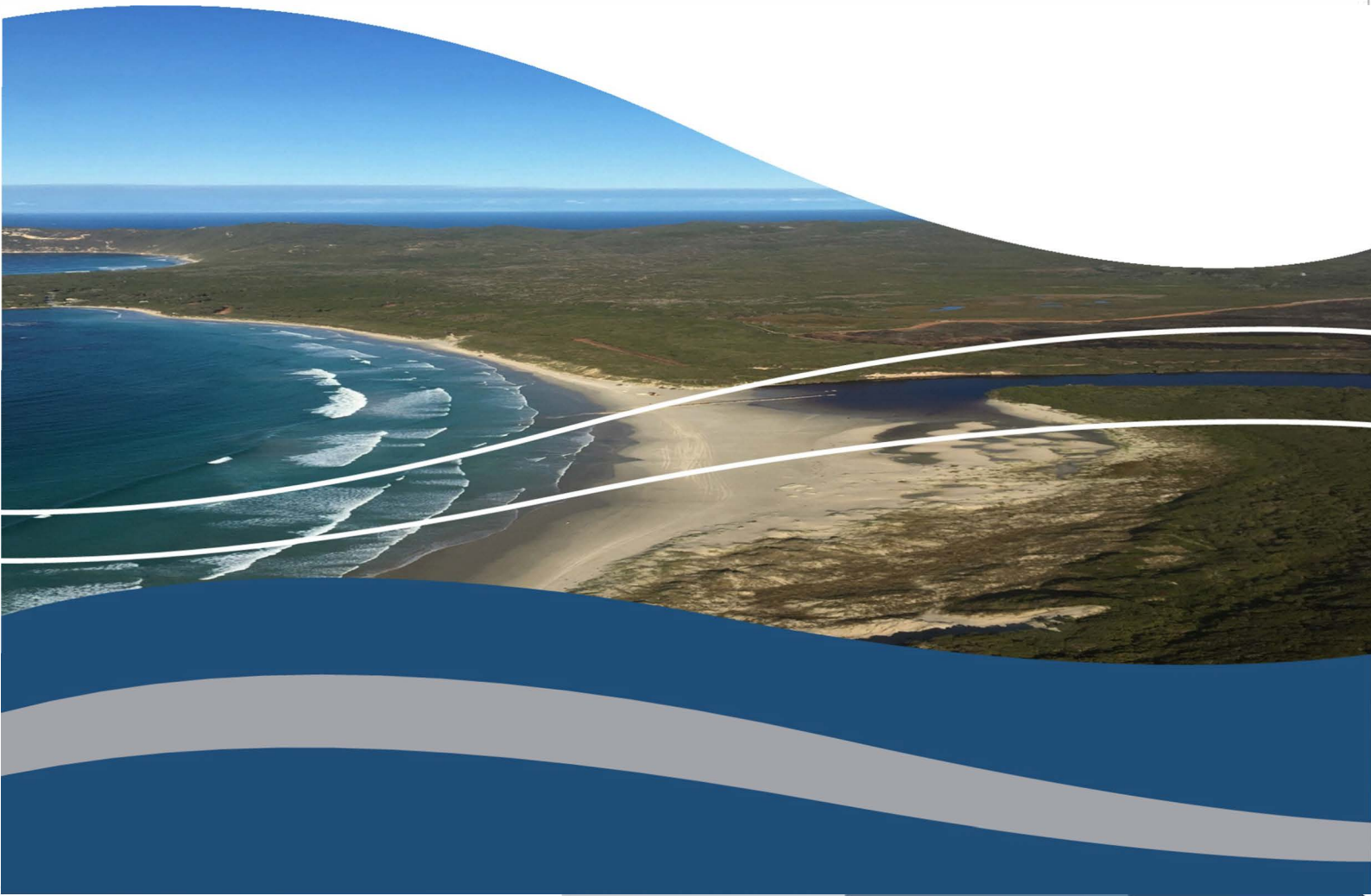




# Annual Budget 2020 / 2021

Adopted by Council on 4 August 2020





# SHIRE OF DENMARK 2020 / 2021 MUNICIPAL BUDGET

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## Shire President's Message

I am pleased to present the Shire of Denmark's 2020/2021 Annual Budget.

This year's Budget focuses on stimulating our local economy and helping to reduce the impacts of COVID-19 within our community.

The Shire will ensure a 0% rate increase for rate-payers in 2020/21. Your rates bill will not increase (unless of course, you have made significant changes to your property).

In light of the current pandemic, Council has recently adopted a Financial Hardship Policy which provides flexibility for any ratepayer, business or community group suffering financial stress. This also provides relief from overdue interest and administration fees over the period that hardship is experienced.

While this latest Budget goes some way to easing the financial pressure on ratepayers, we understand the difficulties many people are facing and encourage you to reach out for support. With the new flexible options now available for rates payments, we will help you wherever we can.

Many of our staff live locally and have witnessed first-hand the impact COVID-19 has had on our community and local businesses.



Shire President, Cr Ceinwen Gearon


The Shire has worked hard to redeploy staff who were impacted by the closure of community facilities such as the gym and library. Our staff have worked incredibly hard during this time, in positions that varied from their usual roles and throughout a recruitment freeze that was implemented to reduce operational costs.

This year, the Shire of Denmark has been successful in gaining approximately \$5.4M of external government funding to undertake a \$7.03M program of capital works. The Shire will need assistance in carrying out this extensive program of work, and this has created a fantastic opportunity for local businesses to become in-volved to help deliver a number of projects throughout the year.

Some of the key projects include:




Lights Beach Carpark  
& Toilets \$734,000



MRWA Roads  
\$2,482,000  
MRWA Bridges  
\$1,680,000



Community Project  
Infrastructure  
\$349,937



Rail Trail Bridge  
\$200,000

Due to the ongoing nature of the COVID-19 Pandemic, Council will this year carry forward a \$200,000 closing Budget surplus. This will enable the Shire to address future operational requirements' as a result of the ongoing pandemic.

We continue to provide considerable contributions, donations and subsidies in this year's budget to support our community. This includes approximately \$500,000 towards community 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.

I wish to acknowledge the way Councillors and staff have worked together to deliver this year's Budget that works to support our community at such a challenging time. Council has been both considered and responsible in their review and adoption of the 2020/2021 Annual Budget.

Further details of the Budget are available on the Shire of Denmark's website.

A handwritten signature in black ink, appearing to read 'Ceinwen Gearon', is centered on the page. The signature is fluid and cursive, with a long horizontal flourish at the end.

Cr Ceinwen Gearon  
Shire President  
SHIRE OF DENMARK



## EXECUTIVE SUMMARY

The 2020/21 Annual Budget was adopted by Council on 4 August 2020, following a comprehensive series of budget workshops involving Councillors and senior staff. Although the Shire's Strategic Community Plan, Long Term Financial Plan, Asset Management Plan and Corporate Business Plan have been considered, the major factor influencing the budget assumptions are predicted as a result of the ongoing COVID-19 pandemic.

COVID-19 was declared a pandemic by the World Health Organisation on 11th of March 2020 and on 16 March 2020, the Government of Western Australia declared a State of Emergency. A series of restrictions have since been imposed on individuals and businesses, affecting the social, cultural and economic well-being of our community. As a result, on 8 May 2020, the Local Government (COVID-19 Response) Ministerial Order 2020 was gazetted.

The 2020/21 Annual Budget responds to the possible consequences of the COVID-19 pandemic and applies a zero % increase to rates, fees and charges while seeking to invest in projects that stimulate the local economy. The budget continues to deliver on strategies adopted by Council and maintains a high level of service across all programs, while ensuring an increased focus on road and associated infrastructure and the renewal of assets at sustainable levels. A \$200,000 budget closing surplus is provided to enable Council to respond swiftly to operational requirements or provide economic stimulus measures as a result of the ongoing pandemic.

Whilst this budget has been prepared on the basis of constraint, particularly due to the financial impact on the community, it is acknowledged that Council should also seek to fund new community and organisational initiatives to remain innovative and responsive towards the needs of the community. Accordingly, the Shire has prepared its budget to ensure this objective is achieved.

The major components of the budget are:

- A capital works program totalling \$7.03 million.
- Non-operating revenue (capital grants) of \$5.381 million.
- No new long-term loan borrowings.
- Operating expenditure of \$15.541 million.
- Operating revenue of \$11.534 million. (Includes \$6.560 million in rate revenue).
- Transfer to reserves of \$803,452.
- Transfer from reserves of \$898,000.
- A \$200,000 budget closing surplus for Covid19 pandemic response.
- Estimated carry forward balance of \$1,504,620, which includes a component of pre-paid grant funding for the 2020/21 financial year.



### CAPITAL EXPENDITURE PROGRAM

The 2020/21 Capital Expenditure Program is projected at \$7,027,937, a significant increase on the 2019/20 budget of \$5,926,813. This is mainly due to an increase in external grants secured from various government agencies to fund various projects.

Description	2020/21	2019/20
Capital Expenditure Program	7,027,937	5,926,813

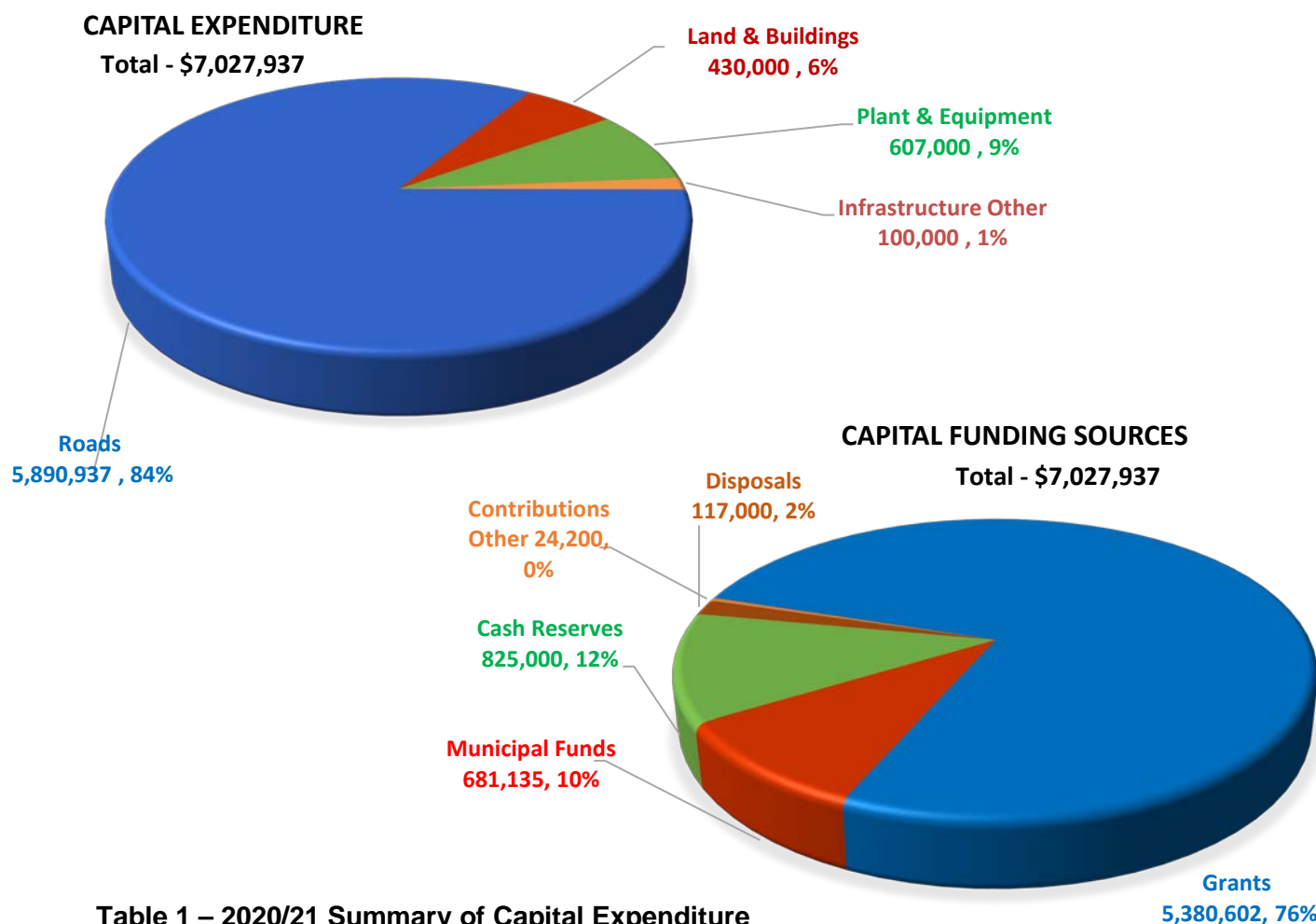


Table 1 – 2020/21 Summary of Capital Expenditure

Summary of Capital Expenditure	2020/21
Lights Beach Carpark & Toilets	734,000
Denmark East – LIA Lot Earthworks & East River Road West	550,000
MRWA Bridges	1,680,000
MRWA Road Projects	2,482,000
Rail Trail Bridge (c/fwd from 2019/20)	200,000
Community Infrastructure Project	349,937
Infrastructure for Container Deposit Scheme - MRWF	70,000
Praed Lane Roadworks	70,000
Plant and Vehicle Replacement	537,000
Plane Tree Precinct – Amphitheatre and Firewise Garden (c/fwd from 2019/20)	180,000
Upgrade to cemetery grounds	25,000
Drainage Renewal	50,000
Nornalup Jetty Upgrade	25,000

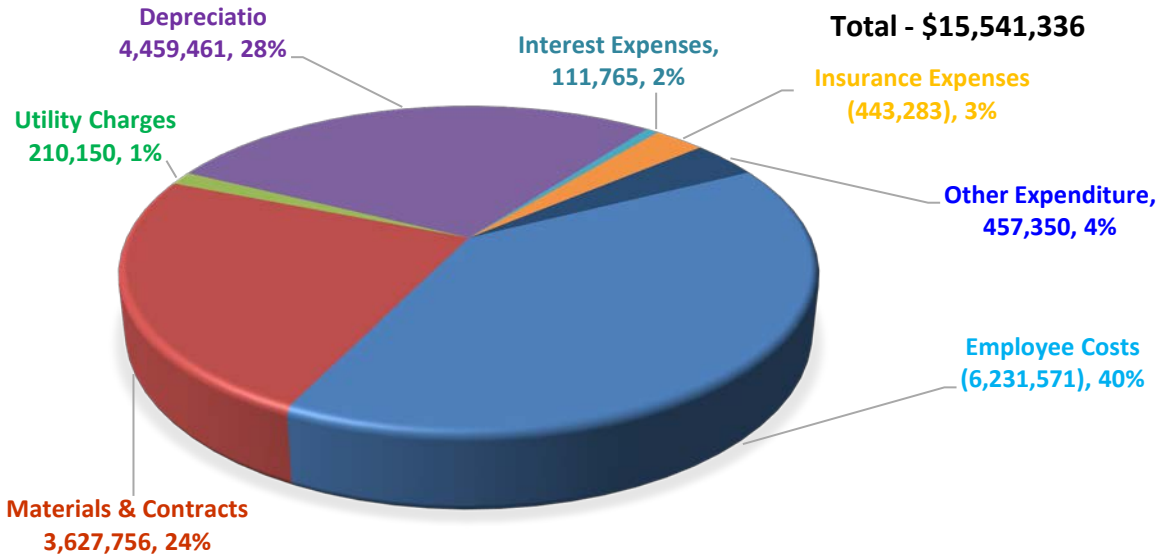
**OPERATING INCOME AND EXPENDITURE**

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

Description	2020/21	2019/20
Revenue	11,534,184	12,537,529
Expenses	(15,541,336)	(15,803,374)

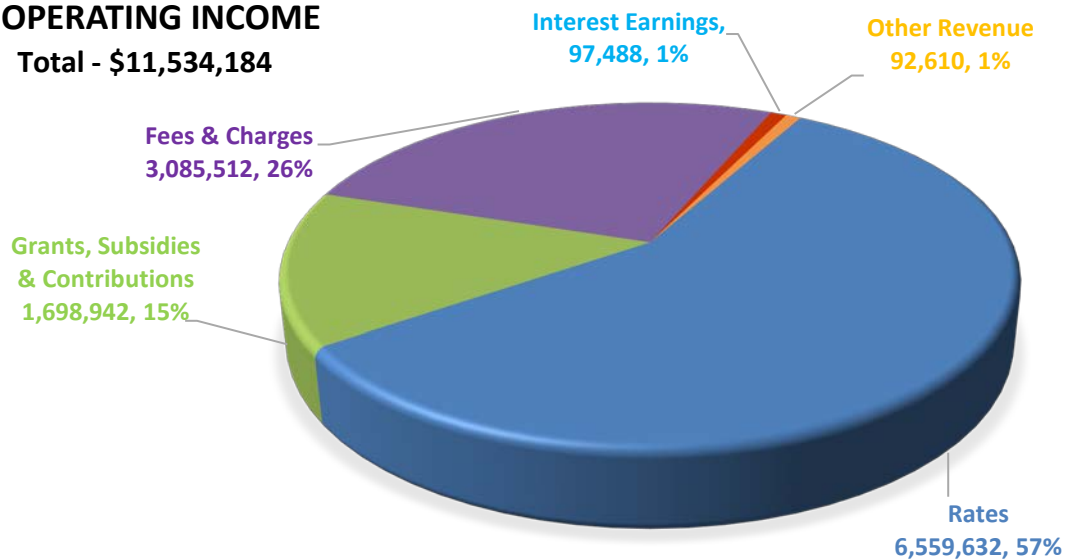
**OPERATING EXPENDITURE**

Total - \$15,541,336



**OPERATING INCOME**

Total - \$11,534,184



**GRANT REVENUE**

Description	2020/21	2019/20
Operating Grants	1,579,642	1,420,868
Capital Grants	5,380,602	2,715,774

Operating Grants secured include:

- Fire Prevention Grants (National Disaster Fund) 500,000
- Federal Assistance Grants 496,412
- Bushfire Risk Management Coordinator 174,505
- ESL Brigades Grant 173,596
- Main Roads Direct Maintenance Grant 120,000

Capital Grants secured include:

- Federal Drought Relief Funding 1,000,000
- Roads to Recovery R2R 1,206,000
- Community Infrastructure Grant 349,937
- Main Roads Grants 1,359,332
- Bridge Grants 1,030,000
- Blackspot 87,333
- Commodity Routes Funding 208,000

**RATES**

Description	2020/21	2019/20
Rate Revenue	6,559,632	6,674,506

The 2020/21 Budget is underpinned by a commitment of Council to freeze rates at levels not exceeding 2019/20. This has been achieved with Council reducing the differential rating categories, as a result of a rating review, from fourteen to four. The new differential rating categories are:

**GRV**

1. Non-Rural Improved
2. Holiday Purposes
3. Vacant

**UV**

4. Rural

Council has budgeted \$6,559,632 in rate revenue for 2020/21 before rate concessions and rate waivers are applied. The total amount budgeted is -0.59% lower than the total rate revenue of \$6,674,506 budgeted in the 2019/20 year and includes growth in rateable properties of .02%. Rate modelling has taken into account the principle that no ratepayer shall pay more in rates for the same assessment than they did in 2019/20. The exception to this is where improvements or developments have occurred which have increased the rateable value.



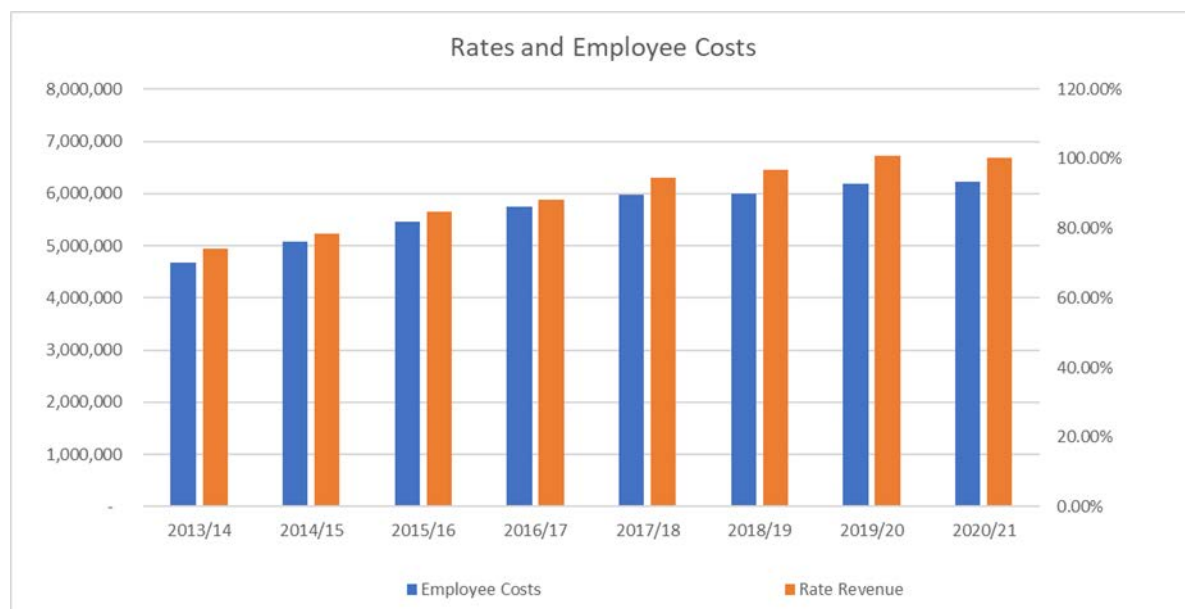
## EMPLOYEE COSTS

As part of the Shire's response to the COVID-19 pandemic, it was agreed by Council in June that no employee would receive any % increase in their salary as part of the 2020/21 Annual Budget. The Long-Term Financial Plan had forecast a 3% increase for 2020/21. There have been no additional staff added to the 2020/21 Budget from that of the 2019/20 financial year, which is in line with the Workforce Plan.

Total employee costs (excluding capital project employee allocations) are budgeted to be \$6,231,571 in 2020/21 compared to \$6,192,403 in 2019/20. While the salaries & wages total costs have not increased significantly, a higher proportion of the 2020/21 costs relate to Shire's capital works program.

Description	2020/21	2019/20
Salaries & Wages	5,465,253	5,445,421
Superannuation	652,266	626,278
Other Employee Costs	254,620	249,150
	<b>6,372,139</b>	<b>6,320,849</b>
less: Capital Project Wage Allocations	<b>-140,658</b>	<b>-128,446</b>
<b>Total Employee Costs</b>	<b>6,231,481</b>	<b>6,192,403</b>

The following chart compares operating employee costs and rates and shows that for 2020/21 budgeted operating employee costs constitute approximately 93.20% of budgeted rates and is 1.13% higher than last year's ratio of 92.07%. This is due to less rates revenue forecast to be yielded in 2020/21 than in 2019/20 while employee costs have remained relatively the same.



## 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.)
- 0% increase in fees and charges across operational goods and services except for lime sales fees, lease fees and any other charge governed by legislation or any other overriding agreement.

Description	2020/21	2019/20
Total Fees and Charges	3,085,512	3,043,776

## LOAN BORROWINGS

Council's total debt position as at July 1, 2020 is \$2,111,432 (including self-supporting loans to community organisations). The debt position as at 30 June 2021 will reduce to \$1,866,267.

Total Debt Service 2020/2021	\$352,935
Total Debt Service 2019/2020	<u>\$421,244</u>
Reduction in Debt Service Cost	\$ 68,309

Please refer to Note 6 in the Annual Budget for more detailed information regarding the different loans owing by Council.

Description	2020/21	2019/20
Total Debt position at financial year end	1,866,267	2,111,432

## RESERVE FUNDS

Reserve funds are an effective means to save for expenditure in future years. Reserves are used to smooth the impact on major items of expenditure, such as plant and machinery which can be managed over a 10 to 15-year cycle.

The forecast balance of reserves as at June 30 2021 is expected to be \$4,281,518 and compares to a balance of \$4,376,066 at June 30 2020. Overall net transfers from reserves total \$94,548.

Description	Transfers		Balance
	To	From	
Lime Quarry Rehabilitation	32,257		415,114
Parry Inlet	1164		198,661
Cemetery	12		2,120
Employee Leave Entitlements	2,631		448,892
Infrastructure	294,430		719,648
Plant Replacement	203,468	(205,000)	586,733
Waste Services	54,035	(28,000)	638,741
Parks and Gardens	463		79,069
Aquatic Facility Development	598	(15,000)	86,973
Lionsville Loan	1,547	(58,000)	205,873
Peaceful Bay	88,683		209,671
Rivermouth Caravan Park	5,565		101,317
Peaceful Bay Caravan Park	5,342		63,306
Recreation Centre	10,503		95,776
Denmark East Development	2,754	(550,000)	329,623
Strategic (new)	100,000		100,000
<b>Total</b>	<b>803,542</b>	<b>(898,000)</b>	<b>4,281,518</b>

Transfers to reserves total \$803,542, of which \$22,970 is interest earned, with a balance of \$780,481 in accordance with Council's direction.

