materials | 150,000   | 155,079          | 100,000   |  |
| 1466942                                  |  | Less Allocated to Works     | (150,000) | (261,777)        | (100,000) |  |
| <b>Total Expenditure Stock Materials</b> |  |                             | <b>0</b>  | <b>(106,698)</b> | <b>0</b>  |  |

| Account Number                                     | Job | Description                              | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |     |  |                        |                            |                        |   |
| <b>Salaries &amp; Wages - Expenditure</b>          |     |  |                        |                            |                        |   |
| 1470612  |     | Gross Salaries & Wages                   | 5,329,409              | 5,306,985                  | <b>5,445,421</b>       | Total Salaries and Wages payable for all staff.       |
| 1470622  |     | Gross Salaries & Wages Unallocated       | 0                      | 0                          | <b>0</b>               |   |
| 1470832  |     | Workers Compensation                     | 12,000                 | 9,023                      | <b>500</b>             | Workers Compensation paid to staff.                   |
| 1470872  |     | Novated Lease Payments                   | 60,000                 | 109,784                    | <b>120,000</b>         | Full cost recovery from CEO and Directors deductions. |
| 1470882  |     | Parental Leave Scheme Allowance          | 12,000                 | 12,948                     | <b>0</b>               | Full cost recovery from Federal Govt.                 |
| 1470892  |     | Income Protection Insurance              | 2,500                  | 0                          | <b>500</b>             | Full cost recovery from LGIS.                         |
| 1476952  |     | Less Salaries & Wages Allocated to Works | (5,329,409)            | (5,356,220)                | <b>(5,445,421)</b>     | Total Salaries and Wages allocated to Sub-programs.   |
| <b>Total Expenditure Salaries &amp; Wages</b>      |     |  | <b>86,500</b>          | <b>82,520</b>              | <b>121,000</b>         |   |

|  |  |   |                 |                  |                  |   |
|--|--|---|-----------------|------------------|------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |  |   |                 |                  |                  |   |
| <b>Salaries &amp; Wages - Income</b>               |  |   |                 |                  |                  |   |
| 1470873  |  | Novated Lease - Pre Tax Deductions      | (30,000)        | (54,448)         | <b>(60,000)</b>  | Full cost recovery from CEO and Directors deductions. |
| 1470883  |  | Novated Lease - Post Tax Deductions     | (30,000)        | (54,350)         | <b>(60,000)</b>  | Full cost recovery from CEO and Directors deductions. |
| 1477653  |  | Reimbursement - Workers Comp            | (12,000)        | (7,321)          | <b>(500)</b>     | Workers Compensation costs reimbursed from insurer.   |
| 1478883  |  | Reimbursement - Paid Parental Scheme    | (12,000)        | (12,948)         | <b>0</b>         | Full cost recovery from Federal Govt.                 |
| 1478893  |  | Reimbursement - Income Protection Claim | (2,500)         | 0                | <b>(500)</b>     | Full cost recovery from LGIS.                         |
| <b>Total Income Salaries &amp; Wages</b>           |  |   | <b>(86,500)</b> | <b>(129,067)</b> | <b>(121,000)</b> |   |

|  |  |                             |               |               |               |  |
|--|--|-----------------------------|---------------|---------------|---------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                             |               |               |               |  |
| <b>Unclassified - Expenditure</b>                  |  |                             |               |               |               |  |
| 1480202  |  | Reimbursements/Clearing A/c | 25,000        | 15,652        | <b>18,000</b> |  |
| <b>Total Expenditure Unclassified</b>              |  |                             | <b>25,000</b> | <b>15,652</b> | <b>18,000</b> |  |

|  |  |                          |                 |                 |                 |  |
|--|--|--------------------------|-----------------|-----------------|-----------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                          |                 |                 |                 |  |
| <b>Unclassified - Income</b>                       |  |                          |                 |                 |                 |  |
| 1480213  |  | Recoverable Costs Income | (25,000)        | (15,844)        | <b>(18,000)</b> |  |
| <b>Total Income Unclassified</b>                   |  |                          | <b>(25,000)</b> | <b>(15,844)</b> | <b>(18,000)</b> |  |

| Account Number   | Job | Description                                       | 2018/2019 Budget<br>\$ | 2018/2019 YTD Actual<br>\$ | 2019/2020 Budget<br>\$ | Narrative |
|--|-----|---|------------------------|----------------------------|------------------------|-----------|
| <b>Summary of Operations - Other Property &amp; Services Program</b> |     |   |                        |                            |                        |           |
| <b>Private Works</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 6,058                  | 8,904                      | 6,072                  |           |
|  |     | Sub Total Operating Income                        | (6,500)                | (10,116)                   | (6,500)                |           |
|  |     |   | <b>(442)</b>           | <b>(1,212)</b>             | <b>(428)</b>           |           |
| <b>Public Works Overheads</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 546                    | 286,600                    | 0                      |           |
|  |     | Sub Total Operating Income                        | (1,000)                | (360)                      | 0                      |           |
|  |     |   | <b>(454)</b>           | <b>286,240</b>             | <b>0</b>               |           |
| <b>Plant Operation Costs</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 283                    | 116,182                    | 42,000                 |           |
|  |     | Sub Total Operating Income                        | (30,000)               | (65,546)                   | (42,000)               |           |
|  |     |   | <b>(29,717)</b>        | <b>50,635</b>              | <b>0</b>               |           |
| <b>Stock Fuels &amp; Oils</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 0                      | (120)                      | 0                      |           |
|  |     | Sub Total Operating Income                        | 0                      | 0                          | 0                      |           |
|  |     |   | <b>0</b>               | <b>(120)</b>               | <b>0</b>               |           |
| <b>Stock Materials</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 0                      | (106,698)                  | 0                      |           |
|  |     | Sub Total Operating Income                        | 0                      | 0                          | 0                      |           |
|  |     |   | <b>0</b>               | <b>(106,698)</b>           | <b>0</b>               |           |
| <b>Salaries &amp; Wages</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 86,500                 | 82,520                     | 121,000                |           |
|  |     | Sub Total Operating Income                        | (86,500)               | (129,067)                  | (121,000)              |           |
|  |     |   | <b>0</b>               | <b>(46,547)</b>            | <b>0</b>               |           |
| <b>Unclassified</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 25,000                 | 15,652                     | 18,000                 |           |
|  |     | Sub Total Operating Income                        | (25,000)               | (15,844)                   | (18,000)               |           |
|  |     |   | <b>0</b>               | <b>(192)</b>               | <b>0</b>               |           |
|  |     | <b>Total Operating Expenditure</b>                | <b>118,387</b>         | <b>403,039</b>             | <b>187,072</b>         |           |
|  |     | <b>Total Operating Income</b>                     | <b>(149,000)</b>       | <b>(220,934)</b>           | <b>(187,500)</b>       |           |
|  |     | <b>Program (Surplus)/Deficit</b>                  | <b>(30,613)</b>        | <b>182,105</b>             | <b>(428)</b>           |           |
|  |     | <b>Grand Total All Programs (Surplus)/Deficit</b> | <b>(601,668)</b>       | <b>(1,536,180)</b>         | <b>724,973</b>         |           |

