

# Annual Budget 2021/2022

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# Shire of Denmark

## 2021/2022 Municipal Budget

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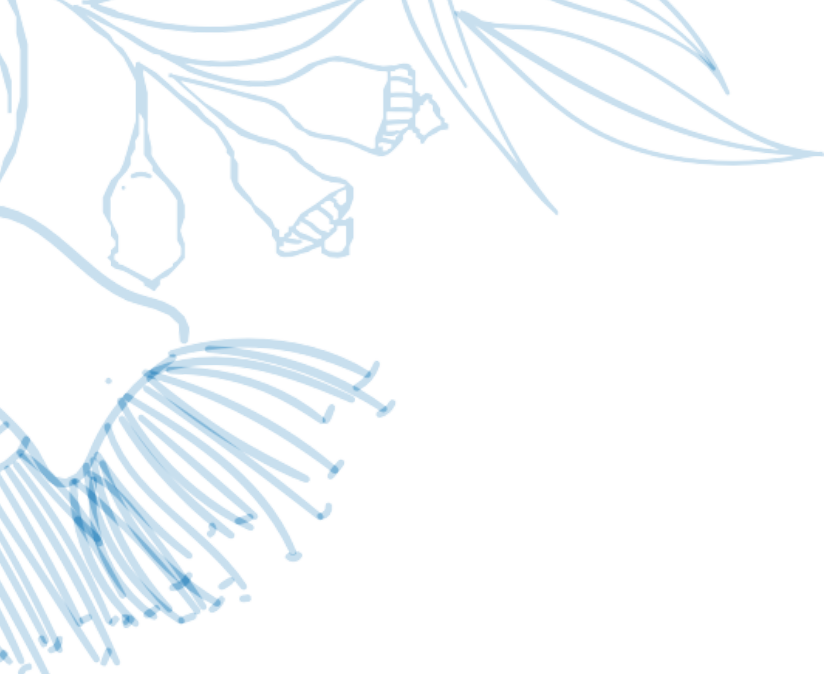
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# Shire President's Message

I am pleased to present the Shire of Denmark's 2021/2022 Annual Budget.

This year is about getting projects done. Following the disruption of Covid-19 in the previous financial year, we are now **looking to the future** with projects and initiatives set forth to support and enhance lives and businesses in Denmark.

The biggest ticket item for the year ahead is the continued progression of the **Ocean Beach Recreation Precinct** upgrades. While we await news of our application to the Building Better Regions Fund, we have a suite of **capital works projects** on our radar for 2021/2022, including continued works on our roads network, building of footpaths and the first stage of the Surf Club redevelopment.

Additionally, we will be working on **repairs to infrastructure damage** caused by heavy weather events in 2020 and 2021, with \$1.5 million of funding expected from Disaster Recovery Funding Arrangements Western Australia. We look forward to delivering fully funded repairs to infrastructure across our Shire including **Mount Shadforth Road**.

We're also pleased to be working towards a number of the **sustainability actions** we committed to when Council endorsed our new Sustainability Strategy in March 2021. We committed to 'being a leader and role model within the community in sustainable practices and carbon reduction initiatives; and will act as facilitator for the community to transition to more sustainable outcomes.' As such, projects with a focus on **renewable energy** have been budgeted for and we look forward to continuing sustainable **education programs** and other community-focused initiatives. This effort will be aided by funding achieved through the Regional Climate Alliance, a pilot program worth \$500,000 as part of the State Government's Western Australian Climate Policy.

As we aim to build the sustainable future of our town, we're also introducing some **changes to waste services**. The changes include a \$70 fee for all ratepayers to help us improve how we manage our waste into the future. \$1.35 per week from us all will help us deliver a range of improvements from more tip passes to a future upgrade to our tip and research into important programs like Food Organics Garden Organics (FOGO). We are also pleased to be reusing grey water to irrigate McLean Oval from this summer, yet another step towards sustainability in Denmark.

This year's budget continues to support the community through contributions, donations and subsidies, with **funding allocated to support community groups and events** within our Shire. Council recognises the importance of this investment within our community and the vital role these organisations and events play in the everyday lives of our residents.

Finally, I would like to acknowledge Shire of Denmark Councillors and staff who have worked hard to deliver this year's budget with measured consideration.

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

Cr Ceinwen Gearon

**Denmark Shire President**





# Every dollar counts.

Funds for the Shire of Denmark's annual operating budget are raised from a range of sources each year. Ratepayers fund a portion of the Shire's budget to allow for investment in infrastructure and service delivery for the benefit of the community.

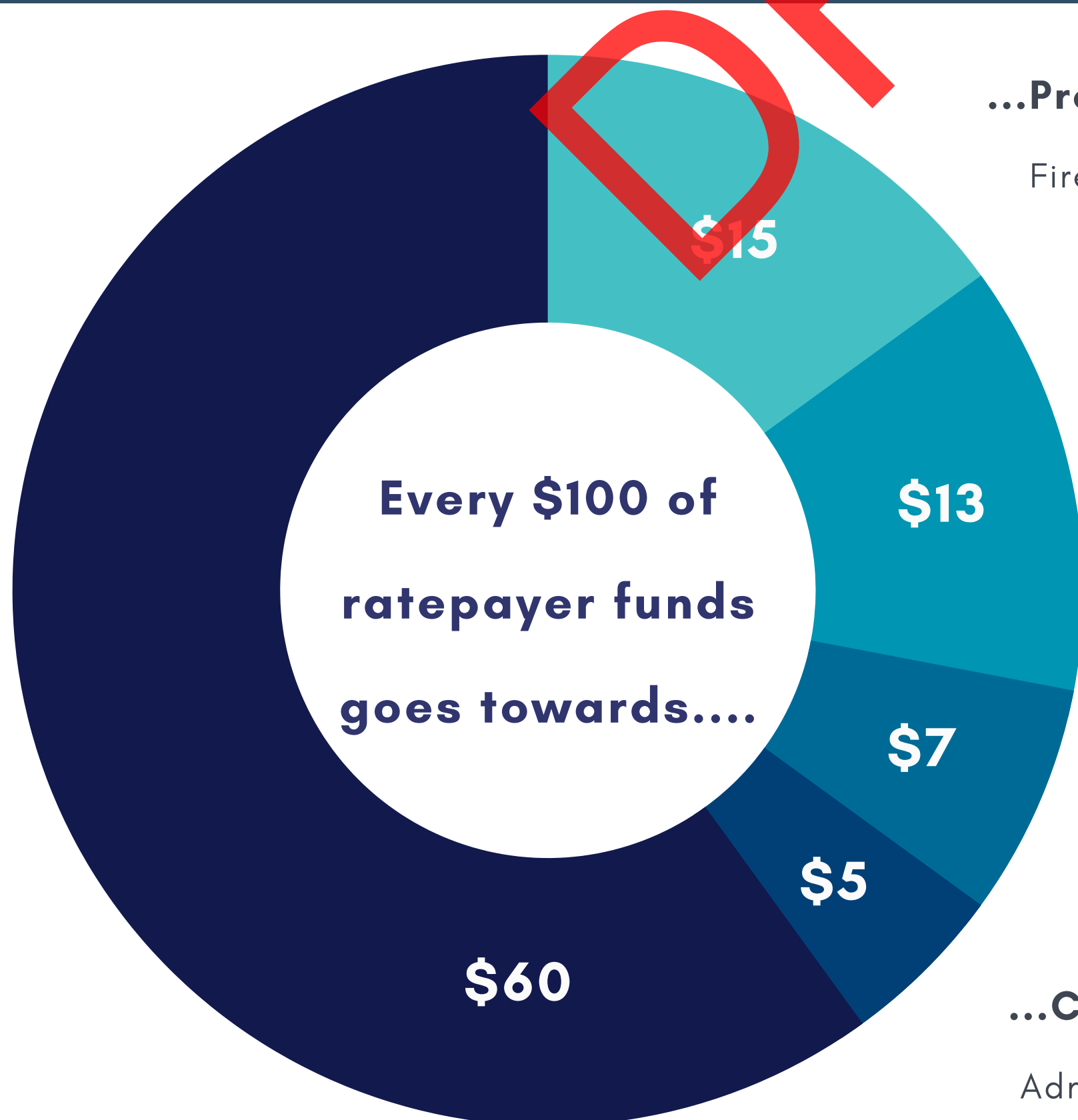
**For every \$100 spent by the Shire of Denmark, just \$38 comes from ratepayers.**

\$41 Grants & Contributions | **\$38 Rates** | \$18 Fees & Charges | \$3 Other



Here's a breakdown of how every \$100 of ratepayer income was spent in the 2020/21 financial year.

\$60 Infrastructure | \$5 Council | \$7 Town | \$13 Community | \$15 Environment



## ...Building and Maintaining Infrastructure

Capital Works, Roads & Bridges, Public Works

## ...Protecting Our Natural Environment

Fire Prevention, Environmental Protection,  
Waste Services

## ...Investing Back into Our Community

Community & Cultural Activities, Recreation,  
Sport & Beaches, Ranger Services, Library  
Services

## ...Investing in the Future of Our Town

Tourism Development, Town Planning,  
Amenities & Halls

## ...Council Activities

Administration, Council  
Support & Events



# Putting Down Sustainable Roots

## Changes to Waste Services in the Shire of Denmark

As part of the budget adoption process and in consultation with the Shire's Waste Services Working Group, the arrival of the 2021/2022 rates notice will mark some changes to the administration of Waste Services in the Shire of Denmark

The most important change to ratepayers is the incorporation of a **\$70 Waste Services fee** into the annual rates notice. The fee, which amounts to \$1.35 per week, will go towards improving how the Shire manages waste. This includes **increasing the number of tip passes** for each ratepayer, **introducing green waste tip passes**, feasibility studies on **Food Organics, Garden Organics (FOGO)** for Denmark, **upgrading the Denmark Waste Management Reuse Facility** and **promoting reduce, reuse, recycle locally**. All of these activities align with our new Sustainability Strategy which was endorsed in March 2021.

We are also **changing our bin lids** to come into line with Statewide colours, thereby reducing the risk of waste contamination from visitors accustomed to differing bin lid colours elsewhere.

Further detail on Waste Services in our Shire can be found at the link below.

**<https://www.denmark.wa.gov.au/residents/waste-services.aspx>**



**SHIRE OF DENMARK**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**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 2022**

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
<b>Revenue</b>				
Rates	1(a)	7,188,611	6,578,908	6,559,632
Operating grants, subsidies and contributions	10(a)	3,289,288	2,409,261	1,698,942
Fees and charges	9	3,458,312	3,177,083	3,085,512
Interest earnings	13(a)	72,908	83,063	97,488
Other revenue	13(b)	188,487	289,182	92,610
		<u>14,197,606</u>	<u>12,537,497</u>	<u>11,534,184</u>
<b>Expenses</b>				
Employee costs		(6,939,943)	(6,560,422)	(6,231,571)
Materials and contracts		(5,502,014)	(3,223,948)	(3,627,756)
Utility charges		(220,985)	(219,277)	(210,150)
Depreciation on non-current assets	5	(3,820,875)	(4,613,105)	(4,459,461)
Interest expenses	13(d)	(123,877)	(115,434)	(111,765)
Insurance expenses		(427,679)	(423,325)	(443,283)
Other expenditure		(445,300)	(411,420)	(457,350)
		<u>(17,480,673)</u>	<u>(15,566,931)</u>	<u>(15,541,336)</u>
<b>Subtotal</b>		<b>(3,283,067)</b>	<b>(3,029,434)</b>	<b>(4,007,152)</b>
Non-operating grants, subsidies and contributions	10(b)	4,411,103	4,665,549	5,380,602
Profit on asset disposals	4(b)	54,000	42,716	51,000
Loss on asset disposals	4(b)	(34,000)	0	0
		<u>4,431,103</u>	<u>4,708,265</u>	<u>5,431,602</u>
<b>Net result</b>		<b>1,148,036</b>	<b>1,678,831</b>	<b>1,424,450</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>1,148,036</b>	<b>1,678,831</b>	<b>1,424,450</b>

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

# SHIRE OF DENMARK FOR THE YEAR ENDED 30 JUNE 2022

## 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 14 to the budget.

## 2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

## 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. Excludes 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.

### 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.

## 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 costs, 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 premium policy 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 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		28,054	121,608	37,307
General purpose funding		7,803,172	7,873,656	7,208,594
Law, order, public safety		958,176	851,029	875,476
Health		18,500	24,369	18,500
Education and welfare		53,800	80,786	53,004
Community amenities		1,825,610	1,777,316	1,496,800
Recreation and culture		405,720	346,532	295,236
Transport		1,646,226	231,878	220,154
Economic services		1,259,348	1,002,251	1,175,313
Other property and services		199,000	228,072	153,800
		<b>14,197,606</b>	<b>12,537,497</b>	<b>11,534,184</b>
<b>Expenses excluding finance costs</b>	4(a),5,13(c)(e)(f)			
Governance		(937,592)	(845,024)	(849,845)
General purpose funding		(531,772)	(499,287)	(511,047)
Law, order, public safety		(2,625,148)	(2,443,076)	(2,499,256)
Health		(207,221)	(213,950)	(201,391)
Education and welfare		(330,889)	(350,583)	(381,143)
Housing		(5,723)	(35,943)	(25,208)
Community amenities		(3,254,566)	(3,028,577)	(2,672,637)
Recreation and culture		(3,084,246)	(2,565,273)	(2,877,695)
Transport		(5,094,876)	(4,439,769)	(4,148,177)
Economic services		(1,104,558)	(842,801)	(1,085,076)
Other property and services		(180,205)	(187,214)	(178,096)
		<b>(17,356,796)</b>	<b>(15,451,497)</b>	<b>(15,429,571)</b>
<b>Finance costs</b>	7,6(a),13(d)			
Governance		(1,487)	(2,566)	(2,545)
Law, order, public safety		(170)	(359)	(14)
Health		(158)	(233)	(6)
Housing		(25,930)	(28,217)	(28,217)
Community amenities		(4,466)	(1,769)	(1,653)
Recreation and culture		(67,477)	(55,849)	(52,892)
Transport		(2,220)	(2,454)	(2,451)
Economic services		(21,969)	(23,987)	(23,987)
		<b>(123,877)</b>	<b>(115,434)</b>	<b>(111,765)</b>
<b>Subtotal</b>		<b>(3,283,067)</b>	<b>(3,029,434)</b>	<b>(4,007,152)</b>
Non-operating grants, subsidies and contributions	10(b)	4,411,103	4,665,549	5,380,602
Profit on disposal of assets	4(b)	54,000	42,716	51,000
(Loss) on disposal of assets	4(b)	(34,000)	0	0
		<b>4,431,103</b>	<b>4,708,265</b>	<b>5,431,602</b>
<b>Net result</b>		<b>1,148,036</b>	<b>1,678,831</b>	<b>1,424,450</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>1,148,036</b>	<b>1,678,831</b>	<b>1,424,450</b>

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## **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.

Debt Service Costs associated with the 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 2022**

		<b>2021/22</b>	<b>2020/21</b>	<b>2020/21</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		7,188,611	6,589,035	6,559,632
Operating grants, subsidies and contributions		3,244,490	2,321,195	1,636,437
Fees and charges		3,458,312	3,177,083	3,085,512
Interest received		72,908	83,063	97,488
Other revenue		188,487	289,182	92,610
		<u>14,152,808</u>	<u>12,459,558</u>	<u>11,471,679</u>
<b>Payments</b>				
Employee costs		(6,939,943)	(6,513,606)	(6,231,571)
Materials and contracts		(5,748,866)	(1,903,372)	(3,627,756)
Utility charges		(220,985)	(219,277)	(210,150)
Interest expenses		(123,877)	(116,511)	(111,765)
Insurance paid		(427,679)	(423,325)	(443,283)
Other expenditure		(445,300)	(411,420)	(457,350)
		<u>(13,906,650)</u>	<u>(9,587,511)</u>	<u>(11,081,875)</u>
<b>Net cash provided by (used in) operating activities</b>	<b>3</b>	<u>246,158</u>	<u>2,872,047</u>	<u>389,804</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(5,352,650)	(844,907)	(1,037,000)
Payments for construction of infrastructure	4(a)	(3,620,551)	(4,964,809)	(5,990,937)
Non-operating grants, subsidies and contributions	10(b)	4,411,103	4,665,549	5,380,602
Proceeds from sale of plant and equipment	4(b)	147,000	72,880	117,000
Proceeds on financial assets at amortised cost - self supporting loans		0	22,048	22,048
<b>Net cash provided by (used in) investing activities</b>		<u>(4,415,098)</u>	<u>(1,049,239)</u>	<u>(1,508,287)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(272,505)	(245,165)	(245,165)
Principal elements of lease payments	7	(102,490)	(125,443)	(98,027)
Proceeds from new borrowings	6(a)	2,279,225	0	0
<b>Net cash provided by (used in) financing activities</b>		<u>1,904,230</u>	<u>(370,608)</u>	<u>(343,192)</u>
<b>Net increase (decrease) in cash held</b>		<u>(2,264,710)</u>	<u>1,452,200</u>	<u>(1,461,675)</u>
Cash at beginning of year		8,254,445	6,802,245	6,802,246
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<u><u>5,989,735</u></u>	<u><u>8,254,445</u></u>	<u><u>5,340,571</u></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 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	1,553,964	1,659,493	1,504,620
		1,553,964	1,659,493	1,504,620
<b>Revenue from operating activities (excluding rates)</b>				
Governance		28,054	121,608	37,307
General purpose funding		614,561	1,294,748	648,962
Law, order, public safety		971,176	864,756	891,476
Health		18,500	24,369	18,500
Education and welfare		53,800	80,786	53,004
Community amenities		1,830,010	1,777,316	1,496,800
Recreation and culture		411,720	349,752	296,236
Transport		1,676,826	257,647	254,154
Economic services		1,259,348	1,002,251	1,175,313
Other property and services		199,000	228,072	153,800
		7,062,995	6,001,305	5,025,552
<b>Expenditure from operating activities</b>				
Governance		(939,079)	(847,590)	(852,390)
General purpose funding		(531,772)	(499,287)	(511,047)
Law, order, public safety		(2,625,318)	(2,443,435)	(2,499,270)
Health		(207,379)	(214,183)	(201,397)
Education and welfare		(330,889)	(350,583)	(381,143)
Housing		(31,653)	(64,160)	(53,425)
Community amenities		(3,292,032)	(3,030,346)	(2,674,290)
Recreation and culture		(3,151,723)	(2,621,122)	(2,930,587)
Transport		(5,098,096)	(4,442,223)	(4,150,628)
Economic services		(1,126,527)	(866,788)	(1,109,063)
Other property and services		(180,205)	(187,214)	(178,096)
		(17,514,673)	(15,566,931)	(15,541,336)
Non-cash amounts excluded from operating activities	2(b)	3,939,618	4,578,627	4,408,461
<b>Amount attributable to operating activities</b>		(4,958,096)	(3,327,506)	(4,602,703)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		4,411,103	4,665,549	5,380,602
Payments for property, plant and equipment	4(a)	(5,352,650)	(844,907)	(1,037,000)
Payments for construction of infrastructure	4(a)	(3,620,551)	(4,964,809)	(5,990,937)
Proceeds from disposal of assets	4(b)	147,000	72,880	117,000
Proceeds from financial assets at amortised cost - self supporting loans		0	22,048	22,048
		(4,415,098)	(1,049,239)	(1,508,287)
<b>Amount attributable to investing activities</b>		(4,415,098)	(1,049,239)	(1,508,287)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(272,505)	(245,165)	(245,165)
Principal elements of finance lease payments	7	(102,490)	(125,443)	(98,027)
Proceeds from new borrowings	6(a)	2,279,225	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(866,561)	(798,114)	(803,452)
Transfers from cash backed reserves (restricted assets)	8(a)	1,146,914	520,523	898,000
<b>Amount attributable to financing activities</b>		2,184,583	(648,199)	(248,644)
<b>Budgeted deficiency before imposition of general rates</b>		(7,188,611)	(5,024,944)	(6,359,632)
<b>Estimated amount to be raised from general rates</b>	1	7,188,611	6,578,908	6,559,632
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>0</b>	<b>1,553,964</b>	<b>200,000</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 2022

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SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
1 Non-Rural Improved	0.101467	2,307	39,946,041	4,053,206	25,000	0	4,078,206	3,779,752	3,764,657
2 Holiday Purposes	0.121761	120	1,971,372	240,036	0	0	240,036	214,855	214,855
3 Vacant	0.202290	242	2,279,770	461,175	0	0	461,175	453,027	453,027
<b>Unimproved valuations</b>									
4 Rural	0.005105	458	231,878,000	1,183,738	0	0	1,183,738	1,185,583	1,185,583
5 Rural - Add. Use 1 - Holiday Purposes	0.006126	24	9,439,000	57,823	0	0	57,823	0	0
6 Rural - Add. Use 2 - Commercial	0.008679	14	6,540,000	56,761	0	0	56,761	0	0
<b>Sub-Totals</b>		3,165	292,054,183	6,052,739	25,000	0	6,077,739	5,633,217	5,618,122
<b>Minimum</b>	\$								
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
1 Non-Rural Improved	1,163	555	4,470,095	645,465	0	0	645,465	631,872	631,872
2 Holiday Purposes	1,396	9	87,442	12,564	0	0	12,564	4,832	4,832
3 Vacant	1,220	220	993,080	268,400	0	0	268,400	202,947	202,947
<b>Unimproved valuations</b>									
4 Rural	1,424	146	29,490,217	207,904	0	0	207,904	228,310	228,310
5 Rural - Add. Use 1 - Holiday Purposes	1,709	15	991,600	25,635	0	0	25,635	0	0
6 Rural - Add. Use 2 - Commercial	2,705	5	1,467,000	13,525	0	0	13,525	0	0
<b>Sub-Totals</b>		950	37,499,434	1,173,493	0	0	1,173,493	1,067,961	1,067,961
		4,115	329,553,617	7,226,232	25,000	0	7,251,232	6,701,178	6,686,083
Concessions (Refer note 1(f))							(62,621)	(122,270)	(126,451)
<b>Total amount raised from general rates</b>							7,188,611	6,578,908	6,559,632

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 2021/22 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 (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>					
Single full payment	4/10/2021	0	0.0%	7.0%	
<b>Option two</b>					
First instalment	4/10/2021	0	0.0%	7.0%	
Second instalment	6/12/2021	10.40	3.5%	7.0%	
<b>Option three</b>					
First instalment	4/10/2021	0	0.0%	7.0%	
Second instalment	6/12/2021	10.40	3.5%	7.0%	
Third instalment	7/02/2022	10.40	3.5%	7.0%	
Fourth instalment	7/04/2022	10.40	3.5%	7.0%	
			<b>2021/22 Budget revenue</b>	<b>2020/21 Actual revenue</b>	<b>2020/21 Budget revenue</b>
			\$	\$	\$
Instalment plan admin charge revenue			23,000	18,893	28,000
Instalment plan interest earned			11,000	9,468	16,000
Unpaid rates and service charge interest earned			30,000	30,319	26,500
			64,000	58,680	70,500

## 1. RATES (CONTINUED)

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

On 15th June 2021, Council resolved to amend the categories, characteristics, objects and reasons of the Shire of Denmark Differential Rating System to apply on and from 1 July 2021.

