

Annual Budget 2022/2023



2 August 2022 - Attachment 5.1a

Shire of Denmark

2022/2023 Municipal Budget

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Acknowledgement of Country

Shire of Denmark President, Councillors and staff acknowledge the Bibbulmun and Minang people of the Noongar nation, who are the traditional custodians of this land and pay our respects to their Elders, past, present, and emerging. We acknowledge and respect their continuing culture and contributions they make to this region.

Electronic copies of the Annual Budget are available for download at www.denmark.wa.gov.au. Copies of this document are also available in alternative formats upon request.

Shire President's Message

I am pleased to present the Shire of Denmark's **2022/2023 Annual Budget**.

Just like all Western Australian businesses and households, we expect to face continually testing economic conditions in the year ahead. Despite this, as we look forward, our focus on service delivery for our community remains steadfast.

Our key focus areas in 22/23 will be roads and waste. The **Capital Works Program** will see our team progress a suite of upgrades to our road, bridge and footpath networks. Just like our roads, our waste service delivery is a key component of our day-to-day work at the Shire so we are committed to continue working hard to deliver a **sustainable waste management** service for the benefit of our entire community.

In addition to delivering on our roads and waste commitments, Council is pleased to be **working towards objectives set out in our Sustainability Strategy and Action Plan**, adopted in 2021. By endorsing our Sustainability Strategy, we committed to be 'a leader and role model within the community in sustainable practices and carbon reduction initiatives; and will act as a facilitator for the community to transition to more sustainable outcomes'. With the creation of our Sustainable Projects committee and team, Council is on track to deliver a range of exciting projects aimed at achieving these outcomes for the benefit of our community and the environment.

Sustainable projects on our radar include **water reuse** for irrigation and **renewable energy infrastructure**, as well as continuing our work in **environmental education, environmental health monitoring and reporting**. We will continue to partner and work closely with external organisations, community groups and volunteers as we work collectively, as a community, towards a more sustainable future for Denmark.

We are pleased to once again be able to offer support to our community in this year's budget with **funding allocated to support local community groups and events** within through our Community Grants Program. By setting aside this funding support, Council acknowledges the vital role that community organisations play in enhancing the vibrancy and life of our Shire.

Finally, I would like to acknowledge the hard work of staff and Councillors who have collaborated over many months to deliver this year's budget with measured consideration in very difficult circumstances.

Cr Ceinwen Gearon
Denmark Shire President



SHIRE OF DENMARK
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
Revenue				
Rates	2(a)	7,635,814	7,036,139	7,053,662
Operating grants, subsidies and contributions	11	1,878,571	3,228,329	3,289,288
Fees and charges	15	3,666,496	3,644,429	3,458,312
Interest earnings	12(a)	196,794	64,486	72,908
Other revenue	12(b)	33,456	306,406	188,487
		<u>13,411,131</u>	<u>14,279,789</u>	<u>14,062,657</u>
Expenses				
Employee costs		(7,231,666)	(7,162,734)	(6,939,943)
Materials and contracts		(4,527,962)	(4,445,241)	(5,502,014)
Utility charges		(243,705)	(225,932)	(220,985)
Depreciation on non-current assets	6	(3,487,325)	(3,490,658)	(3,820,875)
Interest expenses	12(d)	(130,079)	(98,198)	(123,877)
Insurance expenses		(461,206)	(431,694)	(427,679)
Other expenditure		(267,700)	(377,495)	(445,300)
		<u>(16,349,643)</u>	<u>(16,231,952)</u>	<u>(17,480,673)</u>
		(2,938,512)	(1,952,163)	(3,418,016)
Non-operating grants, subsidies and contributions	11	5,083,502	2,386,294	4,411,103
Profit on asset disposals	5(b)	55,900	47,105	54,000
Loss on asset disposals	5(b)	(21,000)	(2,492)	(34,000)
		<u>5,118,402</u>	<u>2,430,907</u>	<u>4,431,103</u>
Net result for the period		2,179,890	478,744	1,013,087
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,179,890	478,744	1,013,087