| Detailed Capital Expenditure by Program |   | SOURCE OF FUNDS 2019/2020 |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
|---|---|---------------------------|------------------|----------------|-------------|----------------|-------------------|-------------------------------|---------------|------------------|-----------------|---------------|----------|----------------------|------------------|------------------|------------------|--------|
| COA or Job                              | Description   | 2019/2020 Budget \$       | RRG \$           | R2R \$         | Sport & Rec | DFES \$        | Federal Grants \$ | Other Grants/Contributions \$ | Loan Funds \$ | Reserve Funds \$ | Lottery West \$ | Tourism WA \$ | GSDC \$  | Restricted Grants \$ | Sale Proceeds \$ | Council \$       | Total Funding \$ |        |
| <b>Governance</b>                       |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 1421104                                 | Administration Centre Refurbishments  | 35,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 35,000           | 35,000           |        |
|   |   | <b>35,000</b>             |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Law, Order &amp; Public Safety</b>   |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 55221                                   | Ocean Beach Fire Shed   | 360,135                   |                  |                |             | 360,135        |                   |                               |               |                  |                 |               |          |                      |                  |                  | 360,135          |        |
| 55223                                   | Solar Panel System - Kordabup, Owingup, Mehniup, Parryville, Carmarthen Fire Sheds  | 25,000                    |                  |                |             | 25,000         |                   |                               |               |                  |                 |               |          |                      |                  |                  | 25,000           |        |
|   |   | <b>385,135</b>            |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Housing</b>                          |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 1076004                                 | Remediation Hardy Street  | 450,000                   |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      | 450,000          |                  | 450,000          |        |
|   |   | <b>450,000</b>            |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Community Amenities</b>              |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 20001                                   | Eco Toilet - Peaceful Bay Waste Transfer Station                                    | 10,000                    |                  |                |             |                |                   |                               |               | 10,000           |                 |               |          |                      |                  |                  | 10,000           |        |
| 20000                                   | CCTV Installation   | 21,215                    |                  |                |             |                |                   | 6,004                         |               |                  |                 |               |          | 15,211               |                  |                  | 21,215           |        |
| 50151                                   | Poddy Shot Ablutions - Renovations  | 12,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 12,000           | 12,000           |        |
| 50152                                   | Thornton Park Ablutions - Renovations   | 55,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 55,000           | 55,000           |        |
| 51129                                   | Fish Cleaning Facilities Renewal - Rivermouth & PoddyShot                           | 32,000                    |                  |                |             |                |                   | 24,000                        |               |                  |                 |               |          |                      |                  | 8,000            | 32,000           |        |
| 1021054                                 | Cardboard Baler - McIntosh Road Transfer Station                                    | 18,000                    |                  |                |             |                |                   |                               |               | 18,000           |                 |               |          |                      |                  |                  | 18,000           |        |
|   |   | <b>148,215</b>            |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Recreation &amp; Culture</b>         |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 50081                                   | Building Renewal - McLean Park Clubhouse  | 20,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 20,000           | 20,000           |        |
| 50210                                   | Plane Tree Precinct - Cottage Crafts Building                                       | 58,522                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 58,522           | 58,522           |        |
| 50210                                   | Plane Tree Precinct Development   | 483,200                   |                  |                |             |                | 158,400           |                               |               | 100,000          | 163,400         |               |          |                      |                  | 61,400           | 483,200          |        |
| 1131054                                 | Plant - Zero Turn Mower   | 15,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 15,000           | 15,000           |        |
| 50075                                   | Denmark Museum - Renovations  | 30,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 30,000           | 30,000           |        |
| 50197                                   | McLean Oval Infrastructure  | 40,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 40,000           | 40,000           |        |
| 50076                                   | Old Hospital Morgue - Renovations   | 20,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 20,000           | 20,000           |        |
| 50082                                   | Yacht Club Ablutions - Roof Renovations   | 5,000                     |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 5,000            | 5,000            |        |
| 51671                                   | Town Entry Statements - Renewal Maintenance   | 25,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 25,000           | 25,000           |        |
|   |   | <b>696,722</b>            |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Transport</b>                        |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 51522                                   | Denmark East Development Project - Civil Works Roads                                | 1,120,000                 |                  |                |             |                |                   |                               |               | 1,120,000        |                 |               |          |                      |                  |                  | 1,120,000        |        |
| 50354                                   | MRWA Project - Reconstruction McLeod Road SLK 4.6 - 6.6                             | 410,000                   | 273,333          |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 136,667          | 410,000          |        |
| 50306                                   | MRWA Project - Resheet Parker Road SLK 6.4 - 8.7                                    | 233,000                   | 155,333          | 72,667         |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 5,000            | 233,000          |        |
| 50307                                   | MRWA Project - Asphalt Overlay Campbell Road SLK 0.02 - 0.92                        | 197,000                   | 131,333          |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 65,667           | 197,000          |        |
| 50624                                   | Blackspot - Pavement & Sealing - Ficifolia / Peaceful Bay Rd Intersection           | 39,000                    | 26,000           |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 13,000           | 39,000           |        |
| 50622                                   | Blackspot - Kernotts Road (18/19 Project - balance of work for completion)          | 30,000                    | 9,067            |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 20,933           | 30,000           |        |
| 50623                                   | Blackspot - Scotsdale/Fernley Road (18/19 Project - balance of work for completion) | 36,000                    | 14,667           |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 21,333           | 36,000           |        |
| 50321                                   | Comm Route - Gravel Resheet - Happy Valley Rd SLK 0.02 - 2.0 & SLK 7.1 - 9.23       | 550,000                   | 366,667          | 183,333        |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  | 550,000          |        |
| 50323                                   | MRWA Specific Project Bridges - Fernley Road Bridge No. 4284A                       | 720,000                   | 240,000          |                |             |                |                   | 480,000                       |               |                  |                 |               |          |                      |                  |                  | 720,000          |        |
| 50040                                   | Rail Trail Bridge   | 200,000                   |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 200,000          | 200,000          |        |
| 50030                                   | Drainage Renewal  | 50,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 50,000           | 50,000           |        |
| 50050                                   | Boobook Close   | 15,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 15,000           | 15,000           |        |
| 50060                                   | Escort Close Kerbing  | 6,871                     |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 6,871            | 6,871            |        |
| 50070                                   | Pathway Renewal - WOW Trail   | 100,000                   |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 100,000          | 100,000          |        |
| 50080                                   | Road Renewal - CBD all abilities car park upgrades                                  | 10,000                    |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  | 10,000           | 10,000           |        |
| 1231054                                 | Plant Replacement   | 382,000                   |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      | 155,000          | 227,000          | 382,000          |        |
|   |   | <b>4,098,871</b>          |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Airport</b>                          |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 54001                                   | Lighting Upgrade - Denmark Airport  | 52,870                    |                  |                |             |                | 26,435            |                               |               |                  |                 |               |          |                      |                  |                  | 26,435           | 52,870 |
|   |   | <b>52,870</b>             |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Economic Services</b>                |   |                           |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| 1361054                                 | Outlander ATV Bike - Parry Beach  | 15,000                    |                  |                |             |                |                   |                               |               | 14,000           |                 |               |          |                      | 1,000            |                  | 15,000           |        |
| 55020                                   | Parry Beach - Back Toilet block flooring upgrade                                    | 45,000                    |                  |                |             |                |                   |                               |               | 45,000           |                 |               |          |                      |                  |                  | 45,000           |        |
|   |   | <b>60,000</b>             |                  |                |             |                |                   |                               |               |                  |                 |               |          |                      |                  |                  |                  |        |
| <b>Grand Totals</b>                     |   | <b>5,926,813</b>          | <b>1,216,400</b> | <b>256,000</b> | <b>0</b>    | <b>385,135</b> | <b>184,835</b>    | <b>510,004</b>                | <b>0</b>      | <b>1,307,000</b> | <b>163,400</b>  | <b>0</b>      | <b>0</b> | <b>15,211</b>        | <b>606,000</b>   | <b>1,282,828</b> | <b>5,926,813</b> |        |





Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2019/2020

| COA or Job | Description | 2019/2020 Budget \$ | RRG \$ | R2R \$ | Sport & Rec | DFES \$ | Federal Grants \$ | Other 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     | \$               | \$             | \$       | \$             | \$             | \$             | \$       | \$               | \$             | \$       | \$       | \$            | \$             | \$               | \$               | \$        |
|---|---------|------------------|----------------|----------|----------------|----------------|----------------|----------|------------------|----------------|----------|----------|---------------|----------------|------------------|------------------|-----------|
| Flood Damage                                      | 1228443 |                  |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  |           |
| Grant - Fish Cleaning Facilities                  | 1137063 |                  |                |          |                |                |                | 24,000   |                  |                |          |          |               |                |                  |                  | 24,000    |
| Commodity Routes Supplementary Funding (ex TIRES) | 1227703 | 366,667          |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  | 366,667   |
| MRWA Project Funding                              | 1228103 | 559,999          |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  | 559,999   |
| Bridge Grants                                     | 1228473 | 240,000          |                |          |                |                |                | 480,000  |                  |                |          |          |               |                |                  |                  | 720,000   |
| Blackspot Program                                 | 1228703 | 49,734           |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  | 49,734    |
| Roads to Recovery                                 | 1228603 |                  |                | 256,000  |                |                |                |          |                  |                |          |          |               |                |                  |                  | 256,000   |
| Grant - CCTV Community Security                   | 1057393 |                  |                |          |                |                |                | 6,004    |                  |                |          |          |               |                |                  |                  | 6,004     |
| Federal Grants                                    | 1268043 |                  |                |          |                |                | 26,435         |          |                  |                |          |          |               |                |                  |                  | 26,435    |
| Dept. Fire and Emergency Services - ESL Buildings | 1540113 |                  |                |          |                | 385,135        |                |          |                  |                |          |          |               |                |                  |                  | 385,135   |
| Grant - Plane Tree Precinct Development           | 1117383 |                  |                |          |                |                | 158,400        |          |                  |                | 163,400  |          |               |                |                  |                  | 321,800   |
| Loan Funds  |         |                  |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  |           |
| Plant Replacement Reserve                         | 9502021 |                  |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  |           |
| Land & Buildings Reserve                          | 9502019 |                  |                |          |                |                |                |          |                  | 100,000        |          |          |               |                |                  |                  | 100,000   |
| Waste Services Reserve                            | 9502025 |                  |                |          |                |                |                |          |                  | 28,000         |          |          |               |                |                  |                  | 28,000    |
| Parry Beach Campground Reserve                    | 9502012 |                  |                |          |                |                |                |          |                  | 59,000         |          |          |               |                |                  |                  | 59,000    |
| Denmark East Development Reserve                  |         |                  |                |          |                |                |                |          |                  | 1,120,000      |          |          |               |                |                  |                  | 1,120,000 |
| Recreation Centre Reserve                         |         |                  |                |          |                |                |                |          |                  |                |          |          |               |                |                  |                  |           |
| Sale Proceeds                                     |         |                  |                |          |                |                |                |          |                  |                |          |          |               |                | 606,000          |                  | 606,000   |
| Restricted Grants                                 |         |                  |                |          |                |                |                |          |                  |                |          |          |               | 15,211         |                  |                  | 15,211    |
| Council Funding                                   |         |                  |                |          |                |                |                |          |                  |                |          |          |               |                |                  | 1,282,828        | 1,282,828 |
| <b>Grand Totals</b>                               |         | <b>1,216,400</b> | <b>256,000</b> | <b>0</b> | <b>385,135</b> | <b>184,835</b> | <b>510,004</b> | <b>0</b> | <b>1,307,000</b> | <b>163,400</b> | <b>0</b> | <b>0</b> | <b>15,211</b> | <b>606,000</b> | <b>1,282,828</b> | <b>5,926,813</b> |           |



## Detailed Capital Expenditure by Type

| COA or Job                           | Description   | 2019/2020<br>Budget<br>\$ |
|--------------------------------------|---|---------------------------|
| <b>Furniture and Equipment</b>       |   |                           |
| 1411104                              | Furniture & Equipment   | 35,000                    |
| <b>Total Furniture and Equipment</b> |   | <b>35,000</b>             |
| <b>Land and Buildings</b>            |   |                           |
|                                      | Remediation of Hardy Street   | 450,000                   |
|                                      | Solar Panel System  | 25,000                    |
|                                      | Plane Tree Precinct   | 541,722                   |
|                                      | Ocean Beach Fire Shed   | 360,135                   |
|                                      | Building Renewal - McLean Park Clubhouse  | 20,000                    |
|                                      | Eco Toilet - Peaceful Bay Waste Transfer Station                                    | 10,000                    |
|                                      | Denmark Museum - Renovations  | 30,000                    |
|                                      | Poddy Shot Ablutions - Renovations  | 12,000                    |
|                                      | Thornton Park Ablutions - Renovations   | 55,000                    |
|                                      | Old Hospital Morgue - Renovations   | 20,000                    |
|                                      | Yacht Club Ablutions - Roof Renovations   | 5,000                     |
|                                      | Parry Beach - Back Toilet block flooring upgrade                                    | 45,000                    |
| <b>Total Land and Buildings</b>      |   | <b>1,573,857</b>          |
| <b>Plant and Equipment</b>           |   |                           |
|                                      | Purchase of Plant   | 382,000                   |
|                                      | Cardboard Baler - Mcintosh Road Transfer Station                                    | 18,000                    |
|                                      | Plant - Zero Turn Mower   | 15,000                    |
|                                      | Outlander ATV Bike - Parry Beach  | 15,000                    |
| <b>Total Plant and Equipment</b>     |   | <b>430,000</b>            |
| <b>Infrastructure Other</b>          |   |                           |
|                                      | CCTV Installation   | 21,215                    |
|                                      | Fish Cleaning Facilities Renewal - Rivermouth & PoddyShot                           | 32,000                    |
|                                      | McLean Oval Infrastructure  | 40,000                    |
|                                      | Lighting Upgrade - Denmark Airport  | 52,870                    |
|                                      | Town Entry Statements - Renewal Maintenance   | 25,000                    |
| <b>Total Infrastructure Other</b>    |   | <b>171,085</b>            |
| <b>Infrastructure Roads</b>          |   |                           |
|                                      | Denmark East Development Project - Civil Works Roads                                | 1,120,000                 |
|                                      | MRWA Project - Reconstruction McLeod Road SLK 4.6 - 6.6                             | 410,000                   |
|                                      | MRWA Project - Resheet Parker Road SLK 6.4 - 8.7                                    | 233,000                   |
|                                      | MRWA Project - Asphalt Overlay Campbell Road SLK 0.02 - 0.92                        | 197,000                   |
|                                      | Blackspot - Pavement & Sealing - Ficifolia / Peaceful Bay Rd Intersection           | 39,000                    |
|                                      | Blackspot - Kernotts Road (18/19 Project - balance of work for completion)          | 30,000                    |
|                                      | Blackspot - Scotsdale/Fernley Road (18/19 Project - balance of work for completion) | 36,000                    |
|                                      | Comm Route - Gravel Resheet - Happy Valley Rd SLK 0.02 - 2.0 & SLK 7.1 - 9.23       | 550,000                   |
|                                      | MRWA Specifice Project Bridges - Fernley Road Bridge No. 4284A                      | 720,000                   |
|                                      | Rail Trail Bridge   | 200,000                   |
|                                      | Drainage Renewal  | 50,000                    |
|                                      | Boobook Close   | 15,000                    |
|                                      | Escort Close Kerbing  | 6,871                     |
|                                      | Pathway Renewal - WOW Trail   | 100,000                   |
|                                      | Road Renewal - CBD all abilities car park upgrades                                  | 10,000                    |
| <b>Total Infrastructure Roads</b>    |   | <b>3,716,871</b>          |
| <b>Totals By Asset Class</b>         |   |                           |
|                                      | Furniture and Equipment   | 35,000                    |
|                                      | Land and Buildings  | 1,573,857                 |
|                                      | Plant and Equipment   | 430,000                   |
|                                      | Infrastructure Other  | 171,085                   |
|                                      | Infrastructure Roads  | 3,716,871                 |
| <b>Grand Totals</b>                  |   | <b>5,926,813</b>          |