Transfers from reserves of \$898,000 are expected which include:

- Waste Services Reserve (\$70,000) – contribution towards infrastructure to enable establishment of the Container Deposit Scheme at McIntosh Road Waste Facility;
- Plant Replacement Reserve (\$205,000) – contribution towards the purchase of various Shire Vehicles as part of the 10-year Plant Replacement Program;
- Aquatic Facility Development (\$15,000) – contribution towards Swimming Pool Feasibility Study;
- Lionsville (\$58,000) – contribution towards repayment of Lionsville loan;
- Denmark East Development Reserve (\$550,000) - capital expenditure towards Denmark East Development Precinct project.

Please refer to Note 7 in the Annual 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, ratepayers and the community. Queries relating to the Annual Budget, or any other matter are welcomed by Shire staff.

Mr David Schober  
**Acting Chief Executive Officer**  
**Shire of Denmark**

# SHIRE OF DENMARK

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### LOCAL GOVERNMENT ACT 1995

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	6,559,632	6,679,282	6,674,506
Operating grants, subsidies and contributions	10(a)	1,698,942	2,321,797	1,908,268
Fees and charges	9	3,085,512	3,079,690	3,043,766
Interest earnings	12(a)	97,488	181,295	216,229
Other revenue	12(b)	92,610	137,554	694,760
		<u>11,534,184</u>	<u>12,399,618</u>	<u>12,537,529</u>
<b>Expenses</b>				
Employee costs		(6,231,571)	(6,089,215)	(6,192,403)
Materials and contracts		(3,627,756)	(2,959,187)	(3,870,331)
Utility charges		(210,150)	(209,712)	(207,335)
Depreciation on non-current assets	5	(4,459,461)	(4,587,095)	(4,469,600)
Interest expenses	12(d)	(111,765)	(128,832)	(123,010)
Insurance expenses		(443,283)	(430,029)	(428,567)
Other expenditure		(457,350)	(498,123)	(512,128)
		<u>(15,541,336)</u>	<u>(14,902,193)</u>	<u>(15,803,374)</u>
<b>Subtotal</b>		<b>(4,007,152)</b>	<b>(2,502,575)</b>	<b>(3,265,845)</b>
Non-operating grants, subsidies and contributions	10(b)	5,380,602	2,771,295	2,715,774
Profit on asset disposals	4(b)	51,000	1,761	1,000
Loss on asset disposals	4(b)	0	(277,776)	(175,900)
		<u>5,431,602</u>	<u>2,495,280</u>	<u>2,540,874</u>
<b>Net result</b>		<b>1,424,450</b>	<b>(7,295)</b>	<b>(724,973)</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>1,424,450</b>	<b>(7,295)</b>	<b>(724,973)</b>

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

# SHIRE OF DENMARK FOR THE YEAR ENDED 30 JUNE 2021

## BASIS OF PREPARATION

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

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

## THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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 13 to the budget.

## 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

## CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.

Specific impacts of AASB 2018-7 have not been identified.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

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

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

#### PROFIT ON ASSET DISPOSAL

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

## REVENUES (CONTINUED)

### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### FEES AND CHARGES

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

### INTEREST EARNINGS

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

### OTHER REVENUE / INCOME

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

## EXPENSES

### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, training cost, conferences, safety expenses, medical examinations, fringe benefits 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 policy premium costs.

### LOSS ON ASSET DISPOSAL

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

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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



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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		37,307	70,845	52,807
General purpose funding		7,208,594	7,994,443	7,488,816
Law, order, public safety		875,476	619,440	772,111
Health		18,500	21,870	42,000
Education and welfare		53,004	88,209	69,300
Housing		0	1,187	450,698
Community amenities		1,496,800	1,523,159	1,529,452
Recreation and culture		295,236	475,221	554,351
Transport		220,154	201,748	230,361
Economic services		1,175,313	1,154,134	1,160,133
Other property and services		153,800	249,362	187,500
		<b>11,534,184</b>	<b>12,399,618</b>	<b>12,537,529</b>
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f),(g)			
Governance		(849,845)	(788,861)	(877,614)
General purpose funding		(511,047)	(489,126)	(456,025)
Law, order, public safety		(2,499,256)	(2,393,252)	(2,356,208)
Health		(201,391)	(196,534)	(202,011)
Education and welfare		(381,143)	(336,152)	(338,212)
Housing		(25,208)	(88,710)	(48,492)
Community amenities		(2,672,637)	(2,673,058)	(2,639,285)
Recreation and culture		(2,877,695)	(2,851,118)	(3,094,946)
Transport		(4,148,177)	(3,915,966)	(4,310,928)
Economic services		(1,085,076)	(1,019,524)	(1,169,570)
Other property and services		(178,096)	(21,060)	(187,073)
		<b>(15,429,571)</b>	<b>(14,773,361)</b>	<b>(15,680,364)</b>
<b>Finance costs</b>	7,6(a),12(d)			
Governance		(2,545)	(4,247)	(1,015)
Law, order, public safety		(14)	(170)	0
Health		(6)	(180)	0
Housing		(28,217)	(31,060)	(31,060)
Community amenities		(1,653)	(4,121)	(3,982)
Recreation and culture		(52,892)	(58,503)	(56,404)
Transport		(2,451)	(2,877)	(2,875)
Economic services		(23,987)	(27,674)	(27,674)
		<b>(111,765)</b>	<b>(128,832)</b>	<b>(123,010)</b>
<b>Subtotal</b>		<b>(4,007,152)</b>	<b>(2,502,575)</b>	<b>(3,265,845)</b>
Non-operating grants, subsidies and contributions	10(b)	5,380,602	2,771,295	2,715,774
Profit on disposal of assets	4(b)	51,000	1,761	1,000
(Loss) on disposal of assets	4(b)	0	(277,776)	(175,900)
		<b>5,431,602</b>	<b>2,495,280</b>	<b>2,540,874</b>
<b>Net result</b>		<b>1,424,450</b>	<b>(7,295)</b>	<b>(724,973)</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>1,424,450</b>	<b>(7,295)</b>	<b>(724,973)</b>

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

## 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

#### GENERAL PURPOSE FUNDING

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

#### LAW, ORDER, PUBLIC SAFETY

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

#### HEALTH

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

#### EDUCATION AND WELFARE

To provide services for the elderly, children and youth.

#### HOUSING

To provide and maintain elderly residents housing.

#### COMMUNITY AMENITIES

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

#### RECREATION AND CULTURE

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

#### TRANSPORT

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

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

#### OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

### 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.

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

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

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

Youth service, disability service and aged service support programs.

Costs associated with remediation of Hardy Street property.

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.

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

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.

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.

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,559,632	6,615,128	6,674,506
Operating grants, subsidies and contributions		1,636,437	2,295,536	1,908,268
Fees and charges		3,085,512	3,079,690	3,062,616
Interest earnings		97,488	181,295	216,229
Goods and services tax		0	462,596	0
Other revenue		92,610	137,554	694,760
		<u>11,471,679</u>	<u>12,771,799</u>	<u>12,556,379</u>
<b>Payments</b>				
Employee costs		(6,231,571)	(6,080,259)	(6,192,403)
Materials and contracts		(3,627,756)	(3,147,146)	(3,413,866)
Utility charges		(210,150)	(209,712)	(207,335)
Interest expenses		(111,765)	(131,031)	(123,010)
Insurance expenses		(443,283)	(430,029)	(428,567)
Other expenditure		(457,350)	(498,123)	(512,128)
		<u>(11,081,875)</u>	<u>(10,496,300)</u>	<u>(10,877,309)</u>
<b>Net cash provided by (used in) operating activities</b>	3	<u>389,804</u>	<u>2,275,499</u>	<u>1,679,070</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,037,000)	(1,287,554)	(2,038,857)
Payments for construction of infrastructure	4(a)	(5,990,937)	(2,973,654)	(3,887,956)
Non-operating grants, subsidies and contributions		5,380,602	2,771,295	2,715,774
Proceeds from sale of plant and equipment	4(b)	117,000	149,450	156,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	22,048	53,853	53,853
Proceeds from Advances (Refunded)		0	(2,153,504)	(2,153,504)
<b>Net cash provided by (used in) investing activities</b>		<u>(1,508,287)</u>	<u>(3,440,114)</u>	<u>(5,154,690)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(245,165)	(298,573)	(298,573)
Principal elements of lease payments	7	(98,027)	(119,318)	0
<b>Net cash provided by (used in) financing activities</b>		<u>(343,192)</u>	<u>(417,891)</u>	<u>(298,573)</u>
<b>Net increase (decrease) in cash held</b>		<u>(1,461,675)</u>	<u>(1,582,505)</u>	<u>(3,774,195)</u>
Cash at beginning of year		6,802,246	8,384,751	8,289,948
<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>5,340,571</b></u>	<u><b>6,802,246</b></u>	<u><b>4,515,753</b></u>

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

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

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,504,620	829,665	850,243
	1,504,620	829,665	850,243
<b>Revenue from operating activities (excluding rates)</b>			
Governance	37,307	70,845	52,807
General purpose funding	648,962	1,315,161	814,310
Law, order, public safety	891,476	619,440	772,111
Health	18,500	21,870	42,000
Education and welfare	53,004	88,209	69,300
Housing	0	1,187	450,698
Community amenities	1,496,800	1,523,159	1,529,452
Recreation and culture	296,236	475,221	554,351
Transport	254,154	203,509	231,361
Economic services	1,175,313	1,154,134	1,160,133
Other property and services	153,800	249,362	187,500
	5,025,552	5,722,097	5,864,023
<b>Expenditure from operating activities</b>			
Governance	(852,390)	(793,108)	(878,629)
General purpose funding	(511,047)	(489,126)	(456,025)
Law, order, public safety	(2,499,270)	(2,500,204)	(2,356,208)
Health	(201,397)	(196,714)	(202,011)
Education and welfare	(381,143)	(336,152)	(338,212)
Housing	(53,425)	(119,770)	(79,552)
Community amenities	(2,674,290)	(2,677,179)	(2,643,267)
Recreation and culture	(2,930,587)	(2,909,621)	(3,151,350)
Transport	(4,150,628)	(4,089,837)	(4,489,703)
Economic services	(1,109,063)	(1,047,198)	(1,197,244)
Other property and services	(178,096)	(21,060)	(187,073)
	(15,541,336)	(15,179,969)	(15,979,274)
Non-cash amounts excluded from operating activities	2 (a)(i) 4,408,461	4,863,110	4,644,500
<b>Amount attributable to operating activities</b>	(4,602,703)	(3,765,097)	(4,620,508)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	10(b) 5,380,602	2,771,295	2,715,774
Purchase property, plant and equipment	4(a) (1,037,000)	(1,287,554)	(2,038,857)
Purchase and construction of infrastructure	4(a) (5,990,937)	(2,973,654)	(3,887,956)
Proceeds from disposal of assets	4(b) 117,000	149,450	156,000
Proceeds from self supporting loans	6(a) 22,048	53,853	53,853
<b>Amount attributable to investing activities</b>	(1,508,287)	(1,286,610)	(3,001,186)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (245,165)	(298,573)	(298,573)
Principal elements of finance lease payments	(98,027)	(119,318)	0
Transfers to cash backed reserves (restricted assets)	8(a) (803,452)	(320,409)	(317,170)
Transfers from cash backed reserves (restricted assets)	8(a) 898,000	448,887	1,380,000
Restricted grants to be utilised	0	166,458	182,931
<b>Amount attributable to financing activities</b>	(248,644)	(122,955)	947,188
<b>Budgeted deficiency before general rates</b>	(6,359,632)	(5,174,662)	(6,674,506)
<b>Estimated amount to be raised from general rates</b>	1 6,559,632	6,679,282	6,674,506
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) <b>200,000</b>	<b>1,504,620</b>	<b>0</b>

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

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
1 Non-Rural Improved	0.095724	2,281	39,328,231	3,764,657	0	0	3,764,657	0	0
2 Holiday Purposes	0.107095	123	2,006,212	214,855	0	0	214,855	0	0
3 Vacant	0.190840	266	2,373,860	453,027	0	0	453,027	0	0
Residential Developed				0			0	2,152,665	2,151,948
Business/Commercial Developed				0			0	529,626	529,626
Lifestyle Developed				0			0	819,640	819,640
Rural Developed				0			0	258,788	258,788
Holiday Use Developed				0			0	207,990	207,990
Residential Vacant				0			0	191,140	191,140
Business/Commercial Vacant				0			0	34,448	34,448
Rural Vacant				0			0	15,515	15,515
Lifestyle Vacant				0			0	226,478	226,478
<b>Unimproved valuations</b>									
4 Rural	0.005038	493	235,328,000	1,185,583	0	0	1,185,583	0	0
UV Base				0			0	1,108,368	1,108,368
UV Additional Use 1				0			0	76,361	76,361
UV Additional Use 2				0			0	28,305	28,305
UV Additional Use 3				0			0	22,303	22,303
UV Additional Use 4				0			0	10,587	10,587
<b>Sub-Totals</b>		<b>3,163</b>	<b>279,036,303</b>	<b>5,618,122</b>	<b>0</b>	<b>0</b>	<b>5,618,122</b>	<b>5,682,214</b>	<b>5,681,497</b>



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

(a) Rating Information (continued)

RATE TYPE	Minimum	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
1 Non-Rural Improved	1,097	576	4,610,164	631,872	0	0	631,872	0	0
2 Holiday Purposes	1,208	4	31,282	4,832	0	0	4,832	0	0
3 Vacant	1,109	183	765,610	202,947	0	0	202,947	0	0
Residential Developed							0	432,218	432,218
Business/Commercial Developed							0	152,500	152,500
Lifestyle Developed							0	50,625	50,625
Rural Developed							0	31,500	31,500
Holiday Use Developed							0	7,248	7,248
Residential Vacant							0	114,655	114,655
Business/Commercial Vacant							0	5,700	5,700
Rural Vacant							0	1,109	1,109
Lifestyle Vacant							0	45,900	45,900
<b>Unimproved valuations</b>									
4 Rural	1,343	170	31,484,959	228,310	0	0	228,310	0	0
UV Base							0	178,619	178,619
UV Additional Use 1							0	20,678	20,678
UV Additional Use 2							0	3,222	3,222
UV Additional Use 3							0	0	0
UV Additional Use 4							0	0	0
<b>Sub-Totals</b>		933	36,892,015	1,067,961	0	0	1,067,961	1,043,974	1,043,974
		4,096	315,928,318	6,686,083	0	0	6,686,083	6,726,188	6,725,471
Waivers and Concessions (Refer note 1(h))							(126,451)	(46,906)	(50,965)
<b>Total amount raised from general rates</b>							<b>6,559,632</b>	<b>6,679,282</b>	<b>6,674,506</b>

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 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
<b>Option one</b>		\$	%	%
Payment in full by a single instalment	23/09/2020	0	0.0%	7.0%
<b>Option two</b>				
Payment by two equal instalments	23/09/2020 25/11/2020	10	3.5%	7.0%
<b>Option three</b>				
Payment by four equal instalments	23/09/2020 25/11/2020 27/01/2021 31/03/2021	30	3.5%	7.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	28,000	34,665	20,000
Instalment plan interest earned	16,000	20,361	23,000
Unpaid rates and service charge interest earned	26,500	39,624	50,000
	70,500	94,650	93,000

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

On 16th June 2020, Council endorsed to amend the categories, characteristics, objects and reasons of the Shire of Denmark Differential Rating System to apply on and from 1 July 2020.

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

#### Differential general rate

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes; and; b) that are not currently vacant	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes, excluding Holiday Purposes.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
2. Holiday Purposes	All properties held or used: a) for Non-Rural Purposes; and; b) for Holiday Purposes	The object of a higher rate in the dollar for this category is to raise additional revenue to fund the level of service provided to these properties and the costs that result from visitors to these properties. The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
3. Vacant	All properties: a) held or used for Non-Rural Purposes; and; b) that are currently vacant	The object of a higher rate in the dollar for this category is to encourage development within the Shire.	To encourage vacant land owners to develop their land. To avoid excessive vacant land leaving subdivisions barren and aesthetically unappealing. To stimulate the local economy and support affordable housing through supply.
4. Rural	All properties held or used for Rural purposes	The object of the rate in the dollar for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes; and; b) that are not currently vacant	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes, excluding Holiday Purposes.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
2. Holiday Purposes	All properties held or used: a) for Non-Rural Purposes; and; b) for Holiday Purposes	The object of a higher minimum rate for this category is to raise additional revenue to fund the level of service provided to these properties and the costs that result from visitors to these properties. The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
3. Vacant	All properties: a) held or used for Non-Rural Purposes; and; b) that are currently vacant	The object of a higher minimum rate for this category is to encourage development within the Shire.	To encourage vacant land owners to develop their land. To avoid excessive vacant land leaving subdivisions barren and aesthetically unappealing. To stimulate the local economy and support affordable housing through supply.
4. Rural	All properties held or used for Rural purposes	The object of the minimum rate for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.

Pursuant to Section 6.36 (3A) of the Local Government Act 1995, the basis on which the Shire determines that a property is held or used is as follows:

**Non-Rural Purposes** - a property is determined to be held or used for Non-Rural purposes where the method of valuation used for the property of rating is the Gross Rental Value (GRV) of the property.

**Holiday Purposes** - a property is determined to be held or used for Holiday Purposes where the property is operating as a holiday home or holiday accommodation or where it has been granted planning approval by the Shire to operate as a holiday home or holiday accommodation and where the method of valuation used for the property for rating is on a non-commercial basis.

**Rural** - a property is determined to be held or used for Rural Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Non Rural Improved	0.095724	0.095724	Not Applicable
Holiday Purposes	0.107095	0.107095	Not Applicable
Vacant	0.190840	0.190840	Not Applicable
Rural	0.005038	0.005038	Not Applicable

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Non Rural Improved	1,097	1,097	Not Applicable
Holiday Purposes	1,208	1,208	Not Applicable
Vacant	1,109	1,109	Not Applicable
Rural	1,343	1,343	Not Applicable

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

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

**(f) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30 June 2021.

**(g) Service Charges**

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

**(h) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
A5731 - Denmark Arts Council	Waiver	100.0%	5,065	5,065	0	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5585 - Denmark Boating & Angling Club	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A3565 - Denmark Clay Target Club	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A5584 - Denmark Cottage Crafts Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3088 - Denmark Country Club Inc.	Waiver	100.0%	2,805	2,805	2,805	3,835	LG Act 1995 S6.47 & Policy P030101	Community Group
A5960 - Denmark Environment Centre Inc.	Waiver	100.0%	2,678	2,678	2,687	2,678	LG Act 1995 S6.47 & Policy P030101	Community Group
A5599 - Denmark Machinery Restoration Group Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3179 - Denmark Occ. Day Care Centre & Playgroup	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3167 - Denmark Pistol Club	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A3189 - Denmark Equestrian Club Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5601 - Denmark Riverside Club	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3069 - Denmark Riverside Club	Waiver	100.0%	1,226	1,226	1,217	2,368	LG Act 1995 S6.47 & Policy P030101	Community Group
A5588 - Denmark Surf Life Saving Club	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A3186 - Denmark Tourism Inc.	Waiver	100.0%	5,907	5,907	5,907	6,486	LG Act 1995 S6.47 & Policy P030101	Community Group
A5590 - Green Skills Inc.	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A5593 - Kentdale Community Hall Committee Inc.	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030102	Community Group
A5600 - Lions Club of Denmark Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030103	Community Group
A5591 - Nornalup Residents & Ratepayers Assoc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5592 - Parry's Beach Volunteers Management Group	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A5615 - Peaceful Bay Progress Association Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5616 - Peaceful Bay Progress Association Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5596 - Peaceful Bay RSL Sub Branch	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5597 - Scouts Association of Australia	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3097 - RSL of Australia WA Branch Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5594 - Tingledale Hall Committee Inc.	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A3041 - Scotsdale Hall & Tennis Courts	Waiver	100.0%	1,477	1,477	1,477	1,477	LG Act 1995 S6.47 & Policy P030101	Community Group
A5729 - Denmark Community Resource Centre Inc.	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A5730 - Denmark Over 50's Association	Waiver	100.0%	1,220	1,220	1,220	1,220	LG Act 1995 S6.47 & Policy P030101	Community Group
A3256 - Denmark Historical Society Inc.	Waiver	100.0%	1,220	1,220	1,220	1,308	LG Act 1995 S6.47 & Policy P030101	Community Group
General Rates - New Rating System 2020/2021	Concession	N/A	Variable	74,480	0	0	Current year differential rate levy higher than prior year levy.	Rates levy for 2020/2021 year not be higher than 2019/2020 year
				126,451	46,906	50,965		



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

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$

(i) 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)	(51,000)	(1,761)	(1,000)
Add: Loss on disposal of assets	4(b)	0	277,776	175,900
Add: Depreciation on assets	5	4,459,461	4,587,095	4,469,600
<b>Non cash amounts excluded from operating activities</b>		4,408,461	4,863,110	4,644,500

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(4,281,518)	(4,376,066)	(3,347,060)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(22,048)	(22,048)	0
Add: Current liabilities associated with restricted assets				182,931
				0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	245,165	0
- Current portion of lease liabilities		(26,642)	98,027	0
- Employee benefit provisions		0	0	397,356
Other Adjustments			0	(580,287)
<b>Total adjustments to net current assets</b>		(4,330,208)	(4,054,922)	(3,347,060)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	3	1,059,053	2,363,675
Cash and cash equivalents - restricted			1,168,693
Cash backed reserves	3	4,281,518	4,376,066
Unspent grants, subsidies and contributions	10	0	62,505
Financial assets - unrestricted		22,048	22,048
Receivables		930,267	930,267
Inventories		209,415	209,415
		<u>6,502,301</u>	<u>7,963,976</u>
			4,787,447
<b>Less: current liabilities</b>			
Trade and other payables		(864,872)	(864,872)
Contract liabilities		0	(62,505)
Lease liabilities		26,642	(98,027)
Long term borrowings		0	(245,165)
Provisions		(1,133,865)	(1,133,865)
		<u>(1,972,093)</u>	<u>(2,404,434)</u>
		4,530,208	3,347,060
		5,559,542	3,347,060
<b>Net current assets</b>		4,530,208	3,347,060
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(4,330,208)	(3,347,060)
<b>Closing funding surplus / (deficit)</b>		<u>200,000</u>	<u>0</u>
		1,504,620	0

## **2 (b). NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **CURRENT AND NON-CURRENT CLASSIFICATION**

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

#### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

#### **LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

#### **TRADE AND OTHER RECEIVABLES**

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

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

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

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

Provision is made for the Shire of 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.

#### **CONTRACT LIABILITIES**

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

**SHIRE OF DENMARK**  
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### 3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	788,777	925,190	1,168,693
Term deposits	4,551,794	5,877,056	3,347,060
	<u>5,340,571</u>	<u>6,802,246</u>	<u>4,515,753</u>
- Unrestricted cash and cash equivalents	1,059,053	2,363,675	1,168,693
- Restricted cash and cash equivalents	4,281,518	4,438,571	3,347,060
	<u>5,340,571</u>	<u>6,802,246</u>	<u>4,515,753</u>

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:

Employee Entitlements Reserve	448,892	446,261	445,101
Plant Reserve	586,733	588,265	586,736
Parry Inlet Reserve	198,661	197,497	190,177
Cemetery Reserve	2,120	2,108	2,102
Lime Quarry Rehabilitation Reserve	415,114	382,857	381,991
Infrastructure Reserve	719,648	425,218	324,348
Waste Services Reserve	638,741	654,706	631,191
Parks and Gardens Reserve	79,069	78,606	78,402
Aquatic Facility Development Reserve	86,973	101,375	86,111
Lionsville Reserve	205,873	262,326	261,688
Peaceful Bay Reserve	209,671	120,988	120,739
Rivermouth Caravan Park Reserve	101,317	95,752	95,530
Peaceful Bay Caravan Park Reserve	63,306	57,964	57,840
Recreation Centre Reserve	95,776	85,273	85,104
Unspent grants, subsidies and contributions	10 0	62,505	0
	<u>4,281,518</u>	<u>4,438,571</u>	<u>3,347,060</u>

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

<b>Net result</b>		1,424,450	(7,295)	(724,971)
Depreciation	5	4,459,461	4,587,095	4,469,600
(Profit)/loss on sale of asset	4(b)	(51,000)	276,015	174,900
(Increase)/decrease in receivables		0	309,676	18,850
(Increase)/decrease in inventories		0	(146,420)	20,024
Increase/(decrease) in payables		0	(44,473)	436,441
Increase/(decrease) in contract liabilities		(62,505)	62,505	0
Increase/(decrease) in employee provisions		0	9,691	0
Non-operating grants, subsidies and contributions		(5,380,602)	(2,771,295)	(2,715,774)
<b>Net cash from operating activities</b>		<u>389,804</u>	<u>2,275,499</u>	<u>1,679,070</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.

#### FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
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4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2020/21 Budget total	2019/20 Actual total	2019/20 Budget total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services				Other property and services
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>														
Land - freehold land												0		450,000
Buildings - specialised						250,000	180,000					430,000	842,069	1,158,857
Plant and equipment			65,000			70,000	52,000	420,000				607,000	445,485	430,000
	0	0	65,000	0	0	320,000	232,000	420,000	0	0	0	1,037,000	1,287,554	2,038,857
<i>Infrastructure</i>														
Infrastructure - Roads								5,890,937				5,890,937	2,860,625	3,716,871
Infrastructure - Parks & Reserves							75,000					75,000	42,068	65,000
Infrastructure - Airstrip												0	50,589	52,870
Infrastructure - Community Amenities						25,000						25,000	20,372	53,215
	0	0	0	0	0	25,000	75,000	5,890,937	0	0	0	5,990,937	2,973,654	3,887,956
<i>Right of use assets</i>														
Right of use - plant and equipment												0	26,241	
	0	0	0	0	0	0	0	0	0	0	0	0	26,241	0
<b>Total acquisitions</b>	0	0	65,000	0	0	345,000	307,000	6,310,937	0	0	0	7,027,937	4,287,449	5,926,813

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

SIGNIFICANT ACCOUNTING POLICIES

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.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
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4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	9,000	25,000	16,000	0	106,782	0	0	(106,782)	0	0	0	0
Recreation and culture	4,000	5,000	1,000	0	0	0	0	0	0	0	0	0
Transport	53,000	87,000	34,000	0	318,683	149,450	1,761	(170,994)	330,900	156,000	1,000	(175,900)
	66,000	117,000	51,000	0	425,465	149,450	1,761	(277,776)	330,900	156,000	1,000	(175,900)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	66,000	117,000	51,000	0	425,465	149,450	1,761	(277,776)	330,900	156,000	1,000	(175,900)
	66,000	117,000	51,000	0	425,465	149,450	1,761	(277,776)	330,900	156,000	1,000	(175,900)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

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

**5. ASSET DEPRECIATION**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>By Program</b>			
Governance	165,847	169,075	135,500
Law, order, public safety	828,009	816,976	693,812
Education and welfare	6,752	6,993	8,342
Community amenities	81,527	81,085	91,251
Recreation and culture	654,772	643,689	627,280
Transport	2,338,893	2,400,970	2,357,311
Economic services	62,176	62,709	57,639
Other property and services	321,485	405,598	498,465
	<b>4,459,461</b>	<b>4,587,095</b>	<b>4,469,600</b>
<b>By Class</b>			
Buildings - specialised	646,435	631,679	649,932
Furniture and equipment	36,041	44,058	56,395
Plant and equipment	1,076,164	1,295,974	1,200,848
Infrastructure - Roads	2,256,792	2,160,046	2,208,434
Infrastructure - Paths	124,687	120,389	135,485
Infrastructure - Parks & Reserves	203,164	197,480	200,355
Infrastructure - Airstrip	18,151	18,151	18,151
Right of use - plant and equipment	98,027	119,318	0
	<b>4,459,461</b>	<b>4,587,095</b>	<b>4,469,600</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.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

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	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Bridges	75 years

**AMORTISATION**

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

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

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

SHIRE OF DENMARK  
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FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments	Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Governance</b>																			
	153	WATC	4.06%	0	0	0	0	0	13,976	0	(13,976)	0	(371)	13,976	0	(13,976)	0	(1,015)	
Photovoltaic System																			
<b>Housing</b>																			
	142	WATC	6.88%	383,613	0	(29,782)	353,831	(28,217)	411,447	0	(27,834)	383,613	(30,362)	411,447	0	(27,834)	383,613	(30,362)	
Lionsville																			
<b>Community amenities</b>																			
	156	WATC	3.70%	54,868	0	(54,868)	0	(1,649)	107,761	0	(52,893)	54,868	(3,982)	107,761	0	(52,893)	54,868	(3,982)	
Rubbish Truck																			
<b>Recreation and culture</b>																			
	144	WATC	5.96%	0	0	0	0	0	9,640	0	(9,640)	0	(520)	9,640	0	(9,640)	0	(516)	
Recreation Centre																			
	145	WATC	5.96%	0	0	0	0	0	8,162	0	(8,162)	0	(441)	8,162	0	(8,162)	0	(437)	
Tennis Club																			
	147	WATC	6.37%	146,810	0	(10,894)	135,916	(10,180)	157,042	0	(10,232)	146,810	(10,912)	157,042	0	(10,232)	146,810	(10,907)	
Football Clubrooms																			
	159	WATC	3.11%	425,274	0	(20,075)	405,199	(15,718)	444,739	0	(19,465)	425,274	(16,482)	444,739	0	(19,465)	425,274	(16,482)	
Riverside Club Stage 1																			
	158	WATC	2.70%	309,606	0	(48,204)	261,402	(9,985)	356,535	0	(46,929)	309,606	(11,603)	356,535	0	(46,929)	309,606	(13,162)	
Purchase Lot 228 Res. 18587																			
<b>Transport</b>																			
	143	WATC	6.26%	36,636	0	(6,453)	30,183	(2,451)	42,703	0	(6,067)	36,636	(2,877)	42,703	0	(6,067)	36,636	(2,875)	
Airport																			
<b>Economic services</b>																			
	131	WATC	6.91%	69,579	0	(33,608)	35,971	(4,794)	100,980	0	(31,401)	69,579	(7,255)	100,980	0	(31,401)	69,579	(7,255)	
Visitors Centre																			
	152	WATC	6.04%	289,934	0	(19,232)	270,702	(19,192)	308,054	0	(18,120)	289,934	(20,419)	308,054	0	(18,121)	289,933	(20,419)	
Purchase Reserve 27101																			
				1,716,321	0	(223,117)	1,493,205	(92,187)	1,961,040	0	(244,720)	1,716,320	(105,224)	1,961,040	0	(244,720)	1,716,320	(107,412)	
<b>Self Supporting Loans</b>																			
<b>Housing</b>																			
	123	WATC	7.98%	0	0	0	0	0	28,741	0	(28,741)	0	(698)	28,741	0	(28,741)	0	(698)	
Lionsville (S/S)																			
<b>Recreation and culture</b>																			
	129	WATC	5.84%	13,388	0	(3,550)	9,838	(715)	16,736	0	(3,348)	13,388	(944)	16,736	0	(3,348)	13,388	(944)	
Scouts (S/S)																			
	148	WATC	5.96%	0	0	0	0	0	3,856	0	(3,856)	0	(208)	3,856	0	(3,856)	0	(206)	
F/Ball Clubrooms (S/S)																			
	157	WATC	3.27%	381,724	0	(18,498)	363,225	(14,869)	399,632	0	(17,908)	381,724	(15,597)	399,632	0	(17,908)	381,724	(13,750)	
Riverside Club (S/S)																			
				395,111	0	(22,048)	373,063	(15,584)	448,965	0	(53,853)	395,112	(17,447)	448,965	0	(53,853)	395,112	(15,598)	
				2,111,432	0	(245,165)	1,866,268	(107,771)	2,410,005	0	(298,573)	2,111,432	(122,671)	2,410,005	0	(298,573)	2,111,432	(123,010)	

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



SHIRE OF DENMARK  
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6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

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

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2020/21 Budget	New loans unspent at 30 June 2021	Amount as at 30 June 2021
			\$	\$	\$	\$
			0	0	0	0

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	30,000
Credit card balance at balance date	(3,000)	0	(3,000)
<b>Total amount of credit unused</b>	<b>17,000</b>	<b>20,000</b>	<b>27,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,866,268	2,111,432	2,111,432
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
WATC \$1,000,000	Cash Flow Management	2020	0	0	0
			0	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**SHIRE OF DENMARK**  
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**7. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2020/21 Budget	Budget Lease	2020/21 Budget	Actual Principal	2019/20 Actual	Actual Lease	2019/20 Actual	Budget Principal	2019/20 Budget	Budget Lease	Budget Lease	2019/20 Budget	Budget Lease	
					Principal	New Leases	Principal	outstanding		Repayments	Principal	New Leases	Principal	outstanding	repayments	Principal	New Leases	Principal	outstanding
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
			2.1%	48 months	56,020	0	(22,059)	33,961	(957)	77,626	0	(21,606)	56,020	(1,410)	0	0	0	0	0
			2.1%	60 months	50,439	0	(15,571)	34,868	(902)	65,690	0	(15,251)	50,439	(1,222)	0	0	0	0	0
			2.0%	36 months	12,546	0	(10,013)	2,533	(158)	22,363	0	(9,817)	12,546	(354)	0	0	0	0	0
			1.7%	36 months	19,786	0	(8,701)	11,085	(267)	0	26,241	(6,455)	19,786	(271)	0	0	0	0	0
			2.0%	36 months	12,121	0	(10,372)	1,749	(147)	22,290	0	(10,169)	12,121	(350)	0	0	0	0	0
			2.0%	36 months	8,984	0	(7,169)	1,815	(114)	17,558	0	(8,574)	8,984	(269)	0	0	0	0	0
<b>Law, order, public safety</b>																			
			2.1%	36 months	3,091	0	(3,091)	0	(14)	12,869	0	(9,778)	3,091	(170)	0	0	0	0	0
<b>Health</b>																			
			2.0%	36 months	2,289	0	(2,289)	0	(6)	13,798	0	(11,509)	2,289	(180)	0	0	0	0	0
<b>Community amenities</b>																			
			2.1%	36 months	1,576	0	(1,576)	0	(4)	10,920	0	(9,344)	1,576	(139)	0	0	0	0	0
<b>Recreation and culture</b>																			
			2.1%	48 months	23,087	0	(7,537)	15,550	(395)	30,469	0	(7,382)	23,087	(550)	0	0	0	0	0
			2.3%	72 months	50,513	0	(9,649)	40,864	(1,030)	59,946	0	(9,433)	50,513	(1,246)	0	0	0	0	0
					240,452	0	(98,027)	142,425	(3,994)	333,529	26,241	(119,318)	240,452	(6,161)	0	0	0	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses 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 right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF DENMARK  
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8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Entitlements Reserve	446,261	2,631	0	448,892	438,523	7,738	0	446,261	438,523	6,578	0	445,101
(b) Plant Reserve	588,265	203,468	(205,000)	586,733	578,065	10,200	0	588,265	578,065	8,671	0	586,736
(c) Parry Inlet Reserve	197,497	1,164	0	198,661	245,495	4,332	(52,330)	197,497	245,495	3,682	(59,000)	190,177
(d) Cemetery Reserve	2,108	12	0	2,120	2,071	37	0	2,108	2,071	31	0	2,102
(e) Lime Quarry Rehabilitation Reserve	382,857	32,257	0	415,114	327,086	55,771	0	382,857	327,085	54,906	0	381,991
(f) Infrastructure Reserve	425,218	294,430	0	719,648	329,406	95,812	0	425,218	329,406	94,942	(100,000)	324,348
(g) Waste Services Reserve	654,706	54,035	(70,000)	638,741	600,188	60,590	(6,072)	654,706	600,188	59,003	(28,000)	631,191
(h) Parks and Gardens Reserve	78,606	463	0	79,069	77,243	1,363	0	78,606	77,243	1,159	0	78,402
(i) Aquatic Facility Development Reserve	101,375	598	(15,000)	86,973	99,617	1,758	0	101,375	99,617	1,494	(15,000)	86,111
(j) Lionsville Reserve	262,326	1,547	(58,000)	205,873	314,965	5,557	(58,196)	262,326	314,964	4,724	(58,000)	261,688
(k) Peaceful Bay Reserve	120,988	88,683	0	209,671	94,324	26,664	0	120,988	94,324	26,415	0	120,739
(l) Rivermouth Caravan Park Reserve	95,752	5,565	0	101,317	84,265	11,487	0	95,752	84,266	11,264	0	95,530
(m) Peaceful Bay Caravan Park Reserve	57,964	5,342	0	63,306	47,132	10,832	0	57,964	47,133	10,707	0	57,840
(n) Recreation Centre Reserve	85,273	10,503	0	95,776	64,141	21,132	0	85,273	64,142	20,962	0	85,104
(o) Denmark East Development Reserve	876,870	2,754	(550,000)	329,624	1,202,023	7,136	(332,289)	876,870	1,107,368	12,632	(1,120,000)	0
(p) Strategic Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
	4,376,066	803,452	(898,000)	4,281,518	4,504,544	320,409	(448,887)	4,376,066	4,409,890	317,170	(1,380,000)	3,347,060

## 8. CASH BACKED RESERVES (CONTINUED)

### (b) Cash Backed Reserves - Purposes

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Employee Entitlements Reserve	Ongoing	- to be used to fund employee leave entitlements as required.
(b) Plant Reserve	Ongoing	- to be used to fund major plant purchase requirements.
(c) Parry Inlet Reserve	Ongoing	- to develop the Parry facility including Parryville Hall and maintenance of adjoining recreation reserves.
(d) Cemetery Reserve	Ongoing	- to develop and maintain the cemetery.
(e) Lime Quarry Rehabilitation Reserve	Ongoing	- to maintain or rehabilitate the lime quarry.
(f) Infrastructure Reserve	Ongoing	- to be used for the purchase, construction or upgrade of infrastructure including land & buildings.
(g) Waste Services Reserve	Ongoing	- to be used for the purpose of providing for the proper performance of all or any waste services provided by Council.
(h) Parks and Gardens Reserve	Ongoing	- to be used for upgrades to or the development of Parks and Gardens within the Shire.
(i) Aquatic Facility Development Reserve	Ongoing	- to be used for the development of aquatic facilities.
(j) Lionsville Reserve	Ongoing	- to be used for the repayment of the Lionsville loan fund.
(k) Peaceful Bay Reserve	Ongoing	- to be used for the future requirements, including those linked to the asset management plan.
(l) Rivermouth Caravan Park Reserve	Ongoing	- to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(m) 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.
(n) Recreation Centre Reserve	Ongoing	- to be used for upgrades to the Recreation Centre facility including equipment.
(o) Denmark East Development Reserve	2022	- to be used for the Denmark East Development Project.
(p) Strategic Reserve	Ongoing	- to be used to fund strategic projects as identified in the Shire's Strategic Community Plan & Corporate Business Plan as required.

SHIRE OF DENMARK  
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9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	13,747	28,550	27,247
General purpose funding	53,000	71,014	20,000
Law, order, public safety	32,700	30,909	34,200
Health	18,500	21,870	42,000
Education and welfare	16,300	16,300	16,300
Community amenities	1,479,800	1,484,902	1,475,205
Recreation and culture	230,652	239,441	293,951
Transport	68,700	73,599	10,230
Economic services	1,165,313	1,106,865	1,118,133
Other property and services	6,800	6,240	6,500
	3,085,512	3,079,690	3,043,766

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	7,900	17,135	9,900
General purpose funding	0	0	0	0	0	496,962	1,059,775	571,310
Law, order, public safety	52,505	0	(52,505)	0	0	842,176	585,419	732,311
Education and welfare	0	0	0	0	0	36,704	71,909	53,000
Community amenities	0	0	0	0	0	2,000	3,006	4,247
Recreation and culture	0	0	0	0	0	47,500	219,004	240,000
Transport	0	0	0	0	0	144,700	119,732	116,500
Economic services	10,000	0	(10,000)	0	0	10,000	42,000	42,000
Other property and services	0	0	0	0	0	111,000	203,817	139,000
	62,505	0	(62,505)	0	0	1,698,942	2,321,797	1,908,268
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety	0	0	0	0	0	0	350,280	385,135
Community amenities	0	0	0	0	0	250,000	6,004	6,004
Recreation and culture	0	0	0	0	0	139,333	232,777	345,800
Transport	0	0	0	0	0	4,991,269	2,182,234	1,978,835
	0	0	0	0	0	5,380,602	2,771,295	2,715,774
<b>Total</b>	<b>62,505</b>	<b>0</b>	<b>(62,505)</b>	<b>0</b>	<b>0</b>	<b>7,079,544</b>	<b>5,093,092</b>	<b>4,624,042</b>

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

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	62,505
	0	62,505

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
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**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	22,970	65,409	62,170
- Other funds	31,868	55,689	80,909
Late payment of fees and charges *	150	212	150
Other interest revenue (refer note 1b)	42,500	59,985	73,000
	97,488	181,295	216,229
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	92,610	137,554	694,760
	92,610	137,554	694,760
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	36,000	32,000	36,000
Other services	3,000	4,360	2,000
	39,000	36,360	38,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	107,771	122,671	123,010
Interest expense on lease liabilities	3,994	6,161	0
	111,765	128,832	123,010
<b>(e) Elected members remuneration</b>			
Meeting fees	92,718	92,704	92,718
President's allowance	12,671	12,671	12,671
Deputy President's allowance	3,168	3,148	3,168
Travelling expenses	10,000	3,459	8,000
Telecommunications allowance	22,248	22,245	22,248
	140,805	134,227	138,805
<b>(f) Write offs</b>			
General rate	300	3,807	300
Fees and charges	200	0	200
	500	3,807	500
<b>(g) Low Value lease expenses</b>			
Office equipment	39,516	38,116	39,516
Gymnasium equipment	18,650	18,610	18,650
	58,166	56,726	58,166

### 13. 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 30 June 2020</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2021</b>
	\$	\$	\$	\$
DPI - Police Licensing	0	1,254,520	(1,254,520)	0
Parks & Trails Bond	850		(850)	0
	850	1,254,520	(1,255,370)	0



## 14. 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.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Rate Revenue - Income</b>						
1317013		General Rate - Rural UV	(1,245,924)	(1,245,924)	(1,185,583)	General Rates for UV Rural Properties
1317713		Minimum Rates - Rural UV	(202,519)	(202,519)	(228,310)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317813		General Rate - Non Rural Improved & Holiday Purpose GRV	(3,954,992)	(3,954,992)	(3,979,512)	General Rates for GRV Non Rural improved (incl. Holiday purposes) Properties
1317823		Minimum Rate - Non Rural Improved & Holiday Purpose GRV	(674,091)	(674,091)	(636,704)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317843		General Rate - Vacant Land GRV	(467,581)	(467,581)	(453,027)	Rates payable on GRV vacant land.
1317853		Minimum Rate - Vacant Land GRV	(167,364)	(167,364)	(202,947)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1318233		Interim Rates	(10,000)	(14,050)	0	Interim rates levied on new or altered assessments.
1318253		Back Rates	(3,000)	332	0	Back rates levied on new or altered assessments.
1318052		Rates - Waiver & Concessions	50,965	46,906	51,971	Rates Waivers provided to community groups. (Policy P030101)
1318072		Rates Waivers - New Rates Structure Implementation	0	0	74,480	Rates Waivers - 2020-2021 Year Only
<b>Total Operating Income Rate Revenue</b>			<b>(6,674,506)</b>	<b>(6,679,282)</b>	<b>(6,559,632)</b>	

<b>General Purpose Funding - Schedule 3</b>						
<b>General Purpose Grants - Expenditure</b>						
1327552		Alloc Administration Expenses	8,844	8,672	9,045	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>8,844</b>	<b>8,672</b>	<b>9,045</b>	

<b>General Purpose Grants - Income</b>						
1327033		Grants Commission Grant - Untied	(293,807)	(564,718)	(275,769)	Financial Assistance Grants Allocation - WALGGC
1327103		Grants Commission Grant - Local Roads	(276,653)	(494,270)	(220,643)	Financial Assistance Grants Allocation - WALGGC
<b>Total Operating Income General Purpose Grants</b>			<b>(570,460)</b>	<b>(1,058,988)</b>	<b>(496,412)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Expenditure</b>						
1315552		Alloc Administration Expenses	332,856	326,371	<b>340,432</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	63,886	64,617	<b>64,129</b>	Salaries paid
1317092		Rates Superannuation	9,140	9,216	<b>9,141</b>	Superannuation paid
1318012		Rates - Printing & Stationery	10,000	13,192	<b>12,000</b>	Provision for printing Rates stationery.
1318022		Rates - Postage & General Expenses	8,000	7,455	<b>8,000</b>	Provision for posting Rate notices, instalment reminders, Differential Rate Advertising, Other general expenses.
1318042		Rate Collection Fees	5,000	36,996	<b>20,000</b>	Provision for legal expenses relating to rate debt recovery.
1318033		Rates Write Off	300	3,807	<b>300</b>	
1318062		GRV & UV Valuation and General Expenses	18,000	18,799	<b>48,000</b>	Property Valuation Updates provided by Valuer General's Office, general valuation related expenses (including split rating).
<b>Total Operating Expenditure General Purpose Funding</b>			<b>447,183</b>	<b>480,454</b>	<b>502,002</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Other General Purpose Funding - Income</b>						
1318023		Penalty On Rates	(50,000)	(39,624)	(26,500)	Interest charges applied to overdue outstanding rates as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Interest calculated @ 7% p.a.
1318043		Rates Legal Fees	(5,000)	(27,228)	(20,000)	Recovery of legal fees incurred in rates debt recovery action.
1318133		Rates & Property Information Statement Fees	(30,000)	(36,155)	(25,000)	Fees for Property Information Statements provided for property ownership transfers.
1318143		Rates Administration Charges	(43,000)	(55,026)	(44,000)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$12.00 for 2; \$36.00 for 4), Instalment Option Interest @ 3.5% p.a.
1318153		Rates - Other Charges	0	(194)	0	Rate Book searches & other sundry rating information income.
1331003		Interest on Investments	(115,000)	(97,161)	(36,500)	Interest earned from investments for Reserve & Municipal Funds
1337043		Pens Deferred Rates Interest Grant	(850)	(787)	(550)	Grant payment from State Govt for pensioners rates deferred.
<b>Total Operating Income General Purpose Funding</b>			<b>(243,850)</b>	<b>(256,173)</b>	<b>(152,550)</b>	

**Summary of Operations - General Purpose Funding**

**Rate Revenue**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(6,674,506)	(6,679,282)	(6,559,632)
	<b>(6,674,506)</b>	<b>(6,679,282)</b>	<b>(6,559,632)</b>

**General Purpose Grants**

Sub Total Operating Expenditure	8,844	8,672	9,045
Sub Total Operating Income	(570,460)	(1,058,988)	(496,412)
	<b>(561,616)</b>	<b>(1,050,316)</b>	<b>(487,367)</b>

**Other General Purpose Funding**

Sub Total Operating Expenditure	447,183	480,454	502,002
Sub Total Operating Income	(243,850)	(256,173)	(152,550)
	<b>203,333</b>	<b>224,280</b>	<b>349,452</b>

**Total Operating Expenditure**

456,027	489,126	511,047
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**Total Operating Income**

(7,488,816)	(7,994,444)	(7,208,594)
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<b>Program (Surplus)/Deficit</b>	<b>(7,032,789)</b>	<b>(7,505,318)</b>	<b>(6,697,547)</b>
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Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure</b>						
1410012		Travelling Expenses- Elected Members	8,000	3,459	10,000	Travelling expenses paid in accordance with S5.98 LG Act and SAT Determination.
1410022		Conference Expenses - Elected Members	12,000	1,823	8,000	Provision for Elected members attendance at Conferences as per Council Delegation D040103.
1410032		Election Expenses	30,000	27,241	0	Expenses associated with conducting biennial Local Government elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allowance	12,671	12,671	12,671	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
		Refreshments & Receptions				
1410052	14100	<b>General Refreshments</b>	4,000	2,778	3,000	Meals, catering etc associated with Elected Members, Miscellaneous functions and general refreshments, Social Club Contribution, Christmas function, Meetings hosted by Council (see 1410252 for function/civic events)
1410052	14101	<b>Employees Social Club Contribution</b>	8,000	8,000	8,000	
1410052	14102	<b>Hosting Meetings</b>	6,000	3,459	4,000	
1410052	14103	<b>Council Meeting Meals</b>	10,000	6,787	8,000	
1410062		Insurance - Elected Members	9,000	8,988	9,300	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Elected Members	35,000	35,556	28,500	Various Council Subscriptions and Memberships
1410082		Donations & Gifts	12,000	4,543	10,500	Council Contribution and Donations
1410092		Deputy Pres. Local Govt Allowance	3,168	3,148	3,168	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
1410102		Communications Subsidy - Elected Members	22,248	22,245	22,248	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,472pa.
1410122		Elected Members Sitting Fees	92,718	92,704	92,718	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,302 pa.
1410132		Other Minor Expenses	0	0	8,000	Provision of IT Equipment & other minor expenses including Rates Incentive Prize Draw.
1410152		Training - Elected Members	10,000	5,000	9,000	Training expenses - Elected Members - WALGA & Other.
1410192		Vehicle Expenses	13,580	11,790	11,863	Operating and leasing costs - DE 87
1410252	14120	<b>Citizenship Ceremonies</b>	1,000	332	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	<b>Australia Day Breakfast</b>	12,434	15,139	14,108	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	<b>Other Civic Functions</b>	5,000	1,677	2,000	Other Civic functions and events.
1410252	14124	<b>Thank A Volunteer Day Function</b>	3,000	2,880	3,000	Thank a Volunteer Day acknowledgement event.
1410502		Depreciation - Council	10,221	7,048	7,105	Provision for depreciation of assets.
1410602		Donated use Council Facilities	2,000	283	5,550	Donated Use of Council Facilities
1410522		Risk Management	3,000	950	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	488,296	478,784	521,305	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1418002	11002	<b>Council Chambers</b>	13,190	12,667	13,410	Provision for maintenance of Chambers only, includes wages and overheads, cleaning materials, other minor expenses
<b>Total Operating Expenditure Members of Council</b>			<b>826,526</b>	<b>769,951</b>	<b>819,446</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Income</b>						
1410103		Council Reception Room Hire	(500)	(636)	(500)	Authorised hire of the Administration Centre Chambers & Reception Area.
1410143		LGIS - Risk Management	(3,000)	(1,249)	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(700)	0	(700)	Various grants associated with Governance Sub-program.
1417503		Governance Reimbursements	(1,200)	(1,412)	(1,200)	Reimbursements and/or contributions made in relation to Governance Programs (includes Australia Day Donations - RFDS)
<b>Total Operating Income Members of Council</b>			<b>(5,400)</b>	<b>(3,297)</b>	<b>(5,400)</b>	