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 this rate in the dollar is to encourage owners of vacant land to develop and infill to improve the local economy and improve the local visual amenity of the town.	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. The Council considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Shire.
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 (CONTINUED)

### (c) Objectives and Reasons for Differential Rating - Differential general rate (continued)

Description	Characteristics	Objects	Reasons
5. Rural - Additional Use - Holiday	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Holiday Use(s)	The object of the rate in the dollar for this category is to recognise the additional non rural holiday use(s). The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	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 assist in meeting the additional costs associated with providing tourism related infrastructure and services.
6. Rural - Additional Use - Commercial	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Commercial Use(s)	The object of the rate in the dollar for this category is to recognise the additional non rural commercial use(s). The rate recognises the impact of such properties on infrastructure and the environment, within the Shire.	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 assist in meeting the additional costs associated with providing commercial related infrastructure and services.

### (d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not improved land that is held or used for Non-Rural 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.



## 1. RATES (CONTINUED)

### (d) Objectives and Reasons for Differential Rating - Differential minimum rate (continued)

Description	Characteristics	Objects	Reasons
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 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. The Council considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Shire.
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.
5. Rural - Additional Use - Holiday	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Holiday Use(s)	The object of the minimum rate for this category is to recognise the additional non rural holiday use(s). The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	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 assist in meeting the additional costs associated with providing tourism related infrastructure and services.
6. Rural - Additional Use - Commercial	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Commercial Use(s)	The object of the minimum rate for this category is to recognise the additional non rural commercial use(s). The rate recognises the impact of such properties on infrastructure and the environment, within the Shire.	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 assist in meeting the additional costs associated with providing commercial related infrastructure and services.

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.

## 1. RATES (CONTINUED)

**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.

**Rural - Additional Use Holiday** - a property is determined to be held or used for Rural Additional Use Holiday Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property and where it has been granted planning approval by the Shire to operate a holiday home(s) (standard or large) or holiday accommodation as defined in Town Planning Scheme 3. Where there are approved holiday homes or chalets up to a quantity of four, then this Rural Additional Use category will apply.

**Rural - Additional Use Commercial** - a property is determined to be held or used for Rural Additional Use Commercial Purposes where the method of valuation used for the property for the purposes of rating is the Unimproved Value (UV) of the property and where the property is operating approved non rural commercial activities. Where there is approved commercial activities or holiday accommodation over a quantity of four then this Rural Additional Use category will apply.

### (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	0.101467	0.101467	Not Applicable
Holiday Purposes	0.121761	0.121761	Not Applicable
Vacant	0.202290	0.202290	Not Applicable
Rural	0.005105	0.005105	Not Applicable
Rural - Additional Use 1 - Holiday	0.006126	0.006126	Not Applicable
Rural - Additional Use 2 - Commercial	0.008679	0.008679	Not Applicable

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Non Rural Improved	1,163	1,163	Not Applicable
Holiday Purposes	1,396	1,396	Not Applicable
Vacant	1,220	1,220	Not Applicable
Rural	1,424	1,424	Not Applicable
Rural - Additional Use 1 - Holiday	1,709	1,709	Not Applicable
Rural - Additional Use 2 - Commercial	2,705	2,705	Not Applicable

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**1. RATES (CONTINUED)**

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

**(f) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver of concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
A5731 - Denmark Arts Council	Waiver	100%	5,327	5,327	5,026	5,065	LG Act 1995 S6.47 & Policy P110102	Community Group
A5585 - Denmark Boating & Angling Club	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A3565 - Denmark Clay Target Club	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5584 - Denmark Cottage Crafts Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3088 - Denmark Country Club Inc.	Waiver	100%	2,770	2,770	2,613	2,805	LG Act 1995 S6.47 & Policy P110102	Community Group
A5960 - Denmark Environment Centre Inc.	Waiver	100%	2,654	2,654	2,504	2,678	LG Act 1995 S6.47 & Policy P110102	Community Group
A5599 - Denmark Machinery Restoration Group Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3179 - Denmark Occ. Day Care Centre & Playgroup	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3167 - Denmark Pistol Club	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A3189 - Denmark Equestrian Club Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5601 - Denmark Riverside Club	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3069 - Denmark Riverside Club	Waiver	100%	10,324	10,324	1,134	1,226	LG Act 1995 S6.47 & Policy P110102	Community Group
A5588 - Denmark Surf Life Saving Club	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A3186 - Denmark Tourism Inc.	Waiver	100%	5,834	5,834	5,504	5,907	LG Act 1995 S6.47 & Policy P110102	Community Group
A5590 - Green Skills Inc.	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5593 - Kentdale Community Hall Committee Inc.	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5600 - Lions Club of Denmark Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5591 - Nornalup Residents & Ratepayers Assoc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5592 - Parry's Beach Volunteers Management Group	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5615 - Peaceful Bay Progress Association Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5616 - Peaceful Bay Progress Association Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5596 - Peaceful Bay RSL Sub Branch	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5597 - Scouts Association of Australia	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3097 - RSL of Australia WA Branch Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5594 - Tingledale Hall Committee Inc.	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A3041 - Scotsdale Hall & Tennis Courts	Waiver	100%	1,709	1,709	1,343	1,477	LG Act 1995 S6.47 & Policy P110102	Community Group
A5729 - Denmark Community Resource Centre Inc.	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A5730 - Denmark CRC (over 55's)	Waiver	100%	1,163	1,163	1,097	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
A3256 - Denmark Historical Society Inc.	Waiver	100%	1,177	1,177	1,111	1,220	LG Act 1995 S6.47 & Policy P110102	Community Group
General Rates - New Rating System 2020/2021	Concession	N/A	Variable	0	74,493	74,480	Current year differential rate levy higher than prior year levy.	Rates levy for 2020/2021 year not be higher than 2019/2020 year
				62,621	122,270	126,451		



SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Cash and cash equivalents- unrestricted	3	678,712	2,694,351	1,059,053
Cash and cash equivalents - restricted	3	5,311,023	5,560,094	4,281,518
Financial assets - unrestricted		22,872	22,872	22,048
Receivables		833,052	724,492	930,267
Contract assets		668,650	701,130	
Inventories		136,877	112,195	209,415
		<u>7,651,186</u>	<u>9,815,134</u>	<u>6,502,301</u>

Less: current liabilities

Trade and other payables		(2,747,529)	(2,969,699)	(864,872)
Contract liabilities		(507,482)	(476,200)	0
Lease liabilities	7	0	(102,490)	(71,385)
Long term borrowings	6	0	(211,399)	0
Employee provisions		(1,228,532)	(1,228,532)	(1,133,865)
		<u>(4,483,543)</u>	<u>(4,988,320)</u>	<u>(2,070,120)</u>

Net current assets

Less: Total adjustments to net current assets

	2.(c)	(3,167,643)	(3,272,850)	(4,232,181)
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Net current assets used in the Rate Setting Statement

		0	1,553,964	200,000
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## 2. NET CURRENT ASSETS (CONTINUED)

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

## 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.

## (b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Note	30 June 2022	30 June 2021	30 June 2021
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) (54,000)	(42,716)	(51,000)
Add: Loss on disposal of assets	4(b) 34,000	0	0
Add: Depreciation on assets	5 3,820,875	4,613,105	4,459,461
Movement in non-current pensioner deferred rates	0	24,641	0
Movement in non-current employee provisions	0	(10,912)	0
Movement in current employee provisions associated with restricted cash	138,743	0	0
Movement in contract liabilities (non-current)	0	(5,491)	0
<b>Non cash amounts excluded from operating activities</b>	3,939,618	4,578,627	4,408,461

## (c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

## Adjustments to net current assets

Less: Cash - restricted reserves	8 (4,373,303)	(4,653,656)	(4,281,518)
Less: Current assets not expected to be received at end of year			
- Current portion of self supporting loans receivable	(22,872)	(22,872)	(22,048)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	0	211,399	0
- Current portion of lease liabilities	0	102,490	71,385
- Current portion of employee benefit provisions	1,228,532	1,089,789	0
<b>Total adjustments to net current assets</b>	(3,167,643)	(3,272,850)	(4,232,181)

## SIGNIFICANT ACCOUNTING POLICIES

### CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or 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.

### PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

### 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.

### 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.

### 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.

### 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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

### PROVISIONS

Provisions are recognised when the Shire has a present 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.

### EMPLOYEE BENEFITS

#### Short-term employee benefits

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

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

### 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.



## 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	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		404,052	940,312	788,777
Term deposits		5,585,683	7,314,133	4,551,794
<b>Total cash and cash equivalents</b>		<b>5,989,735</b>	<b>8,254,445</b>	<b>5,340,571</b>
Held as				
- Unrestricted cash and cash equivalents		678,712	2,694,351	1,059,053
- Restricted cash and cash equivalents		5,311,023	5,560,094	4,281,518
		5,989,735	8,254,445	5,340,571
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		5,311,023	5,560,094	4,281,518
		5,311,023	5,560,094	4,281,518
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	4,373,303	4,653,656	4,281,518
Contract liabilities		937,720	906,438	0
		5,311,023	5,560,094	4,281,518
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		1,148,036	1,678,831	1,424,450
Depreciation	5	3,820,875	4,613,105	4,459,461
(Profit)/loss on sale of asset	4(b)	(20,000)	(42,716)	(51,000)
(Increase)/decrease in receivables		(108,560)	(40,285)	0
(Increase)/decrease in contract assets		32,480	(487,355)	(62,505)
(Increase)/decrease in inventories		(24,682)	48,220	0
Increase/(decrease) in payables		(222,170)	1,440,078	0
Increase/(decrease) in contract liabilities		31,282	280,902	0
Increase/(decrease) in employee provisions		0	46,816	0
Non-operating grants, subsidies and contributions		(4,411,103)	(4,665,549)	(5,380,602)
<b>Net cash from operating activities</b>		<b>246,158</b>	<b>2,872,047</b>	<b>389,804</b>

## 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  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 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>																
Buildings - specialised	105,000						4,065,000						4,170,000	272,783	430,000	
Furniture and equipment	70,000						0						70,000	0	0	
Plant and equipment	78,000		61,400				114,250	279,000					1,112,650	572,124	607,000	
	253,000	0	61,400	0	0	0	580,000	4,179,250	279,000	0	0	0	5,352,650	844,907	1,037,000	
<i>Infrastructure</i>																
Infrastructure - Roads									2,620,687				2,620,687	4,941,942	5,890,937	
Infrastructure - Reserves							692,664		0				692,664	0	75,000	
Infrastructure - Paths									150,000				150,000	0	0	
Infrastructure - Airstrip									98,200				98,200	0	0	
Infrastructure - Bridges									45,000				45,000	0	0	
Infrastructure - Cemetery												0	22,867	25,000		
Infrastructure - Parry Beach										14,000			14,000	0	0	
	0	0	0	0	0	0	0	692,664	2,913,887	14,000	0	0	3,620,551	4,964,809	5,990,937	
<i>Right of use assets</i>																
Right of use - plant and equipment													0	136,186	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	136,186	0	
<b>Total acquisitions</b>	253,000	0	61,400	0	0	0	580,000	4,871,914	3,192,887	14,000	0	0	8,973,201	5,945,902	7,027,937	

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  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	12,000	25,000	13,000	0	9,000	22,727	13,727	0	9,000	25,000	16,000	0
Community amenities	43,600	15,000	4,400	(33,000)	0	0	0	0	0	0	0	0
Recreation and culture	24,000	30,000	6,000	0	4,000	7,220	3,220	0	4,000	5,000	1,000	0
Transport	47,400	77,000	30,600	(1,000)	17,164	42,933	25,769	0	53,000	87,000	34,000	0
	127,000	147,000	54,000	(34,000)	30,164	72,880	42,716	0	66,000	117,000	51,000	0
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	127,000	147,000	54,000	(34,000)	30,164	72,880	42,716	0	66,000	117,000	51,000	0
	127,000	147,000	54,000	(34,000)	30,164	72,880	42,716	0	66,000	117,000	51,000	0

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

- Plant replacement programme

**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 2022**  
**5. ASSET DEPRECIATION**

	<b>2021/22</b>	<b>2020/21</b>	<b>2020/21</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	\$	\$	\$
<b>By Program</b>			
Governance	174,520	195,233	165,847
Law, order, public safety	823,510	811,972	828,009
Health	7,434	9,022	
Education and welfare	6,993	6,993	6,752
Community amenities	126,986	102,494	81,527
Recreation and culture	671,348	648,272	654,772
Transport	1,717,268	2,458,905	2,338,893
Economic services	64,476	64,508	62,176
Other property and services	228,340	315,706	321,485
	<b>3,820,875</b>	<b>4,613,105</b>	<b>4,459,461</b>
<b>By Class</b>			
Buildings - specialised	635,278	629,980	646,435
Furniture and equipment	39,420	43,266	36,041
Plant and equipment	1,205,549	1,159,813	1,076,164
Infrastructure - Roads	1,299,034	2,143,675	2,256,792
Infrastructure - Reserves	206,794	199,584	203,164
Infrastructure - Paths	129,365	126,348	124,687
Infrastructure - Airstrip	19,300	19,214	18,151
Infrastructure - Bridges	183,645	165,782	0
Right of use - plant and equipment	102,490	125,443	98,027
	<b>3,820,875</b>	<b>4,613,105</b>	<b>4,459,461</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	00 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	
- 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
Infrastructure - Reserves	20 to 60 years
Infrastructure - Paths	20 to 80 years
Infrastructure - Airstrip	30 to 75 years
Infrastructure - Bridges	10 to 75 Years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Right of use - plant and equipment	Based on the remaining lease

**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 life 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**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal	Budget	Budget	Principal	Budget	Principal	Principal	Actual	Actual	Actual	Principal	Actual	Principal	Budget	Budget
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Interest Repayments	1 July 2020	New Loans	Principal Repayments	outstanding 30 June 2021	Interest Repayments	1 July 2020	New Loans	Principal Repayments	outstanding 30 June 2021	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Lionsville	142	WATC	6.88%	353,831	0	(31,866)	321,965	(25,930)	383,613	0	(29,782)	353,831	(28,217)	383,613	0	(29,782)	353,831	(28,217)
<b>Community amenities</b>																		
Rubbish Truck	156	WATC	3.70%	0	0	0	0	0	54,868	0	(54,868)	0	(1,649)	54,868	0	(54,868)	0	(1,649)
* Rubbish Truck 1	161	WATC	1.75%	0	510,000	(34,402)	475,598	(4,462)	0	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>																		
Football Clubrooms	147	WATC	6.37%	135,916	0	(11,599)	124,317	(10,341)	146,810	0	(10,894)	135,916	(10,185)	146,810	0	(10,894)	135,916	(10,180)
Riverside Club Stage 1	159	WATC	3.11%	405,199	0	(20,704)	384,495	(14,938)	425,274	0	(20,075)	405,199	(15,718)	425,274	0	(20,075)	405,199	(15,718)
Purchase Lot 228 Res. 18587	158	WATC	2.70%	261,402	0	(49,514)	211,888	(8,332)	309,606	0	(48,204)	261,402	(9,985)	309,606	0	(48,204)	261,402	(9,985)
* Surf Club Precinct	160	WATC	1.75%	0	1,769,225	(38,303)	1,730,922	(15,969)	0	0	0	0	0	0	0	0	0	0
<b>Transport</b>																		
Airport	143	WATC	6.26%	30,183	0	(6,863)	23,320	(2,220)	36,636	0	(6,453)	30,183	(2,454)	36,636	0	(6,453)	30,183	(2,451)
<b>Economic services</b>																		
Visitors Centre	131	WATC	6.91%	35,971	0	(35,971)	0	(2,224)	69,579	0	(33,608)	35,971	(4,795)	69,579	0	(33,608)	35,971	(4,794)
Purchase Reserve 27101	152	WATC	6.04%	270,702	0	(20,411)	250,291	(19,745)	289,934	0	(19,232)	270,702	(19,192)	289,934	0	(19,232)	270,702	(19,192)
				1,493,204	2,279,225	(249,633)	3,522,796	(104,161)	1,716,320	0	(223,116)	1,493,204	(92,195)	1,716,320	0	(223,116)	1,493,204	(92,186)
<b>Self Supporting Loans</b>																		
<b>Recreation and culture</b>																		
Scouts (S/S)	129	WATC	0.0584	9,838	0	(3,764)	6,074	(473)	13,388	0	(3,550)	9,838	(715)	13,388	0	(3,550)	9,838	(715)
Riverside Club (S/S)	157	WATC	0.0327	363,225	0	(19,108)	344,117	(14,125)	381,724	0	(18,498)	363,225	(14,869)	381,724	0	(18,498)	363,225	(14,869)
				373,063	0	(22,872)	350,191	(14,598)	395,112	0	(22,048)	373,063	(15,584)	395,112	0	(22,048)	373,063	(15,584)
				1,866,267	2,279,225	(272,505)	3,872,987	(118,759)	2,111,432	0	(245,165)	1,866,267	(107,779)	2,111,432	0	(245,165)	1,866,267	(107,771)

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.

\* - Indicates new loan so interest rate is an estimate only as exact rate will be confirmed at time of borrowing approval.

SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Rubbish Truck Replace	WATC	P & I	7	1.75% (Est)	\$ 510,000	\$ 4,462	\$ 510,000	\$ 0
Surf Club Precinct	WATC	P & I	20	1.75% (Est)	1,769,225	15,969	1,769,225	0
					2,279,225	20,431	2,279,225	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 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	20,000
Credit card balance at balance date	(3,000)	(3,303)	(3,000)
<b>Total amount of credit unused</b>	17,000	16,697	17,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,872,987	1,866,267	1,866,267
Unused loan facilities at balance date	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.

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SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2021/22	2021/22	Budget	2021/22	Actual Principal 1 July 2020	2020/21	Actual	Actual	2020/21	Budget	2020/21	Budget	2020/21	Budget	2020/21																				
					Lease Principal 1 July 2021	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2022	Budget Lease Interest Repayments		Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2021	Actual Lease Interest repayments	Budget Principal 1 July 2020	Budget New Leases	Budget Lease Principal repayments	Lease Principal outstanding 30 June 2021	Budget Lease Principal outstanding	Budget Lease Interest Repayments																				
																					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																																								
			2.1%		66,130	0	(30,309)	35,821	(625)	0	91,134	(25,004)	66,130	(774)	56,020	0	(22,059)	33,961	(957)																					
			2.1%		34,868	0	(15,898)	18,970	(575)	50,439	0	(15,571)	34,868	(902)	50,439	0	(15,571)	34,868	(902)																					
			2.0%		2,534	0	(2,534)	0	(9)	12,547	0	(10,013)	2,534	(158)	12,546	0	(10,013)	2,533	(158)																					
			1.7%		11,084	0	(8,849)	2,235	(119)	19,785	0	(8,701)	11,084	(267)	19,786	0	(8,701)	11,085	(267)																					
			2.0%		2,201	0	(2,201)	0	(5)	15,254	0	(13,053)	2,201	(185)	12,121	0	(10,372)	1,749	(147)																					
			2.0%		1,816	0	(1,816)	0	(5)	8,985	0	(7,169)	1,816	(114)	8,984	0	(7,169)	1,815	(114)																					
			2.0%		17,102	0	(7,543)	9,559	(149)	0	22,705	(5,603)	17,102	(166)	0	0	0	0	0	0																				
<b>Law, order, public safety</b>																																								
			2.1%		12,354	0	(9,233)	3,121	(170)	21,360	0	(9,006)	12,354	(359)	3,091	0	(3,091)	0	(14)																					
<b>Health</b>																																								
			2.0%		0	0	0	0	0	2,290	0	(2,290)	0	(5)	2,289	0	(2,289)	0	(6)																					
			2.0%		15,615	0	(7,434)	8,181	(158)	0	22,347	(6,732)	15,615	(228)	0	0	0	0	0																					
<b>Community amenities</b>																																								
			2.1%		1,361	0	(1,361)	0	(4)	9,429	0	(8,068)	1,361	(120)	1,576	0	(1,576)	0	(4)																					
<b>Recreation and culture</b>																																								
			2.1%		14,909	0	(7,211)	7,698	(721)	21,664	0	(6,755)	14,909	(1,177)	23,087	0	(7,537)	15,550	(395)																					
			2.3%		36,672	0	(8,101)	28,571	(2,578)	44,150	0	(7,478)	36,672	(3,200)	50,513	0	(9,649)	40,864	(1,030)																					
																					216,646	0	(102,490)	114,156	(5,118)	205,903	136,186	(125,443)	216,646	(7,655)	240,452	0	(98,027)	142,425	(3,994)					

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.