## Shire of Denmark Plant Replacement Program 2019/2020

| Plant Description/Program        | Acquisitions |           |           |                      | Disposals              |                               |                    |                             |                        |
|----------------------------------|--------------|-----------|-----------|----------------------|------------------------|-------------------------------|--------------------|-----------------------------|------------------------|
|                                  | Rego         | Plant No. | Asset No. | Purchase Price<br>\$ | Sale Trade Price<br>\$ | Fair Value<br>Valuation<br>\$ | Depreciation<br>\$ | Written Down<br>Value<br>\$ | (Profit) or Loss<br>\$ |
| <b>Economic Services</b>         |              |           |           |                      |                        |                               |                    |                             |                        |
| Outlander ATV Bike - Parry Beach | DE6643       | P40324    | 943       | 15,000               | 1,000                  | 0                             | 0                  | 0                           | (1,000)                |
| <b>Sub Total</b>                 |              |           |           | <b>15,000</b>        | <b>1,000</b>           | <b>0</b>                      | <b>0</b>           | <b>0</b>                    | <b>(1,000)</b>         |
| <b>Recreation and Culture</b>    |              |           |           |                      |                        |                               |                    |                             |                        |
| Zero Turn Mower with ROPS        |              |           | new       | 15,000               | 0                      | 0                             | 0                  | 0                           | 0                      |
| Toyota Coaster Community Bus     | DE2044       | P40200    | BUS2      | Sale                 | 9,000                  | 34,200                        | 12,500             | 21,700                      | 12,700                 |
| <b>Sub Total</b>                 |              |           |           | <b>15,000</b>        | <b>9,000</b>           | <b>34,200</b>                 | <b>12,500</b>      | <b>21,700</b>               | <b>12,700</b>          |
| <b>Transport</b>                 |              |           |           |                      |                        |                               |                    |                             |                        |
| MITSUBISHI 4x4 Auto Ute          | DE6226       | P40140    | UTEA7     | 42,000               | 11,000                 | 28,800                        | 15,400             | 13,400                      | 2,400                  |
| HINO Tip Truck                   | DE1490       | P44107    | TRUCK25   | 65,000               | 10,000                 | 42,000                        | 21,000             | 21,000                      | 11,000                 |
| CATERPILLAR Skid Steer Loader    | DE10863      | P40028    | FELDR8    | 65,000               | 10,000                 | 33,000                        | 5,200              | 27,800                      | 17,800                 |
| CASE 4x4 Wheel Loader            | DE896        | P40004    | FELDR9    | 210,000              | 65,000                 | 166,000                       | 80,000             | 86,000                      | 21,000                 |
| KOMATSU Grader                   | DE245        | P40005    | GRADER8   | Sale                 | 50,000                 | 295,000                       | 134,000            | 161,000                     | 111,000                |
| <b>Sub Total</b>                 |              |           |           | <b>382,000</b>       | <b>146,000</b>         | <b>564,800</b>                | <b>255,600</b>     | <b>309,200</b>              | <b>163,200</b>         |
| <b>Grand Totals</b>              |              |           |           | <b>412,000</b>       | <b>156,000</b>         | <b>599,000</b>                | <b>268,100</b>     | <b>330,900</b>              | <b>174,900</b>         |

### Funding

|  |                |
|--|----------------|
| Proceeds from Sale                       | 156,000        |
| Transfers from Plant Replacement Reserve | 0              |
| Funding Grants and Contributions         | 0              |
| Funding Required from Municipal Budget   | 256,000        |
|  | <b>412,000</b> |

|                                 |                |
|---------------------------------|----------------|
| <b>Profit on Sale of Assets</b> | <b>(1,000)</b> |
| <b>Loss on Sale of Assets</b>   | <b>175,900</b> |
| <b>Net Profit</b>               | <b>174,900</b> |



## Shire of Denmark Grant Revenue 2019/2020

| COA                                  | Description                                | 2018/2019          |                    | 2019/2020          |                    | Capital Grants     |                    | Operating Grants   |                  |
|--------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
|                                      |  | Forecast           | Actual             | Budget             | Budget             | Forecast           | Budget             | Forecast           | Budget           |
|                                      |  | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$               |
| <b>General Purpose Income</b>        |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1327033                              | Grants Commission Grant                    | (580,491)          | (293,807)          | 0                  | 0                  | 0                  | 0                  | (580,491)          | (293,807)        |
| 1327103                              | Grants Commission Grant-R/Work             | (505,942)          | (276,653)          | 0                  | 0                  | 0                  | 0                  | (505,942)          | (276,653)        |
| 1337043                              | Pens Deferred Rates Int Grant              | (1,001)            | (850)              | 0                  | 0                  | 0                  | 0                  | (1,001)            | (850)            |
|                                      | <b>Total General Purpose Income</b>        | <b>(1,087,434)</b> | <b>(571,310)</b>   | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>(1,087,434)</b> | <b>(571,310)</b> |
| <b>Governance</b>                    |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1411003                              | Grants Governance                          | 0                  | (700)              | 0                  | 0                  | 0                  | 0                  | 0                  | (700)            |
|                                      | <b>Total Governance</b>                    | <b>0</b>           | <b>(700)</b>       | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>(700)</b>     |
| <b>Law Order &amp; Public Safety</b> |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1517193                              | Grant - Bushfire Risk Management           | (346,487)          | (457,500)          | 0                  | 0                  | 0                  | 0                  | (346,487)          | (457,500)        |
| 1530523                              | Grant - Thank a Volunteer                  | (650)              | 0                  | 0                  | 0                  | 0                  | 0                  | (650)              | 0                |
| 1540053                              | Emergency Services Levy - Brigades         | (154,474)          | (173,596)          | 0                  | 0                  | 0                  | 0                  | (154,474)          | (173,596)        |
| 1540113                              | Emergency Services Levy - Buildings        | (14,040)           | (385,135)          | (14,040)           | (385,135)          | 0                  | 0                  | 0                  | 0                |
| 1550103                              | Grant - Emergency Services Levy Operating  | (20,240)           | (17,015)           | 0                  | 0                  | 0                  | 0                  | (20,240)           | (17,015)         |
|                                      | <b>Total Law Order &amp; Public Safety</b> | <b>(535,891)</b>   | <b>(1,033,246)</b> | <b>(14,040)</b>    | <b>(385,135)</b>   | <b>0</b>           | <b>0</b>           | <b>(521,851)</b>   | <b>(648,111)</b> |
| <b>Education, Aged &amp; Welfare</b> |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1620243                              | Grant - Youth Services Programs            | 0                  | (12,000)           | 0                  | 0                  | 0                  | 0                  | 0                  | (12,000)         |
| 1627523                              | Grant - Denmark Youth Festival             | (3,217)            | (11,000)           | 0                  | 0                  | 0                  | 0                  | (3,217)            | (11,000)         |
| 1620453                              | Income - Youth Support Service             | (30,260)           | (30,000)           | 0                  | 0                  | 0                  | 0                  | (30,260)           | (30,000)         |
| 1630033                              | Grant - Aged Services                      | (4,545)            | 0                  | 0                  | 0                  | 0                  | 0                  | (4,545)            | 0                |
| 1630013                              | Grant - Disability Services                | (11,000)           | 0                  | 0                  | 0                  | 0                  | 0                  | (11,000)           | 0                |
|                                      | <b>Total Education, Aged &amp; Welfare</b> | <b>(49,022)</b>    | <b>(53,000)</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>(49,022)</b>    | <b>(53,000)</b>  |
| <b>Community Amenities</b>           |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1057393                              | Grant - CCTV Installations                 | (23,219)           | (6,004)            | (23,219)           | (6,004)            | 0                  | 0                  | 0                  | 0                |
| 1065513                              | Grant - Sustainability Projects - Studies  | (26,160)           | (2,247)            | 0                  | 0                  | 0                  | 0                  | (26,160)           | (2,247)          |
|                                      | <b>Total Community Amenities</b>           | <b>(26,160)</b>    | <b>(8,251)</b>     | <b>(23,219)</b>    | <b>(6,004)</b>     | <b>0</b>           | <b>0</b>           | <b>(26,160)</b>    | <b>(2,247)</b>   |
| <b>Recreation and Other Culture</b>  |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1117383                              | Halls and Civic Centre Grants              | (47,555)           | (321,800)          | (47,555)           | (321,800)          | 0                  | 0                  | 0                  | 0                |
| 1137033                              | Grants - Recreation                        | (10,000)           | (34,000)           | 0                  | 0                  | 0                  | 0                  | (10,000)           | (34,000)         |
| 1137063                              | Grant - Recreation Infrastructure Upgrades | (320,015)          | (24,000)           | (320,015)          | (24,000)           | 0                  | 0                  | 0                  | 0                |
| 1137783                              | Grant - Sport 4 All - Kidsport Program     | (5,939)            | 0                  | 0                  | 0                  | 0                  | 0                  | (5,939)            | 0                |
| 1141003                              | Library Other Income                       | (2,000)            | 0                  | 0                  | 0                  | 0                  | 0                  | (2,000)            | 0                |
|                                      | <b>Total Recreation and Other Culture</b>  | <b>(383,509)</b>   | <b>(379,800)</b>   | <b>(367,570)</b>   | <b>(345,800)</b>   | <b>0</b>           | <b>0</b>           | <b>(17,939)</b>    | <b>(34,000)</b>  |
| <b>Transport</b>                     |  |                    |                    |                    |                    |                    |                    |                    |                  |
| 1227703                              | Commodity Routes Supplementary Funding     | (370,000)          | (366,667)          | (370,000)          | (366,667)          | 0                  | 0                  | 0                  | 0                |
| 1228103                              | MRWA Project Grants                        | (651,334)          | (559,999)          | (651,334)          | (559,999)          | 0                  | 0                  | 0                  | 0                |
| 1228143                              | Grant - WANDRA                             | (1,245,907)        | 0                  | (1,245,907)        | 0                  | 0                  | 0                  | 0                  | 0                |
| 1228303                              | Roadwise Grant                             | (364)              | (500)              | 0                  | 0                  | 0                  | 0                  | (364)              | (500)            |
| 1228403                              | Grant - MRWA Direct                        | (110,551)          | (111,000)          | 0                  | 0                  | 0                  | 0                  | (110,551)          | (111,000)        |
| 1228473                              | Grant - Specific Bridges                   | (450,150)          | (720,000)          | (450,150)          | (720,000)          | 0                  | 0                  | 0                  | 0                |
| 1228603                              | Grant - Roads to Recovery                  | (302,361)          | (256,000)          | (302,361)          | (256,000)          | 0                  | 0                  | 0                  | 0                |
| 1228703                              | Grant - MRWA Blackspot                     | (94,932)           | (49,734)           | (94,932)           | (49,734)           | 0                  | 0                  | 0                  | 0                |
| 1268043                              | Grants Income - Airport                    | 0                  | (26,435)           | 0                  | (26,435)           | 0                  | 0                  | 0                  | 0                |
|                                      | <b>Total Transport</b>                     | <b>(3,225,598)</b> | <b>(2,090,335)</b> | <b>(3,114,684)</b> | <b>(1,978,835)</b> | <b>0</b>           | <b>0</b>           | <b>(110,915)</b>   | <b>(111,500)</b> |
|                                      | <b>Grand Totals</b>                        | <b>(5,307,615)</b> | <b>(4,136,642)</b> | <b>(3,519,513)</b> | <b>(2,715,774)</b> | <b>(1,813,321)</b> | <b>(1,420,868)</b> |                    |                  |