<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure</b>						
1420062		Workers Comp - Administration	40,622	40,550	<b>42,460</b>	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,504,532	1,521,456	<b>1,508,454</b>	Salaries paid.
1420092		Superannuation - Administration	181,334	185,442	<b>205,478</b>	Superannuation contributions paid.
1420102		Other Expenses - Administration	23,000	29,452	<b>25,000</b>	Staff room supplies - incl. minor refreshments, hygiene & cleaning items, staff professional memberships & support services, memberships & subscription service, records management & other costs.
1420112		Subscriptions Expense - Administration	0	0	<b>12,000</b>	Corporate Subscriptions
1420122		Office Equipment Maintenance - Admin	23,000	8,583	<b>8,000</b>	Expense provision for office equipment maintenance and other minor acquisitions.
1420132		Information Technology Expenses - Admin	95,000	110,238	<b>136,000</b>	Computer and IT equipment Expense, (Software Support & License Fees, Contract IT Support and computer maintenance and minor equipment & hardware acquisition, Website Development. Etc)
1420142		Telecommunications - Admin	32,000	30,954	<b>31,605</b>	Provision for telephone and telecommunication costs.
1420152		Advertising - Administration	18,000	20,852	<b>21,000</b>	Provision for advertising costs not directly associated with other Sub-programs (includes Council Meetings & Electors meetings, various local directories & guides, Employment Vacancies, Other General Advertising.)
1420162		Managed Print Service Expenses	29,016	23,991	<b>25,016</b>	Leasing and other minor costs of maintaining Managed Print Services.
1420172		Postage Fees	7,500	6,094	<b>6,800</b>	Postage & freight charges.
1420182		Bank Fees	22,000	20,506	<b>22,000</b>	General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420192		Vehicle Expenses - Admin	36,350	41,524	52,362	Operating & Leasing Costs - DE 245, DE 7005 & DE 09
1420202		Travel & Accommodation - Admin	16,000	12,141	13,000	Allowance for accommodation , travel and other related costs for staff attending training & seminars.
1420212		Audit Fees	38,000	36,360	39,000	Costs associated for interim and annual audit contract, (including Roads to Recovery & other Grant Acquittals)
1420232		Legal Expenses	30,000	28,979	28,000	Provision for legal expenses.
1420262		Executive Team Development	8,000	5,350	7,000	Training and development for Executive Team.
1420272		ESL - Council Properties	5,350	5,601	5,650	Emergency Services Levy payable on Council owned properties.
1420282		Training Expenses - Admin	17,000	10,002	12,500	Allowance for staff attending training courses and seminars.
1420292		Leased Property Expenses	5,000	5,604	5,000	Leased property expenditure including preparation of leases.
1420312	16350	<b>Telecommunications Leasing Costs</b>	16,500	15,100	16,500	Operating lease costs for communications system.
1420312	16353	<b>Governance Projects</b>	42,000	27,971	15,000	Provision to update LTFP & undertake/complete other governance projects
1420302		Corporate Services Projects	30,000	6,771	68,115	Project Implentation & Consulting Fees - Corporate Services (includes IT system upgrades)
1420322		Strategic Planning & General Consultancies	32,000	18,056	25,000	Strategic Planning and Consultancy Services (includes provision for Community & Culture Survey \$12K, Community Engagement Management Software \$10k.)
1420332		Asset Management & Integrated Planning & Reporting	21,500	15,827	15,000	Consulting Fees - Asset Management and Valuation Services
1420342		Community Financial Assistance Program	35,000	31,410	38,500	Financial Assistance to Community Groups: Approved projects subject to annual grant application process.
1420362		Insurance - Admin	11,175	11,869	12,225	General Insurance Premiums - includes: Fidelity Guarantee, General Property & Equipment, Business Interruption & Protection.
1420502		Depreciation - Admin	125,279	108,355	103,926	Depreciation of assets in accordance with accounting policies.
1420522		Printing & Stationery - Admin	20,000	16,758	16,500	General printing and stationery including letterheads, envelopes etc
1420542		Fringe Benefits Tax - Admin	15,000	19,632	21,950	FBT provision payable.
1420812		Conference Expenses - Admin	15,000	3,157	10,000	Conferences and professional development expenses.
1420912		Staff Uniform - Admin	5,700	6,050	5,900	Uniform Allowance costs
1420922		Staff Housing Subsidy	26,000	18,200	10,000	Staff Housing subsidy (as per Policy P090901)
1420932		Staff Relocation Expenses	2,500	4,505	5,000	Provision for reimbursement of removalist costs for new senior staff - contingency relocation expenses.
1420942	11004	<b>Beveridge Street House Mtce</b>	13,841	5,374	6,547	Maintenance costs including utilities and insurance.
1420942	11103	<b>Chiltern Road House Mtce</b>	7,806	4,408	6,448	Maintenance costs including insurance.
1422502		Debt Write-off	200	0	200	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,680,000)	(2,627,802)	(2,741,000)	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
1426662		Loan Interest - Photovoltaic System	1,015	371	0	Loan interest repayments - Administration Centre Photovoltaic System.
1428002	11001	<b>Administration Building Maintenance</b>	179,882	193,468	190,809	Costs associated with maintaining the Administration Centre building
<b>Total Operating Expenditure Administration</b>			<b>52,102</b>	<b>23,157</b>	<b>32,944</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Income</b>						
1424503		Telstra Exchange Lease Res 45552	(647)	(647)	(647)	Lease Fee Income - Exchange on Reserve 45552 Ocean Beach Road.
1422223		Interest on Overdue Debtors	(150)	(212)	(150)	Interest income charged on overdue sundry debtors
1427043		Roundings Surplus/Deficit	(10)	1	(10)	
1427073		Fees & Charges (GST Free)	(100)	(1,100)	(100)	FOI Charges, Other GST Free Income
1427093		ESL Commission	(4,000)	(4,000)	(4,000)	ESL Collecting Commission from DFES
1427203		General Reimbursements - legal etc	(3,000)	(13,791)	(3,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Rental Reimbursement Income	(26,000)	(23,000)	(10,000)	Staff Housing subsidy reimbursement - as per employment contract/Council Policy P090901.
1427503		Reimbursement - Credit Card Fees	(2,000)	(1,912)	(2,000)	Credit card processing fees income.
1427613		LGIS Insurance Rebate	(10,000)	(15,636)	(10,000)	Rebates associated with self insurance scheme ownership.
1427703		Sale of Misc Items	(300)	(6,056)	(1,000)	
1427973		Commissions Income - Other	(1,200)	(1,193)	(1,000)	Provision for various commissions (BCITF & BSL) received.
<b>Total Operating Income Administration</b>			<b>(47,407)</b>	<b>(67,546)</b>	<b>(31,907)</b>	

**Summary of Operations - Governance Program**

**Members of Council**

Sub Total Operating Expenditure	826,526	769,951	819,446
Sub Total Operating Income	(5,400)	(3,297)	(5,400)
	<b>821,126</b>	<b>766,654</b>	<b>814,046</b>

**Administration**

Sub Total Operating Expenditure	52,102	23,157	32,944
Sub Total Operating Income	(47,407)	(67,546)	(31,907)
	<b>4,695</b>	<b>(44,388)</b>	<b>1,037</b>

<b>Total Operating Expenditure</b>	878,629	793,108	852,390
<b>Total Operating Income</b>	(52,807)	(70,843)	(37,307)
<b>Program (Surplus)/Deficit</b>	<b>825,822</b>	<b>722,265</b>	<b>815,083</b>





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Expenditure</b>						
1510062		Workers Comp - Fire	1,777	1,774	<b>2,019</b>	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	65,830	67,293	<b>74,795</b>	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	7,783	8,872	<b>8,559</b>	Superannuation contributions paid for ranger staff.
1510102	<b>60099</b>	<b>Other Fire Expenses</b>	4,750	2,145	<b>10,500</b>	Minor Expenses (includes contrib. to Denmark Bush Fire Ready Group)
1510112		Bushfire Risk Management Expenses	172,932	194,551	<b>174,505</b>	Bushfire Risk Management Coordinator (Program - Fully DFES funded).
1510192		Vehicle Expenses - Fire	10,517	10,149	<b>10,909</b>	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance for DE 7 & DE 025 . Allocate 100% Bushfire Command Vehicle costs - (DE 10).
1510322	<b>15505</b>	<b>Fire Fighting Expenses</b>	5,000	4,260	<b>5,000</b>	Fire Fighting General expense allocation only
1510332	<b>15506</b>	<b>Fire Prevention Expenses</b>	3,500	0	<b>7,500</b>	New Software - Fire Inspections Module
1510342		ISG and IMG Training	1,000	0	<b>0</b>	Incident Support Group and Incident Management Group Training (now included in A/c 1510102)
1510352		LEMC Consultancies	1,000	41	<b>0</b>	Costs associated with administration of Local Emergency Management, Committee administration and other minor costs (now included in A/c 1510102)
1510372		Feast not Fire Dinner	3,000	0	<b>3,000</b>	Annual volunteer acknowledgement event
1510392		Hazard Reduction Burning Expenses	5,000	3,100	<b>5,000</b>	Hazard Reduction Expenses - Offset with GL 1517183
1510402		Fire Prevention Expenses	1,200	1,300	<b>1,200</b>	General allocation only for non-compliance works (recoverable)
1510472		Contractor Expenses - Fire Regulation Clearing	7,000	0	<b>0</b>	
1510482		Fire Regulation Promotion	1,500	47	<b>1,000</b>	Provision for advertising and promotion of Fire Regulation requirements.
1510492		Standpipe Maintenance Program	1,000	869	<b>1,000</b>	Annual Standpipe maintenance & service check.
1510502		Depreciation - Fire	649,153	774,020	<b>782,286</b>	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	10,500	11,111	<b>6,500</b>	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other minor expenses.
1510702	<b>15501</b>	<b>Strategic Fire Management Expense</b>	0	17,205	<b>35,000</b>	Strategic firebreaks & Fire Mitigation Expenses
1510702	<b>15503</b>	<b>Fire Prevention - Mitigation Activities Fund</b>	300,000	223,316	<b>391,375</b>	Strategic firebreaks & Fire Mitigation Expenses (Grant Funded)
1510702	<b>15504</b>	<b>Fire Prevention &amp; Management Costs</b>	20,000	24,283	<b>0</b>	Fire Prevention & Management Costs (Grant Funded NDRP)
1515002	<b>15502</b>	<b>Fire Prevention Plan Expenses</b>	137,500	105,219	<b>0</b>	Fire Prevention Plan & Reserve Management Expenses - Fire Mitigation (Grant Funded)
1515012		<b>Community Risk Acceptability Survey</b>	10,000	9,227	<b>0</b>	Risk Acceptability Survey Costs
1515552		Alloc Administration Expenses	109,880	107,742	<b>112,381</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>1,529,821</b>	<b>1,566,524</b>	<b>1,632,530</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Income</b>						
1517113		Reimbursement - Fire Reg. Non-Compliance	(1,200)	(1,443)	(1,200)	Reimbursement and Admin fees for Account 1510402
1517153		Fines & Penalties-Fire Breaks	(1,000)	(1,633)	(1,000)	Bush Fire Infringement Notice penalties income.
1517163		Other Fire Income	(500)	0	(500)	
1517183		Fire Prevention Fees & Charges Income	(5,000)	(3,113)	(4,000)	Fire prevention expense recoups - refer GL 1510392.
1517193		Grant Income - Bushfire Risk Management	(457,500)	(339,441)	(565,880)	Grant - Bushfire Risk Management Planning Program (includes NDRP & MAF Grant Funding)
<b>Total Operating Income Fire Prevention</b>			<b>(465,200)</b>	<b>(347,443)</b>	<b>(572,580)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Expenditure</b>						
1520082		Salaries - Rangers Animal Control	32,915	34,447	37,397	20% of Rangers salaries.
1520092		Superannuation - Animal Control	3,891	4,436	4,280	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	889	887	1,010	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	2,758	3,711	2,955	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE 7 & DE 025
1520212		Denmark Animal Carers Contribution	2,000	2,000	2,000	Annual contribution to Denmark Animal Carers.
1520272		Other Expenses - Animal Control	8,100	11,617	8,900	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	1,500	0	0	Preparation of Dog Park Concept Plan
1520522		Printing & Stationery - Animal Control	1,000	217	1,000	Printing of Animal Registration Renewals and other notices.
1525552		Alloc Administration Expenses	77,720	76,209	79,489	Allocation of expenses contained within this sub-program.
<b>Total Operating Expenditure Animal Control</b>			<b>130,774</b>	<b>133,524</b>	<b>137,030</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Income</b>						
1527113		Fines and Penalties - Animal Control	(8,000)	(7,326)	(6,500)	Provision of income from fines and penalties relating to animal control; Stock Trespassing, Dogs etc.
1527123		Snake Removal Fees	(900)	(483)	(900)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(3,000)	(972)	(1,000)	Provision for income relating to impounded animals.
1527143		Animal Registration Fees	(19,000)	(17,946)	(17,000)	Dog & Cat Registration & Licence Fees
1527163		Animal Control - Other Minor Income	(300)	(662)	(300)	Hire of Anti-Barking Dog Collar, Hire of Animal Trap, other minor income
<b>Total Operating Income Animal Control</b>			<b>(31,200)</b>	<b>(27,388)</b>	<b>(25,700)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Expenditure</b>						
1530082		Salaries - Rangers Other Law & Order	65,830	64,208	74,795	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	7,783	8,872	8,559	Superannuation contributions paid for ranger staff.
1530102		Uniform - Other Law & Order	1,300	1,314	1,300	Provision of Law Enforcement Uniform replacement and other protective clothing..
1530112		Workers Comp - Other Law & Order	1,777	1,774	2,019	Workers Compensation insurance premium.
1530192		Vehicle Expenses - Other Law & Order	5,517	4,966	5,909	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE & DE 025.
1530252		Other Expenses - Other Law & Order	4,000	5,255	4,300	Allowance for expenditure on sundry items., Stationery, 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	3,000	2,382	5,600	Allowance for Rangers attending training courses and/or seminars.
1530502		Depreciation - Other Law & Order	35,411	34,733	36,475	Depreciation of assets in accordance with accounting policies
1535552		Alloc Administration Expenses	53,600	52,559	54,820	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>188,218</b>	<b>178,064</b>	<b>203,778</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Income</b>						
1530493		Profit on Sale of Asset - Other Law & Order	0	0	(16,000)	Profit on Sale of Vehicles - Rangers
1530523		Grants Income - LOPS	0	(10,989)	0	Grant Income - Law, Order, Public Safety.
1530533		Australia Day Breakfast Donations - RFDS	(1,000)	0	0	Donations collected at Australia Day Breakfast (refer A/c 1417503 from 20/21 year)
1530543		Sale of Abandoned Vehicles	(100)	0	(100)	Proceeds from sale of abandoned vehicles
1537113		Fines & Penalties - Other Law Order	(2,000)	(1,889)	(2,000)	Parking fines and penalties income, Impounding Fees
<b>Total Operating Income Other Law, Order &amp; Public Safety</b>			<b>(3,100)</b>	<b>(12,878)</b>	<b>(18,100)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Expenditure</b>						
1540052		ESL - Maintenance of Brigade Vehicles	43,435	46,911	53,774	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing of DFES Plant and Equipment.
1540152		ESL - Maintenance of Land & Buildings				Repair costs associated with general maintenance of DFES buildings and related fixtures and fittings.
1540152	60002	<b>Camarthen Brigade Operating Costs</b>	1,000	401	1,190	
1540152	60003	<b>Denmark East Brigade Operating Costs</b>	1,500	1,097	1,430	
1540152	60004	<b>Harewood Brigade Operating Costs</b>	1,000	380	1,160	
1540152	60006	<b>Kordabup/Owingup Brigade Operating Costs</b>	1,200	3,380	1,620	
1540152	60007	<b>Mehniup Brigade Operating Costs</b>	500	387	610	
1540152	60008	<b>Mt Lindesay Brigade Operating Costs</b>	500	740	610	
1540152	60009	<b>Nornalup Brigade Operating Costs</b>	500	294	600	
1540152	60010	<b>Ocean Beach Brigade Operating Costs</b>	1,500	767	1,270	
1540152	60011	<b>Parryville Brigade Operating Costs</b>	500	270	540	
1540152	60012	<b>Peaceful Brigade Operating Costs</b>	500	572	860	
1540152	60013	<b>Shadforth/Scotsdale Brigade Operating Costs</b>	1,000	1,257	1,180	
1540152	60014	<b>Somerset Hill Brigade Operating Costs</b>	500	495	740	
1540152	60015	<b>Tingledale Brigade Operating Costs</b>	500	337	610	
1540152	60017	<b>William Bay Brigade Operating Costs</b>	500	402	670	
1540202		ESL - Safety Clothes & Accessories	18,000	17,880	18,000	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	7,640	8,245	8,190	Utility Expenses - ESL
1540302		ESL - Other Goods & Services	10,000	9,189	8,000	Other Minor Expenses - ESL (includes Telecommunications etc.)
1540312		Unspecified Small items of Equipment	5,000	3,521	3,000	Minor equipment acquisitions & repairs - ESL
1540352		ESL - Insurance Brigades	66,000	58,622	65,000	Insurance cover for Bushfire Injury, property, vehicles and equipment.
1540492		ESL - Loss on Sale of Asset	0	106,782	0	Loss on Sale of Assets
1545552		Alloc Administration Expenses	53,600	52,559	54,820	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>214,875</b>	<b>314,489</b>	<b>223,874</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Income</b>						
1540053		ESL Grant Income - Brigades	(173,596)	(142,295)	(173,596)	Grant from DFES to cover operating expenditure to service brigades
1540113		ESL Grant Income - Buildings	(385,135)	(339,291)	0	Grant - Capital upgrades to Buildings
<b>Total Operating Income Fire Prevention Brigades (ESL)</b>			<b>(558,731)</b>	<b>(481,586)</b>	<b>(173,596)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Law &amp; Order State Emergency Services - Expenditure</b>						
1550012		SES - Maintenance of Equipment	2,500	445	1,000	Costs associated with servicing, repairs and maintenance of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	0	6,153	2,500	Cost of servicing, repairs and maintenance, fuel, lubricants and licensing of SES Plant.
1550152	60051	<b>Denmark SES Building Operating Costs</b>	1,500	805	500	Provision for Building Maintenance
1550252		SES - Utilities Rates & Taxes	3,900	3,686	3,900	Utility Expenses - SES
1550302		SES - Other Goods & Services	6,000	5,552	5,000	Other expenditure associated with SES services; Telecommunications, Training costs, Stationery, Postage, etc.
1550352		SES - Insurance	1,200	537	750	Insurance cover for injury, Motor Vehicle, Property & Equipment.
1555552		Alloc Administration Expenses	48,776	47,827	49,886	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>63,876</b>	<b>65,004</b>	<b>63,536</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	(17,015)	(10,653)	(17,300)	DFES grant for fund SES brigade operations.
<b>Total Operating Income L &amp; O - State Emergency Services</b>			<b>(17,015)</b>	<b>(10,653)</b>	<b>(17,300)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Expenditure</b>						
1560082		Salaries	101,401	112,671	104,909	CESM Salary
1560092		Uniforms	400	0	400	Provision for protective clothing and uniform.
1560102		Other Expenses	2,500	2,866	2,500	Provision for other miscellaneous expenses
1560122		Superannuation	8,472	9,721	8,472	Superannuation contributions.
1560132		Workers Compensation	2,738	2,733	2,833	Workers Compensation insurance premium
1560152		Training	1,000	500	2,000	Registration & other attendance costs - training courses & conferences.
1560172		Property Rental Fees	16,000	18,200	18,200	Housing Rental Fees - CESM (reimbursed)
1560192		Vehicle Expenses	8,630	10,955	9,924	Vehicle running costs DE 54
1560502		Depreciation	9,248	8,223	9,248	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	78,256	76,730	80,037	Allocation of expenses contained within this sub-program
<b>Total Operating Expenditure Community Emergency Serv. Man.</b>			<b>228,644</b>	<b>242,599</b>	<b>238,522</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Community Emergency Services Manager - Income</b>						
1560063		Reimbursement CESM from DFES	(66,000)	(71,700)	(66,000)	Contribution from DFES towards CESM costs
1560073		Rental Reimbursement - CESM	(16,000)	(18,073)	(18,200)	Housing Rental Reimbursement - CESM
<b>Total Operating Income Community Emergency Serv. Man.</b>			<b>(82,000)</b>	<b>(89,773)</b>	<b>(84,200)</b>	

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

**Fire Prevention**

Sub Total Operating Expenditure	1,529,821	1,566,524	1,632,530
Sub Total Operating Income	(465,200)	(347,443)	(572,580)
	<b>1,064,621</b>	<b>1,219,081</b>	<b>1,059,950</b>

**Animal Control**

Sub Total Operating Expenditure	130,774	133,524	137,030
Sub Total Operating Income	(31,200)	(27,388)	(25,700)
	<b>99,574</b>	<b>106,137</b>	<b>111,330</b>

**Other Law, Order & Public Safety**

Sub Total Operating Expenditure	188,218	178,064	203,778
Sub Total Operating Income	(3,100)	(12,878)	(18,100)
	<b>185,118</b>	<b>165,186</b>	<b>185,678</b>

**Fire Prevention Brigades (ESL)**

Sub Total Operating Expenditure	214,875	314,489	223,874
Sub Total Operating Income	(558,731)	(481,586)	(173,596)
	<b>(343,856)</b>	<b>(167,097)</b>	<b>50,278</b>

**Law & Order - State Emergency Services**

Sub Total Operating Expenditure	63,876	65,004	63,536
Sub Total Operating Income	(17,015)	(10,653)	(17,300)
	<b>46,861</b>	<b>54,352</b>	<b>46,236</b>

**Community Emergency Services Manager**

Sub Total Operating Expenditure	228,644	242,599	238,522
Sub Total Operating Income	(82,000)	(89,773)	(84,200)
	<b>146,644</b>	<b>152,826</b>	<b>154,322</b>

<b>Total Operating Expenditure</b>	<b>2,356,208</b>	<b>2,500,204</b>	<b>2,499,270</b>
<b>Total Operating Income</b>	<b>(1,157,246)</b>	<b>(969,720)</b>	<b>(891,476)</b>
<b>Program (Surplus)/Deficit</b>	<b>1,198,962</b>	<b>1,530,484</b>	<b>1,607,794</b>



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Expenditure</b>						
1730062		Workers Comp - Health	2,705	2,700	<b>2,702</b>	Workers Compensation insurance premium
1730082		Salaries - Health	90,180	95,093	<b>90,081</b>	Salary cost
1730092		Superannuation - Health	13,852	12,912	<b>13,789</b>	Superannuation contributions
1730102		Other Expenses - Health	2,000	1,014	<b>1,500</b>	Miscellaneous expenses associated with Health sub-program.
1730152		Conference Expenses - Health	2,000	0	<b>2,000</b>	Provision for Conference and training attendance fees.
1730192		Vehicle Expenses - Health	15,360	15,367	<b>14,498</b>	Lease & running costs of vehicle DE 992.
1730302		Analytical Expenses	2,800	1,954	<b>2,200</b>	Costs involved in water sampling and other testing. LHAAC analysis.
1730542		Fringe Benefits Tax - Health	6,300	2,154	<b>6,300</b>	FBT obligation estimate
1730912		Staff Uniform - Health	350	350	<b>350</b>	Corporate Clothing allowance.
1735552		Alloc Administration Expenses	66,464	65,170	<b>67,977</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>202,011</b>	<b>196,714</b>	<b>201,397</b>	

<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Income</b>						
1732003		Health Inspection Fees Income - Food Business	(10,000)	(9,527)	<b>(8,000)</b>	Inspection of food premises and others as per regulatory requirements.
1732023		Health Permits, Inspection & Licence Fee Income (GST applies)	(1,000)	(465)	<b>(500)</b>	Other Health Charges (GST Applicable)
1737173		Holiday Accommodation Fees	(16,000)	(349)	<b>0</b>	Holiday Accommodation Fees (no longer applicable)
1737223		Health Permits, Inspection & Licence Fees (No GST applies)	(15,000)	(11,529)	<b>(10,000)</b>	Includes Trading in Thoroughfares & Public Places, 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, Sign Permits, Spoilt and Condemned Food Disposal.
<b>Total Operating Income Health Inspection &amp; Administration</b>			<b>(42,000)</b>	<b>(21,870)</b>	<b>(18,500)</b>	

**Summary of Operations - Health Program**

**Health Inspection & Administration**

Sub Total Operating Expenditure	202,011	196,714	201,397
Sub Total Operating Income	(42,000)	(21,870)	(18,500)
	<b>160,011</b>	<b>174,844</b>	<b>182,897</b>
<b>Total Operating Expenditure</b>	202,011	196,714	201,397
<b>Total Operating Income</b>	(42,000)	(21,870)	(18,500)
<b>Program (Surplus)/Deficit</b>	<b>160,011</b>	<b>174,844</b>	<b>182,897</b>