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.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**8. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Entitlements Reserve	448,410	897	0	449,307	446,261	2,149	0	448,410	446,261	2,631	0	448,892
(b) Plant Reserve	586,098	326,172	(265,650)	646,620	588,265	202,833	(205,000)	586,098	588,265	203,468	(205,000)	586,733
(c) Parry Inlet Reserve	198,448	10,397	(14,000)	194,845	197,497	951	0	198,448	197,497	1,164	0	198,661
(d) Cemetery Reserve	2,118	4	(2,122)	0	2,108	10	0	2,118	2,108	12	0	2,120
(e) Lime Quarry Rehabilitation Reserve	414,700	829	(30,000)	385,529	382,856	31,844	0	414,700	382,857	32,257	0	415,114
(f) Infrastructure Reserve	709,778	229,575	(50,000)	889,353	425,218	294,560	(10,000)	709,778	425,218	294,430	0	719,648
(g) Waste Services Reserve	621,628	171,426	(88,000)	705,054	654,707	53,153	(86,232)	621,628	654,706	54,035	(70,000)	638,741
(h) Parks and Gardens Reserve	78,984	158	(79,142)	0	78,605	379	0	78,984	78,606	463	0	79,069
(i) Aquatic Facility Development Reserve	96,863	40,194	(10,000)	127,057	101,375	488	(5,000)	96,863	101,375	598	(15,000)	86,973
(j) Lionsville Reserve	205,590	411	(58,000)	148,001	262,326	1,263	(57,999)	205,590	262,326	1,547	(58,000)	205,873
(k) Peaceful Bay Reserve	209,541	35,419	0	244,960	120,988	88,553	0	209,541	120,988	88,683	0	209,671
(l) Rivermouth Caravan Park Reserve	101,213	5,202	0	106,415	95,752	5,461	0	101,213	95,752	5,565	0	101,317
(m) Peaceful Bay Caravan Park Reserve	63,244	5,126	0	68,370	57,965	5,279	0	63,244	57,964	5,342	0	63,306
(n) Recreation Centre Reserve	95,684	10,191	0	105,875	85,273	10,411	0	95,684	85,273	10,503	0	95,776
(o) Denmark East Development Reserve	721,357	360	(550,000)	171,717	876,869	780	(156,292)	721,357	876,870	2,754	(550,000)	329,624
(p) Strategic Reserve	100,000	5,200	0	105,200	0	100,000	0	100,000	0	100,000	0	100,000
(q) ICT Reserve	0	15,000	0	15,000	0	0	0	0	0	0	0	0
(r) Legal Contingency Reserve	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	4,653,656	866,561	(1,146,914)	4,373,303	4,376,065	798,114	(520,523)	4,653,656	4,376,066	803,452	(898,000)	4,281,518

**(b) Cash Backed Reserves - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(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	2022	- 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	2022	- 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	2023	- 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.
(q) ICT Reserve	Ongoing	- to finance the acquisition and enhancement of Information Technology and digital service delivery initiatives.
(r) Legal Contingency Reserve	Ongoing	- to fund unanticipated legal expenses in excess of budget in any given year.

**9. FEES & CHARGES REVENUE**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
Governance	3,547	17,250	13,747
General purpose funding	53,000	85,716	53,000
Law, order, public safety	31,900	26,339	32,700
Health	18,500	24,369	18,500
Education and welfare	16,300	16,300	16,300
Community amenities	1,714,470	1,620,987	1,479,800
Recreation and culture	270,622	274,577	230,652
Transport	96,415	110,664	68,700
Economic services	1,246,758	992,251	1,165,313
Other property and services	6,800	8,630	6,800
	<b>3,458,312</b>	<b>3,177,083</b>	<b>3,085,512</b>

**10. GRANT REVENUE**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
Governance	8,200	45,222	7,900
General purpose funding	483,761	1,104,709	496,962
Law, order, public safety	925,676	822,631	842,176
Education and welfare	37,500	64,486	36,704
Community amenities	2,000	6,123	2,000
Recreation and culture	120,000	56,979	47,500
Transport	1,549,451	120,435	144,700
Economic services	9,500	10,000	10,000
Other property and services	153,200	178,676	111,000
	<b>3,289,288</b>	<b>2,409,261</b>	<b>1,698,942</b>
<b>(b) Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	0	43,678	0
Community amenities	0	250,000	250,000
Recreation and culture	2,549,002	128,710	139,333
Transport	1,862,101	4,243,161	4,991,269
	<b>4,411,103</b>	<b>4,665,549</b>	<b>5,380,602</b>
<b>Total grants, subsidies and contributions</b>	<b>7,700,391</b>	<b>7,074,810</b>	<b>7,079,544</b>

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**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 contractual commitments	General appropriations and contributions with no specific contractual commitments	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. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Elected member Cr C Gearon</b>			
President's allowance	23,957	12,671	12,671
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	1,200	0	2,000
	38,351	25,445	27,445
<b>Elected member - Cr M Allen</b>			
Deputy President's allowance	5,989	3,168	3,168
Meeting attendance fees	10,639	10,302	10,302
Other expenses	0	55	0
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	20,033	15,997	16,942
<b>Elected member - Cr I Osborne</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	945	1,000
	14,044	13,719	13,774
<b>Elected member - Cr J Lewis</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	12,774	13,774
<b>Elected member - Cr K Gibson</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	12,774	13,774
<b>Elected member - Cr R Seeney</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	12,774	13,774
<b>Elected member - Cr J Phillips</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	12,774	13,774
<b>Elected member - Cr G Bowley</b>			
Meeting attendance fees	10,639	10,302	10,302
Annual allowance for ICT expenses	2,555	2,472	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	12,774	13,774
<b>Elected member - Cr S Jones (retired)</b>			
Meeting attendance fees	10,639	5,151	10,302
Annual allowance for ICT expenses	2,555	1,236	2,472
Travel and accommodation expenses	850	0	1,000
	14,044	6,387	13,774
<b>Total Elected Member Remuneration</b>			
	156,692	125,418	140,805
President's allowance	23,957	12,671	12,671
Deputy President's allowance	5,989	3,168	3,168
Meeting attendance fees	95,751	87,567	92,718
Other expenses	0	55	0
Annual allowance for ICT expenses	22,995	21,012	22,248
Travel and accommodation expenses	8,000	945	10,000
	156,692	125,418	140,805



SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
**13. OTHER INFORMATION**

	<b>2021/22</b>	<b>2020/21</b>	<b>2020/21</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	8,408	17,631	22,970
- Other funds	23,350	25,031	31,868
Late payment of fees and charges *	150	614	150
Other interest revenue (refer note 1b)	41,000	39,787	42,500
	<b>72,908</b>	<b>83,063</b>	<b>97,488</b>
* 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	188,487	289,182	92,610
	<b>188,487</b>	<b>289,182</b>	<b>92,610</b>
<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	3,100	3,000
	<b>39,000</b>	<b>35,100</b>	<b>39,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	118,759	107,779	107,771
Interest expense on lease liabilities	5,118	7,655	3,994
	<b>123,877</b>	<b>115,434</b>	<b>111,765</b>
<b>(e) Write offs</b>			
General rate	300	28	300
Fees and charges	200	0	200
	<b>500</b>	<b>28</b>	<b>500</b>
<b>(f) Low Value lease expenses</b>			
Office equipment	43,940	45,766	39,516
Gymnasium equipment	18,620	18,610	18,650
	<b>62,560</b>	<b>64,376</b>	<b>58,166</b>

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SHIRE OF DENMARK  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
**14. TRUST FUNDS**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
DPI - Police Licensing	0	1,248,950	(1,248,950)	0
Parks & Trails Bond	850		(850)	0
	850	1,248,950	(1,249,800)	0

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## 15. 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

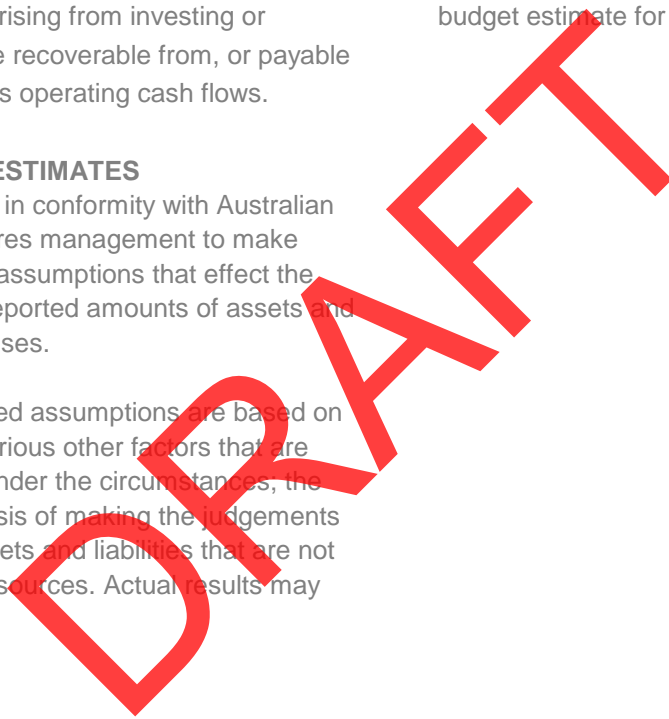
All figures shown in this statement are rounded to the nearest dollar.

### 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	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Rate Revenue - Income</b>						
1317013		General Rate - Rural UV	(1,185,583)	(1,185,583)	(1,298,322)	General Rates for UV Rural Properties
1317713		Minimum Rates - Rural UV	(228,310)	(228,310)	(247,064)	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	(3,979,512)	(3,979,512)	(4,293,242)	General Rates for GRV Non Rural improved (incl. Holiday purposes) Properties
1317823		Minimum Rate - Non Rural Improved & Holiday Purpose GRV	(636,704)	(636,704)	(658,029)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317843		General Rate - Vacant Land GRV	(453,027)	(453,027)	(461,175)	Rates payable on GRV vacant land.
1317853		Minimum Rate - Vacant Land GRV	(202,947)	(202,947)	(268,400)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1318233		Interim Rates	0	(20,830)	(25,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	0	5,535	0	Back rates levied on new or altered assessments.
1318052		Rates - Waiver & Concessions	51,971	47,777	62,621	Rates Waivers provided to community groups - refer Policy P110102
1318072		Rates Waivers - New Rates Structure Implementation	74,480	74,493	0	Rates Waivers - 2020-2021 Year Only
<b>Total Operating Income Rate Revenue</b>			<b>(6,559,632)</b>	<b>(6,578,908)</b>	<b>(7,188,611)</b>	

<b>General Purpose Funding - Schedule 3</b>						
<b>General Purpose Grants - Expenditure</b>						
1327552		Alloc Administration Expenses	9,045	9,048	9,940	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>9,045</b>	<b>9,048</b>	<b>9,940</b>	

<b>General Purpose Grants - Income</b>						
1327033		Grants Commission Grant - Untied	(275,769)	(588,500)	(268,422)	Financial Assistance Grants Allocation - WALGGC
1327103		Grants Commission Grant - Local Roads	(220,643)	(515,833)	(214,989)	Financial Assistance Grants Allocation - WALGGC
<b>Total Operating Income General Purpose Grants</b>			<b>(496,412)</b>	<b>(1,104,333)</b>	<b>(483,411)</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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General Purpose Funding - Schedule 3						
Other General Purpose Funding - Expenditure						
1315552		Alloc Administration Expenses	340,432	340,428	374,090	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	64,129	63,789	66,053	Salaries paid
1317092		Rates Superannuation	9,141	9,214	9,739	Superannuation paid
1318012		Rates - Printing & Stationery	12,000	9,414	12,500	Provision for printing Rates stationery.
1318022		Rates - Postage & General Expenses	8,000	8,432	8,150	Provision for posting Rate notices, instalment reminders, Differential Rate Advertising, Other general expenses.
1318042		Rate Collection Fees	20,000	37,221	20,000	Provision for legal expenses relating to rate debt recovery.
1318033		Rates Write Off	300	28	300	
1318062		GRV & UV Valuation and General Expenses	48,000	21,713	31,000	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>502,002</b>	<b>490,239</b>	<b>521,832</b>	

General Purpose Funding - Schedule 3						
Other General Purpose Funding - Income						
1318023		Penalty On Rates	(26,500)	(30,819)	(30,000)	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	(20,000)	(35,401)	(20,000)	Recovery of legal fees incurred in rates debt recovery action.
1318133		Rates & Property Information Statement Fees	(25,000)	(66,748)	(30,000)	Fees for Property Information Statements provided for property ownership transfers.
1318143		Rates Administration Charges	(44,000)	(28,361)	(34,000)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$10.40 for 2; \$31.20 for 4), Instalment Option Interest @ 3.5% p.a.
1318153		Rates - Other Charges	0	(75)	0	Rate Book searches & other sundry rating information income.
1331003		Interest on Investments	(36,500)	(29,134)	(16,800)	Interest earned from investments for Reserve & Municipal Funds
1337043		Pens Deferred Rates Interest Grant	(550)	(376)	(350)	Grant payment from State Govt for pensioners rates deferred.
<b>Total Operating Income General Purpose Funding</b>			<b>(152,550)</b>	<b>(190,415)</b>	<b>(131,150)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - General Purpose Funding**

**Rate Revenue**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(6,559,632)	(6,578,908)	(7,188,611)
	<b>(6,559,632)</b>	<b>(6,578,908)</b>	<b>(7,188,611)</b>

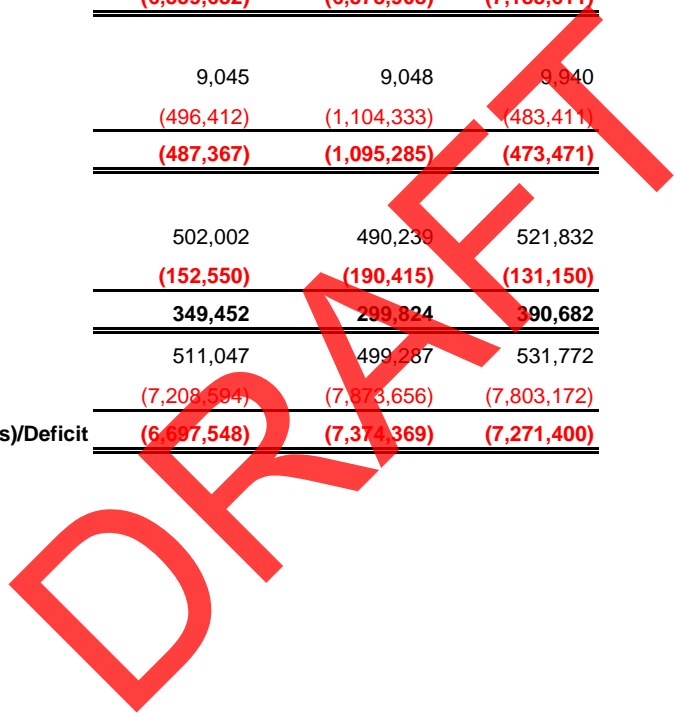
**General Purpose Grants**

Sub Total Operating Expenditure	9,045	9,048	9,940
Sub Total Operating Income	(496,412)	(1,104,333)	(483,411)
	<b>(487,367)</b>	<b>(1,095,285)</b>	<b>(473,471)</b>

**Other General Purpose Funding**

Sub Total Operating Expenditure	502,002	490,239	521,832
Sub Total Operating Income	(152,550)	(190,415)	(131,150)
	<b>349,452</b>	<b>299,824</b>	<b>390,682</b>

<b>Total Operating Expenditure</b>	511,047	499,287	531,772
<b>Total Operating Income</b>	(7,208,594)	(7,873,656)	(7,803,172)
<b>Program (Surplus)/Deficit</b>	<b>(6,697,548)</b>	<b>(7,374,369)</b>	<b>(7,271,400)</b>





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure</b>						
1410012		Travelling Expenses- Elected Members	10,000	945	8,000	Travelling expenses paid in accordance with S5.98 LG Act and SAT Determination.
1410022		Conference Expenses - Elected Members	8,000	1,006	8,000	Provision for Elected members attendance at Conferences as per Council Delegation D040103.
1410032		Election Expenses	0	0	27,500	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	23,957	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>	3,000	2,305	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>	4,000	7,217	5,000	
1410052	14103	<b>Council Meeting Meals</b>	8,000	8,039	8,000	
1410062		Insurance - Elected Members	9,300	10,061	10,813	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Elected Members	28,500	27,808	28,500	Various Council Subscriptions and Memberships
1410082		Donations & Gifts	10,500	2,793	10,500	Council Contribution and Donations
1410092		Deputy President Local Govt Allowance	3,168	3,168	5,989	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	21,012	22,995	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,555pa.
1410122		Elected Members Sitting Fees	92,718	87,567	95,751	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,639 pa.
1410132		Other Minor Expenses	8,000	6,564	10,000	Provision of IT Equipment & other minor expenses including Rates Incentive Prize Draw.
1410152		Training - Elected Members	9,000	669	9,000	Training expenses - Elected Members - WALGA & Other.
1410192		Vehicle Expenses	11,863	9,841	4,427	Operating and leasing costs - DE 87
1410252	14120	<b>Citizenship Ceremonies</b>	1,000	1,022	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	<b>Australia Day Breakfast</b>	14,108	22,936	14,108	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	<b>Other Civic Functions</b>	2,000	1,469	2,000	Other Civic functions and events.
1410252	14124	<b>Thank A Volunteer Day Function</b>	3,000	2,629	3,000	Thank a Volunteer Day acknowledgement event.
1410502		Depreciation - Council	7,105	7,049	7,105	Provision for depreciation of assets.
1410602		Donated use Council Facilities	5,550	0	2,000	Donated Use of Council Facilities
1410522		Risk Management	3,000	13,293	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	521,305	513,120	572,036	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1418002	11002	<b>Council Chambers</b>	13,410	11,688	15,430	Provision for maintenance of Chambers only, includes wages and overheads, cleaning materials, other minor expenses
<b>Total Operating Expenditure Members of Council</b>			<b>819,446</b>	<b>782,870</b>	<b>909,111</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(500)	0	(500)	Authorised hire of the Administration Centre Chambers & Reception Area.
1410143		LGIS - Risk Management	(3,000)	(11,702)	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(700)	(21,000)	(700)	Various grants associated with Governance Sub-program.
1417503		Governance Reimbursements	(1,200)	(77)	(500)	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>(32,779)</b>	<b>(4,700)</b>	

Governance - Schedule 4						
Administration - Expenditure						
1420062		Workers Comp - Administration	42,460	37,808	39,936	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,508,454	1,559,165	1,633,366	Salaries paid.
1420092		Superannuation - Administration	205,478	194,159	218,611	Superannuation contributions paid.
1420102		Other Expenses - Administration	25,000	31,701	27,000	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	12,000	11,308	12,110	Corporate Subscriptions
1420122		Office Equipment Maintenance - Admin	8,000	7,618	8,200	Expense provision for office equipment maintenance and other minor acquisitions.
1420132		Information Technology Expenses - Admin	136,000	147,297	192,000	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	31,605	33,112	24,672	Provision for telephone and telecommunication costs.
1420152		Advertising - Administration	21,000	19,289	21,000	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	25,016	29,792	2,000	Leasing and other minor costs of maintaining Managed Print Services.
1420172		Postage Fees	6,800	5,841	6,200	Postage & freight charges.
1420182		Bank Fees	22,000	22,417	22,800	General Banking Fees, Merchant/Eftpos Fees.