Schedule of Subscriptions, Memberships and Licences

| Ledger Acc<br>Job No. | Subscriptions, Memberships & Licences Schedule 2019/2020 Budget   | 2018/2019<br>BUDGET<br>\$ | 2019/2020<br>BUDGET<br>\$ |
|-----------------------|---|---------------------------|---------------------------|
| <b>1410072</b>        | <b>Subscriptions - Council</b><br>Memberships & Subscription for various associations etc. as per Annual Budget and Council Resolutions |                           |                           |
|                       | WALGA - Membership  | 30,200                    | 31,230                    |
|                       | Australia's South West - Essential Membership   | 120                       | 140                       |
|                       | LG Professionals Corporate Membership   | 1,694                     | 1,778                     |
|                       | LG Professionals WA - eConnect Subscription   | 700                       | 846                       |
|                       | Great Southern Zone of the WALGA Annual Subscription  | 850                       | 893                       |
|                       | WALGA Subscription to WALGA Salary and Workforce Survey   | 990                       | 1,350                     |
|                       | Cemeteries and Crematoria Association membership  | 120                       | 126                       |
|                       | Australia Day Council of WA membership  | 500                       | 525                       |
|                       | State Law Publisher's Government Gazette membership   | 1,250                     | 1,300                     |
|                       | Miscellaneous   | 270                       | 200                       |
|                       |   | <b>36,694</b>             | <b>38,388</b>             |
| <b>1420102</b>        | <b>Other Expenses - Administration</b><br>Executive Staff LG Professional Memberships   | 1,000                     | 1,100                     |
|                       | IT Vision User Group membership   | 670                       | 700                       |
|                       | Microsoft - Smartsheet  | 600                       | 610                       |
|                       | Survey Monkey   | 300                       | 330                       |
|                       |   | <b>2,570</b>              | <b>2,740</b>              |
| <b>1420132</b>        | <b>Computer Equipment - IT Vision Annual Licences</b><br>IT Vision Annual Licence   | 39,280                    | 40,458                    |
|                       | IT Vision Database Server Version & User Licence Fee & On Demand Recordings   | 6,090                     | 6,090                     |
|                       |   | <b>45,370</b>             | <b>46,548</b>             |
| <b>1428002</b>        | <b>Maintenance - Administration Building Licences &amp; Agreements</b>  |                           |                           |
| 11001                 | PPCA Ltd (Music on Hold)  | 400                       | 250                       |
| 11001                 | APRA Music - (Copyright Royalty & Back ground music lic)  | 350                       | 360                       |
| 11001                 | Biomax Maintenance  | 1,000                     | 1,000                     |
|                       |   | <b>1,750</b>              | <b>1,610</b>              |
| <b>1028322</b>        | <b>McIntosh Road Refuse Site - Licences</b>   |                           |                           |
| 21001                 | Department of Environment - Refuse Site Licence McIntosh Road   | 350                       | 350                       |
| 21001                 | Department of Environment - Asbestos Area Licence McIntosh Road   | 55                        | 60                        |
|                       |   | <b>405</b>                | <b>410</b>                |
| <b>1040332</b>        | <b>GIS Data Maintenance &amp; Aerial Photography</b><br>Landgate - Annual Slip Licence  | 2,400                     | 2,500                     |
|                       | Landgate - Annual Cadastral Data - Not required   | 1,200                     | 0                         |
|                       |   | <b>3,600</b>              | <b>2,500</b>              |
| <b>1060182</b>        | <b>Climate Change Adaption Projects</b><br>AZILITY  | 3,500                     | 3,500                     |
|                       |   | <b>3,500</b>              | <b>3,500</b>              |
| <b>1060242</b>        | <b>Sustainability - Community Projects</b><br>Garage Sale Trail Membership Fee  | 2,360                     | 3,000                     |
|                       |   | <b>2,360</b>              | <b>3,000</b>              |
| <b>1138102</b>        | <b>Parks and Reserves - Jetty Licences</b>  |                           |                           |
| 15008                 | Jetty Licence - Prawn Rock Channel #4161  | 80                        | 80                        |
| 15010                 | Jetty Licence - Nornalup #4098  | 40                        | 40                        |
| 15013                 | Jetty Licence - Berridge Park #4162   | 40                        | 40                        |
| 15016                 | Jetty Licence - Reserve 15022 Hollings Rd #4163   | 40                        | 40                        |
| 15032                 | Jetty Licence - Smith Bros Park (Rivermouth) #2518  | 40                        | 40                        |
| 15009                 | Jetty Licence - Poddyslot Place #2519   | 40                        | 40                        |
| 11048                 | Jetty Licence - Peaceful Bay Finger Jetty #4538   | 40                        | 40                        |
|                       |   | <b>320</b>                | <b>320</b>                |
| <b>1140202</b>        | <b>Library Computer Annual Licences</b><br>OCLC - AmLIB   | 1,750                     | 1,750                     |
|                       | Spydus Library Management System  | 6,333                     | 6,333                     |
|                       | Envisionware P/L - Annual Licence for PC Reservation  | 320                       | 320                       |
|                       |   | <b>8,403</b>              | <b>8,403</b>              |
| <b>1140242</b>        | <b>Library Publications and Subscriptions</b><br>Writing WA membership  | 130                       | 130                       |
|                       | Public Libraries WA   | 170                       | 170                       |
|                       | Children's Book Council WA  | 60                        | 60                        |
|                       |   | <b>360</b>                | <b>360</b>                |