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Expenditure</b>						
1630222		Disability Events & Promotion	13,000	10,936	9,540	Provision for event and/or promotion expense.
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 the Peaceful Bay aged community.
1630252		Seniors Week Civic Reception	5,000	4,505	5,000	Cost provision for hosting Seniors Week Functions
1630282		Aged Service Programs	2,000	1,212	2,000	Cost provision to assist Aged Services Programs
1635552		Alloc Administration Expenses	22,512	22,073	23,024	Allocation of administration expenses within this sub-program.
<b>Total Operating Expenditure Aged &amp; Disabled</b>			<b>43,512</b>	<b>39,727</b>	<b>40,564</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Income</b>						
1630013		Grant - Aged or Disability Services	0	(8,500)	0	Aged or Disability Services Grants
<b>Total Operating Income Aged &amp; Disabled</b>			<b>0</b>	<b>(8,500)</b>	<b>0</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Expenditure</b>						
1610822		Shire of Denmark Youth Leadership Award.	2,000	2,000	2,000	Scholarship provided for Year 12 students at Denmark High School as per Policy P080202, Youth Leadership award.
1610832		Ag College Scholarship	1,500	2,017	1,500	Scholarship provided for students at Ag College as per Policy P080201.
1610852	11015	<b>Old Post Office Building Mtce</b>	1,600	33,889	1,600	Insurance and other maintenance costs payable under lease.
1610862	11013	<b>Maintenance - Occasional Day Care Centre</b>	4,500	934	3,150	Insurance and other maintenance costs payable under lease.
1615552		Alloc Administration Expenses	29,748	29,168	30,425	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>39,348</b>	<b>68,008</b>	<b>38,675</b>	

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





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Youth Services - Expenditure</b>						
1620062		Workers Comp	2,596	2,591	<b>3,084</b>	Workers Compensation insurance premium
1620082		Salaries	84,148	83,015	<b>114,211</b>	Salaries
1620092		Superannuation	9,028	8,068	<b>10,665</b>	Superannuation contributions paid.
1620102		Other Expenses	2,400	2,821	<b>6,400</b>	Provision for sundry and minor expenses, stationery and advertising, subscription to 'My Community Directory'.
1620112		Training	1,500	1,863	<b>3,000</b>	Provision for staff training costs.
1620172		Youth Programs	500	457	<b>0</b>	Youth Programs
1620192		Denmark Youth Festival	12,000	266	<b>12,000</b>	Costs for Denmark Youth Festival event.
1620202	<b>17030</b>	<b>Youth Support Service Program</b>	72,000	70,000	<b>70,000</b>	Annual Contribution to 'Outreach' Program
1620222		Youth Engagement Programs	15,000	18,973	<b>10,000</b>	Youth Leadership & Holiday Activity Programs
1620252		Staff Uniforms	350	350	<b>350</b>	Uniform allowance.
1620282		Youth Services Programs	12,000	0	<b>0</b>	Youth Programs Expense (subject to grant funding approvals)
1620292		Community Wellbeing Programs	0	1,437	<b>30,000</b>	Community Wellbeing Programs
1620502		Depreciation - McLean Precinct Building	8,342	6,993	<b>6,752</b>	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	28,515	27,960	<b>29,164</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1628002	<b>11012</b>	<b>McLean Precinct Building Maintenance</b>	5,873	3,622	<b>6,278</b>	McLean Precinct Building Maintenance costs
1628022	<b>12012</b>	<b>McLean Precinct Building Cleaners</b>	1,100	0	<b>0</b>	
<b>Total Operating Expenditure Welfare Youth</b>			<b>255,352</b>	<b>228,417</b>	<b>301,904</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Other Welfare - Income</b>						
1620123		Contrib. Education & Welfare Facilities Upgrade	0	(32,705)	<b>0</b>	Contribution to Building Upgrade
1620243		Grant - Youth Services Programs	(12,000)	0	<b>0</b>	Grant Provision for Youth Services Programs.
1627523		Grant - Denmark Youth Festival	(11,000)	0	<b>(6,000)</b>	Grant for Annual Youth Festival Event
1620453		Grant Income - Youth Support Service	(30,000)	(30,704)	<b>(30,704)</b>	AYSA contract funding
<b>Total Operating Income Welfare Youth</b>			<b>(53,000)</b>	<b>(63,409)</b>	<b>(36,704)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
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**Summary of Operations - Education & Welfare Program**

**Aged & Disabled**

Sub Total Operating Expenditure	43,512	39,727	40,564
Sub Total Operating Income	0	(8,500)	0
	<b>43,512</b>	<b>31,227</b>	<b>40,564</b>

**Pre Schools**

Sub Total Operating Expenditure	39,348	68,008	38,675
Sub Total Operating Income	(16,300)	(16,300)	(16,300)
	<b>23,048</b>	<b>51,708</b>	<b>22,375</b>

**Other Welfare**

Sub Total Operating Expenditure	255,352	228,417	301,904
Sub Total Operating Income	(53,000)	(63,409)	(36,704)
	<b>202,352</b>	<b>165,007</b>	<b>265,200</b>

<b>Total Operating Expenditure</b>	338,212	336,152	381,143
<b>Total Operating Income</b>	(69,300)	(88,209)	(53,004)
<b>Program (Surplus)/Deficit</b>	<b>268,912</b>	<b>247,943</b>	<b>328,139</b>



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Housing - Schedule 9</b>						
<b>Housing Other - Expenditure</b>						
1075552		Alloc Administration Expenses	18,492	18,132	5,208	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1076002		Hardy Street Site Remediation	30,000	70,577	20,000	Costs associated with Hardy Street site remediation
1076662		Loan Interest - Lionsville S/S Loan 123	698	698	0	Interest expense for Lionsville S/S loans # 123.
1076672		Loan Interest - Lionsville Loan 142	30,362	30,362	28,217	Interest expense associated with Lionsville loans, Loan #142 (Reserve funded)
<b>Total Expenditure Housing Other</b>			<b>79,552</b>	<b>119,770</b>	<b>53,425</b>	

<b>Housing - Schedule 9</b>						
<b>Housing Other - Income</b>						
1076663		Interest Repayment - Loan 123	(698)	(1,187)	0	Lionsville Self Supporting Interest Loan 123.
1076683		Sale of Hardy Street Property	(450,000)	0	0	Sale of Hardy Street Property (not proceeding)
<b>Total Income Housing Other</b>			<b>(450,698)</b>	<b>(1,187)</b>	<b>0</b>	

**Summary of Operations - Housing Program**

**Housing Other**

Sub Total Operating Expenditure	79,552	119,770	53,425
Sub Total Operating Income	(450,698)	(1,187)	0
	<b>(371,146)</b>	<b>118,582</b>	<b>53,425</b>
<b>Total Operating Expenditure</b>	79,552	119,770	53,425
<b>Total Operating Income</b>	(450,698)	(1,187)	0
<b>Program (Surplus)/Deficit</b>	<b>(371,146)</b>	<b>118,582</b>	<b>53,425</b>



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Expenditure</b>						
1020502		Depreciation - Sanitation	58,486	56,560	<b>53,445</b>	Depreciation of assets in accordance with accounting policies
1023482	<b>21006</b>	<b>Recycling Contract (Cleanaway)</b> □	238,765	243,345	<b>251,265</b>	Recycling waste collection contract fees.
1025002		Consulting Fees	3,000	3,720	<b>3,000</b>	Consulting Fees - Waste Services
1025552		Alloc Administration Expenses	54,940	53,869	<b>56,191</b>	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	3,982	3,982	<b>1,649</b>	Waste Services Loan 156 - DE 935 Rubbish Truck
1028002	<b>20002</b>	<b>Refuse Collection - Denmark Residential</b>	256,735	261,262	<b>148,333</b>	Refuse pick up service undertaken by Council staff
1028102	<b>20003</b>	<b>Public Bins - Collection &amp; Maintenance</b>	0	8,588	<b>82,250</b>	Public Bin Servicing Costs undertaken by Council staff
1028102	<b>20004</b>	<b>Refuse Collection - Nornalup (West)</b>	15,391	11,064	<b>12,126</b>	Refuse pick up service undertaken by Council staff
1028102	<b>20006</b>	<b>Refuse Collection - Public Events</b>	2,979	1,130	<b>1,703</b>	Refuse pick up service undertaken by Council staff
1028102	<b>20007</b>	<b>Refuse Collection - Transport Waste To Albany</b>	46,634	66,244	<b>34,044</b>	Staff Wages, Staff Overheads, Plant Costs
1028112	<b>20009</b>	<b>Refuse Collection - Peaceful Bay</b>	12,631	13,282	<b>12,548</b>	Refuse pick up service undertaken by Council staff
1028302	<b>21002</b>	<b>Transport From Tfr Station - McIntosh Rd</b>	91,421	71,355	<b>95,627</b>	Transfer Station Transport costs
1028312	<b>21003</b>	<b>Waste Disposal Fees (City Of Albany)</b> □	187,500	195,244	<b>195,500</b>	Tipping & Disposal Fees payable to CoA
1028322	<b>21001</b>	<b>Maintenance - McIntosh Road Transfer Station</b>	245,134	321,102	<b>303,338</b>	Staff Wages & Overheads, Plant Costs, Power, Waste Oil removal, Materials, Insurance, Mulching Contract & other costs.
1028332	<b>21012</b>	<b>Transport From T/fer Station - Peaceful Bay</b> □	12,600	11,936	<b>13,000</b>	Transport Contract Fees - Great Southern Sands
1028342	<b>21004</b>	<b>Maintenance - Peaceful Bay Refuse Site</b>	45,700	41,561	<b>45,700</b>	Contract Fees - SCEG, Other contractor costs
1028602	<b>21005</b>	<b>Street Bin Replacement / Repair</b>	9,946	10,638	<b>0</b>	Included in Job 20003 provision from 2020/2021 year
<b>Total Expenditure Sanitation Other</b>			<b>1,285,844</b>	<b>1,374,882</b>	<b>1,309,720</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Income</b>						
1027283		Domestic Rubbish Fortnightly	(261,277)	(277,471)	<b>(280,572)</b>	Fortnightly Domestic (Res) Kerbside Refuse Collection Service.
1027303		Domestic Rubbish Weekly	(559,908)	(552,036)	<b>(555,378)</b>	Weekly Domestic (Residential) Kerbside Refuse Collection Service.
1027313		Commercial Sanitation Charges (2)	(102,258)	(97,904)	<b>(91,770)</b>	Twice weekly commercial refuse collection - Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(95,000)	(90,595)	<b>(80,000)</b>	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees.
1027333		Sale of Bins	0	(3,144)	<b>(500)</b>	
1027343		Commercial Sanitation Charges (1)	(26,487)	(30,365)	<b>(31,392)</b>	Weekly commercial refuse collection.
1027353		Sanitation Other Income	0	(1,500)	<b>0</b>	Miscellaneous income associated with Sanitation Subprogram.
1027363		Domestic Recycling Charge	(332,910)	(339,231)	<b>(341,334)</b>	Fortnightly Domestic (Residential) Recycling Service income.
1027373		Commercial Recycling Charge	(8,365)	(8,558)	<b>(8,554)</b>	Commercial weekly recycling service income.
1028503		Sale of Recycled Items	(25,000)	(22,424)	<b>(15,000)</b>	Sale of scrap metal, other recyclables.
<b>Total Income Sanitation Other</b>			<b>(1,411,205)</b>	<b>(1,423,228)</b>	<b>(1,404,500)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sewerage - Income</b>						
1037323		Septic Tank Application Fees	(9,000)	(7,788)	(7,000)	Septic tank inspection and application fees
<b>Total Income Sewerage</b>			<b>(9,000)</b>	<b>(7,788)</b>	<b>(7,000)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Expenditure</b>						
1040072		Training Expenses - Planning	4,000	4,790	10,000	Provision for seminars and other training costs.
1040082		Salaries - Planning	401,933	383,703	399,929	Salaries
1040092		Superannuation - Planning	42,141	44,189	48,999	Superannuation contributions
1040112		Planning Contract Services	5,000	38,283	45,000	Planning Contracted Services
1040192		Vehicle Expenses - Planning	12,815	13,599	20,726	Operating & Lease costs for DE 45, Operating costs DE 6226
1040302		Advertising - Planning	4,000	3,648	5,000	Advertising costs associated with town planning applications and other planning advertising.
1040322		Other Expenses - Planning	3,500	3,703	3,500	Miscellaneous expenditure including communication expenses., Stationery, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	3,500	2,107	3,500	Annual GIS maintenance and Landgate cadastre updates for GIS System, Annual SLIP Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	10,852	10,833	10,798	Workers Compensation insurance premium
1040502		Depreciation - Planning	0	0	6,300	Depreciation of assets in accordance with accounting policies.
1040542		Fringe Benefits Tax - Planning	6,700	13,310	13,200	Fringe Benefits Tax payable
1040912		Staff Uniform - Planning	1,850	1,570	1,850	Uniform allowance
1040972		Planning Legal Expenses	7,000	2,590	7,000	Provision for legal costs associated with planning matters .
1041012		Development Assessment Panels	1,000	0	1,000	Provision for Development Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below.
1041022		Local Planning Scheme No. 4	10,000	7,537	2,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	143,112	140,324	146,369	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>657,404</b>	<b>670,187</b>	<b>725,171</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Income</b>						
1047333		Planning Advertising Reimbursements	(1,000)	(759)	(1,000)	Reimbursement of advertising costs for planning matters.
1047343		Rezoning Application Fees (GST Applies)	0	(2,955)	0	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees (GST Exempt)	(80,000)	(68,181)	(65,000)	Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred.
1047513		Planning Income Other	0	(1,500)	0	Other Planning Income.
<b>Total Income Town Planning &amp; Regional Development</b>			<b>(82,000)</b>	<b>(73,394)</b>	<b>(67,000)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Expenditure</b>						
1050502		Depreciation - Other Community Amenities	32,765	24,524	21,782	Depreciation of assets in accordance with accounting policies.
1055552		Alloc Administration Expenses	82,008	80,411	83,875	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 Toilets</i>	9,049	6,787	10,035	Maintenance of public conveniences. Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs.
1058002	10002	<i>McLean Park Changerooms</i>	16,864	10,696	17,182	
1058002	10003	<i>McLean Park Old Toilet Block</i>	6,709	4,689	5,896	
1058002	10004	<i>Berridge Park Toilets</i>	31,188	34,620	31,138	
1058002	10005	<i>Poddy Shot Toilets</i>	5,652	5,098	5,772	
1058002	10006	<i>Ocean Beach Toilets</i>	27,896	37,422	27,539	
1058002	10008	<i>Nornalup Toilets</i>	11,120	13,726	13,550	
1058002	10009	<i>Ricketts Reserve Toilets</i>	10,599	8,450	0	
1058002	10010	<i>Peaceful Bay Beach Toilets</i>	14,254	12,988	14,262	
1058002	10011	<i>Rivermouth Toilets</i>	12,459	12,372	13,482	
1058002	10012	<i>JC Memorial Bandstand Toilets</i>	0	0	0	
1058002	10013	<i>Civic Centre Toilets</i>	36,154	42,895	37,794	
1058002	10014	<i>Peaceful Bay Playground Toilets</i>	8,694	11,067	9,542	
1058002	10015	<i>Thornton Park Toilets</i>	31,842	31,821	29,067	
1058002	10016	<i>Boat Harbour Rotaloo Toilet</i>	877	172	985	
1058002	10017	<i>Lights Beach Rotaloo Toilet</i>	6,476	8,436	9,002	
1058002	10018	<i>Kwoorabup Community Park Toilets</i>	30,505	25,765	30,070	
1058002	10020	<i>Cleaners Uniforms, Medicals and Training</i>	3,723	2,804	3,000	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Community Amenities - Expenditure Cont'd</b>						
1058102	21201	<b>Cemetery Maintenance</b>	66,070	31,349	41,848	Cemetery Grounds Maintenance Costs
1058122		Cemetery Plaques and Memorials	4,000	1,700	2,000	Expenses associated with the purchase of plaques and memorials, fully recoverable.
1058152	21202	<b>Grave Digging</b>	13,722	13,341	12,404	Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.
1058162	11016	<b>Denmark War Memorial Maintenance</b>	1,300	1,698	1,250	
1058162	11017	<b>Peaceful Bay War Memorial</b>	500	0	500	
1058182		ANZAC Day Services	600	400	600	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.
<b>Total Expenditure Other Community Amenities</b>			<b>465,026</b>	<b>423,233</b>	<b>422,574</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Income</b>						
1057363		Cemetery Charges (GST Applicable)	(25,000)	(16,502)	(17,500)	Cemetery fees and charges, Plaques, Memorials etc
1057373		Cemetery Charges (No GST Applies)	0	0	(800)	Cemetery fees and charges, Plaques, Memorials etc
1057393		Grant Income	(6,004)	(6,004)	0	Grant for CCTV installations.
1057403		Grant Income - Drought Relief Fund	0	0	(250,000)	Federal Government Capital Grant Income
<b>Total Income Other Community Amenities</b>			<b>(31,004)</b>	<b>(22,506)</b>	<b>(268,300)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Expenditure</b>						
1060082		Salaries - Sustainability	72,969	70,732	69,549	Salaries paid.
1060092		Superannuation - Sustainability	6,840	6,876	7,536	Superannuation contributions
1060102		Workers Comp - Sustainability	1,970	1,967	1,878	Workers Compensation insurance premium
1060112		Training & Conference Costs - Sustainability	1,500	968	800	Staff Training expense provision
1060142		Staff Uniform - Sustainability	400	400	400	Uniform allowance.
1060152		Other Expenses - Sustainability	11,000	3,590	10,000	Miscellaneous expenses associated with PE programs and activities.
1060162		Sustainability - Environment Education	2,500	1,020	2,000	Workshops, signage, or brochures - environmental education.
1060182		Climate Change Adaption Projects	5,000	3,886	3,900	Planet Footprint & other subscriptions.
1060202		Dieback Study Fees	3,467	4,797	0	Funding Provision for Dieback Study
1060222	16080	<b>Coastal Hazard Management Planning</b>	10,000	6,317	5,000	Coastal Hazard Management Planning
1060242		Sustainability - Community Projects	3,000	2,730	3,000	Community environmental projects; Garage Sale Trail etc.
1060292	16072	<b>Sustainability Projects - Works</b>	10,000	0	5,000	Provision for on-ground works consistent with adopted plans.
1063712		Implementation of WIMS Actions	6,000	4,000	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	<b>Rehabilitation &amp; Revegetation</b>	41,848	46,057	42,498	Wages & On Costs
1065502	16040	<b>Weed Eradication - Shire Reserves</b>	25,000	22,689	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	33,500	32,848	34,263	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>234,994</b>	<b>208,877</b>	<b>216,825</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Income</b>						
1065513		Grant - Sustainability Projects - Studies	(2,247)	(2,248)	0	Grant for Die Back Study
<b>Total Income Protection of Environment</b>			<b>(2,247)</b>	<b>(2,248)</b>	<b>0</b>	





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
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**Summary of Operations - Community Amenities Program**

**Sanitation Other**

Sub Total Operating Expenditure	1,285,844	1,374,882	1,309,720
Sub Total Operating Income	(1,411,205)	(1,423,228)	(1,404,500)
	<b>(125,361)</b>	<b>(48,346)</b>	<b>(94,780)</b>

**Sewerage**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(9,000)	(7,788)	(7,000)
	<b>(9,000)</b>	<b>(7,788)</b>	<b>(7,000)</b>

**Town Planning & Regional Development**

Sub Total Operating Expenditure	657,404	670,187	725,171
Sub Total Operating Income	(82,000)	(73,394)	(67,000)
	<b>575,404</b>	<b>596,793</b>	<b>658,171</b>

**Other Community Amenities**

Sub Total Operating Expenditure	465,026	423,233	422,574
Sub Total Operating Income	(31,004)	(22,506)	(268,300)
	<b>434,022</b>	<b>400,727</b>	<b>154,274</b>

**Protection of Environment**

Sub Total Operating Expenditure	234,994	208,877	216,825
Sub Total Operating Income	(2,247)	(2,248)	0
	<b>232,747</b>	<b>206,630</b>	<b>216,825</b>

<b>Total Operating Expenditure</b>	2,643,267	2,677,179	2,674,290
<b>Total Operating Income</b>	(1,535,456)	(1,529,163)	(1,746,800)
<b>Program (Surplus)/Deficit</b>	<b>1,107,811</b>	<b>1,148,016</b>	<b>927,490</b>