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420192		Vehicle Expenses - Admin	52,362	51,225	22,067	Operating & Leasing Costs - DE 245, DE 7005 & DE 09
1420202		Travel & Accommodation - Admin	13,000	20,596	16,000	Allowance for accommodation , travel and other related costs for staff attending training & seminars.
1420212		Audit Fees	39,000	34,200	39,000	Costs associated for interim and annual audit contract, (including Roads to Recovery & other Grant Acquittals)
1420232		Legal Expenses	28,000	9,496	26,000	Provision for legal expenses.
1420262		Executive Team Development	7,000	4,203	8,500	Training and development for Executive Team.
1420272		ESL - Council Properties	5,650	5,495	5,650	Emergency Services Levy payable on Council owned properties.
1420282		Training Expenses - Admin	12,500	15,141	13,500	Allowance for staff attending training courses and seminars.
1420292		Leased Property Expenses	5,000	3,503	5,000	Leased property expenditure including preparation of leases.
1420312	16350	<b>Telecommunications Leasing Costs</b>	16,500	16,473	0	Operating lease costs for communications system.
1420312	16353	<b>Governance Projects</b>	15,000	9,055	10,027	Provision to update LTFP & undertake/complete other governance projects
1420302		Corporate Services Projects	68,115	76,715	55,100	Project Implentation Fees - Corporate Services (includes IT system upgrades)
1420322		Strategic Planning & General Consultancies	25,000	47,894	138,000	Strategic Planning and Consultancy Services (includes provision for Community & Culture Survey, Community Engagement Management Software and Corporate Business Plan Projects)
1420332		Asset Management & Integrated Planning & Reporting	15,000	0	15,000	Consulting Fees - Asset Management and Valuation Services
1420342		Community Grants Program	38,500	31,917	25,000	Financial Assistance to Community Groups: Approved projects subject to annual grant application process.
1420362		Insurance - Admin	12,225	12,078	16,363	General Insurance Premiums - includes: Fidelity Guarantee, General Property & Equipment, Business Interruption & Protection.
1420502		Depreciation - Admin	103,926	103,070	162,889	Depreciation of assets including lease assets.
1420522		Printing & Stationery - Admin	16,500	13,272	16,500	General printing and stationery including letterheads, envelopes etc
1420542		Fringe Benefits Tax - Admin	21,950	24,867	24,500	FBT provision payable.
1420812		Conference Expenses - Admin	10,000	8,283	10,000	Conferences and professional development expenses.
1420912		Staff Uniform - Admin	5,900	6,335	6,300	Uniform Allowance costs
1420922		Staff Housing Subsidy	10,000	0	0	Staff Housing subsidy (as per Policy P090901)
1420932		Staff Relocation Expenses	5,000	0	4,000	Provision for reimbursement of removalist costs for new senior staff - contingency relocation expenses.
1420942	11004	<b>Beveridge Street House Mtce</b>	6,547	4,903	5,007	Maintenance costs including utilities and insurance.
1420942	11103	<b>Chiltern Road House Mtce</b>	6,448	6,106	6,822	Maintenance costs including insurance.
1422502		Debt Write-off	200	0	200	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,741,000)	(2,741,004)	(3,012,000)	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
1426672		Interest Expense - ROU Assets	0	0	1,398	Interest expense - Right of Use Leased Assets
1428002	11001	<b>Administration Building Maintenance</b>	190,809	201,393	201,251	Costs associated with maintaining the Administration Centre building
<b>Total Operating Expenditure Administration</b>			<b>32,944</b>	<b>64,720</b>	<b>29,969</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 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)	(614)	(150)	Interest income charged on overdue sundry debtors
1427043		Roundings Surplus/Deficit	(10)	(13)	(10)	
1427073		Fees & Charges (GST Free)	(100)	(413)	(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)	(11,105)	(4,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Housing Rental Income	(10,000)	(12,950)	0	Staff Housing subsidy reimbursement - as per employment contract/Council Policy P090901 or other circumstances
1427403		Reimbursement - Staff Sal Sac.	0	(1,338)	0	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(2,000)	(1,741)	(1,800)	Credit card processing fees income.
1427613		LGIS Insurance Rebate	(10,000)	(42,643)	(10,447)	Rebates associated with self insurance scheme ownership.
1427703		Sale of Misc Items	(1,000)	(11,612)	(1,000)	
1427973		Commissions Income - Other	(1,000)	(1,723)	(1,200)	Provision for various agency commissions (BCITF & BSL) received.
<b>Total Operating Income Administration</b>			<b>(31,907)</b>	<b>(88,829)</b>	<b>(23,354)</b>	

**Summary of Operations - Governance Program**

**Members of Council**

Sub Total Operating Expenditure	819,446	782,870	909,111
Sub Total Operating Income	(5,400)	(32,779)	(4,700)
	<b>814,046</b>	<b>750,091</b>	<b>904,411</b>

**Administration**

Sub Total Operating Expenditure	32,944	64,720	29,969
Sub Total Operating Income	(31,907)	(88,829)	(23,354)
	<b>1,037</b>	<b>(24,109)</b>	<b>6,615</b>

<b>Total Operating Expenditure</b>	852,390	847,590	939,080
<b>Total Operating Income</b>	(37,307)	(121,608)	(28,054)
<b>Program (Surplus)/Deficit</b>	<b>815,083</b>	<b>725,982</b>	<b>911,026</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Expenditure</b>						
1510062		Workers Comp - Fire	2,019	1,946	1,864	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	74,795	96,895	79,295	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	8,559	12,493	9,408	Superannuation contributions paid for ranger staff.
1510102	60099	<b>Other Fire Expenses</b>	10,500	11,011	18,000	Minor Expenses (includes contrib. to Denmark Bush Fire Ready Group) and volunteer acknowledgement expenses
1510112		Bushfire Risk Management Expenses	174,505	166,158	166,388	Bushfire Risk Management Coordinator (Program - Fully DFES funded).
1510192		Vehicle Expenses - Fire	10,909	14,131	10,721	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	15505	<b>Fire Fighting Expenses</b>	5,000	3,969	12,000	Fire Fighting General expense allocation only
1510332	15506	<b>Fire Prevention Expenses</b>	7,500	2,233	0	New Software - Fire Inspections Module (2020/21 project)
1510372		Feast not Fire Dinner	3,000	0	0	Annual volunteer acknowledgement event
1510392		Hazard Reduction Burning Expenses	5,000	964	0	Hazard Reduction Expenses - Offset with GL 1517183
1510402		Fire Prevention Expenses	1,200	0	1,200	General allocation only for non-compliance works (recoverable)
1510482		Fire Regulation Promotion	1,000	273	1,000	Provision for advertising and promotion of Fire Regulation requirements.
1510492		Standpipe Maintenance Program	1,000	3,538	1,000	Annual Standpipe maintenance & service check.
1510502		Depreciation - Fire	782,286	773,187	782,415	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	6,500	6,730	6,500	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other minor expenses.
1510672		Interest Expense of ROU Assets - Fire	0	0	170	Interest Expense - Right of Use Leased Assets
1510702	15501	<b>Strategic Fire Management Expense</b>	35,000	9,711	30,000	Strategic firebreaks & Fire Mitigation Expenses
1510702	15503	<b>Fire Prevention - Mitigation Activities Fund</b>	41,375	34,417	497,000	Strategic firebreaks & Fire Mitigation Expenses 2021/22 (Grant Funded)
1510702	15508	<b>Fire Prevention - Mitigation Activities Fund</b>	350,000	356,994	0	Strategic firebreaks & Fire Mitigation Expenses - 2020/21 (Grant Funded)
1515552		Alloc Administration Expenses	112,381	112,380	123,492	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>1,632,530</b>	<b>1,607,029</b>	<b>1,740,452</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Income</b>						
1517113		Reimbursement - Fire Reg. Non-Compliance	(1,200)	0	(1,200)	Reimbursement and Admin fees for Account 1510402
1517153		Fines & Penalties-Fire Breaks	(1,000)	(369)	(1,000)	Bush Fire Infringement Notice penalties income.
1517163		Other Fire Income	(500)	(2,058)	(500)	
1517183		Fire Prevention Fees & Charges Income	(4,000)	(964)	(2,500)	Fire prevention expense recoups - refer GL 1510392.
1517193		Grant Income - Bushfire Risk Management	(565,880)	(555,902)	(673,083)	Grant - Bushfire Risk Management Planning Program (includes NDRP & MAF Grant Funding)
<b>Total Operating Income Fire Prevention</b>			<b>(572,580)</b>	<b>(559,293)</b>	<b>(678,283)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Expenditure</b>						
1520082		Salaries - Rangers Animal Control	37,397	41,920	39,647	20% of Rangers salaries.
1520092		Superannuation - Animal Control	4,280	5,134	4,704	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	1,010	973	932	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	2,955	4,020	2,860	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	8,900	10,014	22,400	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.
1520522		Printing & Stationery - Animal Control	1,000	672	1,000	Printing of Animal Registration Renewals and other notices.
1525552		Alloc Administration Expenses	79,489	79,488	87,348	Allocation of expenses contained within this sub-program.
<b>Total Operating Expenditure Animal Control</b>			<b>137,030</b>	<b>144,221</b>	<b>160,892</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Income</b>						
1527113		Fines and Penalties - Animal Control	(6,500)	(2,383)	(6,500)	Provision of income from fines and penalties relating to animal control; Stock Trespassing, Dogs etc.
1527123		Snake Removal Fees	(900)	(360)	(900)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(1,000)	(1,518)	(1,200)	Provision for income relating to impounded animals.
1527143		Animal Registration Fees	(17,000)	(19,202)	(17,500)	Dog & Cat Registration & Licence Fees
1527163		Animal Control - Other Minor Income	(300)	(644)	(300)	Hire of Anti-Barking Dog Collar, Hire of Animal Trap, other minor income
<b>Total Operating Income Animal Control</b>			<b>(25,700)</b>	<b>(24,107)</b>	<b>(26,400)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 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	74,795	66,680	<b>79,295</b>	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	8,559	10,269	<b>9,408</b>	Superannuation contributions paid for ranger staff.
1530102		Uniform - Other Law & Order	1,300	1,237	<b>1,300</b>	Provision of Law Enforcement Uniform replacement and other protective clothing..
1530112		Workers Comp - Other Law & Order	2,019	1,946	<b>1,864</b>	Workers Compensation insurance premium.
1530192		Vehicle Expenses - Other Law & Order	5,909	5,535	<b>5,721</b>	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE & DE 025.
1530252		Other Expenses - Other Law & Order	4,300	4,272	<b>4,300</b>	Allowance for expenditure on sundry items., Stationery, Impoundment costs, Ranger tools and minor equipment.
1530262		Local & State Emergency Disaster Relief	4,000	4,000	<b>4,000</b>	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	4,000	0	<b>4,000</b>	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	2,000	0	<b>2,000</b>	RFDS Aust Day Breakfast Donations in accordance with Policy P050033.
1530352		Training Expenses - Other Law & Order	5,600	2,155	<b>5,600</b>	Allowance for Rangers attending training courses and/or seminars.
1530502		Depreciation - Other Law & Order	36,475	26,844	<b>32,745</b>	Depreciation of assets in accordance with accounting policies
1535552		Alloc Administration Expenses	54,820	54,816	<b>60,240</b>	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>203,778</b>	<b>177,754</b>	<b>210,472</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	(16,000)	(13,727)	<b>0</b>	Profit on Sale of Vehicles - Rangers
1530543		Sale of Abandoned Vehicles	(100)	0	<b>(100)</b>	Proceeds from sale of abandoned vehicles
1537113		Fines & Penalties - Other Law Order	(2,000)	(899)	<b>(2,000)</b>	Parking fines and penalties income, Impounding Fees
<b>Total Operating Income Other Law, Order &amp; Public Safety</b>			<b>(18,100)</b>	<b>(14,626)</b>	<b>(2,100)</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Expenditure</b>						
1540052		ESL - Maintenance of Brigade Vehicles	53,774	38,164	51,166	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	60001	<b>Brigade Buildings Operating Mtce ( Budget)</b>	13,090	11,457	11,840	
1540202		ESL - Safety Clothes & Accessories	18,000	27,528	18,000	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	8,190	3,961	6,190	Utility Expenses - ESL
1540302		ESL - Other Goods & Services	8,000	2,277	7,500	Other Minor Expenses - ESL (includes Telecommunications etc.)
1540312		Unspecified Small items of Equipment	3,000	1,671	3,000	Minor equipment acquisitions & repairs - ESL
1540352		ESL - Insurance Brigades	65,000	56,176	52,600	Insurance cover for Bushfire Injury, property, vehicles and equipment.
1545552		Alloc Administration Expenses	54,820	54,816	60,240	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>223,874</b>	<b>196,050</b>	<b>210,536</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Income</b>						
1540053		ESL Grant Income - Brigades	(173,596)	(171,679)	(165,063)	Grant from DFES to cover operating expenditure to service brigades
1540113		ESL Grant Income - Buildings	0	(43,678)	0	Grant - Capital upgrades to Buildings
<b>Total Operating Income Fire Prevention Brigades (ESL)</b>			<b>(173,596)</b>	<b>(215,357)</b>	<b>(165,063)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Law &amp; Order State Emergency Services - Expenditure</b>						
1550012		SES - Maintenance of Equipment	1,000	127	800	Costs associated with servicing, repairs and maintenance of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	2,500	5,983	4,000	Cost of servicing, repairs and maintenance, fuel, lubricants and licensing of SES Plant.
1550152	60051	<b>Denmark SES Building Operating Costs</b>	500	182	500	Provision for Building Maintenance
1550252		SES - Utilities Rates & Taxes	3,900	3,375	3,610	Utility Expenses - SES
1550302		SES - Other Goods & Services	5,000	12,928	6,800	Other expenditure associated with SES services; Telecommunications, Training costs, Stationery, Postage, etc.
1550352		SES - Insurance	750	555	600	Insurance cover for injury, Motor Vehicle, Property & Equipment.
1555552		Alloc Administration Expenses	49,886	49,884	54,818	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>63,536</b>	<b>73,035</b>	<b>71,128</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Income						
1550103		Grant - Emergency Services Levy Operating	(17,300)	(19,250)	(19,830)	DFES grant for fund SES brigade operations.
<b>Total Operating Income L &amp; O - State Emergency Services</b>			<b>(17,300)</b>	<b>(19,250)</b>	<b>(19,830)</b>	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Expenditure						
1560082		Salaries	104,909	128,856	107,630	CESM Salary
1560092		Uniforms	400	0	400	Provision for protective clothing and uniform.
1560102		Other Expenses	2,500	2,549	2,500	Provision for other miscellaneous expenses
1560122		Superannuation	8,472	12,961	13,778	Superannuation contributions.
1560132		Workers Compensation	2,833	2,730	2,529	Workers Compensation insurance premium
1560152		Training	2,000	163	2,000	Registration & other attendance costs - training courses & conferences.
1560172		Property Rental Fees	18,200	9,100	0	Housing Rental Fees - CESM (reimbursed)
1560192		Vehicle Expenses	9,924	6,012	6,701	Vehicle running costs DE 54
1560502		Depreciation	9,248	2,935	8,350	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	80,037	80,040	87,950	Allocation of expenses contained within this sub-program
<b>Total Operating Expenditure Community Emergency Serv. Man.</b>			<b>238,522</b>	<b>245,346</b>	<b>231,838</b>	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Income						
1560063		Reimbursement CESM from DFES	(66,000)	(66,000)	(66,500)	Contribution from DFES towards CESM costs
1560073		Rental Reimbursement - CESM	(18,200)	(9,800)	0	Housing Rental Reimbursement - CESM
1560493		Profit Sale of Assets CESM	0	0	(13,000)	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations
<b>Total Operating Income Community Emergency Serv. Man.</b>			<b>(84,200)</b>	<b>(75,800)</b>	<b>(79,500)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - Law, Order & Public Safety Program**

**Fire Prevention**

Sub Total Operating Expenditure	1,632,530	1,607,029	1,740,452
Sub Total Operating Income	(572,580)	(559,293)	(678,283)
	<b>1,059,950</b>	<b>1,047,736</b>	<b>1,062,169</b>

**Animal Control**

Sub Total Operating Expenditure	137,030	144,221	160,892
Sub Total Operating Income	(25,700)	(24,107)	(26,400)
	<b>111,330</b>	<b>120,114</b>	<b>134,492</b>

**Other Law, Order & Public Safety**

Sub Total Operating Expenditure	203,778	177,754	210,472
Sub Total Operating Income	(18,100)	(14,626)	(2,100)
	<b>185,678</b>	<b>163,128</b>	<b>208,372</b>

**Fire Prevention Brigades (ESL)**

Sub Total Operating Expenditure	223,874	196,050	210,536
Sub Total Operating Income	(73,596)	(213,357)	(165,063)
	<b>50,278</b>	<b>(19,308)</b>	<b>45,473</b>

**Law & Order - State Emergency Services**

Sub Total Operating Expenditure	63,536	73,035	71,128
Sub Total Operating Income	(17,300)	(19,250)	(19,830)
	<b>46,236</b>	<b>53,785</b>	<b>51,298</b>

**Community Emergency Services Manager**

Sub Total Operating Expenditure	238,522	245,346	231,838
Sub Total Operating Income	(84,200)	(75,800)	(79,500)
	<b>154,322</b>	<b>169,546</b>	<b>152,338</b>

<b>Total Operating Expenditure</b>	2,499,270	2,443,435	2,625,318
<b>Total Operating Income</b>	(891,476)	(908,434)	(971,176)
<b>Program (Surplus)/Deficit</b>	<b>1,607,794</b>	<b>1,535,001</b>	<b>1,654,142</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Expenditure</b>						
1730062		Workers Comp - Health	2,702	2,604	2,415	Workers Compensation insurance premium
1730082		Salaries - Health	90,081	108,488	92,783	Salary cost
1730092		Superannuation - Health	13,789	14,009	14,681	Superannuation contributions
1730102		Other Expenses - Health	1,500	1,405	1,500	Miscellaneous expenses associated with Health sub-program.
1730152		Conference Expenses - Health	2,000	236	2,000	Provision for Conference and training attendance fees.
1730192		Vehicle Expenses - Health	14,498	11,954	4,160	Lease & running costs of vehicle DE 992.
1730302		Analytical Expenses	2,200	1,348	2,000	Costs involved in water sampling and other testing. LHAAC analysis.
1730502		Depreciation - Health	0	0	7,434	Depreciation of assets in accordance with accounting policies.
1730542		Fringe Benefits Tax - Health	6,300	5,809	5,200	FBT obligation estimate
1730672		Interest Expense of ROU Asset - Health	0	0	158	Interest Expense - Right of Use Leased Asset
1730912		Staff Uniform - Health	350	350	350	Corporate Clothing allowance.
1735552		Alloc Administration Expenses	67,977	67,980	74,698	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>201,397</b>	<b>214,183</b>	<b>207,379</b>	

<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Income</b>						
1732003		Health Inspection Fees Income - Food Business	(8,000)	(7,960)	(8,000)	Inspection of food premises and others as per regulatory requirements.
1732023		Health Permits, Inspection & Licence Fee Income (GST applies)	(500)	(6,170)	(500)	Other Health Charges (GST Applicable)
1737223		Health Permits, Inspection & Licence Fees (No GST applies)	(10,000)	(10,239)	(10,000)	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>(18,500)</b>	<b>(24,369)</b>	<b>(18,500)</b>	

**Summary of Operations - Health Program**

**Health Inspection & Administration**

Sub Total Operating Expenditure	201,397	214,183	207,379
Sub Total Operating Income	(18,500)	(24,369)	(18,500)
	<b>182,897</b>	<b>189,814</b>	<b>188,879</b>
<b>Total Operating Expenditure</b>	201,397	214,183	207,379
<b>Total Operating Income</b>	(18,500)	(24,369)	(18,500)
<b>Program (Surplus)/Deficit</b>	<b>182,897</b>	<b>189,814</b>	<b>188,879</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Expenditure</b>						
1630222		Disability Events & Promotion	9,540	4,920	5,000	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	4,161	5,000	Cost provision for hosting Seniors Week Functions
1630282		Aged Service Programs	2,000	872	2,000	Cost provision to assist Aged Services Programs
1635552		Alloc Administration Expenses	23,024	23,028	25,301	Allocation of administration expenses within this sub-program.
<b>Total Operating Expenditure Aged &amp; Disabled</b>			<b>40,564</b>	<b>33,982</b>	<b>38,301</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Expenditure</b>						
1610822		Shire of Denmark Youth Leadership Award.	2,000	1,000	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	0	1,500	Scholarship provided for students at Ag College as per Policy P080201.
1610852	11015	<b>Old Post Office Building Mtce</b>	1,600	3,613	1,600	Insurance and other maintenance costs payable under lease.
1610862	11013	<b>Maintenance - Occasional Day Care Centre</b>	3,150	629	2,650	Insurance and other maintenance costs payable under lease.
1615552		Alloc Administration Expenses	30,425	30,420	33,433	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>38,675</b>	<b>35,662</b>	<b>41,183</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	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Youth Services - Expenditure</b>						
1620062		Workers Comp	3,084	2,972	2,135	Workers Compensation insurance premium
1620082		Salaries	114,211	95,268	90,858	Salaries
1620092		Superannuation	10,665	9,024	8,931	Superannuation contributions paid.
1620102		Other Expenses	6,400	5,658	6,400	Provision for sundry and minor expenses, stationery and advertising, subscription to 'My Community Directory'.
1620112		Training	3,000	770	2,500	Provision for staff training costs.
1620192		Denmark Youth Festival	12,000	11,307	12,000	Costs for Denmark Youth Festival event.
1620202	17030	<b>Youth Support Service Program</b>	70,000	70,000	70,000	Annual Contribution to 'Outreach' Program
1620222		Youth Engagement Programs	10,000	12,994	12,000	Youth Leadership & Holiday Activity Programs
1620252		Staff Uniforms	350	525	350	Uniform allowance.
1620292		Community Wellbeing Programs	30,000	30,419	0	Community Wellbeing Programs
1620502		Depreciation - McLean Precinct Building	6,752	6,993	6,993	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	29,164	29,160	32,048	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1628002	11012	<b>McLean Precinct Building Maintenance</b>	6,278	5,850	7,190	McLean Precinct Building Maintenance costs
<b>Total Operating Expenditure Welfare Youth</b>			<b>301,904</b>	<b>280,939</b>	<b>251,405</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Other Welfare - Income</b>						
1620243		Income - Wellbeing Services Programs	0	(30,678)	0	Income Provision for Wellbeing Services Programs.
1627523		Grant - Denmark Youth Festival	(6,000)	(2,590)	(6,000)	Grant for Annual Youth Festival Event
1620453		Grant Income - Youth Support Service	(30,704)	(31,217)	(31,500)	AYSA contract funding
<b>Total Operating Income Welfare Youth</b>			<b>(36,704)</b>	<b>(64,486)</b>	<b>(37,500)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - Education & Welfare Program**

**Aged & Disabled**

Sub Total Operating Expenditure	40,564	33,982	38,301
Sub Total Operating Income	0	0	0
	<b>40,564</b>	<b>33,982</b>	<b>38,301</b>

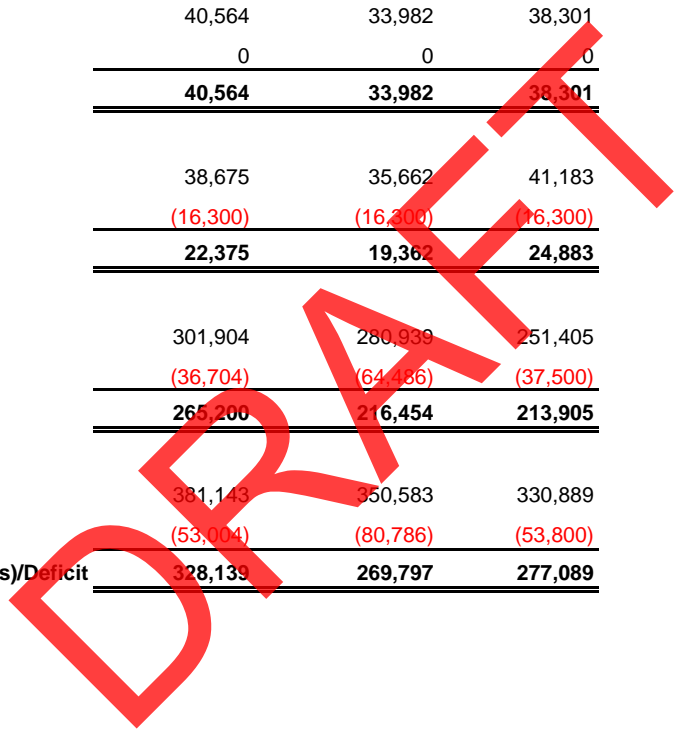
**Pre Schools**

Sub Total Operating Expenditure	38,675	35,662	41,183
Sub Total Operating Income	(16,300)	(16,300)	(16,300)
	<b>22,375</b>	<b>19,362</b>	<b>24,883</b>

**Other Welfare**

Sub Total Operating Expenditure	301,904	280,939	251,405
Sub Total Operating Income	(36,704)	(64,486)	(37,500)
	<b>265,200</b>	<b>216,454</b>	<b>213,905</b>