## Schedule of Subscriptions, Memberships and Licences

Appendix F

| Ledger Acc<br>Job No. | Subscriptions, Memberships & Licences Schedule 2019/2020 Budget                    | 2018/2019<br>BUDGET<br>\$ | 2019/2020<br>BUDGET<br>\$ |
|-----------------------|--|---------------------------|---------------------------|
| <b>1140102</b>        | <b>Other Expenses - Library Annual Programs</b>                                    |                           |                           |
|                       | A Smart Start Program  | 3,600                     | 3,600                     |
|                       | State Library of WA  | 1,400                     | 1,400                     |
|                       | Great Southern Regional Activity Plan  | 3,000                     | 3,000                     |
|                       | Visiting Author Program  | 1,000                     | 1,000                     |
|                       | Other  | 500                       | 500                       |
|                       |  | <b>9,500</b>              | <b>9,500</b>              |
| <b>1160192</b>        | <b>Recreation Centre Programs</b>  |                           |                           |
| 17000                 | PPCA Ltd Background Music etc.   | 0                         | 75                        |
| 17001                 | PPCA Ltd Background Music etc.   | 1,550                     | 1,550                     |
| 17001                 | APRA Music Agreement (Licence fee for fitness classes music)                       | 1,600                     | 2,000                     |
| 17021                 | Council of the Ageing - Living Longer  | 1,050                     | 1,050                     |
|                       |  | <b>4,200</b>              | <b>4,675</b>              |
| <b>1188302</b>        | <b>Old TV Tower Annual Lease &amp; Fees</b>  |                           |                           |
| 21104                 | Annual Lease on Weedon Hill (The Cove)   | 1,200                     | 1,200                     |
| 21104                 | ACMA Communications  | 44                        | 50                        |
|                       |  | <b>1,244</b>              | <b>1,250</b>              |
| <b>1228052</b>        | <b>Airstrip Annual Licences</b>  |                           |                           |
| 32003                 | Australian Communications and Annual Apparatus Licence                             | 50                        | 50                        |
|                       |  | <b>50</b>                 | <b>50</b>                 |
| <b>1498002</b>        | <b>Vehicle Inspections Annual Fees</b>   |                           |                           |
| 29501                 | DOT Annual - Vehicle Inspections Renewal Fee                                       | 140                       | 0                         |
|                       |  | <b>140</b>                | <b>0</b>                  |
| <b>1120102</b>        | <b>Other Expenses Lime Quarry Licence</b>  |                           |                           |
| 70001                 | Dept. Mines & Petroleum - Lime Quarry Licence                                      | 220                       | 220                       |
|                       | Lime WA  | 1,600                     | 2,000                     |
|                       |  | <b>1,820</b>              | <b>2,220</b>              |
| <b>1420322</b>        | <b>Strategic Planning &amp; General Consultancies Annual Fees</b>                  |                           |                           |
|                       | profile.id and economy.id LITE - Annual Product Fee                                | 3,500                     | 3,500                     |
|                       | 1000 Minds Subscription  | 1,000                     | 1,000                     |
|                       |  | <b>4,500</b>              | <b>4,500</b>              |
| <b>1330102</b>        | <b>Building Subscription</b>   |                           |                           |
|                       | SAI Global - Building Code of Australia Standards Subscription                     | 2,450                     | 2,500                     |
|                       |  | <b>2,450</b>              | <b>2,500</b>              |
| <b>1430412</b>        | <b>Infrastructure Services Office Expenses - Annual Licences &amp; Memberships</b> |                           |                           |
|                       | ROMAN II Licence Fees (Replaced by RAMM - 1420332)                                 | 7,100                     | 0                         |
|                       | iAuditor Inspections   | 144                       | 150                       |
|                       | Invarion Rapidplan Licence   | 375                       | 400                       |
|                       | AutoCAD Civil Licence and Road Design  | 4,650                     | 0                         |
|                       | Dial Before You Dig  | 972                       | 1,000                     |
|                       | Institute of Public Works & Engineering WA Membership                              | 295                       | 295                       |
|                       |  | <b>13,536</b>             | <b>1,845</b>              |
| <b>Grand Totals</b>   |  | <b>142,772</b>            | <b>134,319</b>            |