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Expenditure</b>						
1110502		Depreciation - Halls	98,247	93,905	<b>91,358</b>	Depreciation of assets in accordance with accounting policies
1112202		Contribution Parryville Hall Mtce	3,000	2,720	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112222		Contribution Tingledale Hall Mtce	3,000	988	<b>3,100</b>	\$2,000 Contribution plus Insurance and other costs
1112242		Contribution Scotsdale Hall Mtce	3,000	2,846	<b>3,100</b>	\$2,000 Contribution plus Insurance and other costs
1112262		Contribution Kentdale Hall Mtce	3,000	506	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112272		Contribution Peaceful Bay Hall	3,000	2,542	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112282		Contribution Nornalup Hall	4,000	3,302	<b>3,600</b>	\$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	42,612	41,782	<b>43,582</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>	52,086	29,593	<b>36,460</b>	Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs, Minor equipment purchases.
1118012		Men's Shed Funding	12,000	12,000	<b>0</b>	Funding Grant to Men's Shed
1118022		RSL Hall	5,700	5,315	<b>5,800</b>	Contribution towards some general maintenance costs of RSL Hall - Insurance, Fire Equipment Services, Annual contribution to Association.
<b>Total Expenditure Public Halls &amp; Civic Centres</b>			<b>229,645</b>	<b>195,500</b>	<b>196,000</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Income</b>						
1117373		Civic Centre Hire Fees	(15,000)	(11,965)	<b>(7,500)</b>	Hire charges for Civic Centre Hall and facilities
1117383		Grants - Halls and Civic Centre	(321,800)	(232,777)	<b>(90,000)</b>	Grant funding income for Plane Tree Precinct Development
<b>Total Income Public Halls &amp; Civic Centres</b>			<b>(336,800)</b>	<b>(244,742)</b>	<b>(97,500)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Expenditure</b>						
1121022		Beach Patrols & Reimbursements	21,000	24,321	<b>22,000</b>	Provide lifeguard services at Ocean Beach over summer months, Wages, Uniforms, Other costs.
1121042	<b>11042</b>	<b>Coastal Infrastructure Maintenance</b>	50,763	32,325	<b>48,135</b>	Provision for maintenance of various coastal infrastructure (lookouts, steps, signs seats etc.)
1121052	<b>11044</b>	<b>Denmark Surf Life Saving Club</b>	12,000	10,373	<b>12,000</b>	Maintenance of Surf Club - Fire services, Insurance etc.
1121072		Concept Design & Proposal Fee Expenses	20,000	31,542	<b>80,000</b>	Project Concept and Design Study Fees
1125552		Alloc Administration Expenses	11,524	11,300	<b>11,786</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>115,287</b>	<b>109,861</b>	<b>173,921</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Income</b>						
1121073		Fisherman's Lease	(2,550)	(2,551)	(2,551)	Income from fishing camp leases on Shire reserves.
<b>Total Income Swimming Areas &amp; Beaches</b>			<b>(2,550)</b>	<b>(15,841)</b>	<b>(2,551)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure</b>						
1130502		Depreciation - Parks etc.	456,183	481,501	<b>496,094</b>	Depreciation of assets in accordance with accounting policies
1131002	<b>21410</b>	<b>Peaceful Bay Reserves Contribution</b>	40,000	40,000	<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>	1,550	1,849	<b>1,680</b>	Insurance Costs
1131012		Swimming Pool Feasibility Study	30,000	150	<b>30,000</b>	Swimming Pool Feasibility Study
1131022		Our Club - Project Officer	34,201	30,425	<b>1,500</b>	Costs relating to Club Development program
1131422	<b>15073</b>	<b>Inlet Dredging</b>	8,000	0	<b>5,000</b>	Includes Poddyshot & Rivermouth Dredging and seaweed removal costs.
1135552		Alloc Administration Expenses	107,361	105,272	<b>109,804</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	944	944	<b>715</b>	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	437	441	<b>0</b>	Loan 145 interest repayments - Tennis Club
1136692		Loan Interest - Football Clubrooms Ext No 147	10,907	10,912	<b>10,180</b>	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	206	208	<b>0</b>	Loan 148 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 157	13,750	15,597	<b>14,869</b>	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	16,482	16,482	<b>15,718</b>	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant & Equipment	25,000	30,114	<b>5,000</b>	Purchase of minor plant & equipment
1138102		Maintenance - Parks and Reserves	751,520	671,453	<b>671,770</b>	Wages, Overheads, Plant Operation Costs, Materials & Other Costs.
1138112	<b>15060</b>	<b>Walk Trail Maintenance</b>	42,078	29,910	<b>36,809</b>	Wages, Overheads, Plant Operation Costs, Materials & Other Costs.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure cont'd</b>						
1138122		Parks & Reserves Building Mtce Expense	30,000	21,598	<b>25,300</b>	Insurance Costs and minor maintenance obligations associated with recreation buildings and structures
1138222		Install Non Scheme Water Meters	7,500	0	<b>7,500</b>	Install Non Scheme Water Meters
1139652		McLean Park Lighting	8,500	4,899	<b>7,500</b>	Power and maintenance costs associated with McLean Park oval lights.
<b>Total Expenditure Other Recreation &amp; Sport</b>			<b>1,584,620</b>	<b>1,462,080</b>	<b>1,479,439</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Income</b>						
1130493		Profit on Sale of Asset	0	0	<b>(1,000)</b>	Profit on Sales of Assets
1136573		Grant Income - Drought Relief Fund	0	0	<b>(49,333)</b>	Federal Government Capital Grant Income
1136583		Contrib. To Recreation Facilities Upgrade	<b>(161,500)</b>	<b>(161,917)</b>	<b>0</b>	Contrib. to Recreation Facilities Upgrade - POS in Lieu Funds (19/20)
1136593		Contribution to Pool Study - DACCI	<b>(15,000)</b>	<b>(5,000)</b>	<b>(10,000)</b>	Contribution to Pool Study
1136663		S/S Loans Interest Repaid - Scouts	<b>(944)</b>	<b>(717)</b>	<b>(715)</b>	Self Supporting loan interest repayments, Scouts Loan No 129.
1136683		S/S Loan Interest Repaid Football Club	<b>(206)</b>	<b>(190)</b>	<b>0</b>	Self Supporting loan interest repayments, Football Club Loan 148.
1136713		S/S Loan Interest Repaid Riverside Club	<b>(13,750)</b>	<b>(14,706)</b>	<b>(14,869)</b>	Self Supporting loan interest repayments, Riverside Club Loan 157.
1137033		Operating Grants - Recreation	<b>(34,000)</b>	<b>(10,000)</b>	<b>(8,000)</b>	OUR Club - Club Development Program Grant
1137063		Capital Grant - Recreation Infrastructure Upgrades	<b>(24,000)</b>	0	<b>0</b>	Grant - Recreation Facilities Upgrade
1137603		Contribution to Mtce School Oval	<b>(20,000)</b>	<b>(17,269)</b>	<b>(20,000)</b>	Dept. of Education contribution to High School Oval maintenance.
1137703		Recreation Facilities Hire Fees Income	<b>(5,000)</b>	<b>(6,970)</b>	<b>(5,000)</b>	Income from hire of Reserves and facilities as per fees & charges schedule.
1137713		Mc Lean Park Lighting Charges	<b>(2,000)</b>	0	<b>(2,000)</b>	Contrib. to lighting costs, Denmark-Walpole Football Club, Other Clubs.
<b>Total Income Other Recreation &amp; Sport</b>			<b>(276,400)</b>	<b>(216,769)</b>	<b>(110,917)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Expenditure</b>						
1140082		Salaries - Library	138,487	125,223	<b>133,092</b>	Salary provision
1140092		Superannuation - Library	16,561	13,697	<b>14,461</b>	Superannuation contributions
1140102		Other Expenses - Library	12,000	9,173	<b>12,000</b>	Misc expenses including Outreach Programs
1140122		Training & Conference Expenses - Library	2,000	1,818	<b>3,860</b>	Provision for staff to attend training and conferences.
1140142		Telecommunications - Library	2,000	1,745	<b>2,000</b>	Telecommunication charges.
1140172		Workers Comp - Library	3,739	3,732	<b>3,593</b>	Workers Compensation insurance premium
1140192		Staff Uniform - Library	1,000	700	<b>1,000</b>	Corporate Uniform allowance.
1140202		IT Maintenance Expense	10,000	6,071	<b>10,000</b>	Software Licence and Support Fees. (Spydus Library Management Systems).
1140242		Library Subscriptions & Publications	1,500	1,404	<b>1,500</b>	Purchase of local stock for library, Books and DVD's, Subscriptions & Memberships.
1140252		Library Equipment Expense	2,500	1,688	<b>3,740</b>	Allowance for sundry library equipment expense.
1140262		Donations Expenditure	1,500	2,240	<b>1,500</b>	Expenditure from donations received, (Library books.)
1140502		Depreciation Library	387	0	<b>0</b>	Depreciation of assets in accordance with accounting policies.
1145552		Alloc Administration Expenses	72,896	71,476	<b>74,555</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>	32,297	27,099	<b>30,088</b>	Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.
<b>Total Expenditure Libraries</b>			<b>296,867</b>	<b>266,068</b>	<b>291,390</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Income</b>						
1141003		Library Other Income	(1,500)	(1,750)	<b>(1,000)</b>	Misc income from library fees & charges, other revenue.
1147003		Library Donations	(1,500)	(2,272)	<b>(1,500)</b>	Untied donations received from members (see Acc 1140262 for related expenditure).
<b>Total Income Libraries</b>			<b>(3,000)</b>	<b>(4,022)</b>	<b>(2,500)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Culture - Expenditure</b>						
1151132		Funding Assistance to Arts Council	75,000	75,000	<b>75,000</b>	Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)
1152002	<b>11051</b>	<b>Denmark Community Resource Centre Building Maintenance</b>	10,316	12,753	<b>11,468</b>	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	<b>11052</b>	<b>Denmark Arts Building Maintenance</b>	6,651	3,095	<b>8,368</b>	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	<b>15050</b>	<b>Morgan Richards Community Centre Grounds Maintenance</b>	3,401	5,717	<b>2,902</b>	Wages, Overheads, Plant Operation Costs and other minor costs related to grounds maintenance.
1152022		Rental ex Community Resource Centre use of building to Denmark Village Theatre	8,000	8,000	<b>8,000</b>	Contra entry for use of Strickland St property utilised by Denmark Village Theatre.
1152052		Denmark Historical Society Contribution	3,500	3,500	<b>3,500</b>	Annual contribution to assist with maintenance of museum collection.
1152072		Contribution Denmark Community Resource Centre Inc	2,000	0	<b>2,000</b>	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	<b>50,400</b>	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	32,000	<b>32,000</b>	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.
1156662		Loan Interest - Old Hospital Land Loan 158	13,162	11,603	<b>9,985</b>	Loan 158 interest repayments.
1155552		Alloc Administration Expenses	52,260	51,240	<b>53,450</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1158002	<b>11009</b>	<b>Historical Museum</b>	7,870	2,877	<b>3,820</b>	Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	<b>11010</b>	<b>Memorial Bandstand</b>	15,850	14,050	<b>0</b>	Demolition of Memorial Bandstand (2019/2020)
<b>Total Other Culture Expenditure</b>			<b>280,410</b>	<b>270,235</b>	<b>260,893</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	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
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)	(32,000)	(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>(90,400)</b>	<b>(90,401)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure</b>						
1160062		Workers Comp - Rec Centre	7,842	7,828	4,768	Workers Compensation insurance premium
1160082		Salaries - Rec Centre	98,634	87,266	67,778	Allocation of recreation staff time towards the administration of Centre.
1160092		Superannuation - Rec Centre	32,174	33,453	16,619	Superannuation contributions.
1160102		Other Recreation Centre Expenses	5,000	6,257	5,500	Minor costs associated with Rec. Centre operations
1160112		Lease of Gym Equipment	18,650	18,610	18,650	Operating Lease costs for Gym equipment.
1160122		Equipment Mtce/Minor Purchases - Rec Centre	6,000	4,383	6,000	Maintenance and repair of Recreation Centre equipment.
1160132	<b>11011</b>	<b>Maintenance Recreation Centre Building</b>	40,363	41,304	37,417	Wages, Overheads, Utilities, other maintenance & repair costs
1160142		Telecommunications - Rec Centre	4,200	2,388	3,200	Telecommunication charges.
1160152		Advertising - Rec Centre	6,000	3,184	6,000	Advertising to promote Recreation Centre services.
1160172	<b>12011</b>	<b>Cleaning - Recreation Centre</b>	67,696	50,691	54,522	Wages, Overheads, Cleaning Materials.
1160182		Staff Amenities - Rec Centre	1,200	604	1,000	Miscellaneous staff related costs; Uniforms, Other minor expenses.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure cont'd</b>						
1160192		<b>Recreation Centre Programmes</b>			0	Allocation of salaries and other costs associated with running the following programs linked to A/c 1160192 as per below
1160192	17000	<b>Gym</b>	42,000	33,117	28,500	
1160192	17001	<b>Aerobics</b>	25,000	15,116	12,500	
1160192	17002	<b>Junior Basketball</b>	1,450	202	400	
1160192	17004	<b>Roller Disco</b>	4,700	1,644	1,600	
1160192	17005	<b>Toddler Gym</b>	4,950	0	0	
1160192	17009	<b>Mixed Netball</b>	1,700	0	0	
1160192	17010	<b>Crèche</b>	14,000	10,969	8,500	
1160192	17012	<b>Indoor Cricket</b>	2,000	1,178	500	
1160192	17014	<b>Indoor Bowls</b>	0	236	0	
1160192	17015	<b>Sports Hall</b>	22,000	12,918	8,500	
1160192	17017	<b>Function Room</b>	3,000	1,122	500	
1160192	17018	<b>Indoor Soccer</b>	1,400	790	500	
1160192	17019	<b>Social Badminton</b>	1,400	638	500	
1160192	17021	<b>Aerobics - Living Longer Living Stronger</b>	11,600	9,035	8,000	
1160192	17022	<b>Rec Centre - Administration</b>	37,274	81,750	50,804	
1160192	17026	<b>Birthday Parties</b>	600	0	0	
1160222	17025	<b>Holiday Program</b>	7,000	871	3,500	Salaries and Wages, other minor expenses.
1160262		Insurance - Rec Centre	13,000	11,672	12,800	Various insurance costs associated with Recreation centre including Building.
1160282		Travel & Training Expenses - Rec Centre	3,000	4,327	3,160	Recreation Centre staff training and associated expenses.
1160302		Community Bus Operating Costs	2,370	942	0	
1160502		Depreciation - Rec Centre	72,463	68,282	67,320	Depreciation of assets in accordance with accounting policies.
1160522		Printing & Stationery - Rec Centre	1,500	232	1,200	Provision for printing and stationery.
1160742		Family Fun Day	500	0	500	Provision to hold Biennial open day at Centre.
1160752		Regional Sports Star of Year	900	1,063	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	95,140	93,286	97,306	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
1166662		Loan Interest - Rec Centre	516	520	0	Loan 144 Interest Expense
<b>Total Recreation - Rec Centre - Expenditure</b>			<b>657,222</b>	<b>605,878</b>	<b>528,944</b>	





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Income</b>						
1160103		Income - Function Room	(4,500)	(1,561)	(2,000)	
1160113		Income - Gym	(85,000)	(62,808)	(60,000)	
1160123		Income - Crèche Child Minding	(2,000)	(1,570)	(1,500)	
1160153		Income - Sports Hall	(40,000)	(19,979)	(25,000)	
1160203		Income - Junior Basketball	(1,500)	(2,335)	(2,000)	
1160263		Income - Senior Volleyball	0	(985)	(1,000)	
1160273		Income - Indoor Cricket	(2,500)	(2,133)	(1,200)	
1160323		Income - Roller Disco	(4,000)	(3,356)	(1,500)	
1160363		Income - Aerobics	(25,000)	(28,484)	(25,000)	
1160383		Income - Indoor Soccer	(1,500)	(1,594)	(1,500)	
1160393		Income - Social Badminton	(2,000)	(1,027)	(1,000)	
1160413		Holiday Programmes GST Applicable	(3,000)	(765)	(1,000)	
1160423		Income - Aerobics LL,LS	(13,000)	(6,985)	(8,000)	
1160473		Income - Birthday Parties	0	(1,115)	0	
1160503		Community Bus Hire Charges	(5,000)	(364)	0	
1160553		Sponsors Fees	(1,000)	(818)	(500)	
1161003		Income - Rec Centre Other Income	(1,000)	(345)	(500)	
<b>Total Recreation - Rec Centre - Income</b>			<b>(191,000)</b>	<b>(136,224)</b>	<b>(131,700)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
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**Summary of Operations - Recreation & Culture Program**

**Public Halls & Civic Centres**

Sub Total Operating Expenditure	229,645	195,500	196,000
Sub Total Operating Income	(336,800)	(244,742)	(97,500)
	<b>(107,155)</b>	<b>(49,242)</b>	<b>98,500</b>

**Swimming Areas & Beaches**

Sub Total Operating Expenditure	115,287	109,861	173,921
Sub Total Operating Income	(2,550)	(15,841)	(2,551)
	<b>112,737</b>	<b>94,020</b>	<b>171,370</b>

**Other Recreation & Sport**

Sub Total Operating Expenditure	1,584,620	1,462,080	1,479,439
Sub Total Operating Income	(276,400)	(216,769)	(110,917)
	<b>1,308,220</b>	<b>1,245,311</b>	<b>1,368,522</b>

**Libraries**

Sub Total Operating Expenditure	296,867	266,068	291,390
Sub Total Operating Income	(3,000)	(4,022)	(2,500)
	<b>293,867</b>	<b>262,046</b>	<b>288,890</b>

**Other Culture**

Sub Total Operating Expenditure	280,410	270,235	260,893
Sub Total Operating Income	(90,401)	(90,400)	(90,401)
	<b>190,009</b>	<b>179,835</b>	<b>170,492</b>

**Recreation - Rec Centre**

Sub Total Operating Expenditure	657,222	605,878	528,944
Sub Total Operating Income	(191,000)	(136,224)	(131,700)
	<b>466,222</b>	<b>469,654</b>	<b>397,244</b>

**Total Operating Expenditure**

	3,164,050	2,909,621	2,930,587
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<b>Total Operating Income</b>	<b>(900,151)</b>	<b>(707,998)</b>	<b>(435,569)</b>
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<b>Program (Surplus)/Deficit</b>	<b>2,263,899</b>	<b>2,201,623</b>	<b>2,495,018</b>
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Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b>						
1220372		Power - Street Lighting	62,000	65,052	<b>62,000</b>	Electricity charges for Street Lighting.
1220392		Roadwise - Committee	0	1,179	<b>500</b>	
1225552		Alloc Administration Expenses	149,812	146,891	<b>153,222</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1220412		Infrastructure Planning & Design Works	20,000	14,223	<b>30,000</b>	Project Concept Planning Costs
1228002		Maintenance - Roadworks General	1,487,574	1,164,959	<b>1,406,007</b>	Road Maintenance Expense - Wages, Overheads, Plant Use, Materials, Contractors etc
1228002	<b>30000</b>	<b>Road Maintenance</b>	0	0	<b>0</b>	
1228202	<b>32001</b>	<b>Depot Maintenance</b>	58,110	75,904	<b>56,417</b>	General maintenance including minor upgrades to existing depot facility and utility costs
1228302	<b>32002</b>	<b>Footpaths Maintenance</b>	12,691	12,849	<b>9,885</b>	Wages, Overheads, Plant Operation costs, Materials.
1228362	<b>32005</b>	<b>Bridges Maintenance</b>	51,377	26,274	<b>46,527</b>	Maintenance of Shire bridge network - Wages, Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Other.
1228372	<b>32006</b>	<b>Bus Shelter Maintenance</b>	2,093	1,121	<b>2,122</b>	Maintenance and repairs of bus shelters - Wages, Overheads, Plant Operation costs, Insurance, Other Minor Expenses.
1128392	<b>11005</b>	<b>Riverbend Lane House Maintenance</b>	1,559	2,708	<b>2,994</b>	Minor maintenance & repairs to Riverbend Lane house.
1228382		Crossover Payments	2,000	3,830	<b>2,500</b>	Crossover subsidy payable on application.
1230502		Depreciation - Roads Infrastr.	2,357,311	2,335,324	<b>2,295,682</b>	Depreciation of assets in accordance with accounting policies.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>			<b>4,204,528</b>	<b>3,850,314</b>	<b>4,067,855</b>	

<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b>						
1226503		Engineers Supervision Fees	(1,000)	(564)	<b>(500)</b>	Fees as set out in accordance with Schedule of Fees & Charges.
1227603		Contribution to Works	(5,000)	0	<b>(24,200)</b>	Contribution to Capital Roadworks Program.
1228743		Interest on Denmark East Investment	(12,631)	(7,137)	<b>(2,754)</b>	Interest earned from Denmark East Reserve Fund Investment.
1228753		Rent Income - Riverbend House	(8,000)	(7,091)	<b>(7,200)</b>	Rent - Riverbend House
1227703		Commodity Routes Grant Funding	(366,667)	(366,667)	<b>(208,000)</b>	Road upgrade capital grant funding program.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income cont'd</b>						
1228103		MRWA Project Grants	(559,999)	(559,999)	(1,359,332)	Capital Grant funding from Regional Road Group (RRG)
1228153		Grant - Local Roads & Community Infrastructure	0	0	(349,937)	Federal Grant Funding
1228303		Roadwise Grant	(500)	(400)	(500)	
1228403		Grant - MRWA Direct	(111,000)	(119,159)	(120,000)	Operating Grant funding - Main Roads WA
1228473		Grant - Specific Bridges	(720,000)	(720,000)	(1,080,000)	Capital Grant Funding - Bridges
1228603		Grant - Roads to Recovery	(256,000)	(463,120)	(1,206,000)	Federal Government R2R Grant Funding for capital roadworks
1228703		Grant - MRWA Blackspot	(49,734)	(49,734)	(87,333)	Grant funding for Blackspot projects (see Capital Exp Acc# 1220194 Blackspot Funding).
1228723		Grant Income -Drought Relief Fund	0	0	(700,667)	Federal Government Capital Grant Income
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>			<b>(2,090,531)</b>	<b>(2,293,871)</b>	<b>(5,146,423)</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Expenditure</b>						
1230492		Loss on Sale of Asset - Road Plant	175,900	170,994	0	Loss on sale of assets in accordance with accounting policies.
1235552		Alloc Administration Expenses	40,200	39,418	41,115	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>216,100</b>	<b>210,412</b>	<b>41,115</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Income</b>						
1230493		Profit on Sale Of Assets - Road Plant	(1,000)	(1,761)	(34,000)	Profit on sale of assets in accordance with accounting policies.
<b>Total Road Plant Purchases - Income</b>			<b>(1,000)</b>	<b>(1,761)</b>	<b>(34,000)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Traffic Control - Expenditure</b>						
1495552		Alloc Administration Expenses	12,596	12,351	12,883	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1498002	29501	<b>Vehicle Inspections</b>	16,436	2,544	4,052	Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual Vehicle Inspections Renewal Services.
<b>Total Traffic Control - Expenditure</b>			<b>29,032</b>	<b>14,895</b>	<b>16,935</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Income</b>						
1491003		Vehicle Inspection Fees	(11,000)	(1,611)	(4,000)	Fee for Dept. of Transport vehicle inspection services.
1497083		Commissions DPI	(80,000)	(64,789)	(60,000)	Fees & Commission received from Dept. of Transport for vehicle licensing services.
<b>Total Traffic Control - Income</b>			<b>(91,000)</b>	<b>(66,401)</b>	<b>(64,000)</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Expenditure</b>						
1228052	32003	<b>Airstrip Maintenance</b>	18,573	5,558	16,243	Provision for building maintenance, runway lighting, mowing / slashing and general operations of the airstrip, Wages, Overheads, Plant Operation costs, Power, Insurance, Other Costs.
1265552		Alloc Administration Expenses	5,896	5,781	6,030	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1266662		Loan Interest - Airport	2,875	2,877	2,451	Interest repayments for Loan No 143 - Sealing Landing Area.
<b>Total Airports - Expenditure</b>			<b>27,344</b>	<b>14,216</b>	<b>24,724</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Income</b>						
1268033		Airport Hangar Lease Income	(1,230)	(998)	(1,000)	Income from Hangar sites, Hangar Lease fees
1268043		Grants Income - Airport	(26,435)	(22,714)	0	Grant Income - Airport (2019/2020)
<b>Total Airports - Income</b>			<b>(27,665)</b>	<b>(23,712)</b>	<b>(1,000)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
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**Summary of Operations - Transport Program**

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

Sub Total Operating Expenditure	4,204,528	3,850,314	4,067,855
Sub Total Operating Income	(2,090,531)	(2,293,871)	(5,146,423)
	<b>2,113,997</b>	<b>1,556,443</b>	<b>(1,078,568)</b>

**Road Plant Purchases**

Sub Total Operating Expenditure	216,100	210,412	41,115
Sub Total Operating Income	(1,000)	(1,761)	(34,000)
	<b>215,100</b>	<b>208,651</b>	<b>7,115</b>

**Traffic Control**

Sub Total Operating Expenditure	29,032	14,895	16,935
Sub Total Operating Income	(91,000)	(66,401)	(64,000)
	<b>(61,968)</b>	<b>(51,505)</b>	<b>(47,065)</b>

**Airports**

Sub Total Operating Expenditure	27,344	14,216	24,724
Sub Total Operating Income	(27,665)	(23,712)	(1,000)
	<b>(321)</b>	<b>(9,495)</b>	<b>23,724</b>

<b>Total Operating Expenditure</b>	4,477,003	4,089,837	4,150,630
<b>Total Operating Income</b>	(2,210,196)	(2,385,743)	(5,245,423)
<b>Program (Surplus)/Deficit</b>	<b>2,266,807</b>	<b>1,704,093</b>	<b>(1,094,793)</b>



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Expenditure</b>						
1315802		Noxious Weed Control	10,000	10,070	<b>10,000</b>	Costs involved in the treatment of noxious weeds, incl.Contract spraying.
1315852		Vermin Control expenses	2,500	2,000	<b>2,800</b>	Contrib. to Feral Pig Eradication Program.
1316002		Water - Standpipes	40,000	41,634	<b>24,000</b>	Water Supply Charges & Minor Maintenance Expense Provision.
1317552		Alloc Administration Expenses	1,608	1,576	<b>1,645</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>54,108</b>	<b>55,280</b>	<b>38,445</b>	

<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Income</b>						
1317543		Water - Income Standpipes	(15,000)	(24,889)	<b>(25,000)</b>	Income from the sale of water from standpipes.
<b>Total Rural Services - Income</b>			<b>(15,000)</b>	<b>(24,889)</b>	<b>(25,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1320502		Depreciation - Tourism	42,153	54,740	<b>54,206</b>	Depreciation of assets in accordance with accounting policies.
1322002	<b>21404</b>	<b>Maintenance of Peaceful Bay Water Supply</b>	18,000	16,746	<b>17,600</b>	Maintenance of Peaceful Bay water supply
1322102	<b>21405</b>	<b>Peaceful Bay Water Monitoring</b> □	7,500	4,524	<b>3,000</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 as per management plan.
1322122		Peaceful Bay Dust Supression	25,000	15,549	<b>10,000</b>	Peaceful Bay Dust Supression
1322132		Tourist Signage Audit & Policy	3,000	0	<b>3,000</b>	Sign audit undertaken by WA Torism Commission
1322142		Peaceful Bay Community Facilities	2,000	0	<b>2,000</b>	Minor expenses associated with Peaceful Bay tourism; eg. Signage.
1325552		Alloc Administration Expense	57,084	55,971	<b>58,383</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure Cont'd</b>						
1326202		Economic Development Expense	0	0	10,000	Economic Development Expense - Grant Funded
1326662		Loan Interest - Visitors Centre	7,255	7,255	4,794	Interest repayments - Loan 131 - Denmark Visitor Centre.
1327802		Tourism Subsidy	95,000	98,785	95,000	Contribution to tourism.
1327812		Other Expenses - Tourism	4,200	4,015	4,700	Minor expenses associated with Tourism and Area promotion. Eg. Visitor Centre insurances and sundry costs.
1327842		Alliance Projects and Contributions	50,000	5,000	50,000	Alliance Projects and Contributions.
1327862		Visitor Centre Use of Council Facilities - Contra	42,000	42,000	0	Contra entry to reflect lease of Visitors Centre by DTI. (not applicable from 1/7/2020)
1328002	11007	<b>Visitors Centre Maintenance</b>	1,756	2,223	1,840	Wages, Overheads, Water, other minor costs
1328732	15080	<b>Christmas Decorations</b>	12,904	12,412	11,404	Council contribution to supplying, erecting and dismantling decorations and banners over Christmas period.
<b>Total Tourism &amp; Area Promotion - Expenditure</b>			<b>367,852</b>	<b>319,220</b>	<b>325,928</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Income</b>						
1326663		Grants - Tourism & Area Promotion	0	0	(10,000)	Grant Income - Economic Development
1327943		Visitors Centre - Use of Council Facilities Contra	(42,000)	(42,000)	0	Contra entry in lieu of Visitor Centre rental. (not applicable from 1/7/2020)
1327953		Rental Peaceful Bay Caravan Pk	(36,363)	(36,364)	(36,363)	Lease of Peaceful Bay Caravan Park, Lease expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(60,000)	(62,773)	(61,080)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(320,870)	(319,350)	(364,500)	Peaceful Bay Leases - Refer to Fees and Charges schedule for more detailed breakdown.
<b>Total Tourism &amp; Area Promotion - Income</b>			<b>(459,233)</b>	<b>(460,486)</b>	<b>(471,943)</b>	