<b>Total Operating Expenditure</b>	<b>381,143</b>	<b>350,583</b>	<b>330,889</b>
<b>Total Operating Income</b>	<b>(53,004)</b>	<b>(80,786)</b>	<b>(53,800)</b>
<b>Program (Surplus)/Deficit</b>	<b>328,139</b>	<b>269,797</b>	<b>277,089</b>





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Housing - Schedule 9</b>						
<b>Housing Other - Expenditure</b>						
1075552		Alloc Administration Expenses	5,208	5,208	5,723	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1076002		Hardy Street Site Remediation	20,000	30,735	0	Costs associated with Hardy Street site remediation
1076672		Loan Interest - Lionsville Loan 142	28,217	28,217	25,930	Interest expense associated with Lionsville loans, Loan #142 (Reserve funded)
<b>Total Expenditure Housing Other</b>			<b>53,425</b>	<b>64,160</b>	<b>31,653</b>	
<b>Housing - Schedule 9</b>						
<b>Housing Other - Income</b>						
<b>Total Income Housing Other</b>			<b>0</b>	<b>0</b>	<b>0</b>	

**Summary of Operations - Housing Program**

**Housing Other**

Sub Total Operating Expenditure	53,425	64,160	31,653
Sub Total Operating Income	0	0	0
	<u>53,425</u>	<u>64,160</u>	<u>31,653</u>
<b>Total Operating Expenditure</b>	53,425	64,160	31,653
<b>Total Operating Income</b>	0	0	0
<b>Program (Surplus)/Deficit</b>	<u>53,425</u>	<u>64,160</u>	<u>31,653</u>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Expenditure</b>						
1020502		Depreciation - Sanitation	53,445	60,220	91,425	Depreciation of assets in accordance with accounting policies
1020492		Loss on Sale of Asset - Refuse	0	0	33,000	Loss on Sale of Asset
1023482	<b>21006</b>	<b>Recycling Contract (Cleanaway)</b>	251,265	255,943	262,975	Recycling waste collection contract fees.
1025002		Consulting Fees	3,000	0	3,000	Consulting Fees - Waste Services
1025082		Salaries - Waste Co-ordinator	0	0	43,690	Salaries
1025092		Superannuation - Waste Co-ordinator	0	0	4,311	Superannuation
1025552		Alloc Administration Expenses	56,191	56,196	37,650	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	1,649	1,649	4,462	Waste Services Loan 156 - Rubbish Truck
1028002	<b>20002</b>	<b>Refuse Collection - Denmark Residential</b>	148,333	230,853	153,373	Refuse pick up service undertaken by Council staff
1028102	<b>20003</b>	<b>Public Bins - Collection &amp; Maintenance</b>	82,250	22,596	84,641	Public Bin Servicing Costs undertaken by Council staff
1028102	<b>20004</b>	<b>Refuse Collection - Nornalup (West)</b>	12,126	9,744	12,491	Refuse pick up service undertaken by Council staff
1028102	<b>20006</b>	<b>Refuse Collection - Public Events</b>	1,703	1,073	1,751	Refuse pick up service undertaken by Council staff
1028102	<b>20007</b>	<b>Refuse Collection - Transport Waste To Albany</b>	34,044	68,098	35,002	Staff Wages, Staff Overheads, Plant Costs
1028112	<b>20009</b>	<b>Refuse Collection - Peaceful Bay</b>	12,548	11,713	12,971	Refuse pick up service undertaken by Council staff
1028152	<b>21200</b>	<b>Waste Control - Container Deposit Scheme</b>	0	98,733	87,671	Staff and other costs related to running the Container Deposit Scheme
1028302	<b>21002</b>	<b>Transport From Tfr Station - McIntosh Rd</b>	95,627	77,264	100,403	Transfer Station Transport costs
1028312	<b>21003</b>	<b>Waste Disposal Fees (City Of Albany)</b>	195,500	216,293	220,500	Tipping & Disposal Fees payable to CoA
1028322	<b>21001</b>	<b>Maintenance - McIntosh Road Transfer Station</b>	303,338	381,239	309,039	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>	13,000	12,753	13,400	Transport Contract Fees - Great Southern Sands
1028342	<b>21004</b>	<b>Maintenance - Peaceful Bay Refuse Site</b>	45,700	44,905	48,700	Contract Fees - SCEG, Other contractor costs
1028602	<b>21005</b>	<b>Street Bin Replacement / Repair</b>	0	2,680	0	Included in Job 20003 provision from 2020/2021 year
<b>Total Expenditure Sanitation Other</b>			<b>1,309,720</b>	<b>1,551,953</b>	<b>1,560,455</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Income</b>						
1020493		Profit on Sale of Assets	0	0	(4,400)	Profit on Sale of Asset
1027283		Kerbside Collection - Fortnightly	(280,572)	(275,994)	(346,940)	Fortnightly Kerbside Refuse Collection ( Prev. Domestic Fortnightly)
1027303		Kerbside Collection - Weekly	(555,378)	(569,606)	(719,090)	Weekly Kerbside Refuse Collection (Prev. Domestic Weekly)
1027313		Commercial Sanitation Charges	(91,770)	(90,950)	(119,282)	Commercial refuse collection
1027323		Sanitation Site Fees	(80,000)	(121,219)	(87,550)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees.
1027333		Sale of Bins	(500)	(2,139)	(500)	
1027343		Commercial Sanitation Charges (1)	(31,392)	(28,143)	0	(See A/c 1027313 from 2021/22 year)
1027353		Sanitation - CDS Income	0	(105,396)	(86,700)	Income from rebates for the Container Deposit Scheme
1027363		Recycling Charge	(341,334)	(343,668)	(30,408)	Residential & Commercial Recycling Collection Charge
1027373		Commercial Recycling Charge	(8,554)	(8,058)	0	Commercial weekly recycling service income (included in A/c 1027363 from 21/22).
1028203		Waste Levy	0	0	(288,050)	Waste Levy
1028303		Fines Penalties & Charges	0	(500)	0	Fines and penalties for dumping of rubbish.
1028503		Sale of Recycled Items	(15,000)	(44,811)	(22,440)	Sale of scrap metal, other recyclables.
<b>Total Income Sanitation Other</b>			<b>(1,404,500)</b>	<b>(1,590,784)</b>	<b>(1,705,360)</b>	
<b>Community Amenities - Schedule 10</b>						
<b>Sewerage - Income</b>						
1037323		Septic Tank Application Fees	(7,000)	(14,396)	(7,500)	Septic tank inspection and application fees
<b>Total Income Sewerage</b>			<b>(7,000)</b>	<b>(14,396)</b>	<b>(7,500)</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Expenditure</b>						
1040072		Training Expenses - Planning	10,000	8,441	10,000	Provision for seminars and other training costs.
1040082		Salaries - Planning	399,929	499,946	592,847	Salaries
1040092		Superannuation - Planning	48,999	58,498	72,439	Superannuation contributions
1040112		Planning Contract Services	45,000	68,270	45,000	Planning Contracted Services
1040192		Vehicle Expenses - Planning	20,726	22,377	16,503	Operating & Lease costs for DE 45, Operating costs DE 6226
1040302		Advertising - Planning	5,000	4,474	5,000	Advertising costs associated with town planning applications and other planning advertising.
1040322		Other Expenses - Planning	3,500	6,682	6,000	Miscellaneous expenditure including communication expenses., Stationery, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	3,500	2,794	0	Annual GIS maintenance and Landgate cadastre updates for GIS System, Annual SLIP Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	10,798	10,407	13,932	Workers Compensation insurance premium
1040502		Depreciation - Planning	6,300	5,251	11,167	Depreciation of assets in accordance with accounting policies.
1040542		Fringe Benefits Tax - Planning	13,200	16,198	15,100	Fringe Benefits Tax payable
1040672		Interest Expense of ROU Asset - Planning	0	0	93	Interest Expense - Right of Use Leased Assets
1040912		Staff Uniform - Planning	1,850	1,870	1,850	Uniform allowance
1040972		Planning Legal Expenses	7,000	22,392	8,500	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	2,000	172	2,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	146,369	146,364	160,841	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>725,171</b>	<b>874,136</b>	<b>962,272</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Income</b>						
1047333		Planning Advertising Reimbursements	(1,000)	(1,032)	(1,000)	Reimbursement of advertising costs for planning matters.
1047343		Rezoning Application Fees (GST Applies)	0	(12,273)	(2,000)	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees (GST Exempt)	(65,000)	(141,569)	(95,850)	Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred.
<b>Total Income Town Planning &amp; Regional Development</b>			<b>(67,000)</b>	<b>(154,874)</b>	<b>(99,850)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Expenditure</b>						
1050502		Depreciation - Other Community Amenities	21,782	28,956	<b>28,920</b>	Depreciation of assets in accordance with accounting policies.
1055552		Alloc Administration Expenses	83,875	83,880	<b>92,167</b>	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
<b>1058002</b>		<b>Maintenance - Public Conveniences</b>				
1058002	<b>10001</b>	<b>McLean Park Toilets</b>	10,035	10,365	<b>11,949</b>	Maintenance of public conveniences. Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs.
1058002	<b>10002</b>	<b>McLean Park Changerooms</b>	17,182	10,161	<b>17,952</b>	
1058002	<b>10003</b>	<b>McLean Park Old Toilet Block</b>	5,896	3,955	<b>7,479</b>	
1058002	<b>10004</b>	<b>Berridge Park Toilets</b>	31,138	36,480	<b>36,364</b>	
1058002	<b>10005</b>	<b>Poddy Shot Toilets</b>	5,772	7,215	<b>8,888</b>	
1058002	<b>10006</b>	<b>Ocean Beach Toilets</b>	27,539	28,997	<b>36,046</b>	
1058002	<b>10008</b>	<b>Nornalup Toilets</b>	13,550	14,670	<b>16,090</b>	
1058002	<b>10009</b>	<b>Ricketts Reserve Toilets</b>	0	90	<b>0</b>	
1058002	<b>10010</b>	<b>Peaceful Bay Beach Toilets</b>	14,262	15,801	<b>13,865</b>	
1058002	<b>10011</b>	<b>Rivermouth Toilets</b>	13,482	14,431	<b>15,197</b>	
1058002	<b>10013</b>	<b>Civic Centre Toilets</b>	37,794	36,263	<b>39,045</b>	
1058002	<b>10014</b>	<b>Peaceful Bay Playground Toilets</b>	9,542	8,469	<b>10,840</b>	
1058002	<b>10015</b>	<b>Thornton Park Toilets</b>	29,067	30,515	<b>34,560</b>	
1058002	<b>10016</b>	<b>Boat Harbour Rotaloo Toilet</b>	985	259	<b>1,012</b>	
1058002	<b>10017</b>	<b>Lights Beach Rotaloo Toilet</b>	9,002	4,350	<b>29,980</b>	
1058002	<b>10018</b>	<b>Kwoorabup Community Park Toilets</b>	30,070	26,320	<b>31,868</b>	
1058002	<b>10019</b>	<b>Cemetery Eco Toilet</b>	0	0	<b>1,982</b>	
1058002	<b>10020</b>	<b>Cleaners &amp; BMO - Sundry Costs</b>	3,000	1,920	<b>3,000</b>	
1058102	<b>21201</b>	<b>Cemetery Maintenance</b>	41,848	22,847	<b>29,991</b>	Cemetery Grounds Maintenance Costs
1058122		Cemetery Plaques and Memorials	2,000	4,275	<b>2,000</b>	Expenses associated with the purchase of plaques and memorials, fully recoverable.
1058152	<b>21202</b>	<b>Grave Digging</b>	12,404	5,662	<b>11,087</b>	Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.
1058162	<b>11016</b>	<b>Denmark War Memorial Maintenance</b>	1,250	121	<b>1,250</b>	
1058162	<b>11017</b>	<b>Peaceful Bay War Memorial</b>	500	0	<b>500</b>	
1058182		ANZAC Day Services	600	3,630	<b>600</b>	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.
<b>Total Expenditure Other Community Amenities</b>			<b>422,574</b>	<b>399,630</b>	<b>482,632</b>	



Account Number	Job	Description	2020/2021 Budget	2020/2021 YTD Actual	2021/2022 Budget	Narrative
			\$	\$	\$	

Community Amenities - Schedule 10						
Other Community Amenities - Income						
1057363		Cemetery Charges (GST Applicable)	(17,500)	(10,872)	(16,500)	Cemetery fees and charges, Plaques, Memorials etc
1057373		Cemetery Charges (No GST Applies)	(800)	(1,299)	(800)	Cemetery fees and charges, Plaques, Memorials etc
1057403		Grant Income - Drought Relief Fund	(250,000)	(250,000)	0	Federal Government Capital Grant Income
<b>Total Income Other Community Amenities</b>			<b>(268,300)</b>	<b>(262,171)</b>	<b>(17,300)</b>	

Community Amenities - Schedule 10						
Protection of Environment - Expenditure						
1060082		Salaries - Sustainability	69,549	60,630	70,591	Salaries paid.
1060092		Superannuation - Sustainability	7,536	6,206	6,939	Superannuation contributions
1060102		Workers Comp - Sustainability	1,878	509	1,659	Workers Compensation insurance premium
1060112		Training & Conference Costs - Sustainability	800	268	800	Staff Training expense provision
1060142		Staff Uniform - Sustainability	400	0	400	Uniform allowance.
1060152		Other Expenses - Sustainability	10,000	10,925	13,000	Miscellaneous expenses associated with PE programs and activities.
1060162		Sustainability - Environment Education	2,000	1,903	2,000	Workshops, signage, or brochures - environmental education.
1060182		Climate Change Adaption Projects	3,900	2,697	3,900	Planet Footprint & other subscriptions.
1060222	16080	<b>Coastal Hazard Management Planning</b>	5,000	2,330	5,000	Coastal Hazard Management Planning
1060242		Sustainability - Community Projects	3,000	2,429	3,000	Community environmental projects; Garage Sale Trail etc.
1060292	16072	<b>Sustainability Projects - Works</b>	5,000	7,654	5,000	Provision for on-ground works consistent with adopted plans.
1063712		Implementation of WIMS Actions	6,000	6,481	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	<b>Rehabilitation &amp; Revegetation</b>	42,498	43,334	105,733	Wages & On Costs
1065502	16040	<b>Weed Eradication - Shire Reserves</b>	25,000	25,000	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	34,263	34,260	37,650	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>216,825</b>	<b>204,627</b>	<b>286,672</b>	

Community Amenities - Schedule 10						
Protection of Environment - Income						
1065513		Grants & Contributions - Sustainability Projects	0	(5,091)	0	Revenue related to sustainability initiatives
<b>Total Income Protection of Environment</b>			<b>0</b>	<b>(5,091)</b>	<b>0</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - Community Amenities Program**

**Sanitation Other**

Sub Total Operating Expenditure	1,309,720	1,551,953	1,560,455
Sub Total Operating Income	(1,404,500)	(1,590,784)	(1,705,380)
	<b>(94,780)</b>	<b>(38,831)</b>	<b>(144,905)</b>

**Sewerage**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(7,000)	(14,396)	(7,500)
	<b>(7,000)</b>	<b>(14,396)</b>	<b>(7,500)</b>

**Town Planning & Regional Development**

Sub Total Operating Expenditure	725,171	874,136	962,272
Sub Total Operating Income	(67,000)	(154,874)	(99,850)
	<b>658,171</b>	<b>719,262</b>	<b>862,422</b>

**Other Community Amenities**

Sub Total Operating Expenditure	422,574	399,630	482,632
Sub Total Operating Income	(268,300)	(262,171)	(17,300)
	<b>154,274</b>	<b>137,459</b>	<b>465,332</b>

**Protection of Environment**

Sub Total Operating Expenditure	216,825	204,627	286,672
Sub Total Operating Income	0	(5,091)	0
	<b>216,825</b>	<b>199,536</b>	<b>286,672</b>

<b>Total Operating Expenditure</b>	<b>2,674,290</b>	<b>3,030,346</b>	<b>3,292,032</b>
<b>Total Operating Income</b>	<b>(1,746,800)</b>	<b>(2,027,316)</b>	<b>(1,830,010)</b>
<b>Program (Surplus)/Deficit</b>	<b>927,490</b>	<b>1,003,030</b>	<b>1,462,022</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Expenditure</b>						
1110502		Depreciation - Halls	91,358	103,045	103,020	Depreciation of assets in accordance with accounting policies
1112202		Contribution Parryville Hall Mtce	3,000	4,077	3,200	\$2,000 Contribution plus Insurance and other costs
1112222		Contribution Tingleddale Hall Mtce	3,100	4,470	3,450	\$2,000 Contribution plus Insurance and other costs
1112242		Contribution Scotsdale Hall Mtce	3,100	1,003	3,100	\$2,000 Contribution plus Insurance and other costs
1112262		Contribution Kentdale Hall Mtce	3,000	1,721	3,000	\$2,000 Contribution plus Insurance and other costs
1112272		Contribution Peaceful Bay Hall	3,000	3,722	3,000	\$2,000 Contribution plus Insurance and other costs
1112282		Contribution Nornalup Hall	3,600	3,340	3,600	\$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	43,582	43,584	47,891	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1118002	11006	<b>Maintenance - Civic Centre Building</b>	36,460	33,957	30,484	Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs, Minor equipment purchases.
1118022		RSL Hall	5,800	3,428	5,500	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>196,000</b>	<b>202,346</b>	<b>206,245</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Income</b>						
1117373		Civic Centre Hire Fees	(7,500)	(5,555)	(7,500)	Hire charges for Civic Centre Hall and facilities
1117383		Grants - Halls and Civic Centre	(90,000)	(79,377)	(50,000)	Grant funding income for Plane Tree Precinct Development
<b>Total Income Public Halls &amp; Civic Centres</b>			<b>(97,500)</b>	<b>(84,932)</b>	<b>(57,500)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Expenditure</b>						
1121022		Beach Patrols & Reimbursements	22,000	19,049	21,750	Provide lifeguard services at Ocean Beach over summer months, Wages, Uniforms, Other costs.
1121042	11042	<b>Coastal Infrastructure Maintenance</b>	48,135	13,773	223,355	Provision for maintenance of various coastal infrastructure including Ocean Beach erosion & Surf Club Precinct protection works (lookouts, steps, signs seats etc.)
1121052	11044	<b>Denmark Surf Life Saving Club</b>	12,000	4,195	7,420	Maintenance of Surf Club - Fire services, Insurance etc.
1121072		Concept Design & Proposal Fee Expenses	80,000	79,668	40,000	Project Concept and Design Study Fees
1126662		Interest on Loan # 161 Expense	0	0	15,969	Interest on Loan for Surf Club Precinct upgrade
1125552		Alloc Administration Expenses	11,786	11,784	12,952	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>173,921</b>	<b>128,469</b>	<b>321,446</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Income</b>						
1121073		Fisherman's Lease	(2,551)	(2,551)	(2,551)	Income from fishing camp leases on Shire reserves.
<b>Total Income Swimming Areas &amp; Beaches</b>			<b>(2,551)</b>	<b>(2,551)</b>	<b>(2,551)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure</b>						
1130502		Depreciation - Parks etc.	496,094	463,679	485,696	Depreciation of assets in accordance with accounting policies
1131002	21410	<b>Peaceful Bay Reserves Contribution</b>	40,000	40,000	40,000	Contribution to Peaceful Bay Progress Association for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	<b>Peaceful Bay Reserves Other</b>	1,680	3,650	1,610	Insurance Costs
1131012		Swimming Pool Feasibility Study	30,000	11,420	20,000	Swimming Pool Feasibility Study
1131022		Our Club - Project Officer	1,500	16,475	37,899	Costs relating to Club Development program
1131422	15073	<b>Inlet Dredging</b>	5,000	0	5,000	Includes Poddyshot & Rivermouth Dredging and seaweed removal costs.
1135552		Alloc Administration Expenses	109,804	109,800	120,661	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	715	715	473	Loan 129 interest repayments - Denmark Scouts
1136692		Loan Interest - Football Clubrooms Ext No 147	10,180	10,185	10,341	Loan 147 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 157	14,869	14,869	14,125	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	15,718	15,718	14,938	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant & Equipment	5,000	4,819	5,000	Purchase of minor plant & equipment
1138102		Maintenance - Parks and Reserves	671,770	502,355	676,294	Wages, Overheads, Plant Operation Costs, Materials & Other Costs.
1138112	15060	<b>Walk Trail Maintenance</b>	36,809	16,978	31,809	Wages, Overheads, Plant Operation Costs, Materials & Other Costs.
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure cont'd</b>						
1138122		Parks & Reserves Building Mtce Expense	25,300	32,307	32,130	Insurance Costs and minor maintenance obligations associated with recreation buildings and structures
1138222		Install Non Scheme Water Meters	7,500	2,195	0	Install Non Scheme Water Meters
1139652		McLean Park Lighting	7,500	7,121	6,500	Power and maintenance costs associated with McLean Park oval lights.
<b>Total Expenditure Other Recreation &amp; Sport</b>			<b>1,479,439</b>	<b>1,252,287</b>	<b>1,502,476</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Recreation & Culture - Schedule 11						
Other Recreation & Sport - Income						
1130493		Profit on Sale of Asset	(1,000)	(3,220)	(6,000)	Profit on Sales of Assets
1136573		Grant Income - Drought Relief Fund	(49,333)	(49,333)	0	Federal Government Capital Grant Income
1136593		Contribution to Pool Study - DACCI	(10,000)	0	(10,000)	Contribution to Pool Study
1136663		S/S Loans Interest Repaid - Scouts	(715)	(396)	(473)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136713		S/S Loan Interest Repaid Riverside Club	(14,869)	(12,352)	(14,125)	Self Supporting loan interest repayments, Riverside Club Loan 157.
1137033		Operating Grants - Recreation	(8,000)	(30,000)	(30,000)	OUR Club - Club Development Program Grant
1137063		Capital Grant - Recreation Infrastructure Upgrades	0	0	(2,499,002)	Grant - Recreation Facilities Upgrade (Surf Club & McLean Oval Water)
1137603		Contribution to Mtce School Oval	(20,000)	(10,803)	(20,000)	Dept. of Education contribution to High School Oval maintenance.
1137703		Recreation Facilities Hire Fees Income	(5,000)	(4,355)	(5,000)	Income from hire of Reserves and facilities as per fees & charges schedule.
1137713		Mc Lean Park Lighting Charges	(2,000)	(2,333)	(2,000)	Contrib. to lighting costs, Denmark-Walpole Football Club, Other Clubs.
<b>Total Income Other Recreation &amp; Sport</b>			<b>(110,917)</b>	<b>(112,792)</b>	<b>(2,636,600)</b>	