Schedule of Contributions and Donations

| Ledger Acc Job No. | Waivers, Donations and Contributions Schedule 2019/2020 Budget  | 2018/2019 BUDGET \$ | 2019/2020 BUDGET \$ |
|--------------------|---|---------------------|---------------------|
|                    | <b><i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2019/20 financial year.</i></b> |                     |                     |
|                    | <b><u>WAVIERS</u></b>   |                     |                     |
| <b>1318052</b>     | <b><i>Waiver &amp; Concessions - Rates</i></b>  |                     |                     |
|                    | A5731 -- Denmark Arts Council Inc.  | 1,173               | 1,220               |
|                    | A5585 -- Denmark Boating & Angling Club   | 1,420               | 1,477               |
|                    | A5587 -- Denmark Boating & Angling Club & Denmark Sea Rescue Group  | 1,420               | 1,477               |
|                    | A3565 -- Denmark Clay Target Club   | 1,420               | 1,477               |
|                    | A5729 -- Denmark Community Resource Centre Inc.   | 1,173               | 1,220               |
|                    | A5584 -- Denmark Cottage Crafts Inc.  | 1,173               | 1,220               |
|                    | A3088 -- Denmark Country Club Inc.  | 3,687               | 3,835               |
| A2622              | A5690 -- Denmark Environment Centre Incorporated  | 1,173               | 2,678               |
|                    | A3747 -- Denmark Environment Centre Incorporated  | 2,678               |                     |
|                    | A3189 -- Denmark Equestrian Club Inc.   | 1,173               | 1,220               |
|                    | A3256 -- Denmark Historical Society Inc.  | 1,173               | 1,308               |
|                    | A5599 -- Denmark Machinery Restoration Group Inc.   | 1,173               | 1,220               |
|                    | A3179 -- Denmark Occasional Day Care Centre Inc. and Denmark Playgroup  | 1,173               | 1,220               |
|                    | A5730 -- Denmark Over 50's Association  | 1,173               | 1,220               |
|                    | A3167 -- Denmark Pistol Club  | 1,420               | 1,477               |
|                    | A5601 -- Denmark Riverside Club   | 1,173               | 1,220               |
|                    | A3069 -- Denmark Riverside Club   | 2,277               | 2,368               |
|                    | A5588 -- Denmark Surf Lifesaving Club   | 1,420               | 1,477               |
|                    | A3186 -- Denmark Tourism Incorporated   | 6,234               | 6,483               |
|                    | A5590 -- Green Skills Inc.  | 1,420               | 1,477               |
|                    | A5593 -- Kentdale Community Hall Committee Inc.   | 1,420               | 1,477               |
|                    | A5600 -- Lions Club of Denmark Inc.   | 1,173               | 1,220               |
|                    | A5591 -- Nornalup Residents and Ratepayers Association  | 1,173               | 1,220               |
|                    | A5592 -- Parry's Beach Voluntary Management Group Inc.  | 1,420               | 1,477               |
|                    | A5615 -- Peaceful Bay Progress Association Inc.   | 1,173               | 1,220               |
|                    | A5616 -- Peaceful Bay Progress Association Inc.   | 1,173               | 1,220               |
|                    | A5596 -- Peaceful Bay Returned Services League (RSL) Sub Branch   | 1,173               | 1,220               |
|                    | A5595 -- Peaceful Bay Sea Rescue Group Inc.   | 1,173               | 1,220               |
|                    | A5597 -- Scout Association of Australia   | 1,173               | 1,220               |
|                    | A3097 -- The Returned & Services League of Australia WA Branch Inc.   | 1,173               | 1,220               |
|                    | A5594 -- Tingleddale Hall Committee Inc.  | 1,420               | 1,477               |
|                    | A3041 -- Scotsdale Hall Committee Inc.  | 1,420               | 1,477               |
|                    |   | <b>50,197</b>       | <b>50,965</b>       |
|                    | <b><u>DONATIONS</u></b>   |                     |                     |
| <b>1410082</b>     | <b><i>Donations Gifts Gratuities</i></b>  |                     |                     |
|                    | CEO approved donations - (\$200 maximum each)   | 3,000               | 3,000               |
|                    | Councillor Gratuity Gifts   | 1,000               | 1,000               |
|                    | Staff Service Gifts   | 3,000               | 3,000               |
|                    | Denmark RSL Youth Achievement Award contribution  | 1,000               | 1,000               |
|                    | South Regional Tafe's Awards Ceremony   | 1,000               | 100                 |
|                    | Sponsor of a book award Year 6 & Year 10 Student Awards   | 200                 | 200                 |
|                    | Denmark SLSC - Southern Ocean Mile Swim Race  | 200                 | 200                 |
|                    | Denmark Golf Club - Summer Classic contra   |                     |                     |
|                    | South Coastal Management Group  | 2,000               | -                   |
|                    | Council approved donations (Council resolution required)  | 7,200               | 2,000               |
|                    |   | <b>18,600</b>       | <b>10,500</b>       |
| <b>1410602</b>     | <b><i>Donated Use of Council Facilities</i></b>   |                     |                     |
|                    | Hire / use of council facilities not charged, requires contra entry   |                     |                     |
|                    | Denmark Over 50's (Recreation Centre Room)  | 800                 | 800                 |
|                    | Denmark Aquatic Centre Committee (Recreation Centre Room)   | 200                 | 200                 |
|                    | Denmark Historical Society (Shire Reception Room)   |                     | 9,450               |
|                    | Denmark Netball Association (Recreation Centre Room)  | 200                 | 200                 |
|                    | Equestrian Club (Recreation Centre Room)  | 200                 | 200                 |
|                    | Denmark Basketball Association (Recreation Centre Room)   | 150                 | 150                 |
|                    | Woodturners of Denmark Annual Exhibition (Shire Reception Room)   | 3,000               | 3,000               |
|                    | Other Organisations and Community Groups  | 1,000               | 1,000               |
|                    |   | <b>5,550</b>        | <b>15,000</b>       |
| <b>1520212</b>     | <b><i>Denmark Animal Carers Donation</i></b>  |                     |                     |
|                    | Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.                                | 2,000               | 2,000               |
|                    |   | <b>2,000</b>        | <b>2,000</b>        |



## Schedule of Contributions and Donations

Appendix G

| Ledger Acc Job No. | Waivers, Donations and Contributions Schedule 2019/2020 Budget  | 2018/2019<br>BUDGET<br>\$ | 2019/2020<br>BUDGET<br>\$ |
|--------------------|---|---------------------------|---------------------------|
| <b>1530262</b>     | <b>Local &amp; State Emergency Disaster Relief</b><br>Donation to emergency/disaster in accordance with Policy  | 4,000                     | 10,000                    |
|                    |   | <b>4,000</b>              | <b>4,000</b>              |
| <b>1530272</b>     | <b>National Emergency Disaster Relief</b><br>Donation to emergency/disaster in accordance with Policy PO50303.  | 4,000                     | 5,000                     |
|                    |   | <b>4,000</b>              | <b>4,000</b>              |
| <b>1530292</b>     | <b>Royal Flying Doctor Service Donation</b><br>Australia Day Breakfast Donations in accordance with Policy PO50303.   | 2,000                     | 2,000                     |
|                    |   | <b>2,000</b>              | <b>2,000</b>              |
|                    | <b><u>CONTRIBUTIONS</u></b>   |                           |                           |
| <b>1420342</b>     | <b>Community Financial Assistance Program (CFAP)</b><br><br>Financial Assistance to Community Groups:- approved projects subject to annual grant process.                           | 17,370                    | 35,000                    |
|                    |   | <b>17,370</b>             | <b>35,000</b>             |
| <b>1610822</b>     | <b>Scholarship - Youth Leadership Award</b><br>Scholarship provided to Year 12 student at Denmark High School<br>Youth Leadership Award   | 2,000                     | 2,000                     |
|                    |   | <b>2,000</b>              | <b>2,000</b>              |
| <b>1610832</b>     | <b>Agricultural College Scholarship</b><br>Scholarship provided to Year 9 student at Agricultural College<br>Agricultural College Scholarship                                       | 1,000                     | 1,500                     |
|                    |   | <b>1,000</b>              | <b>1,500</b>              |
| <b>1620222</b>     | <b>Youth Holiday Activities</b><br>Youth Services Holiday Activities - Camp<br>Outward Bound Camp   | -                         | 16,000                    |
|                    |   | -                         | <b>16,000</b>             |
| <b>1630232</b>     | <b>Contribution to Peaceful Bay RSL &amp; Community Bus</b><br>Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community | 1,000                     | 1,000                     |
|                    |   | <b>1,000</b>              | <b>1,000</b>              |
| <b>1058182</b>     | <b>Contribution to ANZAC Day Services</b><br>Annual contribution to local Anzac Day Services<br>Denmark RSL ANZAC Day Service<br>Peaceful Bay RSL ANZAC Day Service                 | 400<br>200                | 500<br>200                |
|                    |   | <b>600</b>                | <b>700</b>                |
| <b>1151132</b>     | <b>Contribution to Denmark Arts</b><br>Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds .                              | 75,000                    | 75,000                    |
|                    |   | <b>75,000</b>             | <b>75,000</b>             |
| <b>1152052</b>     | <b>Contribution to Denmark Historical Society</b><br>Annual contribution to DHS to assist with maintenance of museum collection.  | 3,500                     | 3,500                     |
|                    |   | <b>3,500</b>              | <b>3,500</b>              |
| <b>1152072</b>     | <b>Contribution Denmark Community Resource Centre</b><br>Contribution to DCRC for the management of the Morgan Richards Community Centre.   | 2,000                     | 2,000                     |
|                    |   | <b>2,000</b>              | <b>2,000</b>              |
| <b>1327802</b>     | <b>Amazing South Coast</b><br>Council contribution to the Amazing South Coast for operation of the Denmark Visitors Centre and other activities (3 year agreement ending 2021)      | 95,000                    | 95,000                    |
|                    |   | <b>95,000</b>             | <b>95,000</b>             |
| <b>1228382</b>     | <b>Crossovers Contributions</b><br>Contribution to crossovers constructed by private contractors.   | 4,000                     | 4,000                     |
|                    |   | <b>4,000</b>              | <b>4,000</b>              |