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Building Control - Expenditure</b>						
1330082		Salaries - Building	178,391	149,343	<b>153,249</b>	Salaries
1330092		Superannuation - Building	24,802	22,225	<b>21,843</b>	Superannuation contributions
1330102		Other Expenses - Building	5,000	4,155	<b>5,000</b>	Minor Expenses - Building Code subscriptions, Mobile Phone, other.
1330112		Training Expenses - Building	1,500	0	<b>3,500</b>	Provision for staff training and conference attendance.
1330152		Workers Comp - Building	4,817	4,808	<b>4,138</b>	Workers Compensation Premium
1330912		Staff Uniform - Building	700	700	<b>700</b>	Staff uniform allowance.
1335552		Alloc Administration Expenses	128,908	126,396	<b>131,842</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>344,117</b>	<b>307,627</b>	<b>320,271</b>	

<b>Economic Services - Schedule 13</b>						
<b>Building Control - Income</b>						
1337553		Building Licence Fees	(65,000)	(53,587)	<b>(46,000)</b>	Building fees and license charges.
1337603		Other Income - Building	0	(17,070)	<b>(15,000)</b>	Building Surveyor Services and other income
<b>Total Building Income</b>			<b>(65,000)</b>	<b>(70,657)</b>	<b>(61,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Expenditure</b>						
1345552		Alloc Administration Expenses	5,896	5,781	<b>6,030</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	20,419	20,419	<b>19,192</b>	Loan Interest - Purchase Reserve 27101.
1348002	<b>32004</b>	<b>Saleyards Maintenance</b>	2,200	236	<b>2,250</b>	Insurance and general maintenance and repairs provision.
<b>Total Saleyards Expenditure</b>			<b>28,515</b>	<b>26,436</b>	<b>27,472</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Saleyards - Income</b>						
1347503		Lease Site Income - Denmark Haulage	(18,500)	(18,144)	(18,240)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347533		Lease Site Income - Soil Solutions.	(37,000)	(36,464)	(31,850)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347573		Lease Site Income - Denmark Concrete	(25,000)	(24,494)	(22,680)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. (Prev. Denmark Earthmoving)
<b>Total Saleyards Income</b>			<b>(80,500)</b>	<b>(79,103)</b>	<b>(72,770)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Expenditure</b>						
1350102	16200	<i>General Nursery Operations</i>	34,852	39,940	36,752	Wages, overheads, plant stock, seedlings.
1355552		Alloc Administration Expenses	6,164	6,045	6,304	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>41,016</b>	<b>45,985</b>	<b>43,056</b>	

<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Expenditure</b>						
1360102		Parry Beach Camping Expenses	9,000	5,071	6,000	Expenses associated with the operation of the camping ground.
1360112		Parry Beach - Gas Supply	1,200	1,271	1,200	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	3,247	7,995	3,577	Caretakers cottage maintenance costs.
1360132		Parry Beach - Develop Masterplan	25,000	0	25,000	Develop Future Use Masterplan
1360502		Depreciation - Parry Beach	15,486	7,969	7,970	Depreciation of assets in accordance with accounting policies.
1362002	21304	<i>Parry Camping Ground Mtce</i>	4,035	342	4,035	Wages, Overheads, Plant Operation & Other Costs
1362052	21302	<i>Parry Beach Equipment Maintenance</i>	5,677	916	3,677	Provision for general equipment maintenance
1362102		Vehicle Expenses - Parry Beach	2,710	3,486	2,940	Costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE 080, Trailer - 1TBB 134, 4WD Motorcycle - DE 6643.
1368002	20008	<i>Refuse Collection - Parry Beach</i>	9,627	8,111	7,231	Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	<i>Parry Beach Toilets Maintenance</i>	19,495	16,726	30,840	Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
<b>Total Parry Beach - Expenditure</b>			<b>95,476</b>	<b>51,887</b>	<b>92,469</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Income</b>						
1360103		Parry Beach Camping Charges	(145,000)	(125,798)	(115,000)	Camping fees and charges for Parry Beach Camp Ground.
<b>Total Parry Beach - Income</b>			<b>(145,000)</b>	<b>(125,798)</b>	<b>(115,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Expenditure</b>						
1120102	70000	<i>Lime Quarry Operations</i>	200,000	203,595	205,000	Lime Quarry - Mining of 15,000 tonnes subject to approval. Contractor costs and associated expenditure.
1120102	70001	<i>Other Expenses - Lime Quarry</i>	35,000	14,918	32,635	Other costs associated with Lime Quarry operations including Royalties Audit, Lime sand testing and surveys and other minor expenses.
1120102	70002	<i>Other Expenses - Lime Quarry Maintenance</i>	7,635	88	0	included in above (70001) from 1/7/20
1121002		State Govt Lime Sand Royalties	12,000	10,862	12,000	Royalties payment obligation estimated on 15,000 tonnes per annum as per licence.
1375552		Alloc Administration Expenses	11,524	11,300	11,786	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>266,159</b>	<b>240,763</b>	<b>261,421</b>	

<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Income</b>						
1121003		Sale of Lime Sand	(395,400)	(393,200)	(429,600)	Sale of 15,000 Tonne, Lime sand @ \$28.64 (exc GST) adopted Fees and Charges in Annual Budget.
<b>Total Other Economic Services - Income</b>			<b>(395,400)</b>	<b>(393,200)</b>	<b>(429,600)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Summary of Operations - Economic Services Program</b>						
<b>Rural Services</b>						
		Sub Total Operating Expenditure	54,108	55,280	38,445	
		Sub Total Operating Income	(15,000)	(24,889)	(25,000)	
			<b>39,108</b>	<b>30,390</b>	<b>13,445</b>	
<b>Tourism &amp; Area Promotion</b>						
		Sub Total Operating Expenditure	367,852	319,220	325,928	
		Sub Total Operating Income	(459,233)	(460,486)	(471,943)	
			<b>(91,381)</b>	<b>(141,266)</b>	<b>(146,015)</b>	
<b>Building Control</b>						
		Sub Total Operating Expenditure	344,117	307,627	320,271	
		Sub Total Operating Income	(65,000)	(70,657)	(61,000)	
			<b>279,117</b>	<b>236,970</b>	<b>259,271</b>	
<b>Saleyards</b>						
		Sub Total Operating Expenditure	28,515	26,436	27,472	
		Sub Total Operating Income	(80,500)	(79,103)	(72,770)	
			<b>(51,985)</b>	<b>(52,667)</b>	<b>(45,298)</b>	
<b>Plant Nursery</b>						
		Sub Total Operating Expenditure	41,016	45,985	43,056	
		Sub Total Operating Income	0	0	0	
			<b>41,016</b>	<b>45,985</b>	<b>43,056</b>	
<b>Parry Beach</b>						
		Sub Total Operating Expenditure	95,476	51,887	92,469	
		Sub Total Operating Income	(145,000)	(125,798)	(115,000)	
			<b>(49,524)</b>	<b>(73,912)</b>	<b>(22,531)</b>	
<b>Other Economic Services</b>						
		Sub Total Operating Expenditure	266,159	240,763	261,421	
		Sub Total Operating Income	(395,400)	(393,200)	(429,600)	
			<b>(129,241)</b>	<b>(152,437)</b>	<b>(168,179)</b>	
		<b>Total Operating Expenditure</b>	<b>1,197,244</b>	<b>1,047,198</b>	<b>1,109,063</b>	
		<b>Total Operating Income</b>	<b>(1,160,133)</b>	<b>(1,154,134)</b>	<b>(1,175,313)</b>	
		<b>Program (Surplus)/Deficit</b>	<b>37,111</b>	<b>(106,936)</b>	<b>(66,250)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Expenditure</b>						
1258002		Private Works Expense	5,000	2,810	<b>5,000</b>	
1258002	<b>40130</b>	Private Works Expense	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	1,072	1,050	<b>1,096</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>6,072</b>	<b>3,860</b>	<b>6,096</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Income</b>						
1147593		P/Works - General Charges Income	(6,500)	(6,240)	<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>(6,240)</b>	<b>(6,500)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Expenditure</b>						
1430062		Workers Comp - Works Overheads	59,437	59,331	62,709	Workers compensation insurance premium
1430082		Salaries - Infrastructure	710,810	767,064	833,796	Salaries paid.
1430092		Superannuation - Infrastructure	80,892	75,537	94,578	Superannuation contributions
1430122		Housing Allowance - Infrastructure	10,400	10,400	4,000	Staff Housing rental subsidy for DISD
1430192		Vehicle Expenses - Infrastructure	27,286	25,824	22,156	Fuel, licences, repairs and insurance for - DE 15, DE 7560 & DE 11498.
1430402		Medical Examination Costs	2,000	639	1,500	Provision for medical examinations of employees.
1430412		Office & Other Minor Expenses - Infrastructure	25,000	19,052	35,000	Office and Other expenses - Software Licences, telecommunication costs, subscriptions and stationery, Depot Christmas function, other minor costs
1430422		Superannuation - Depot Staff	169,538	177,273	166,974	Superannuation contributions - depot operational staff
1430432		Sick Pay	51,940	85,273	52,403	Provision for sick pay (engineering and operations).
1430442		Holiday Pay	122,058	128,968	123,148	Provision for annual leave and leave loading.
1430452		Protective Clothing & Uniform costs	17,000	17,320	17,000	Provision of uniforms, safety clothing and equipment for infrastructure services staff.
1430462		Conference Expenses- Infrastructure	12,000	2,544	10,000	Conference registration, travelling and accommodation expenses.
1430472		Adverse Working Condition & Travel Allowance	55,123	28,034	34,070	Allowances paid in accordance with the Local Government Industry Award.
1430482		Safety Meetings - Depot Staff	5,000	4,593	5,000	Attendance at OH&S and other meetings.
1430492		Public Holiday Pay - Depot Staff	62,874	51,625	63,436	Public Holiday Wage costs - Depot Staff
1430502		Depreciation - Infrastructure	29,000	39,447	43,750	Depreciation of assets in accordance with accounting policies.
1430532		Advertising - Infrastructure	3,000	3,105	3,000	Advertising related to engineering services i.e. tenders and employment vacancies.
1430542		Fringe Benefits Tax - Infrastructure	22,000	25,181	22,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		Insurance on Works	45,000	44,631	48,000	Public Liability Insurance
1430702		Infrastructure Consultants	5,000	0	5,000	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	16,563	18,398	16,800	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses.
1430802		Training Expenses - Infrastructure	28,000	29,011	48,000	Staff training provision
1430812		Long Service Leave - Infrastructure	20,000	35,655	20,000	Long Service Leave entitlements paid to depot operational staff.
1435552		Alloc Administration Expenses	146,328	143,478	141,469	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1436901		Less Overheads Allocated to Contract Works	0	0	(150,000)	Allocation of Management Overhead to Contract Civil Works
1436902		Less Overheads Allocated to Works	(1,726,250)	(1,725,587)	(1,723,789)	PWO Costs allocated
<b>Total Public Works Overheads - Expenditure</b>			<b>0</b>	<b>66,795</b>	<b>0</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Income</b>						
1432003		Road Closure/Gate Fees	0	(330)	(300)	
<b>Total Public Works Overheads - Income</b>			<b>0</b>	<b>(330)</b>	<b>(300)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Expenditure</b>						
1440062		Insurance - Plant	34,100	37,753	<b>35,345</b>	Vehicle insurance premiums
1440482		Fuel & Oils	290,000	236,347	<b>287,050</b>	Purchase of fuel for vehicle and machinery fleet
1440492		Tyres	30,000	0	<b>0</b>	New tyres and tyre repairs as required. (from 1/7/20 included in A/c 1440502 below)
1440502		Parts & Repairs	214,530	266,601	<b>217,136</b>	Parts and repair costs for vehicles and machinery (incl Tyres)
1440512		Repair Wages	108,564	114,460	<b>95,860</b>	Wages for plant maintenance and repairs undertaken by Shire mechanics.
1440522		Licences	16,000	0	<b>16,635</b>	Registration & licensing costs for vehicle fleet
1440532		Plant Refurbishment	16,000	18,864	<b>35,000</b>	Refurbishment of plant.
1440552		Expendable Stores	18,000	17,539	<b>18,000</b>	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	469,465	366,151	<b>277,735</b>	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	8,000	8,092	<b>8,000</b>	Provision for purchase of minor equipment, including workshop tools.
1446912		Less Plant Op Alloc to Works	(693,194)	(778,273)	<b>(652,026)</b>	
1446922		Depreciation allocated to jobs	(469,465)	(507,700)	<b>(277,735)</b>	
<b>Total Expenditure Plant Operation Costs</b>			<b>42,000</b>	<b>(220,166)</b>	<b>61,000</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Income</b>						
1450803		Diesel Fuel Rebate	(42,000)	(38,975)	<b>(36,000)</b>	Diesel Fuel Rebate tax credit scheme through ATO.
<b>Total Expenditure Plant Operation Costs</b>			<b>(42,000)</b>	<b>(48,200)</b>	<b>(36,000)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Fuels &amp; Oils - Expenditure</b>						
1450802		Purchase of Fuel	290,000	173,854	<b>195,000</b>	
1450852		Purchase of Oils and Greases	0	5,025	<b>0</b>	
1456932		Less Allocated to Plant Costs	(290,000)	(186,697)	<b>(195,000)</b>	
<b>Total Expenditure Stock Fuels &amp; Oils</b>			<b>0</b>	<b>(7,818)</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Stock Materials - Expenditure</b>						
1460602		Purchase of Stock Materials	100,000	78,587	<b>100,000</b>	
1466942		Less Allocated to Works	(100,000)	(109,024)	<b>(100,000)</b>	
<b>Total Expenditure Stock Materials</b>			<b>0</b>	<b>(30,437)</b>	<b>0</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Expenditure</b>						
1470612		Gross Salaries & Wages	5,445,421	5,504,497	<b>5,465,253</b>	Total Salaries and Wages payable for all staff.
1470622		Gross Salaries & Wages Unallocated	0	0	<b>0</b>	
1470832		Workers Compensation	500	40,174	<b>500</b>	Workers Compensation claims paid to staff - Full cost recovery.
1470872		Novated Lease Payments	120,000	112,411	<b>90,000</b>	Full cost recovery from staff novated lease scheme deductions.
1470892		Income Protection Insurance	500	0	<b>500</b>	Income protection claims paid to staff - Full cost recovery.
1476952		Less Salaries & Wages Allocated to Works	(5,445,421)	(5,504,497)	<b>(5,465,253)</b>	Total Salaries and Wages allocated to Sub-programs.
<b>Total Expenditure Salaries &amp; Wages</b>			<b>121,000</b>	<b>152,584</b>	<b>91,000</b>	





Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Salaries &amp; Wages - Income</b>						
1470873		Novated Lease - Pre Tax Deductions	(60,000)	(62,604)	(52,000)	Full cost recovery from staff deductions.
1470883		Novated Lease - Post Tax Deductions	(60,000)	(49,759)	(38,000)	Full cost recovery from staff deductions.
1477653		Reimbursement - Workers Comp	(500)	(47,035)	(500)	Workers Compensation costs reimbursed from insurer.
1478893		Reimbursement - Income Protection Claim	(500)	0	(500)	Income protection costs reimbursed from insurer.
<b>Total Income Salaries &amp; Wages</b>			<b>(121,000)</b>	<b>(159,398)</b>	<b>(91,000)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Expenditure</b>						
1480202		Reimbursements/Clearing A/c	18,000	36,455	20,000	
<b>Total Expenditure Unclassified</b>			<b>18,000</b>	<b>56,242</b>	<b>20,000</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Income</b>						
1480213		Recoverable Costs Income	(18,000)	(35,194)	(20,000)	
<b>Total Income Unclassified</b>			<b>(18,000)</b>	<b>(35,194)</b>	<b>(20,000)</b>	



Account Number	Job	Description	2019/2020 Budget \$	2019/2020 YTD Actual \$	2020/2021 Budget \$	Narrative
<b>Summary of Operations - Other Property &amp; Services Program</b>						
<b>Private Works</b>						
		Sub Total Operating Expenditure	6,072	3,860	6,096	
		Sub Total Operating Income	(6,500)	(6,240)	(6,500)	
			<b>(428)</b>	<b>(2,380)</b>	<b>(404)</b>	
<b>Public Works Overheads</b>						
		Sub Total Operating Expenditure	0	66,795	0	
		Sub Total Operating Income	0	(330)	(300)	
			<b>0</b>	<b>66,465</b>	<b>(300)</b>	
<b>Plant Operation Costs</b>						
		Sub Total Operating Expenditure	42,000	(220,166)	61,000	
		Sub Total Operating Income	(42,000)	(48,200)	(36,000)	
			<b>0</b>	<b>(268,366)</b>	<b>25,000</b>	
<b>Stock Fuels &amp; Oils</b>						
		Sub Total Operating Expenditure	0	(7,818)	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>(7,818)</b>	<b>0</b>	
<b>Stock Materials</b>						
		Sub Total Operating Expenditure	0	(30,437)	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>(30,437)</b>	<b>0</b>	
<b>Salaries &amp; Wages</b>						
		Sub Total Operating Expenditure	121,000	152,584	91,000	
		Sub Total Operating Income	(121,000)	(159,398)	(91,000)	
			<b>0</b>	<b>(6,814)</b>	<b>0</b>	
<b>Unclassified</b>						
		Sub Total Operating Expenditure	18,000	56,242	20,000	
		Sub Total Operating Income	(18,000)	(35,194)	(20,000)	
			<b>0</b>	<b>21,048</b>	<b>0</b>	
		<b>Total Operating Expenditure</b>	187,073	21,059	178,096	
		<b>Total Operating Income</b>	(187,500)	(249,362)	(153,800)	
		<b>Program (Surplus)/Deficit</b>	<b>(428)</b>	<b>(228,302)</b>	<b>24,296</b>	
		<b>Grand Total All Programs (Surplus)/Deficit</b>	<b>724,973</b>	<b>7,295</b>	<b>(1,424,450)</b>	

Detailed Capital Expenditure by Program		SOURCE OF FUNDS 2020/2021															
COA or Job	Description	2020/2021 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Other Grants \$	Loan Funds \$	Reserve Funds \$	Drought Relief \$	Other Contributions \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
<b>Law, Order &amp; Public Safety</b>																	
1531054	Plant Replacement - Rangers	65,000								40,000					25,000		65,000
		<b>65,000</b>															
<b>Community Amenities</b>																	
50153	Lights Beach Rota Loo	250,000									250,000				0		250,000
51126	Upgrades to Cemetery Grounds	25,000													25,000		25,000
53003	Waste Management - Container Deposit Scheme	70,000								70,000					0		70,000
		<b>345,000</b>															
<b>Recreation &amp; Culture</b>																	
60000	Lights Beach Upgrade - Stair Decking & Handrails	50,000									49,333				667		50,000
60100	Nornalup Jetty Upgrade	25,000													25,000		25,000
50210	Plane Tree Precinct - Amphitheatre & Firewise Garden	180,000						90,000							90,000		180,000
1131054	Plant - Front Mount Ride on Mower	52,000								47,000					5,000	0	52,000
		<b>307,000</b>															
<b>Transport</b>																	
51526	Denmark East Development Project - East River West - Widen & Reseal	200,000								200,000					0		200,000
51527	Denmark East - Lot 3 Earthworks	350,000								350,000					0		350,000
51600	Upgrade Community Infrastructure - Federal Grant Funding	349,937					349,937								0		349,937
50360	MRWA Project - Reconstruction McLeod Road SLK 6.6 - 6.8	126,000	84,000	31,500											10,500		126,000
50361	MRWA Project - Valley of the Giants Road SLK 6.17 - 9.30	232,000	154,666	70,000											7,334		232,000
50362	MRWA Project - Peaceful Bay Road SLK 0.00 - 5.60	650,000	433,333								216,667				0		650,000
50363	MRWA Project - Hazelvale Road SLK 10.95 - 12.24	335,000	223,333	90,000											21,667		335,000
50364	MRWA Project - Mount Shadforth Road SLK 8.25 - 13.84	429,000	286,000	107,750											35,250		429,000
50365	MRWA Project - Scotsdale Road SLK 28.13 - 31.38	267,000	178,000	66,750											22,250		267,000
50625	Blackspot - Realignment - Mt Shadforth / Sunrise Road Intersection	59,000	39,333												19,667		59,000
50626	Blackspot - Inlet Drive / Crelin Street Intersection	72,000	48,000												24,000		72,000
50325	Comm Route - Gravel Resheet - Limbourne Rd SLK 4.15 - 6.48	312,000	208,000	90,000											14,000		312,000
50516	MRWA Specific Project Bridges - Nornalup Road Bridge No. 5249	90,000	30,000					60,000							0		90,000
50517	MRWA Specific Project Bridges - Nornalup Road Bridge No. 5250	90,000	30,000					60,000							0		90,000
50518	MRWA Specific Project Bridges - Churchill Road Bridge No. 4942	1,500,000	250,000	750,000				500,000							0		1,500,000
50040	Rail Trail Bridge	200,000						150,000							50,000		200,000
50030	Drainage Renewal	50,000													50,000		50,000
50090	Access Road and Carpark - Denmark Men's Shed	15,000													15,000		15,000
50100	Praed Lane Roadworks	70,000										24,200			45,800		70,000
50110	Lights Beach Carpark	484,000									484,000				0		484,000
50080	Road Renewal - CBD all abilities car park upgrades	10,000													10,000		10,000
1231054	Plant Replacement - Transport	420,000								118,000					87,000	215,000	420,000
		<b>6,310,937</b>															
	<b>Grand Totals</b>	<b>7,027,937</b>	<b>1,964,665</b>	<b>1,206,000</b>	<b>0</b>	<b>0</b>	<b>349,937</b>	<b>860,000</b>	<b>0</b>	<b>825,000</b>	<b>1,000,000</b>	<b>24,200</b>	<b>0</b>	<b>0</b>	<b>117,000</b>	<b>681,135</b>	<b>7,027,937</b>



Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2020/2021

COA or Job Description	2020/2021 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Other Grants \$	Loan Funds \$	Reserve Funds \$	Drought Relief \$	Other Contributions \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
<b>Income Supporting Capital Expenditure Program</b>																
<b>MRWA Regional Road Group</b>	<b>COA</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Commodity Routes Supplementary Funding (ex TIRES)	1227703	208,000														208,000
MRWA Project Funding	1228103	1,359,332														1,359,332
Bridge Grants	1228473	310,000					770,000									1,080,000
Blackspot Program	1228703	87,333														87,333
Other Contributions							0				24,200					24,200
<b>Roads to Recovery</b>	1228603		1,206,000													1,206,000
Grant - CCTV Community Security	1057393							0								0
<b>Federal Grants</b>						349,937				1,000,000						1,349,937
<b>Dept. Fire and Emergency Services - ESL Buildings</b>	1540113				0											0
Grant - Plane Tree Precinct Development	1117383					0	90,000			0						90,000
<b>Loan Funds</b>																0
<b>Plant Replacement Reserve</b>	9502021								205,000							205,000
<b>Land &amp; Buildings Reserve</b>	9502019								0							0
<b>Waste Services Reserve</b>	9502025								70,000							70,000
<b>Parry Beach Campground Reserve</b>	9502012								0							0
<b>Denmark East Development Reserve</b>									550,000							550,000
<b>Recreation Centre Reserve</b>																0
<b>Sale Proceeds</b>														117,000		117,000
Restricted Grants													0			0
Council Funding															681,135	681,135
<b>Grand Totals</b>		<b>1,964,665</b>	<b>1,206,000</b>	<b>0</b>	<b>0</b>	<b>349,937</b>	<b>860,000</b>	<b>0</b>	<b>825,000</b>	<b>1,000,000</b>	<b>24,200</b>	<b>0</b>	<b>0</b>	<b>117,000</b>	<b>681,135</b>	<b>7,027,937</b>



## Detailed Capital Expenditure by Type

COA or Job	Description	2020/2021 Budget \$
<b>Land and Buildings</b>		
50153	Lights Beach Rota Loo	250,000
50210	Plane Tree Precinct Development	180,000
<b>Total Land and Buildings</b>		<b>430,000</b>
<b>Plant and Equipment</b>		
53003	Waste Management - Container Deposit Scheme	70,000
1131054	Plant - Front Mount Ride on Mower	52,000
1231054	Plant Replacement - Transport	420,000
1531054	Plant Replacement - Rangers	65,000
<b>Total Plant and Equipment</b>		<b>607,000</b>
<b>Infrastructure Other</b>		
51126	Upgrades to Cemetery Grounds	25,000
60000	Lights Beach Upgrade - Stair Decking & Handrails	50,000
60100	Nornalup Jetty Upgrade	25,000
<b>Total Infrastructure Other</b>		<b>100,000</b>
<b>Infrastructure Roads</b>		
51526	Denmark East Development Project - East River West - Widen & Reseal	200,000
51527	Denmark East - Lot 3 Earthworks	350,000
51600	Upgrade Community Infrastructure - Federal Grant Funding	349,937
50360	MRWA Project - Reconstruction McLeod Road SLK 6.6 - 6.8	126,000
50361	MRWA Project - Valley of the Giants Road SLK 6.17 - 9.30	232,000
50362	MRWA Project - Peaceful Bay Road SLK 0.00 - 5.60	650,000
50363	MRWA Project - Hazelvale Road SLK 10.95 - 12.24	335,000
50364	MRWA Project - Mount Shadforth Road SLK 8.25 - 13.84	429,000
50365	MRWA Project - Scotsdale Road SLK 28.13 - 31.38	267,000
50625	Blackspot - Realignment - Mt Shadforth / Sunrise Road Intersection	59,000
50626	Blackspot - Inlet Drive / Crelin Street Intersection	72,000
50080	Road Renewal - CBD all abilities car park upgrades	10,000
50325	Comm Route - Gravel Resheet - Limbourne Rd SLK 4.15 - 6.48	312,000
50516	MRWA Specific Project Bridges - Nornalup Road Bridge No. 5249	90,000
50517	MRWA Specific Project Bridges - Nornalup Road Bridge No. 5250	90,000
50518	MRWA Specific Project Bridges - Churchill Road Bridge No. 4942	1,500,000
50040	Rail Trail Bridge	200,000
50030	Drainage Renewal	50,000
50090	Access Road and Carpark - Denmark Men's Shed	15,000
50100	Praed Lane Roadworks	70,000
50080	Road Renewal - Unsealed	-
50110	Lights Beach Carpark	484,000
<b>Total Infrastructure Roads</b>		<b>5,890,937</b>
<b>Totals By Asset Class</b>		
	Land and Buildings	430,000
	Plant and Equipment	607,000
	Infrastructure Other	100,000
	Infrastructure Roads	5,890,937
<b>Grand Totals</b>		<b>7,027,937</b>