Recreation & Culture - Schedule 11						
Libraries - Expenditure						
1140082		Salaries - Library	133,092	134,050	136,822	Salary provision
1140092		Superannuation - Library	14,461	15,466	16,415	Superannuation contributions
1140102		Other Expenses - Library	12,000	11,251	12,000	Misc expenses including Outreach Programs
1140122		Training & Conference Expenses - Library	3,860	309	3,860	Provision for staff to attend training and conferences.
1140142		Telecommunications - Library	2,000	696	1,800	Telecommunication charges.
1140172		Workers Comp - Library	3,593	3,463	3,215	Workers Compensation insurance premium
1140192		Staff Uniform - Library	1,000	1,100	1,000	Corporate Uniform allowance.
1140202		IT Maintenance Expense	10,000	6,415	10,200	Software Licence and Support Fees. (Spydus Library Management Systems).
1140242		Library Subscriptions & Publications	1,500	1,521	1,500	Purchase of local stock for library, Books and DVD's, Subscriptions & Memberships.
1140252		Library Equipment Expense	3,740	2,537	3,740	Allowance for sundry library equipment expense.
1140262		Donations Expenditure	1,500	1,753	1,500	Expenditure from donations received, (Library books.)
1140502		Depreciation Library	0	0	0	Depreciation of assets in accordance with accounting policies.
1145552		Alloc Administration Expenses	74,555	74,556	81,926	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program.
1148002	11008	<b>Library Building</b>	30,088	29,597	28,649	Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.
<b>Total Expenditure Libraries</b>			<b>291,390</b>	<b>282,716</b>	<b>302,627</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Recreation & Culture - Schedule 11						
Libraries - Income						
1141003		Library Other Income	(1,000)	(5,324)	(1,000)	Misc income from library fees & charges, other revenue.
1147003		Library Donations	(1,500)	(1,781)	(1,500)	Untied donations received from members (see Acc 1140262 for related expenditure).
<b>Total Income Libraries</b>			<b>(2,500)</b>	<b>(7,105)</b>	<b>(2,500)</b>	

Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151132		Funding Assistance to Arts Council	75,000	75,000	75,000	Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)
1152002	11051	<b>Denmark Community Resource Centre Building Maintenance</b>	11,468	18,663	14,327	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	11052	<b>Denmark Arts Building Maintenance</b>	8,368	5,405	9,205	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	15050	<b>Morgan Richards Community Centre Grounds Maintenance</b>	2,902	10,532	3,174	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	8,000	Contra entry for use of Strickland St property utilised by Denmark Village Theatre.
1152052		Denmark Historical Society Contribution	3,500	3,500	3,500	Annual contribution to assist with maintenance of museum collection.
1152072		Contribution Denmark Community Resource Centre Inc	2,000	2,000	2,000	Contribution to DCRC for the management of the Morgan Richards Community Centre.
1152102		Rental Denmark Community Resource Centre use of Building	50,400	50,400	50,400	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.
1152112		Rental Denmark Arts use of Building	32,000	32,000	32,000	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.
1156662		Loan Interest - Old Hospital Land Loan 158	9,985	9,985	8,332	Loan 158 interest repayments.
1155552		Alloc Administration Expenses	53,450	53,448	58,734	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1158002	11009	<b>Historical Museum</b>	3,820	5,231	4,388	Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
<b>Total Other Culture Expenditure</b>			<b>260,893</b>	<b>274,164</b>	<b>269,060</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 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	4,768	4,595	4,939	Workers Compensation insurance premium
1160082		Salaries - Rec Centre	67,778	57,898	79,111	Allocation of recreation staff time towards the administration of Centre.
1160092		Superannuation - Rec Centre	16,619	14,510	20,787	Superannuation contributions.
1160102		Other Recreation Centre Expenses	5,500	6,933	5,809	Minor costs associated with Rec. Centre operations
1160112		Lease of Gym Equipment	18,650	18,610	0	Operating Lease costs for Gym equipment.
1160122		Equipment Mtce/Minor Purchases - Rec Centre	6,000	3,839	5,500	Maintenance and repair of Recreation Centre equipment.
1160132	<b>11011</b>	<b>Maintenance Recreation Centre Building</b>	37,417	26,993	37,141	Wages, Overheads, Utilities, other maintenance & repair costs
1160142		Telecommunications - Rec Centre	3,200	1,745	2,000	Telecommunication charges.
1160152		Advertising - Rec Centre	6,000	3	4,000	Advertising to promote Recreation Centre services.
1160172	<b>12011</b>	<b>Cleaning - Recreation Centre</b>	54,522	63,306	67,696	Wages, Overheads, Cleaning Materials.
1160182		Staff Amenities - Rec Centre	1,000	464	1,000	Miscellaneous staff related costs; Uniforms, Other minor expenses.
1160192	<b>17022</b>	<b>Recreation Centre Programmes</b>			0	Allocation of salaries and other costs associated with running the Recreation Centre programmes as outlined below.
1160192	<b>17000</b>	<b>Gym</b>	28,500	21,317	10,000	
1160192	<b>17001</b>	<b>Aerobics</b>	12,500	10,493	10,000	
1160192	<b>17002</b>	<b>Junior Basketball</b>	400	65	0	
1160192	<b>17004</b>	<b>Roller Disco</b>	1,600	0	0	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
1160192	17010	Crèche	8,500	9,701	10,000	
1160192	17012	Indoor Cricket	500	0	0	
1160192	17015	Sports Hall	8,500	13,426	15,000	
1160192	17017	Function Room	500	196	500	
1160192	17018	Indoor Soccer	500	368	0	
1160192	17019	Social Badminton	500	230	0	
1160192	17021	Aerobics - Living Longer Living Stronger	8,000	6,861	8,000	
1160192	17022	Rec Centre Admin. Costs	50,804	40,709	57,668	
1160222	17025	Holiday Program	3,500	171	0	Salaries and Wages, other minor expenses. (included in Job 17015 from 2021/22 year.
1160262		Insurance - Rec Centre	12,800	12,070	12,800	Various insurance costs associated with Recreation centre including Building.
1160282		Travel & Training Expenses - Rec Centre	3,160	1,175	3,160	Recreation Centre staff training and associated expenses.
1160302		Community Bus Operating Costs	0	0	0	
1160502		Depreciation - Rec Centre	67,320	67,315	82,632	Depreciation of assets in accordance with accounting policies.
1160522		Printing & Stationery - Rec Centre	1,200	615	1,000	Provision for printing and stationery.
1160672		Interest Expense of ROU Assets - Rec. Centre	0	0	3,299	Interest Expense - Right of Use Leased Assets
1160742		Family Fun Day	500	0	0	Provision to hold Biennial open day at Centre.
1160752		Regional Sports Star of Year	900	227	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	97,306	97,308	106,926	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
<b>Total Recreation - Rec Centre - Expenditure</b>			<b>528,944</b>	<b>481,141</b>	<b>549,869</b>	

**Recreation & Culture - Schedule 11**  
**Recreation - Rec Centre - Income**

1160103		Income - Function Room	(2,000)	(2,317)	(2,000)	
1160113		Income - Gym	(60,000)	(90,561)	(87,550)	
1160123		Income - Crèche Child Minding	(1,500)	(1,877)	(1,550)	
1160153		Income - Sports Hall	(25,000)	(36,336)	(45,000)	
1160203		Income - Junior Basketball	(2,000)	(1,293)	0	
1160263		Income - Senior Volleyball	(1,000)	0	0	
1160273		Income - Indoor Cricket	(1,200)	(1,063)	0	
1160323		Income - Roller Disco	(1,500)	0	0	
1160363		Income - Aerobics	(25,000)	(35,484)	(25,750)	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
1160383		Income - Indoor Soccer	(1,500)	(270)	0	
1160393		Income - Social Badminton	(1,000)	(1,197)	0	
1160413		Holiday Programmes GST Applicable	(1,000)	0	0	
1160423		Income - Aerobics LL,LS	(8,000)	(6,543)	(8,000)	
1160473		Income - Birthday Parties	0	(172)	0	
1160553		Sponsors Advertising Sign Fees	(500)	(818)	(820)	
1161003		Rec. Centre - Other Income	(500)	(2,752)	(500)	
<b>Total Recreation - Rec Centre - Income</b>			<b>(131,700)</b>	<b>(180,682)</b>	<b>(171,170)</b>	

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

**Public Halls & Civic Centres**

Sub Total Operating Expenditure	196,000	202,346	206,245
Sub Total Operating Income	(97,500)	(84,932)	(57,500)
	<b>98,500</b>	<b>117,414</b>	<b>148,745</b>

**Swimming Areas & Beaches**

Sub Total Operating Expenditure	173,921	128,469	321,446
Sub Total Operating Income	(2,551)	(2,551)	(2,551)
	<b>171,370</b>	<b>125,918</b>	<b>318,895</b>

**Other Recreation & Sport**

Sub Total Operating Expenditure	1,479,439	1,252,287	1,502,476
Sub Total Operating Income	(110,917)	(112,792)	(2,636,600)
	<b>1,368,523</b>	<b>1,139,495</b>	<b>(1,134,124)</b>

**Libraries**

Sub Total Operating Expenditure	291,390	282,716	302,627
Sub Total Operating Income	(2,500)	(7,105)	(2,500)
	<b>288,890</b>	<b>275,611</b>	<b>300,127</b>

**Other Culture**

Sub Total Operating Expenditure	260,893	274,164	269,060
Sub Total Operating Income	(90,401)	(90,400)	(90,401)
	<b>170,492</b>	<b>183,764</b>	<b>178,659</b>

**Recreation - Rec Centre**

Sub Total Operating Expenditure	528,944	481,141	549,869
Sub Total Operating Income	(131,700)	(180,682)	(171,170)
	<b>397,244</b>	<b>300,459</b>	<b>378,699</b>

**Total Operating Expenditure**

	2,930,586	2,621,122	3,151,723
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<b>Total Operating Income</b>	<b>(435,569)</b>	<b>(478,462)</b>	<b>(2,960,722)</b>
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<b>Program (Surplus)/Deficit</b>	<b>2,495,018</b>	<b>2,142,661</b>	<b>191,001</b>
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Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b>						
1220372		Power - Street Lighting	62,000	67,568	<b>62,000</b>	Electricity charges for Street Lighting.
1220392		Roadwise - Committee	500	255	<b>500</b>	
1225552		Alloc Administration Expenses	153,222	153,228	<b>168,371</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1220412		Infrastructure Planning & Design Works	30,000	21,968	<b>30,000</b>	Project Concept Planning Costs
1228002		Maintenance - Roadworks General	1,406,007	1,512,863	<b>1,223,047</b>	Road Maintenance Expense - Wages, Overheads, Plant Use, Materials, Contractors etc
1228022		<b>DRFAWA Roadworks</b>	0	0	<b>1,668,461</b>	Roadwork reinstatement works required from storm event(s)
1228202	<b>32001</b>	<b>Depot Maintenance</b>	56,417	49,953	<b>58,534</b>	General maintenance including minor upgrades to existing depot facility and utility costs
1228302	<b>32002</b>	<b>Footpaths Maintenance</b>	9,885	25,115	<b>12,996</b>	Wages, Overheads, Plant Operation costs, Materials.
1228362	<b>32005</b>	<b>Bridges Maintenance</b>	46,527	33,549	<b>42,987</b>	Maintenance of Shire bridge network - Wages, Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Other.
1228372	<b>32006</b>	<b>Bus Shelter Maintenance</b>	2,122	24	<b>2,263</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>	2,994	6,172	<b>7,684</b>	Minor maintenance & repairs to Riverbend Lane house.
1228382		Crossover Payments	2,500	2,210	<b>2,500</b>	Crossover subsidy payable on application.
1230502		Depreciation - Roads Infrastr.	2,295,682	2,458,905	<b>1,717,268</b>	Depreciation of assets in accordance with accounting policies.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>			<b>4,067,855</b>	<b>4,331,809</b>	<b>4,996,611</b>	

<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b>						
1226503		Crossover Application & Other Fees	(500)	(6,550)	<b>(500)</b>	Fees as set out in accordance with Schedule of Fees & Charges.
1227603		Contribution to Works	(24,200)	0	<b>(24,200)</b>	Contribution to Capital Roadworks Program.
1228743		Interest on Denmark East Investment	(2,754)	(780)	<b>(360)</b>	Interest earned from Denmark East Reserve Fund Investment.
1228753		Rent Income - Riverbend House	(7,200)	(7,091)	<b>(7,200)</b>	Rent - Riverbend House
1227703		Commodity Routes Grant Funding	(208,000)	(208,000)	<b>0</b>	Road upgrade capital grant funding program.



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income cont'd</b>						
1228103		MRWA Project Grants	(1,359,332)	(1,288,998)	(856,667)	Capital Grant funding from Regional Road Group (RRG)
1228153		Grant - Local Roads & Community Infrastructure	(349,937)	(31,710)	(396,664)	Federal Grant Funding
1228303		Roadwise Grant	(500)	(400)	(500)	
1228403		Grant - MRWA Direct	(120,000)	(120,035)	(127,200)	Operating Grant funding - Main Roads WA
1228443		Storm Damage Recoup - DRFAWA	0	0	(1,397,551)	DRFAWA Funding for storm damage event reinstatement & repairs
1228473		Grant - Specific Bridges	(1,080,000)	(1,080,000)	0	Capital Grant Funding - Bridges
1228603		Grant - Roads to Recovery	(1,206,000)	(1,063,120)	(263,120)	Federal Government R2R Grant Funding for capital roadworks
1228703		Grant - MRWA Blackspot	(87,333)	(87,333)	(55,333)	Grant funding for Blackspot projects (see Capital Exp Acc# 1220194 Blackspot Funding).
1228723		Grant Income -Drought Relief Fund	(700,667)	(484,000)	(216,667)	Federal Government Capital Grant Income
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>			<b>(5,146,423)</b>	<b>(4,378,018)</b>	<b>(3,345,962)</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Expenditure</b>						
1230492		Loss on Sale of Asset - Road Plant	0	0	1,000	Loss on sale of assets in accordance with accounting policies.
1235552		Alloc Administration Expenses	41,115	41,112	45,180	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>41,115</b>	<b>41,112</b>	<b>46,180</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Income</b>						
1230493		Profit on Sale Of Assets - Road Plant	(34,000)	(25,768)	(30,600)	Profit on sale of assets in accordance with accounting policies.
<b>Total Road Plant Purchases - Income</b>			<b>(34,000)</b>	<b>(25,768)</b>	<b>(30,600)</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Expenditure</b>						
1495552		Alloc Administration Expenses	12,883	12,888	14,156	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1498002	29501	<b>Vehicle Inspections</b>	4,052	39,396	16,000	Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual Vehicle Inspections Renewal Services.
<b>Total Traffic Control - Expenditure</b>			<b>16,935</b>	<b>52,284</b>	<b>30,156</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Transport - Schedule 12						
Traffic Control - Income						
1491003		Vehicle Inspection Fees	(4,000)	(14,932)	(16,000)	Fee for Dept. of Transport vehicle inspection services.
1497083		Commissions DPI	(60,000)	(81,475)	(72,100)	Fees & Commission received from Dept. of Transport for vehicle licensing services.
<b>Total Traffic Control - Income</b>			<b>(64,000)</b>	<b>(96,408)</b>	<b>(88,100)</b>	

Transport - Schedule 12						
Airports - Expenditure						
1228052	32003	<i>Airstrip Maintenance</i>	16,243	8,528	16,303	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	6,030	6,036	6,626	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1266662		Loan Interest - Airport	2,451	2,454	2,220	Interest repayments for Loan No 143 - Sealing Landing Area.
<b>Total Airports - Expenditure</b>			<b>24,724</b>	<b>17,018</b>	<b>25,149</b>	

Transport - Schedule 12						
Airports - Income						
1268033		Airport Hangar Lease Income	(1,000)	(615)	(615)	Income from Hangar sites, Hangar Lease fees
1268043		Grants Income - Airport	0	0	(73,650)	Grant Income - Airport
<b>Total Airports - Income</b>			<b>(1,000)</b>	<b>(615)</b>	<b>(74,265)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - Transport Program**

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

Sub Total Operating Expenditure	4,067,855	4,331,809	4,996,611
Sub Total Operating Income	(5,146,423)	(4,378,018)	(3,345,882)
	<b>(1,078,568)</b>	<b>(46,208)</b>	<b>1,650,649</b>

**Road Plant Purchases**

Sub Total Operating Expenditure	41,115	41,112	46,180
Sub Total Operating Income	(34,000)	(25,768)	(30,600)
	<b>7,115</b>	<b>15,344</b>	<b>15,580</b>

**Traffic Control**

Sub Total Operating Expenditure	16,935	52,284	30,156
Sub Total Operating Income	(64,000)	(96,408)	(88,100)
	<b>(47,065)</b>	<b>(44,124)</b>	<b>(57,944)</b>

**Airports**

Sub Total Operating Expenditure	24,724	17,018	25,149
Sub Total Operating Income	(1,000)	(615)	(74,265)
	<b>23,724</b>	<b>16,403</b>	<b>(49,116)</b>

**Total Operating Expenditure**

	4,150,630	4,442,223	5,098,096
<b>Total Operating Income</b>	<b>(5,245,423)</b>	<b>(4,500,808)</b>	<b>(3,538,927)</b>
<b>Program (Surplus) Deficit</b>	<b>(1,094,793)</b>	<b>(58,585)</b>	<b>1,559,169</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Expenditure</b>						
1315802		Noxious Weed Control	10,000	10,093	<b>10,100</b>	Costs involved in the treatment of noxious weeds, incl. Contract spraying.
1315852		Vermin Control expenses	2,800	2,882	<b>2,800</b>	Contrib. to Feral Pig Eradication Program.
1316002		Water - Standpipes	24,000	24,720	<b>26,000</b>	Water Supply Charges & Minor Maintenance Expense Provision.
1317552		Alloc Administration Expenses	1,645	1,644	<b>1,807</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>38,445</b>	<b>39,339</b>	<b>40,707</b>	

<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Income</b>						
1317543		Water - Income Standpipes	(25,000)	(29,484)	<b>(30,000)</b>	Income from the sale of water from standpipes.
<b>Total Rural Services - Income</b>			<b>(25,000)</b>	<b>(29,484)</b>	<b>(30,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1320502		Depreciation - Tourism	54,206	54,740	<b>54,708</b>	Depreciation of assets in accordance with accounting policies.
1322002	<b>21404</b>	<b>Maintenance of Peaceful Bay Water Supply</b>	17,600	7,212	<b>17,800</b>	Maintenance of Peaceful Bay water supply
1322102	<b>21405</b>	<b>Peaceful Bay Water Monitoring</b>	3,000	9,884	<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	10,000	11,394	<b>0</b>	Peaceful Bay Dust Supression
1322132		Tourist Signage Audit & Policy	3,000	0	<b>0</b>	Sign audit undertaken by WA Tourism Commission
1322142		Peaceful Bay Community Facilities	2,000	574	<b>2,000</b>	Minor expenses associated with Peaceful Bay tourism; eg. Signage.
1325552		Alloc Administration Expense	58,383	58,380	<b>64,156</b>	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1326202		Economic Development Expense	10,000	10,000	<b>0</b>	Economic Development Expense - Grant Funded
1326662		Loan Interest - Visitors Centre	4,794	4,795	<b>2,224</b>	Interest repayments - Loan 131 - Denmark Visitor Centre.
1327802		Tourism Subsidy	95,000	94,337	<b>95,000</b>	Contribution to tourism.
1327812		Other Expenses - Tourism	4,700	4,242	<b>4,700</b>	Minor expenses associated with Tourism and Area promotion. Eg. Visitor Centre insurances and sundry costs.
1327842		Alliance Projects and Contributions	50,000	52,113	<b>50,000</b>	Alliance Projects and Contributions.