Schedule of Contributions and Donations

| Ledger Acc Job No. | Waivers, Donations and Contributions Schedule 2019/2020 Budget                | 2018/2019 BUDGET \$ | 2019/2020 BUDGET \$ |
|--------------------|---|---------------------|---------------------|
|                    | <b><u>HALL CONTRIBUTIONS</u></b>  |                     |                     |
| <b>1112202</b>     | <b>Contribution Parryville Hall Maintenance</b>                               |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 500                 | 500                 |
|                    | Fire Equipment Services Allocation  | 500                 | 500                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>3,000</b>        |
| <b>1112222</b>     | <b>Contribution Tingledale Hall Maintenance</b>                               |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 500                 | 500                 |
|                    | Fire Equipment Services Allocation  | 500                 | 500                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>3,000</b>        |
| <b>1112242</b>     | <b>Contribution Scotsdale Hall Maintenance</b>                                |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 382                 | 620                 |
|                    | Fire Equipment Services Allocation  | 618                 | 380                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>3,000</b>        |
| <b>1112262</b>     | <b>Contribution Kentdale Hall Maintenance</b>                                 |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 382                 | 360                 |
|                    | Fire Equipment Services Allocation  | 618                 | 640                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>3,000</b>        |
| <b>1112272</b>     | <b>Contribution Peaceful Bay Hall Maintenance</b>                             |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 116                 | 400                 |
|                    | Fire Equipment Services Allocation  | 884                 | 600                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>3,000</b>        |
| <b>1112282</b>     | <b>Contribution Nornalup Hall Maintenance</b>                                 |                     |                     |
|                    | Annual contribution towards ongoing maintenance                               |                     |                     |
|                    | Insurance   | 790                 | 1,135               |
|                    | Fire Equipment Services Allocation  | 210                 | 865                 |
|                    | Annual contribution to hall committee   | 2,000               | 2,000               |
|                    |   | <b>3,000</b>        | <b>4,000</b>        |
| <b>1118022</b>     | <b>Contribution RSL Hall Maintenance</b>                                      |                     |                     |
|                    | Contributions towards the general maintenance and insurance costs of RSL Hall |                     |                     |
|                    | Insurance   | 633                 | 1,950               |
|                    | Fire Equipment Services Allocation  | 867                 | 150                 |
|                    | Annual contribution to Association  | 3,000               | 3,000               |
|                    |   | <b>4,500</b>        | <b>5,100</b>        |
| <b>1610852</b>     | <b>Spirit of Play - Old Post Office</b>                                       |                     |                     |
| 11015              | Building Maintenance  | 710                 | 890                 |
|                    | Insurance   | 588                 | 710                 |
|                    |   | <b>1,270</b>        | <b>1,600</b>        |



## Schedule of Contributions and Donations

Appendix G

| Ledger Acc Job No. | Waivers, Donations and Contributions Schedule 2019/2020 Budget  | 2018/2019<br>BUDGET<br>\$ | 2019/2020<br>BUDGET<br>\$ |
|--------------------|---|---------------------------|---------------------------|
| <b>1610862</b>     | <b>Denmark Occasional Day Care Centre</b>   |                           |                           |
| 11013              | Insurance (Gumnut corner)   | 375                       | 500                       |
|                    | Building Maintenance  | 4,000                     | 4,000                     |
|                    |   | <b>4,375</b>              | <b>4,500</b>              |
| <b>1121052</b>     | <b>Denmark Surf Club</b>  |                           |                           |
| 11044              | Building Maintenance  | 10,000                    | 9,460                     |
|                    | Fire Equipment Services Allocation  | 455                       | 400                       |
|                    | Insurance   | 1,635                     | 2,140                     |
|                    |   | <b>12,090</b>             | <b>12,000</b>             |
| <b>1138122</b>     | <b>Denmark Riverside Club</b>   |                           |                           |
| 11031              | Building Maintenance  | 4,000                     | 4,000                     |
|                    | Insurance   | 4,113                     | 5,000                     |
|                    |   | <b>8,113</b>              | <b>9,000</b>              |
| <b>1138122</b>     | <b>Other Parks &amp; Reserves - Insurances</b>  |                           |                           |
| 11030              | Denmark Golf Club   | 4,290                     | 5,000                     |
| 11032              | Denmark Scout Hall  | 1,700                     | 1,350                     |
| 11033              | Denmark Cottage Crafts  | 940                       | 1,000                     |
| 11034              | Denmark Lions - Station Masters House   | 455                       | 420                       |
| 11138              | Denmark Sea Rescue/Boating & Angling Club - Ocean Beach   | 2,030                     | 2,200                     |
| 11139              | Denmark Sea Rescue - Shed   | 170                       | -                         |
| 11140              | Denmark Boating & Angling Club - Parry Beach  | 80                        | 315                       |
| 11141              | Denmark Machinery Restoration Group Shed  | 120                       | 1,250                     |
| 11142              | Denmark Boating & Angling Club - Slipway & Shed   | 65                        | 75                        |
|                    |   | <b>9,850</b>              | <b>11,610</b>             |
| <b>1131002</b>     | <b>Peaceful Bay Reserve Service Agreement and Insurances</b>  |                           |                           |
|                    | Insurances costs of Peaceful Bay Progress Association, RSL Hall, ANZAC Memorial, Sea Rescue Boat Shed and other structures. |                           |                           |
| 21411              | Insurance Peaceful Bay structures.  | 1,865                     | 1,937                     |
|                    |   | <b>1,865</b>              | <b>1,937</b>              |
| <b>1327812</b>     | <b>Tourism Other Expenses</b>   |                           |                           |
|                    | Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses |                           |                           |
|                    | Visitor Centre Insurance  | 2,750                     | 3,750                     |
|                    | Visitor Centre Minor Expenses   | 200                       | 200                       |
|                    | Miscellaneous   | 500                       | 250                       |
|                    |   | <b>3,450</b>              | <b>4,200</b>              |
|                    | <b>CONTRA ENTRIES</b>   |                           |                           |
| <b>1152102</b>     | <b>Rental Contra for Denmark Community Resource Centre Use of Council Facilities</b>  |                           |                           |
|                    | Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00           | 50,400                    | 50,400                    |
|                    |   | <b>50,400</b>             | <b>50,400</b>             |
| <b>1152112</b>     | <b>Rental Contra for Denmark Arts Use of Council Facilities</b>   |                           |                           |
|                    | Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00                                | 32,000                    | 32,000                    |
|                    |   | <b>32,000</b>             | <b>32,000</b>             |
| <b>1327862</b>     | <b>Rental Contra for Amazing South Coast Use of Council Facilities</b>  |                           |                           |
|                    | Contra entry to reflect free lease of Visitors Centre by Amazing South Coast  | 42,000                    | 42,000                    |
|                    |   | <b>42,000</b>             | <b>42,000</b>             |
| <b>1328732</b>     | <b>Christmas Decorations Provision</b>  |                           |                           |
| 15080              | Council contribution to purchasing, erecting and dismantling decorations and banners in CBD over the Christmas period       |                           |                           |
|                    | Wages and overheads   | 2,500                     | 3,404                     |
|                    | Council plant   | 1,100                     | 1,500                     |
|                    | New Decorations   | 8,000                     | 8,000                     |
|                    |   | <b>11,600</b>             | <b>12,904</b>             |
| <b>1328742</b>     | <b>Community Christmas Event</b>  |                           |                           |
|                    | Contribution to Community Christmas Event   | 10,000                    | -                         |
|                    |   | <b>10,000</b>             | <b>-</b>                  |
|                    | <b>Grand Totals</b>   | <b>503,330</b>            | <b>530,416</b>            |

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

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