### Shire of Denmark Plant Replacement Program 2020/21

Plant Description/Program	Acquisitions				Disposals				
	Rego	Plant No.	Asset No.	Purchase Price \$	Sale Trade Price \$	Asset Value \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
<b>Law, Order &amp; Public Safety</b>									
Dual Cab 4x4 Utility w Canopy - Ranger Services	DE7	P40161	CARR11	65,000	25,000	46,500	37,500	9,000	(16,000)
<b>Sub Total</b>				<b>65,000</b>	<b>25,000</b>	<b>46,500</b>	<b>37,500</b>	<b>9,000</b>	<b>(16,000)</b>
<b>Recreation and Culture</b>									
Front Mount Ride on Mower		P40302	MOWER3	52,000	5,000	19,500	15,500	4,000	(1,000)
<b>Sub Total</b>				<b>52,000</b>	<b>5,000</b>	<b>19,500</b>	<b>15,500</b>	<b>4,000</b>	<b>(1,000)</b>
<b>Transport</b>									
GW 470 Truck	DE10862	P40014	TRUCK24	250,000	50,000	133,000	100,000	33,000	(17,000)
Pig Trailer for GW470 Truck	new			80,000					
Cab Chassis 4x4 Utility - Civil	DE198	P40104	UTE24	40,000	15,000	42,000	36,000	6,000	(9,000)
Dual Cab 4x4 Utility - Civil Works Manager	DE15	P40106	CARW12	50,000	22,000	48,000	34,000	14,000	(8,000)
<b>Sub Total</b>				<b>420,000</b>	<b>87,000</b>	<b>223,000</b>	<b>170,000</b>	<b>53,000</b>	<b>(34,000)</b>
<b>Grand Totals</b>				<b>537,000</b>	<b>117,000</b>	<b>289,000</b>	<b>223,000</b>	<b>66,000</b>	<b>(51,000)</b>

#### Funding

Proceeds from Sale	117,000
Transfers from Plant Replacement Reserve	205,000
Funding Grants and Contributions	0
Funding Required from Municipal Budget	215,000
	<b>537,000</b>

<b>Profit on Sale of Assets</b>	<b>(51,000)</b>
<b>Loss on Sale of Assets</b>	<b>0</b>
<b>Net Profit</b>	<b>(51,000)</b>



## Shire of Denmark Grant Revenue 2020/2021

COA	Description	2019/2020 Actual \$	2020/2021 Budget \$	Capital Grants		Operating Grants	
				2019/2020 Actual \$	2020/2021 Budget \$	2019/2020 Actual \$	2020/2021 Budget \$
<b>General Purpose Income</b>							
1327033	Grants Commission Grant	(564,718)	(275,769)	0	0	(564,718)	(275,769)
1327103	Grants Commission Grant-R/Work	(494,270)	(220,643)	0	0	(494,270)	(220,643)
1337043	Pens Deferred Rates Int Grant	(787)	(550)	0	0	(787)	(550)
<b>Total General Purpose Income</b>		<b>(1,059,775)</b>	<b>(496,962)</b>	<b>0</b>	<b>0</b>	<b>(1,059,775)</b>	<b>(496,962)</b>
<b>Governance</b>							
1411003	Grants Governance	0	(700)	0	0	0	(700)
<b>Total Governance</b>		<b>0</b>	<b>(700)</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	(339,441)	(565,880)	0	0	(339,441)	(565,880)
1530523	Grant Income - Law, Order & Public Safety	(10,989)	0	(10,989)	0	0	0
1540053	Emergency Services Levy - Brigades	(142,295)	(173,596)	0	0	(142,295)	(173,596)
1540113	Emergency Services Levy - Buildings	(339,291)	0	(339,291)	0	0	0
1550103	Grant - Emergency Services Levy Operating	(10,653)	(17,300)	0	0	(10,653)	(17,300)
<b>Total Law Order &amp; Public Safety</b>		<b>(842,669)</b>	<b>(756,776)</b>	<b>(350,280)</b>	<b>0</b>	<b>(492,389)</b>	<b>(756,776)</b>
<b>Education, Aged &amp; Welfare</b>							
1627523	Grant - Denmark Youth Festival	0	(6,000)	0	0	0	(6,000)
1620453	Income - Youth Support Service	(30,704)	(30,704)	0	0	(30,704)	(30,704)
1630013	Grant - Disability Services	(8,500)	0	0	0	(8,500)	0
<b>Total Education, Aged &amp; Welfare</b>		<b>(39,204)</b>	<b>(36,704)</b>	<b>0</b>	<b>0</b>	<b>(39,204)</b>	<b>(36,704)</b>
<b>Community Amenities</b>							
1057393	Grant - CCTV Installations	(6,004)	0	(6,004)	0	0	0
1057403	Grant - Drought Relief Fund	0	(250,000)	0	(250,000)	0	0
1065513	Grant - Sustainability Projects - Studies	(2,248)	0	0	0	(2,248)	0
<b>Total Community Amenities</b>		<b>(8,252)</b>	<b>(250,000)</b>	<b>(6,004)</b>	<b>(250,000)</b>	<b>(2,248)</b>	<b>0</b>
<b>Recreation and Other Culture</b>							
1117383	Halls and Civic Centre Grants	(232,777)	(90,000)	(232,777)	(90,000)	0	0
1121053	Grant - Swimming Area & Beaches	(13,290)	0	0	0	(13,290)	0
1136573	Grant - Drought Relief Fund	0	(49,333)	0	(49,333)	0	0
1137033	Grants - Recreation	(10,000)	(8,000)	0	0	(10,000)	(8,000)
1141003	Library Other Income	(1,046)	0	0	0	(1,046)	0
<b>Total Recreation and Other Culture</b>		<b>(257,113)</b>	<b>(147,333)</b>	<b>(232,777)</b>	<b>(139,333)</b>	<b>(24,336)</b>	<b>(8,000)</b>
<b>Transport</b>							
1227703	Commodity Routes Supplementary Funding	(366,667)	(208,000)	(366,667)	(208,000)	0	0
1228103	MRWA Project Grants	(559,999)	(1,359,332)	(559,999)	(1,359,332)	0	0
1228153	Grant - Local Roads & Community Infrastructure	0	(349,937)	0	(349,937)	0	0
1228303	Roadwise Grant	(400)	(500)	0	0	(400)	(500)
1228403	Grant - MRWA Direct	(119,159)	(120,000)	0	0	(119,159)	(120,000)
1228473	Grant - Specific Bridges	(720,000)	(1,080,000)	(720,000)	(1,080,000)	0	0
1228603	Grant - Roads to Recovery	(463,120)	(1,206,000)	(463,120)	(1,206,000)	0	0
1228703	Grant - MRWA Blackspot	(49,734)	(87,333)	(49,734)	(87,333)	0	0
1228723	Grant - Drought Relief Fund	0	(700,667)	0	(700,667)	0	0
1268043	Grants Income - Airport	(22,714)	0	(22,714)	0	0	0
<b>Total Transport</b>		<b>(2,301,793)</b>	<b>(5,111,769)</b>	<b>(2,182,234)</b>	<b>(4,991,269)</b>	<b>(119,559)</b>	<b>(120,500)</b>
<b>Economic Services</b>							
1326663	Grants - Tourism & Area Promotion	0	(10,000)	0	0	0	(10,000)
<b>Total Economic Services</b>		<b>0</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>
<b>Grand Totals</b>		<b>(4,508,805)</b>	<b>(6,810,244)</b>	<b>(2,771,295)</b>	<b>(5,380,602)</b>	<b>(1,737,510)</b>	<b>(1,429,642)</b>



## Schedule of Subscriptions, Memberships and Licences

Appendix F

Ledger Acc Job No.	Subscriptions, Memberships & Licences Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$
<b>1410072</b>	<b>Subscriptions - Council</b> Memberships & Subscription for various associations etc. as per Annual Budget and Council Resolutions WALGA - Membership Australia's South West - Essential Membership LG Professionals Corporate Membership profile.id and economy.id LITE - Annual Product Fee 1000 Minds Subscription Great Southern Zone of the WALGA Annual Subscription Cemeteries and Crematoria Association membership Australia Day Council of WA membership Miscellaneous	31,230 140 1,778 3,500 1,000 893 126 525 200	20,587 126 1,561 3,500 1,000 850 126 550 200
		<b>39,392</b>	<b>28,500</b>
<b>1420102</b>	<b>Other Expenses - Administration</b> Executive Staff LG Professional Memberships IT Vision User Group membership Microsoft - Smartsheet Survey Monkey	1,100 700 610 330	1,100 700 610 330
		<b>2,740</b>	<b>2,740</b>
<b>1420132</b>	<b>Computer Equipment - IT Vision Annual Licences</b> IT Vision Annual Licence and Support Fees	46,548	55,672
		<b>46,548</b>	<b>55,672</b>
<b>1428002</b>	<b>Maintenance - Administration Building Licences &amp; Agreements</b>		
11001	PPCA Ltd (Music on Hold)	250	250
11001	APRA Music - (Copyright Royalty & Back ground music lic)	360	360
11001	Biomax Maintenance	1,000	1,000
		<b>1,610</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	325
21001	Department of Environment - Asbestos Area Licence McIntosh Road	60	60
		<b>410</b>	<b>385</b>
<b>1040332</b>	<b>GIS Data Maintenance &amp; Aerial Photography</b> Landgate - Annual Slip Licence	2,500	2,200
		<b>2,500</b>	<b>2,200</b>
<b>1060182</b>	<b>Climate Change Adaption Projects</b> AZILITY Outpost Central - WASPS LOGGERS	3,500 230	3,670 230
		<b>3,500</b>	<b>3,900</b>
<b>1060242</b>	<b>Sustainability - Community Projects</b> Garage Sale Trail Membership Fee	3,000	3,000
		<b>3,000</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> OCLC - AmLIB Spydus Library Management System Envisionware P/L - Annual Licence for PC Reservation	1,750 6,333 320	- 5,700 310
		<b>8,403</b>	<b>6,010</b>
<b>1140242</b>	<b>Library Publications and Subscriptions</b> Writing WA membership	130	130





## Schedule of Subscriptions, Memberships and Licences

Appendix F

Ledger Acc Job No.	Subscriptions, Memberships & Licences Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$
	Public Libraries WA	170	170
	Children's Book Council WA	60	60
	Good Reading Magazine	-	100
		<b>360</b>	<b>460</b>
<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. (superceded)	75	0
17001	PPCA Ltd Background Music etc. (superceded)	1,550	0
17001	APRA Music Agreement (Licence fee for fitness classes music) (superceded)	2,000	0
17001	OneMusic Australia	-	450
17021	Council of the Ageing - Living Longer	1,050	1,050
		<b>4,675</b>	<b>1,500</b>
<b>1188302</b>	<b>Old TV Tower Annual Lease &amp; Fees</b>		
21104	Annual Lease on Weedon Hill (The Cove)	1,200	0
21104	ACMA Communications	50	0
		<b>1,250</b>	<b>0</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>1120102</b>	<b>Other Expenses Lime Quarry Licence</b>		
70001	Dept. Mines & Petroleum - Lime Quarry Licence	220	220
	Lime WA	2,000	2,000
		<b>2,220</b>	<b>2,220</b>
<b>1420112</b>	<b>Subscriptions - Administration</b>		
	WALGA - Membership. (Includes Salary & Workforce Survey, Employee Relations, Procurement Services, Tax Services)		12,000
		<b>4,500</b>	<b>12,000</b>
<b>1330102</b>	<b>Building Subscription</b>		
	SAI Global - Building Code of Australia Standards Subscription	2,500	2,590
		<b>2,500</b>	<b>2,590</b>
<b>1430412</b>	<b>Infrastructure Services Office Expenses - Annual Licences &amp; Memberships</b>		
	RAMM Annual Support * Pockey Ramm Annual Subscription (ROMAN II)	0	8,445
	iAuditor Inspections	150	150
	Invarion Rapidplan Licence	400	400
	Dial Before You Dig	1,000	1,000
	Institute of Public Works & Engineering Australasia Ltd Membership	295	430
	Professional Memberhsip Engineers Australia	0	510
		<b>1,845</b>	<b>10,935</b>
<b>1730102</b>	<b>Health Subscription</b>		
	I'm Alert Food Safety	0	300
		<b>0</b>	<b>300</b>
<b>Grand Totals</b>		<b>133,478</b>	<b>143,892</b>



## Schedule of Contributions and Donations

Appendix G

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$																		
	<p><b><i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2020/21 financial year.</i></b></p> <p><b><u>WAVIERS</u></b></p> <p><b>1318052 Waiver &amp; Concessions - Rates</b></p> <p>A5731 -- Denmark Arts Council Inc. 1,220 5,062</p> <p>A5585 – Denmark Boating &amp; Angling Club 1,477 1,477</p> <p>A5587 – Denmark Boating &amp; Angling Club &amp; Denmark Sea Rescue Group 1,477 1,477</p> <p>A3565 – Denmark Clay Target Club 1,477 1,477</p> <p>A5729 -- Denmark Community Resource Centre Inc. 1,220 1,220</p> <p>A5584 – Denmark Cottage Crafts Inc. 1,220 1,220</p> <p>A3088 – Denmark Country Club Inc. 3,835 2,805</p> <p>A5960 – Denmark Environment Centre Incorporated 2,678 2,678</p> <p>A3189 – Denmark Equestrian Club Inc. 1,220 1,220</p> <p>A3256 – Denmark Historical Society Inc. 1,308 1,220</p> <p>A5599 – Denmark Machinery Restoration Group Inc. 1,220 1,220</p> <p>A3179 – Denmark Occasional Day Care Centre Inc. and Denmark Playgroup 1,220 1,220</p> <p>A5730 -- Denmark Over 50's Association 1,220 1,220</p> <p>A3167 – Denmark Pistol Club 1,477 1,477</p> <p>A5601 – Denmark Riverside Club 1,220 1,220</p> <p>A3069 – Denmark Riverside Club 2,368 1,226</p> <p>A5588 – Denmark Surf Lifesaving Club 1,477 1,477</p> <p>A3186 – Denmark Tourism Incorporated 6,483 5,907</p> <p>A5590 – Green Skills Inc. 1,477 1,477</p> <p>A5593 – Kentdale Community Hall Committee Inc. 1,477 1,477</p> <p>A5600 – Lions Club of Denmark Inc. 1,220 1,220</p> <p>A5591 – Nornalup Residents and Ratepayers Association 1,220 1,220</p> <p>A5592 – Parry's Beach Voluntary Management Group Inc. 1,477 1,477</p> <p>A5615 – Peaceful Bay Progress Association Inc. 1,220 1,220</p> <p>A5616 – Peaceful Bay Progress Association Inc. 1,220 1,220</p> <p>A5596 – Peaceful Bay Returned Services League (RSL) Sub Branch 1,220 1,220</p> <p>A5595 – Peaceful Bay Sea Rescue Group Inc. 1,220 1,220</p> <p>A5597 – Scout Association of Australia 1,220 1,220</p> <p>A3097 – The Returned &amp; Services League of Australia WA Branch Inc. 1,220 1,220</p> <p>A5594 – Tingledale Hall Committee Inc. 1,477 1,477</p> <p>A3041 – Scotsdale Hall Committee Inc. 1,477 1,477</p> <tr style="border-top: 2px solid black;"> <td></td> <td></td> <td style="text-align: right;"><b>50,962</b></td> <td style="text-align: right;"><b>51,971</b></td> </tr> <tr> <td></td> <td> <p><b><u>DONATIONS</u></b></p> <p><b>1410082 Donations Gifts Gratuities</b></p> <p>CEO approved donations - (\$200 maximum each) 3,000 3,000</p> <p>Councillor Gratuity Gifts 1,000 1,000</p> <p>Staff Service Gifts 3,000 3,000</p> <p>Denmark RSL Youth Achievement Award contribution 1,000 1,000</p> <p>South Regional Tafe's Awards Ceremony 100 100</p> <p>Sponsor of a book award Year 6 &amp; Year 10 Student Awards 200 200</p> <p>Denmark SLSC - Southern Ocean Mile Swim Race 200 200</p> <p>Denmark Golf Club - Summer Classic contra</p> <p>South Coastal Management Group 82 -</p> <p>Council approved donations (Council resolution required) 2,000 2,000</p> <tr style="border-top: 2px solid black;"> <td></td> <td></td> <td style="text-align: right;"><b>10,582</b></td> <td style="text-align: right;"><b>10,500</b></td> </tr> <tr> <td></td> <td> <p><b>1410602 Donated Use of Council Facilities</b></p> <p>Hire / use of council facilities not charged, requires contra entry</p> <p>Denmark Over 50's (Recreation Centre Room) 800 800</p> <p>Denmark Aquatic Centre Committee (Recreation Centre Room) 200 200</p> <p>Denmark Historical Society (Shire Reception Room) 9,450 -</p> <p>Denmark Netball Association (Recreation Centre Room) 200 200</p> <p>Equestrian Club (Recreation Centre Room) 200 200</p> <p>Denmark Basketball Association (Recreation Centre Room) 150 150</p> <p>Woodturners of Denmark Annual Exhibition (Shire Reception Room) 3,000 3,000</p> <p>Other Organisations and Community Groups 1,000 1,000</p> <tr style="border-top: 2px solid black;"> <td></td> <td></td> <td style="text-align: right;"><b>15,000</b></td> <td style="text-align: right;"><b>5,550</b></td> </tr> <tr> <td><b>1520212</b></td> <td><b>Denmark Animal Carers Donation</b></td> <td></td> <td></td> </tr> </td></tr></td></tr>			<b>50,962</b>	<b>51,971</b>		<p><b><u>DONATIONS</u></b></p> <p><b>1410082 Donations Gifts Gratuities</b></p> <p>CEO approved donations - (\$200 maximum each) 3,000 3,000</p> <p>Councillor Gratuity Gifts 1,000 1,000</p> <p>Staff Service Gifts 3,000 3,000</p> <p>Denmark RSL Youth Achievement Award contribution 1,000 1,000</p> <p>South Regional Tafe's Awards Ceremony 100 100</p> <p>Sponsor of a book award Year 6 &amp; 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		<b>15,000</b>	<b>5,550</b>																		
<b>1520212</b>	<b>Denmark Animal Carers Donation</b>																				



## Schedule of Contributions and Donations

Appendix G

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$
	Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1530262</b>	<b>Local &amp; State Emergency Disaster Relief</b> Donation to emergency/disaster in accordance with Policy	4,000	4,000
		<b>4,000</b>	<b>4,000</b>
<b>1530272</b>	<b>National Emergency Disaster Relief</b> Donation to emergency/disaster in accordance with Policy PO50303.	4,000	4,000
		<b>4,000</b>	<b>4,000</b>
<b>1530292</b>	<b>Royal Flying Doctor Service Donation</b> 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>  Financial Assistance to Community Groups:- approved projects subject to annual grant process.	35,000	38,500
		<b>35,000</b>	<b>38,500</b>
<b>1610822</b>	<b>Scholarship - Youth Leadership Award</b> Scholarship provided to Year 12 student at Denmark High School Youth Leadership Award	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1610832</b>	<b>Agricultural College Scholarship</b> Scholarship provided to Year 9 student at Agricultural College Agricultural College Scholarship	1,500	1,500
		<b>1,500</b>	<b>1,500</b>
<b>1620222</b>	<b>Youth Engagement Programs</b> Youth Leadership and Holiday Activity Program	16,000	10,000
		<b>16,000</b>	<b>10,000</b>
<b>1630232</b>	<b>Contribution to Peaceful Bay RSL &amp; Community Bus</b> Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community	1,000	1,000
		<b>1,000</b>	<b>1,000</b>
<b>1058182</b>	<b>Contribution to ANZAC Day Services</b> Annual contribution to local Anzac Day Services Denmark RSL ANZAC Day Service Peaceful Bay RSL ANZAC Day Service	500 200	400 200
		<b>700</b>	<b>600</b>
<b>1151132</b>	<b>Funding Assistance to Arts Council</b> Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)	75,000	75,000
		<b>75,000</b>	<b>75,000</b>
<b>1152052</b>	<b>Contribution to Denmark Historical Society</b> 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> 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>1315852</b>	<b>Contribution to Lake Muir Denbarker Feral Pig Eradication Group</b> Annual contribution to the feral pig eradication program	-	2,800
		<b>-</b>	<b>2,800</b>
<b>1327802</b>	<b>Tourism Contribution</b> Contribution to Tourism	95,000	95,000
		<b>95,000</b>	<b>95,000</b>
<b>1228382</b>	<b>Crossovers Contributions</b> Contribution to crossovers constructed by private contractors.	4,000	2,500
		<b>4,000</b>	<b>2,500</b>
	<b><u>HALL CONTRIBUTIONS</u></b>		



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$
<b>1112202</b>	<b>Contribution Parryville Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  500 500 2,000 <b>3,000</b>	  700 300 2,000 <b>3,000</b>
<b>1112222</b>	<b>Contribution Tingledale Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  500 500 2,000 <b>3,000</b>	  950 150 2,000 <b>3,100</b>
<b>1112242</b>	<b>Contribution Scotsdale Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  382 618 2,000 <b>3,000</b>	  850 250 2,000 <b>3,100</b>
<b>1112262</b>	<b>Contribution Kentdale Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  382 618 2,000 <b>3,000</b>	  500 500 2,000 <b>3,000</b>
<b>1112272</b>	<b>Contribution Peaceful Bay Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  116 884 2,000 <b>3,000</b>	  480 520 2,000 <b>3,000</b>
<b>1112282</b>	<b>Contribution Nornalup Hall Maintenance</b> Annual contribution towards ongoing maintenance Insurance Fire Equipment Services Allocation Annual contribution to hall committee	  1,135 865 2,000 <b>4,000</b>	  1,350 250 2,000 <b>3,600</b>
<b>1118022</b>	<b>Contribution RSL Hall Maintenance</b> Contributions towards the general maintenance and insurance costs of RSL Hall Insurance Fire Equipment Services Allocation Annual contribution to Association	  1,950 150 3,000 <b>5,100</b>	  2,300 500 3,000 <b>5,800</b>
<b>1610852</b> 11015	<b>Spirit of Play - Old Post Office</b> Building Maintenance Insurance	 890 710 <b>1,600</b>	 800 800 <b>1,600</b>
<b>1610862</b> 11013	<b>Denmark Occasional Day Care Centre</b> Insurance (Gumnut corner) Building Maintenance	 500 4,000 <b>4,500</b>	 650 2,500 <b>3,150</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2020/2021 Budget	2019/2020 BUDGET \$	2020/2021 BUDGET \$
<b>1121052</b>	<b>Denmark Surf Club</b>		
11044	Building Maintenance & Fire Equipment Services	9,460	9,600
	Insurance	2,140	2,400
		<b>11,600</b>	<b>12,000</b>
<b>1138122</b>	<b>Denmark Riverside Club</b>		
11031	Building Maintenance	4,000	3,750
	Insurance	5,000	5,250
		<b>9,000</b>	<b>9,000</b>
<b>1138122</b>	<b>Other Parks &amp; Reserves - Insurances</b>		
11030	Denmark Golf Club	5,000	6,500
11032	Denmark Scout Hall	1,350	1,800
11033	Denmark Cottage Crafts	1,000	1,500
11034	Denmark Lions - Station Masters House	420	700
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	2,200	3,100
11140	Denmark Boating & Angling Club - Parry Beach	315	600
11141	Denmark Machinery Restoration Group Shed	1,250	1,700
11142	Denmark Boating & Angling Club - Slipway & Shed	75	400
		<b>11,610</b>	<b>16,300</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.	1,937	1,680
		<b>1,937</b>	<b>1,680</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	3,750	4,200
	Visitor Centre Minor Expenses	200	500
	Miscellaneous	250	-
		<b>4,200</b>	<b>4,700</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	-
		<b>42,000</b>	<b>-</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 oncosts	3,404	7,904
	Other costs	8,000	3,500
		<b>11,404</b>	<b>11,404</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>544,595</b>	<b>478,455</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).