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
1328002	11007	Visitors Centre Maintenance	1,840	11,011	16,792	Wages, Overheads, Utilities, other minor costs
1328732	15080	Christmas Decorations	11,404	7,985	11,404	Council contribution to supplying, erecting and dismantling decorations and banners over Christmas period.
1328742		Community Christmas Event	0	0	10,000	Contribution to Community Christmas Event.
<b>Total Tourism &amp; Area Promotion - Expenditure</b>			<b>325,928</b>	<b>326,666</b>	<b>331,784</b>	

**Economic Services - Schedule 13****Tourism & Area Promotion - Income**

1326663		Grants - Tourism & Area Promotion	(10,000)	(10,000)	(9,500)	Grant Income - Economic Development
1327953		Rental Peaceful Bay Caravan Pk	(36,363)	(27,273)	(36,363)	Lease of Peaceful Bay Caravan Park, Lease expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(61,080)	(62,118)	(62,700)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(364,500)	(364,500)	(368,145)	Peaceful Bay Leases - Refer to Fees and Charges schedule for more detailed breakdown.
<b>Total Tourism &amp; Area Promotion - Income</b>			<b>(471,943)</b>	<b>(463,891)</b>	<b>(476,708)</b>	

**Economic Services - Schedule 13****Building Control - Expenditure**

1330082		Salaries - Building	153,249	151,337	167,846	Salaries
1330092		Superannuation - Building	21,843	21,987	24,274	Superannuation contributions
1330102		Other Expenses - Building	5,000	10,257	10,000	Minor Expenses - Building Code subscriptions, Mobile Phone, other.
1330112		Training Expenses - Building	3,500	0	3,500	Provision for staff training and conference attendance.
1330152		Workers Comp - Building	4,138	3,988	3,944	Workers Compensation Premium
1330912		Staff Uniform - Building	700	700	700	Staff uniform allowance.
1335552		Alloc Administration Expenses	131,842	131,844	144,877	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
<b>Total Building Expenditure</b>			<b>320,271</b>	<b>320,112</b>	<b>355,141</b>	

**Economic Services - Schedule 13****Building Control - Income**

1337553		Building Licence Fees	(46,000)	(87,704)	(78,280)	Building fees and license charges.
1337603		Other Income - Building	(15,000)	(16,792)	(3,090)	Building Surveyor Services and other income
<b>Total Building Income</b>			<b>(61,000)</b>	<b>(104,495)</b>	<b>(81,370)</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	6,030	6,036	6,626	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	19,192	19,192	19,745	Loan Interest - Purchase Reserve 27101.
1348002	32004	<b>Saleyards Maintenance</b>	2,250	1,444	2,250	Insurance and general maintenance and repairs provision.
<b>Total Saleyards Expenditure</b>			<b>27,472</b>	<b>26,672</b>	<b>28,621</b>	

Economic Services - Schedule 13						
Saleyards - Income						
1347503		Lease Site Income - Denmark Haulage	(18,240)	(18,240)	(18,450)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347533		Lease Site Income - Soil Solutions.	(31,850)	(31,850)	(32,170)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347573		Lease Site Income - Denmark Concrete	(22,680)	(24,134)	(22,900)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. (Prev. Denmark Earthmoving)
<b>Total Saleyards Income</b>			<b>(72,770)</b>	<b>(74,224)</b>	<b>(73,520)</b>	

Economic Services - Schedule 13						
Plant Nursery - Expenditure						
1350102	16200	<b>General Nursery Operations</b>	36,752	37,694	39,387	Wages, overheads, plant stock, seedlings.
1355552		Alloc Administration Expenses	6,304	6,300	6,928	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>43,056</b>	<b>43,994</b>	<b>46,315</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Economic Services - Schedule 13						
Parry Beach - Expenditure						
1360102		Parry Beach Camping Expenses	6,000	5,217	11,500	Expenses associated with the operation of the camping ground.
1360112		Parry Beach - Gas Supply	1,200	428	1,000	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	3,577	4,084	3,330	Caretakers cottage maintenance costs.
1360132		Parry Beach - Develop Masterplan	25,000	21,240	4,000	Develop Future Use Masterplan (provision to complete in 21/22 year)
1360502		Depreciation - Parry Beach	7,970	9,768	9,768	Depreciation of assets in accordance with accounting policies.
1362002	21304	<b>Parry Camping Ground Mtce</b>	4,035	1,854	1,500	Wages, Overheads, Plant Operation & Other Costs
1362052	21302	<b>Parry Beach Equipment Maintenance</b>	3,677	5,785	1,650	Provision for general equipment maintenance
1362102		Vehicle Expenses - Parry Beach	2,940	1,983	2,851	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	<b>Refuse Collection - Parry Beach</b>	7,231	8,311	7,481	Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	<b>Parry Beach Toilets Maintenance</b>	30,840	22,154	18,292	Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
<b>Total Parry Beach - Expenditure</b>			<b>92,469</b>	<b>80,824</b>	<b>61,372</b>	

Economic Services - Schedule 13						
Parry Beach - Income						
1360103		Parry Beach Camping Charges	(115,000)	(159,743)	(154,500)	Camping fees and charges for Parry Beach Camp Ground.
<b>Total Parry Beach - Income</b>			<b>(115,000)</b>	<b>(159,743)</b>	<b>(154,500)</b>	

Economic Services - Schedule 13						
Other Economic Services - Expenditure						
1120102	70000	<b>Lime Quarry Operations</b>	205,000	0	205,000	Lime Quarry - Mining of 15,000 tonnes subject to approval. Contractor costs and associated expenditure.
1120102	70001	<b>Other Expenses - Lime Quarry</b>	25,000	7,372	32,635	Other costs associated with Lime Quarry operations including Royalties Audit, Lime sand testing and surveys and other minor expenses.
1120102	70002	<b>Other Expenses - Lime Quarry Maintenance</b>	7,635	7,675	0	included in above (70001) from 1/7/20
1121002		State Govt Lime Sand Royalties	12,000	2,350	12,000	Royalties payment obligation estimated on 15,000 tonnes per annum as per licence.
1375552		Alloc Administration Expenses	11,786	11,784	12,952	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>261,421</b>	<b>29,182</b>	<b>262,587</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Income</b>						
1121003		Sale of Lime Sand	(429,600)	(170,414)	(443,250)	Sale of 15,000 Tonne, Lime sand @ \$29.55 (exc GST) as per adopted Fees and Charges in Annual Budget.
<b>Total Other Economic Services - Income</b>			<b>(429,600)</b>	<b>(170,414)</b>	<b>(443,250)</b>	

**Summary of Operations - Economic Services Program**

**Rural Services**

Sub Total Operating Expenditure	38,445	39,339	40,707
Sub Total Operating Income	(25,000)	(29,484)	(30,000)
	<b>13,445</b>	<b>9,855</b>	<b>10,707</b>

**Tourism & Area Promotion**

Sub Total Operating Expenditure	325,928	326,666	331,784
Sub Total Operating Income	(471,943)	(463,891)	(476,708)
	<b>(146,015)</b>	<b>(137,225)</b>	<b>(144,924)</b>

**Building Control**

Sub Total Operating Expenditure	320,271	320,112	355,141
Sub Total Operating Income	(61,000)	(104,495)	(81,370)
	<b>259,271</b>	<b>215,617</b>	<b>273,771</b>

**Saleyards**

Sub Total Operating Expenditure	27,472	26,672	28,621
Sub Total Operating Income	(72,770)	(74,224)	(73,520)
	<b>(45,298)</b>	<b>(47,552)</b>	<b>(44,899)</b>

**Plant Nursery**

Sub Total Operating Expenditure	43,056	43,994	46,315
Sub Total Operating Income	0	0	0
	<b>43,056</b>	<b>43,994</b>	<b>46,315</b>

**Parry Beach**

Sub Total Operating Expenditure	92,469	80,824	61,372
Sub Total Operating Income	(115,000)	(159,743)	(154,500)
	<b>(22,531)</b>	<b>(78,920)</b>	<b>(93,128)</b>

**Other Economic Services**

Sub Total Operating Expenditure	261,421	29,182	262,587
Sub Total Operating Income	(429,600)	(170,414)	(443,250)
	<b>(168,179)</b>	<b>(141,233)</b>	<b>(180,663)</b>

<b>Total Operating Expenditure</b>	<b>1,109,063</b>	<b>866,788</b>	<b>1,126,527</b>
<b>Total Operating Income</b>	<b>(1,175,313)</b>	<b>(1,002,251)</b>	<b>(1,259,348)</b>
<b>Program (Surplus)/Deficit</b>	<b>(66,250)</b>	<b>(135,464)</b>	<b>(132,821)</b>



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Private Works Expenditure						
1258002		Private Works Expense	5,000	6,518	5,000	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.
1405552		Alloc Administration Expenses	1,096	1,092	1,205	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>6,096</b>	<b>7,610</b>	<b>6,205</b>	

Other Property & Services - Schedule 14						
Private Works Income						
1147593		P/Works - General Charges Income	(6,500)	(8,134)	(6,500)	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>(8,134)</b>	<b>(6,500)</b>	

Other Property & Services - Schedule 14						
Public Works Overheads - Expenditure						
1430062		Workers Comp - Works Overheads	62,709	60,877	59,631	Workers compensation insurance premium
1430082		Salaries - Infrastructure	833,796	856,664	855,247	Salaries paid.
1430092		Superannuation - Infrastructure	94,578	91,526	108,204	Superannuation contributions
1430122		Housing Allowance - Infrastructure	4,000	0	10,400	Staff Housing rental subsidy for DASD
1430192		Vehicle Expenses - Infrastructure	22,156	19,533	17,736	Fuel, licences, repairs and insurance for - DE 15, DE 7560 & DE 11498.
1430402		Medical Examination Costs	1,500	1,183	1,500	Provision for medical examinations of employees.
1430412		Office & Other Minor Expenses - Infrastructure	35,000	30,359	30,000	Office and Other expenses - Software Licences, telecommunication costs, subscriptions and stationery, Depot Christmas function, other minor costs
1430422		Superannuation - Depot Staff	166,974	183,995	200,855	Superannuation contributions - depot operational staff
1430432		Sick Pay	52,403	56,121	58,454	Provision for sick pay (engineering and operations).



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Expenditure cont'd</b>						
1430442		Holiday Pay	123,148	121,558	137,368	Provision for annual leave and leave loading.
1430452		Protective Clothing & Uniform costs	17,000	16,236	17,000	Provision of uniforms, safety clothing and equipment for infrastructure services staff.
1430462		Conference Expenses- Infrastructure	10,000	290	10,000	Conference registration, travelling and accommodation expenses.
1430472		Adverse Working Condition & Travel Allowance	34,070	29,726	35,364	Allowances paid in accordance with the Local Government Industry Award.
1430482		Safety Meetings - Depot Staff	5,000	12,071	3,500	Attendance at OH&S and other meetings.
1430492		Public Holiday Pay - Depot Staff	63,436	48,698	70,761	Public Holiday Wage costs - Depot Staff
1430502		Depreciation - Infrastructure	43,750	37,754	32,300	Depreciation of assets in accordance with accounting policies.
1430532		Advertising - Infrastructure	3,000	10,490	5,000	Advertising related to engineering services i.e. tenders and employment vacancies.
1430542		Fringe Benefits Tax - Infrastructure	22,000	22,363	22,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		Insurance on Works	48,000	45,750	48,495	Public Liability Insurance
1430702		Infrastructure Consultants	5,000	5,106	5,000	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	16,800	16,894	16,980	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses.
1430802		Training Expenses - Infrastructure	48,000	44,604	42,000	Staff training provision
1430812		Long Service Leave - Infrastructure	20,000	42,376	23,000	Long Service Leave entitlements paid to depot operational staff.
1435552		Alloc Administration Expenses	141,469	149,664	156,265	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	(150,000)	(85,340)	(150,000)	Allocation of Management Overhead to Contract Civil Works
1436902		Less Overheads Allocated to Works	(1,723,789)	(1,822,574)	(1,817,060)	PWO Costs allocated
<b>Total Public Works Overheads - Expenditure</b>			<b>(0)</b>	<b>(4,075)</b>	<b>0</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Public Works Overheads - Income						
1432003		Road Closure/Gate Fees	(300)	(496)	(300)	
1437653		Housing Rental Contribution	0	(6,975)	(18,200)	Rental Contribution to Housing Accomodation - DASD
<b>Total Public Works Overheads - Income</b>			<b>(300)</b>	<b>(7,471)</b>	<b>(18,500)</b>	

Other Property & Services - Schedule 14						
Plant Operation Costs - Expenditure						
1440062		Insurance - Plant	35,345	34,382	29,495	Vehicle insurance premiums
1440482		Fuel & Oils	287,050	213,264	271,100	Purchase of fuel for vehicle and machinery fleet
1440502		Parts & Repairs	217,136	304,876	220,663	Parts and repair costs for vehicles and machinery (incl Tyres)
1440512		Repair Wages	95,860	136,828	118,961	Wages for plant maintenance & repairs undertaken by Shire mechanics.
1440522		Licences	16,635	16,801	17,415	Registration & licensing costs for vehicle fleet
1440532		Plant Refurbishment	35,000	24,522	12,000	Refurbishment of plant.
1440552		Expendable Stores	18,000	20,665	19,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	277,735	277,951	196,040	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	8,000	4,277	8,000	Provision for purchase of minor equipment, including workshop tools.
1446912		Less Plant Op Alloc to Works	(652,026)	(702,980)	(657,634)	
1446922		Depreciation allocated to jobs	(277,735)	(280,216)	(196,040)	
<b>Total Expenditure Plant Operation Costs</b>			<b>61,000</b>	<b>50,370</b>	<b>39,000</b>	



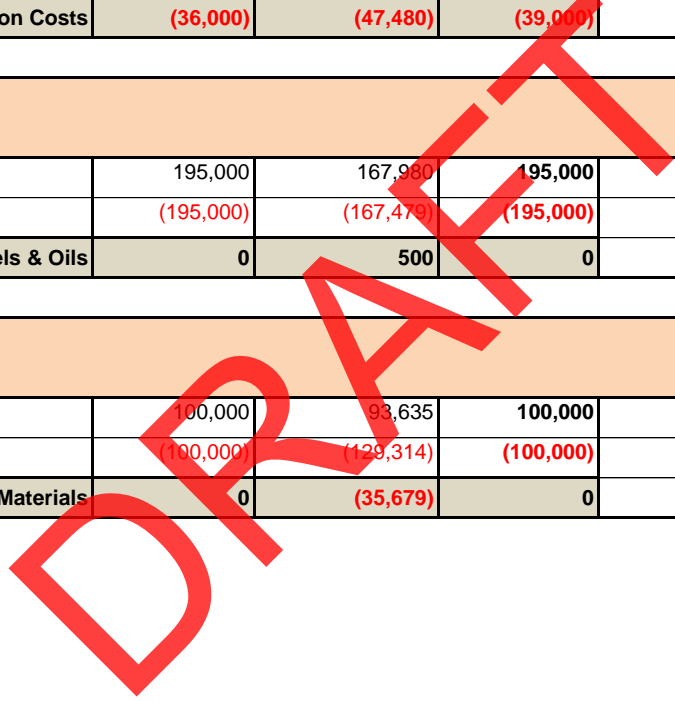


Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Plant Operation Costs - Income						
1440823		Plant - Insurance Claim Rebate	0	(6,714)	0	
1450803		Diesel Fuel Rebate	(36,000)	(40,765)	(39,000)	Diesel Fuel Rebate tax credit scheme through ATO.
<b>Total Expenditure Plant Operation Costs</b>			<b>(36,000)</b>	<b>(47,480)</b>	<b>(39,000)</b>	

Other Property & Services - Schedule 14						
Stock Fuels & Oils - Expenditure						
1450802		Purchase of Fuel	195,000	167,980	195,000	
1456932		Less Allocated to Plant Costs	(195,000)	(167,479)	(195,000)	
<b>Total Expenditure Stock Fuels &amp; Oils</b>			<b>0</b>	<b>500</b>	<b>0</b>	

Other Property & Services - Schedule 14						
Stock Materials - Expenditure						
1460602		Purchase of Stock Materials	100,000	93,635	100,000	
1466942		Less Allocated to Works	(100,000)	(129,314)	(100,000)	
<b>Total Expenditure Stock Materials</b>			<b>0</b>	<b>(35,679)</b>	<b>0</b>	





Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Salaries & Wages - Expenditure						
1470612		Gross Salaries & Wages	5,465,253	5,808,259	6,074,931	Total Salaries and Wages payable for all staff.
1470622		Gross Salaries & Wages Unallocated	0	0	0	
1470832		Workers Compensation	500	8,584	500	Workers Compensation claims paid to staff - Full cost recovery.
1470872		Novated Lease Payments	90,000	98,143	100,000	Full cost recovery from staff novated lease scheme deductions.
1470882		Parental Leave Scheme Allowance	0	28,648	12,000	Full cost recovery from Federal Govt.
1470892		Income Protection Insurance	500	0	500	Income protection claims paid to staff - Full cost recovery.
1476952		Less Salaries & Wages Allocated to Works	(5,465,253)	(5,808,259)	(6,074,931)	Total Salaries and Wages allocated to Sub-programs.
<b>Total Expenditure Salaries &amp; Wages</b>			<b>91,000</b>	<b>135,375</b>	<b>113,000</b>	

Other Property & Services - Schedule 14						
Salaries & Wages - Income						
1470873		Novated Lease - Pre Tax Deductions	(52,000)	(57,671)	(58,000)	Full cost recovery from staff deductions.
1470883		Novated Lease - Post Tax Deductions	(38,000)	(40,233)	(42,000)	Full cost recovery from staff deductions.
1477653		Reimbursement - Workers Comp	(500)	(8,814)	(500)	Workers Compensation costs reimbursed from insurer.
1478883		Reimbursement - Paid Parental Scheme	0	(28,648)	(12,000)	Full cost recovery from Federal Govt.
1478893		Reimbursement - Income Protection Claim	(500)	0	(500)	Income protection costs reimbursed from insurer.
<b>Total Income Salaries &amp; Wages</b>			<b>(91,000)</b>	<b>(135,366)</b>	<b>(113,000)</b>	

Other Property & Services - Schedule 14						
Unclassified - Expenditure						
1480202		Reimbursements/Clearing A/c	20,000	31,214	22,000	
1480212		Other Miscellaneous Expenses	0	1,897	0	COVID 19 Sundry Expenses
<b>Total Expenditure Unclassified</b>			<b>20,000</b>	<b>33,111</b>	<b>22,000</b>	

Other Property & Services - Schedule 14						
Unclassified - Income						
1480213		Recoverable Costs Income	(20,000)	(29,621)	(22,000)	
<b>Total Income Unclassified</b>			<b>(20,000)</b>	<b>(29,621)</b>	<b>(22,000)</b>	



Account Number	Job	Description	2020/2021 Budget \$	2020/2021 YTD Actual \$	2021/2022 Budget \$	Narrative
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**Summary of Operations - Other Property & Services Program**

**Private Works**

Sub Total Operating Expenditure	6,096	7,610	6,205
Sub Total Operating Income	(6,500)	(8,134)	(6,500)
	<b>(404)</b>	<b>(524)</b>	<b>(295)</b>

**Public Works Overheads**

Sub Total Operating Expenditure	(0)	(4,075)	0
Sub Total Operating Income	(300)	(7,471)	(18,500)
	<b>(300)</b>	<b>(11,546)</b>	<b>(18,500)</b>

**Plant Operation Costs**

Sub Total Operating Expenditure	61,000	50,370	39,000
Sub Total Operating Income	(36,000)	(47,480)	(39,000)
	<b>25,000</b>	<b>2,890</b>	<b>0</b>

**Stock Fuels & Oils**

Sub Total Operating Expenditure	0	500	0
Sub Total Operating Income	0	0	0
	<b>0</b>	<b>500</b>	<b>0</b>

**Stock Materials**

Sub Total Operating Expenditure	0	(35,679)	0
Sub Total Operating Income	0	0	0
	<b>0</b>	<b>(35,679)</b>	<b>0</b>

**Salaries & Wages**

Sub Total Operating Expenditure	91,000	135,375	113,000
Sub Total Operating Income	(91,000)	(135,366)	(113,000)
	<b>0</b>	<b>9</b>	<b>0</b>

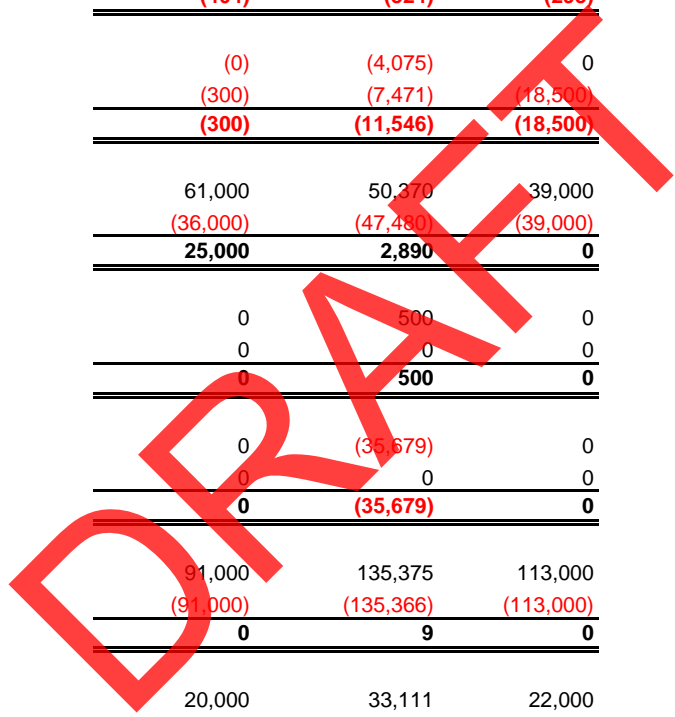
**Unclassified**

Sub Total Operating Expenditure	20,000	33,111	22,000
Sub Total Operating Income	(20,000)	(29,621)	(22,000)
	<b>0</b>	<b>3,490</b>	<b>0</b>

**Total Operating Expenditure**

	178,096	187,213	180,205
<b>Total Operating Income</b>	<b>(153,800)</b>	<b>(228,072)</b>	<b>(199,000)</b>
<b>Program (Surplus)/Deficit</b>	<b>24,296</b>	<b>(40,859)</b>	<b>(18,795)</b>

<b>Grand Total All Programs (Surplus)/Deficit</b>	<b>(1,424,450)</b>	<b>(1,678,831)</b>	<b>(1,148,036)</b>
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Detailed Capital Expenditure by Program		SOURCE OF FUNDS 2021/2022															
COA or Job	Description	2021/2022 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>Governance</b>																	
1411104	Council Chamber/Meeting Room Refurbishments - Upgrade to IT & Communications Systems	70,000														70,000	70,000
52027	Council Chamber Upgrade - Climate Control Heating/Cooling	40,000														40,000	40,000
52028	Administration Centre Refurbishments - Office Layout Improvements	50,000								50,000						0	50,000
52029	Administration Centre Refurbishments - Replace Carpet to Customer Service Area	15,000														15,000	15,000
1421254	Plant Replacement - Governance (DE 87)	39,000								39,000						0	39,000
1421254	Plant Replacement - Administration	39,000								39,000						0	39,000
		<b>253,000</b>															
<b>Law, Order &amp; Public Safety</b>																	
1561054	Plant Replacement - CESM	61,400								36,400					25,000	0	61,400
		<b>61,400</b>															
<b>Community Amenities</b>																	
53014	Bin Lid Replacements	40,000								40,000						0	40,000
51129	Fish Cleaning Facilities - Poddyshot & Rivermouth	30,000														30,000	30,000
1021054	Plant Replacement - Waste Management	540,000							510,000	15,000					15,000	0	540,000
		<b>610,000</b>															
<b>Recreation &amp; Culture</b>																	
60000	Lights Beach Upgrade - Handrails	30,000														30,000	30,000
60100	Upgrade Community Infrastructure (Nornalup Jetty Upgrade)	130,000					0			79,142						50,858	130,000
51600	Upgrade Community Infrastructure (McLean Oval Water Re-use Project)	320,000					318,227									1,773	320,000
50210	Plane Tree Precinct Development	10,000						10,000								0	10,000
50212	Civic Centre Stage Upgrade	40,000						40,000								0	40,000
50213	Denmark Arts Building gutters	25,000														25,000	25,000
52100	Denmark Surf Club Precinct Development	4,000,000					680,775	1,500,000	1,769,225			50,000				0	4,000,000
1131054	Plant Replacement - Parks & Gardens	74,250								44,250					30,000	0	74,250
1131054	Plant - New Additional Utility for Building Maintenance	40,000								40,000						0	40,000
51672	Tidy Towns Gazebo	16,000														16,000	16,000
51673	Berridge Park - BBQ, Shelter & Seating	25,000														25,000	25,000
51674	Berridge Park Gazebo Replacement	11,664														11,664	11,664
60110	Peacedul Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolts, Other)	120,000														120,000	120,000
		<b>4,841,914</b>															
<b>Transport</b>																	
51527	Denmark East Development Project	550,000								550,000						0	550,000
51002	Wattle Way Footpath	100,000					100,000									0	100,000
50120	Harewood Road Resheet	100,000					100,000									0	100,000
50367	MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34	426,000	284,000	142,000												0	426,000
50368	MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99	414,000	276,000	121,120												16,880	414,000
50369	MRWA Project - Mount Shadforth Road	215,000	143,334	0												71,666	215,000
50370	MRWA Project - Lights Road	50,000	33,333	0												16,667	50,000
50362	MRWA Project - Peaceful Bay Road SLK 0.00 - 5.60 - 2020/21 project rebudget	356,667	120,000								216,667					20,000	356,667
50627	Blackspot - Atkinson Road/South Coast Highway	40,000	26,667													13,333	40,000
50628	Blackspot - Mount Shadforth Road/ Tree Lane	43,000	28,666													14,334	43,000
50130	Electric Vehicle Charging Station	40,000														40,000	40,000
50160	Civic Centre Carpark Lighting	9,000					6,664									2,336	9,000
50030	Drainage Renewal	52,020														52,020	52,020
51700	Other Infrastructure - Street Lighting	-														0	0
50100	Praed Lane Roadworks	110,000										24,200				85,800	110,000
50000	Access Road Renewal (Sheoak Drive, Anning Road, Buckley Street)	205,000		0			190,000			0						15,000	205,000
51003	Riverside Drive to McPherson Drive Footpath Link	50,000														50,000	50,000
50170	Pedestrian Bridge Renewal	45,000														45,000	45,000
50080	Road Renewal - CBD all abilities car park upgrades	10,000														10,000	10,000
1231054	Plant Replacement - Transport	279,000								52,000					77,000	150,000	279,000
		<b>3,094,687</b>															
<b>Airport</b>																	
54010	Fencing Upgrade - Denmark Airport	98,200							73,650							24,550	98,200
		<b>98,200</b>															
<b>Economic Services</b>																	
55096	Drainage Upgrade - Parry Beach Cottage	14,000								14,000					0	0	14,000
		<b>14,000</b>															
	<b>Grand Totals</b>	<b>8,973,201</b>	<b>912,000</b>	<b>263,120</b>	<b>0</b>	<b>0</b>	<b>1,395,666</b>	<b>1,623,650</b>	<b>2,279,225</b>	<b>998,792</b>	<b>216,667</b>	<b>74,200</b>	<b>0</b>	<b>0</b>	<b>147,000</b>	<b>1,062,881</b>	<b>8,973,201</b>




Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2021/2022

COA or Job Description	2021/2022 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>
Flood Damage	1228443															0
Grant - Fish Cleaning Facilities	1137063						0									0
Commodity Routes Supplementary Funding (ex TIRES)	1227703	0														0
MRWA Project Funding	1228103	856,667														856,667
Bridge Grants	1228473	0					0									0
Blackspot Program	1228703	55,333														55,333
Other Contributions							0				74,200					74,200
<b>Roads to Recovery</b>	<b>1228603</b>		263,120													263,120
Land and Buildings - Other Economic Services	1371123															0
Grant - CCTV Community Security	1057393						0									0
<b>Federal &amp; Other Grants</b>						1,395,666	1,613,650			216,667						3,225,983
<b>Environment Grant</b>	<b>1411003</b>															0
<b>Dept. Fire and Emergency Services - ESL Vehicles</b>	<b>1540103</b>				0											0
<b>Dept. Fire and Emergency Services - ESL Buildings</b>	<b>1540113</b>				0											0
<b>Dept. Fire and Emergency Services - SES</b>	<b>1550113</b>															0
Grant - Plane Tree Precinct Development	1117383						10,000			0						10,000
<b>In Kind Contribution</b>																0
CLGF Recreation Peaceful Bay Footpath	1137093															0
Sealing Praed Lane	1228203															0
<b>Loan Funds</b>								2,279,225								2,279,225
Remediation Reserve 32409	1076685															0
<b>Plant Replacement Reserve</b>	<b>9502021</b>								265,650							265,650
<b>Infrastructure Reserve</b>	<b>9502019</b>								50,000							50,000
<b>Waste Services Reserve</b>	<b>9502025</b>								40,000							40,000
<b>Parry Inlet Reserve</b>	<b>9502012</b>								14,000							14,000
<b>Denmark East Development Reserve</b>									550,000							550,000
<b>Recreation Centre Reserve</b>																0
<b>Parks &amp; Gardens Reserve</b>									79,142							79,142
Contribution Denmark East Development																0
Grants - Tourism & Area Promotion																0
<b>Sale Proceeds</b>																0
Plant - Fire Prevention	1511255															0
Plant - Other Law and Order	1531255															0
Plant - CESM	1561255													25,000		25,000
Plant - Health Services	1731055															0
Plant - Waste Services	1021255													15,000		15,000
Plant - Recreation Services	1131055													30,000		30,000
Plant - Transport	1231055													77,000		77,000
Restricted Grants													0			0
Council Funding															1,062,881	1,062,881
<b>Grand Totals</b>		<b>912,000</b>	<b>263,120</b>	<b>0</b>	<b>0</b>	<b>1,395,666</b>	<b>1,623,650</b>	<b>2,279,225</b>	<b>998,792</b>	<b>216,667</b>	<b>74,200</b>	<b>0</b>	<b>0</b>	<b>147,000</b>	<b>1,062,881</b>	<b>8,973,201</b>

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 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2021/2022 Budget \$
<b>Furniture and Equipment</b>		
1411104	Council Chamber/Meeting Room Refurbishments - Upgrade to IT & Communications Systems	70,000
<b>Total Furniture and Equipment</b>		<b>70,000</b>
<b>Land and Buildings</b>		
52027	Council Chamber Upgrade - Climate Control Heating/Cooling	40,000
52028	Administration Centre Refurbishments - Office Layout Improvements	50,000
52029	Administration Centre Refurbishments - Replace Carpet to Customer Service Area	15,000
50212	Civic Centre Stage Upgrade	40,000
50213	Denmark Arts Building gutters	25,000
52100	Denmark Surf Club Precinct Development	4,000,000
<b>Total Land and Buildings</b>		<b>4,170,000</b>
<b>Plant and Equipment</b>		
1421254	Plant Replacement - Governance (DE 87)	39,000
1421254	Plant Replacement - Administration	39,000
1561054	Plant Replacement - CESM	61,400
53014	Bin Lid Replacements	40,000
1021054	Plant Replacement - Waste Management	540,000
1131054	Plant Replacement - Parks & Gardens	74,250
1131054	Plant - New Additional Utility for Building Maintenance	40,000
1231054	Plant Replacement - Transport	279,000
<b>Total Plant and Equipment</b>		<b>1,112,650</b>
<b>Infrastructure Other</b>		
51129	Fish Cleaning Facilities - Poddyshot & Rivermouth	30,000
60000	Lights Beach Upgrade - Handrails	30,000
60100	Upgrade Community Infrastructure (Normalup Jetty Upgrade)	130,000
51600	Upgrade Community Infrastructure (McLean Oval Water Re-use Project)	320,000
50210	Plane Tree Precinct Development	10,000
51672	Tidy Towns Gazebo	16,000
51673	Berridge Park - BBQ, Shelter & Seating	25,000
51674	Berridge Park Gazebo Replacement	11,664
60110	Peacedul Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolls, Other)	120,000
54010	Fencing Upgrade - Denmark Airport	98,200
55096	Drainage Upgrade - Parry Beach Cottage	14,000
<b>Total Infrastructure Other</b>		<b>804,864</b>
<b>Infrastructure Roads</b>		
51527	Denmark East Development Project	550,000
51002	Wattle Way Footpath	100,000
50120	Harewood Road Resheet	100,000
50367	MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34	426,000
50368	MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99	414,000
50369	MRWA Project - Mount Shadforth Road	215,000
50370	MRWA Project - Lights Road	50,000
50362	MRWA Project - Peaceful Bay Road - SLK 0.00 - 5.60 - 2020/21 project rebudget	356,667
50627	Blackspot - Atkinson Road/South Coast Highway	40,000
50628	Blackspot - Mount Shadforth Road/ Tree Lane	43,000
50130	Electric Vehicle Charging Station	40,000
50160	Civic Centre Carpark Lighting	9,000
50030	Drainage Renewal	52,020
50100	Praed Lane Roadworks	110,000
50000	Access Road Renewal (Sheoak Drive, Anning Road, Buckley Street)	205,000
51003	Riverside Drive to McPherson Drive Footpath Link	50,000
50170	Pedestrian Bridge Renewal	45,000
50080	Road Renewal - CBD all abilities car park upgrades	10,000
<b>Total Infrastructure Roads</b>		<b>2,815,687</b>
<b>Totals By Asset Class</b>		
	Furniture and Equipment	70,000
	Land and Buildings	4,170,000
	Plant and Equipment	1,112,650
	Infrastructure Other	804,864
	Infrastructure Roads	2,815,687
<b>Grand Totals</b>		<b>8,973,201</b>





## Shire of Denmark Plant Replacement Program 2021/22

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>Administration</b>									
Vehicle for Governance (prev. Lease)	DE 87			39,000	0	0	0	0	0
Vehicle for Manager Corporate/Community Services (prev. Lease)	TBA			39,000	0	0	0	0	0
			<b>Sub Total</b>	<b>78,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Law, Order &amp; Public Safety</b>									
Dual Cab 4x4 Utility w Canopy - CESM	DE54	P40162	CARF9	61,400	25,000	46,239	34,239	12,000	(13,000)
			<b>Sub Total</b>	<b>61,400</b>	<b>25,000</b>	<b>46,239</b>	<b>34,239</b>	<b>12,000</b>	<b>(13,000)</b>
<b>Community Amenities</b>									
Refuse Compactor Collection Truck	DE 336	P40013	TRUCK21	510,000	10,000	90,000	47,000	43,000	33,000
Single Cab 4 x 2 Utility (Waste Facility)	DE 680	P40115	UTE21	30,000	5,000	9,900	9,300	600	(4,400)
			<b>Sub Total</b>	<b>540,000</b>	<b>15,000</b>	<b>99,900</b>	<b>56,300</b>	<b>43,600</b>	<b>28,600</b>
<b>Recreation and Culture</b>									
J/D Precision Cut Mower (replace with Flail Mower)		P40309	MOWER7	36,000	18,000	35,000	17,000	18,000	0
New Utility Vehicle for Building Maintenance				40,000	0	0	0	0	0
Single Cab 4 x 2 Utility (Gardeners)	DE 057	P40103	CARW14	0	0	0	0	0	0
Single Cab 4 x 2 Utility (Gardeners)	DE 7853	P40102	UTE23	38,250	12,000	25,200	19,200	6,000	(6,000)
			<b>Sub Total</b>	<b>114,250</b>	<b>30,000</b>	<b>60,200</b>	<b>36,200</b>	<b>24,000</b>	<b>(6,000)</b>
<b>Transport</b>									
Portable Traffic Light			974	10,000	0	6,400	5,900	500	500
Portable Message Board Display Trailer	DE 5976	P40326	995	30,000	0	10,000	9,500	500	500
Sale of GW470 Truck	DE 10862	P40014	TRUCK24		25,000	133,640	108,640	25,000	0
4 Wheel Tipper Truck	DE 10417	P40015	TRUCK26	204,000	40,000	58,000	42,600	15,400	(24,600)
Single Cab 4 x 2 Tray Top Utility (Depot Workshop)	DE 686	P40105	UTE25	35,000	12,000	35,658	29,658	6,000	(6,000)
			<b>Sub Total</b>	<b>279,000</b>	<b>77,000</b>	<b>243,698</b>	<b>196,298</b>	<b>47,400</b>	<b>(29,600)</b>
			<b>Grand Totals</b>	<b>1,072,650</b>	<b>147,000</b>	<b>450,037</b>	<b>323,037</b>	<b>127,000</b>	<b>(20,000)</b>

**Funding**

Proceeds from Sale	147,000
Transfers from Plant Replacement Reserve	265,650
Funding from Borrowings	510,000
Funding Required from Municipal Budget	150,000
	<b>1,072,650</b>

<b>Profit on Sale of Assets</b>	<b>(54,000)</b>
<b>Loss on Sale of Assets</b>	<b>34,000</b>
<b>Net Profit</b>	<b>(20,000)</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2021/2022 Budget	2020/2021 BUDGET \$	2021/2022 BUDGET \$
	<i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2020/21 financial year.</i>		
	<b><u>WAVIERS</u></b>		
<b>1318052</b>	<b><i>Waiver &amp; Concessions - Rates</i></b>		
	A5731 -- Denmark Arts Council Inc.	5,062	5,327
	A5585 -- Denmark Boating & Angling Club - Parry Beach	1,477	1,709
	A5587 -- Denmark Boating & Angling Club & Denmark Sea Rescue Group	1,477	1,709
	A3565 -- Denmark Clay Target Club	1,477	1,709
	A5729 -- Denmark Community Resource Centre Inc.	1,220	1,163
	A5584 -- Denmark Cottage Crafts Inc.	1,220	1,163
	A3088 -- Denmark Country Club Inc.	2,805	2,770
	A5960 -- Denmark Environment Centre Incorporated *	2,678	2,654
	A3189 -- Denmark Equestrian Club Inc.	1,220	1,163
	A3256 -- Denmark Historical Society Inc.	1,220	1,177
	A5599 -- Denmark Machinery Restoration Group Inc.	1,220	1,163
	A3179 -- Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	1,220	1,163
	A5730 -- Denmark CRC	1,220	1,163
	A3167 -- Denmark Pistol Club	1,477	1,709
	A5601 -- Denmark Riverside Club - Riverfront Land	1,220	1,163
	A3069 -- Denmark Riverside Club - Infrastructure	1,226	10,324
	A5588 -- Denmark Surf Lifesaving Club	1,477	1,709
	A3186 -- Denmark Tourism Incorporated	5,907	5,834
	A5590 -- Green Skills Inc.	1,477	1,709
	A5593 -- Kentdale Community Hall Committee Inc.	1,477	1,709
	A5600 -- Lions Club of Denmark Inc.	1,220	1,163
	A5591 -- Nornalup Residents and Ratepayers Association	1,220	1,163
	A5592 -- Parry's Beach Voluntary Management Group Inc.	1,477	1,709
	A5615 -- Peaceful Bay Progress Association Inc.	1,220	1,163
	A5616 -- Peaceful Bay Progress Association Inc.	1,220	1,163
	A5596 -- Peaceful Bay Returned Services League (RSL) Sub Branch	1,220	1,163
	A5595 -- Peaceful Bay Sea Rescue Group Inc.	1,220	1,163
	A5597 -- Scout Association of Australia	1,220	1,163
	A3097 -- The Returned & Services League of Australia WA Branch Inc.	1,220	1,163
	A5594 -- Tingledale Hall Committee Inc.	1,477	1,709
	A3041 -- Scotsdale Hall Committee Inc.	1,477	1,709
		<b>51,971</b>	<b>62,621</b>
	<b><u>DONATIONS</u></b>		
<b>1410082</b>	<b><i>Donations Gifts Gratuities</i></b>		
	CEO approved donations - (\$200 maximum each)	3,000	3,000
	Councillor Gratuity Gifts	1,000	1,000
	Staff Service Gifts	3,000	3,000
	Denmark RSL Youth Achievement Award contribution	1,000	1,000
	South Regional TAFE Awards Ceremony	100	100
	Sponsor of a book award Year 6 & Year 10 Student Awards	200	200
	Denmark SLSC - Southern Ocean Mile Swim Race	200	200
	Council approved donations (Council resolution required)	2,000	2,000
		<b>10,500</b>	<b>10,500</b>
<b>1410602</b>	<b><i>Donated Use of Council Facilities- Local Organisations and Community Groups</i></b>		
	Hire / use of council facilities not charged, requires contra entry		
		<b>5,500</b>	<b>2,000</b>
<b>1530262</b>	<b><i>Local &amp; State Emergency Disaster Relief</i></b>		
	Donation to emergency/disaster in accordance with Policy	4,000	4,000
		<b>4,000</b>	<b>4,000</b>
<b>1530272</b>	<b><i>National Emergency Disaster Relief</i></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><i>Royal Flying Doctor Service Donation</i></b>		
	Australia Day Breakfast Donations in accordance with Policy PO50303.	2,000	2,000
		<b>2,000</b>	<b>2,000</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2021/2022 Budget	2020/2021 BUDGET \$	2021/2022 BUDGET \$
	<b><u>CONTRIBUTIONS</u></b>		
<b>1420342</b>	<b>Community Grants Program (CGP)</b>		
	Financial Assistance to Community Groups:- approved projects subject to annual grant process.	38,500	25,000
		<b>38,500</b>	<b>25,000</b>
<b>1610822</b>	<b>Scholarship - Youth Leadership Award</b>		
	Scholarship provided to Year 12 student at Denmark High School	2,000	2,000
	Youth Leadership Award	<b>2,000</b>	<b>2,000</b>
<b>1520212</b>	<b>Denmark Animal Carers Contribution</b>		
	Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1610832</b>	<b>Agricultural College Scholarship</b>		
	Scholarship provided to Year 9 student at Agricultural College	1,500	1,500
	Agricultural College Scholarship	<b>1,500</b>	<b>1,500</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	400	400
	Peaceful Bay RSL ANZAC Day Service	200	200
		<b>600</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	2,800
		<b>2,800</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>1328742</b>	<b>Christmas Pageant Contribution</b>		
	Contribution to Christmas Pageant - To Tender	10,000	10,000
		<b>10,000</b>	<b>10,000</b>
<b>1228382</b>	<b>Crossovers Contributions</b>		
	Contribution to crossovers constructed by private contractors.	2,500	2,500
		<b>2,500</b>	<b>2,500</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2021/2022 Budget	2020/2021 BUDGET \$	2021/2022 BUDGET \$
<b>1112202</b>	<b><i>HALL CONTRIBUTIONS</i></b> <b><i>Contribution Parryville Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	700	700
	Fire Equipment Services Allocation	300	500
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,200</b>
<b>1112222</b>	<b><i>Contribution Tingledale Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	950	950
	Fire Equipment Services Allocation	150	500
	Annual contribution to hall committee	2,000	2,000
		<b>3,100</b>	<b>3,450</b>
<b>1112242</b>	<b><i>Contribution Scotsdale Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	850	850
	Fire Equipment Services Allocation	250	250
	Annual contribution to hall committee	2,000	2,000
		<b>3,100</b>	<b>3,100</b>
<b>1112262</b>	<b><i>Contribution Kentdale Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	500	500
	Fire Equipment Services Allocation	500	500
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112272</b>	<b><i>Contribution Peaceful Bay Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	480	480
	Fire Equipment Services Allocation	520	520
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112282</b>	<b><i>Contribution Nornalup Hall Maintenance</i></b> Annual contribution towards ongoing maintenance		
	Insurance	1,350	1,350
	Fire Equipment Services Allocation	250	250
	Annual contribution to hall committee	2,000	2,000
		<b>3,600</b>	<b>3,600</b>
<b>1118022</b>	<b><i>Contribution RSL Hall Maintenance</i></b> Contributions towards the general maintenance and insurance costs of RSL Hall		
	Insurance	2,300	2,225
	Fire Equipment Services Allocation	500	275
	Annual contribution to Association	3,000	3,000
		<b>5,800</b>	<b>5,500</b>
<b>1610852</b> 11015	<b><i>Spirit of Play - Old Post Office</i></b> Building Maintenance		
	Insurance	800	800
		<b>1,600</b>	<b>1,600</b>

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Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2021/2022 Budget	2020/2021 BUDGET \$	2021/2022 BUDGET \$
<b>1610862</b>	<b>Denmark Occasional Day Care Centre</b>		
11013	Insurance (Gumnut corner)	650	650
	Building Maintenance	2,500	2,500
		<b>3,150</b>	<b>3,150</b>
<b>1121052</b>	<b>Denmark Surf Club</b>		
11044	Building Maintenance & Fire Equipment Services	9,600	9,600
	Insurance	2,400	2,400
		<b>12,000</b>	<b>12,000</b>
<b>1138122</b>	<b>Denmark Riverside Club</b>		
11031	Building Maintenance	3,750	3,750
	Insurance	5,250	5,250
		<b>9,000</b>	<b>9,000</b>
<b>1138122</b>	<b>Other Parks &amp; Reserves - Insurances</b>		
11030	Denmark Golf Club	6,500	6,500
11032	Denmark Scout Hall	1,800	1,800
11033	Denmark Cottage Crafts	1,500	1,500
11034	Denmark Lions - Station Masters House	700	700
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	3,100	3,100
11139	Denmark Sea Rescue - Shed	-	-
11140	Denmark Boating & Angling Club - Parry Beach	600	600
11141	Denmark Machinery Restoration Group Shed	1,700	1,700
11142	Denmark Boating & Angling Club - Slipway & Shed	400	400
		<b>16,300</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.	1,680	1,680
		<b>1,680</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	4,200	4,200
	Visitor Centre Minor Expenses	500	500
	Miscellaneous	-	-
		<b>4,700</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>Grand Totals</b>	<b>469,801</b>	<b>463,701</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).