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

SHIRE OF DENMARK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,685,814	7,097,524	7,053,662
Operating grants, subsidies and contributions		2,671,627	2,794,201	3,244,490
Fees and charges		3,666,496	3,644,429	3,458,312
Interest received		196,794	64,486	72,908
Other revenue		33,456	306,406	188,487
		<u>14,254,187</u>	<u>13,907,046</u>	<u>14,017,859</u>
Payments				
Employee costs		(7,231,666)	(7,162,232)	(6,939,943)
Materials and contracts		(4,348,522)	(6,094,071)	(5,748,866)
Utility charges		(243,705)	(225,932)	(220,985)
Interest expenses		(130,079)	(99,061)	(123,877)
Insurance paid		(461,206)	(431,694)	(427,679)
Other expenditure		(267,700)	(377,495)	(445,300)
		<u>(12,682,878)</u>	<u>(14,390,485)</u>	<u>(13,906,650)</u>
Net cash provided by (used in) operating activities	4	<u>1,571,309</u>	<u>(483,439)</u>	<u>111,209</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,693,624)	(396,053)	(5,352,650)
Payments for construction of infrastructure	5(a)	(4,653,043)	(2,687,164)	(3,620,551)
Non-operating grants, subsidies and contributions		5,083,502	2,386,294	4,411,103
Proceeds from sale of property, plant and equipment	5(b)	171,500	85,320	147,000
Proceeds on financial assets at amortised cost - self supporting loans		23,729	22,872	0
		<u>23,729</u>	<u>22,872</u>	<u>0</u>
Net cash provided by (used in) investing activities		<u>(5,067,936)</u>	<u>(588,731)</u>	<u>(4,415,098)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(263,209)	(199,800)	(272,505)
Principal elements of lease payments	8	(84,117)	(104,742)	(102,490)
Proceeds from new borrowings	7(a)	1,520,000	0	2,279,225
		<u>1,172,674</u>	<u>(304,542)</u>	<u>1,904,230</u>
Net cash provided by (used in) financing activities		<u>1,172,674</u>	<u>(304,542)</u>	<u>1,904,230</u>
Net increase (decrease) in cash held		<u>(2,323,953)</u>	<u>(1,376,717)</u>	<u>(2,399,659)</u>
Cash at beginning of year		6,877,882	8,254,599	8,254,445
Cash and cash equivalents at the end of the year	4	<u><u>4,553,929</u></u>	<u><u>6,877,882</u></u>	<u><u>5,854,786</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 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,192,772	1,582,425	1,553,964
		<u>2,192,772</u>	<u>1,582,425</u>	<u>1,553,964</u>
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	1,878,571	3,228,329	3,289,288
Fees and charges	15	3,666,496	3,644,429	3,458,312
Interest earnings	12(a)	196,794	64,486	72,908
Other revenue	12(b)	33,456	306,406	188,487
Profit on asset disposals	5(b)	55,900	47,105	54,000
		<u>5,831,217</u>	<u>7,290,755</u>	<u>7,062,995</u>
Expenditure from operating activities				
Employee costs		(7,231,666)	(7,162,734)	(6,939,943)
Materials and contracts		(4,527,962)	(4,445,241)	(5,502,014)
Utility charges		(243,705)	(225,932)	(220,985)
Depreciation on non-current assets	6	(3,487,325)	(3,490,658)	(3,820,875)
Interest expenses	12(d)	(130,079)	(98,198)	(123,877)
Insurance expenses		(461,206)	(431,694)	(427,679)
Other expenditure		(267,700)	(377,495)	(445,300)
Loss on asset disposals	5(b)	(21,000)	(2,492)	(34,000)
		<u>(16,370,643)</u>	<u>(16,234,444)</u>	<u>(17,514,673)</u>
Non-cash amounts excluded from operating activities	3(b)	3,454,295	3,565,897	3,939,618
Amount attributable to operating activities		<u>(4,892,359)</u>	<u>(3,795,367)</u>	<u>(4,958,096)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	5,083,502	2,386,294	4,411,103
Payments for property, plant and equipment	5(a)	(5,693,624)	(396,053)	(5,352,650)
Payments for construction of infrastructure	5(a)	(4,653,043)	(2,687,164)	(3,620,551)
Proceeds from disposal of assets	5(b)	171,500	85,320	147,000
Proceeds from financial assets at amortised cost - self supporting loans		23,729	22,872	0
Amount attributable to investing activities		<u>(5,067,936)</u>	<u>(588,731)</u>	<u>(4,415,098)</u>
Amount attributable to investing activities		<u>(5,067,936)</u>	<u>(588,731)</u>	<u>(4,415,098)</u>
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(263,209)	(199,800)	(272,505)
Principal elements of finance lease payments	8	(84,117)	(104,742)	(102,490)
Proceeds from new borrowings	7(b)	1,520,000	0	2,279,225
Transfers to cash backed reserves (restricted assets)	9(a)	(846,168)	(733,124)	(731,612)
Transfers from cash backed reserves (restricted assets)	9(a)	1,997,975	578,397	1,146,914
Amount attributable to financing activities		<u>2,324,481</u>	<u>(459,269)</u>	<u>2,319,532</u>
Budgeted deficiency before general rates		<u>(7,635,814)</u>	<u>(4,843,367)</u>	<u>(7,053,662)</u>
Estimated amount to be raised from general rates	2(a)	7,635,814	7,036,139	7,053,662
Net current assets at end of financial year - surplus/(deficit)	3	<u>0</u>	<u>2,192,772</u>	<u>0</u>

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

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SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 annual 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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.

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, rental and hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees., waste service provision and collection fees, rental of property, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, training & conference costs, health & 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 fees, maintenance agreements, communication expenses, advertising expenses, subscription memberships, periodicals, publications, hire expenses, rental and leases expense, contract services, information technology costs, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. (Excludes 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.

1 (c) 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

ACTIVITIES

Governance

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

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

General purpose funding

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

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

Law, order, public safety

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

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

Health

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

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

Education and welfare

To provide services for the elderly, children and youth.

Youth service, disability service and aged service support programs.

Housing

To provide and maintain residential housing as applicable.

Costs associated with the redevelopment of the Hardy Street land and maintenance of other Council owned residential property.

Community amenities

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

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating accounts.

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
1 Non-Rural Improved	GRV	0.106223	2,254	39,420,162	4,187,328	25,500	0	4,212,828	3,984,297	4,004,456
2 Holiday Purposes	GRV	0.138090	131	2,133,300	294,587	0	0	294,587	235,508	235,508
3 Vacant	GRV	0.211772	220	2,117,520	448,431	0	0	448,431	441,559	441,559
4 Rural	UV	0.004511	467	273,582,000	1,234,129	0	0	1,234,129	1,155,016	1,155,016
5 Rural - Add. Use 1 - Holiday Purposes	UV	0.005864	19	9,500,000	55,708	0	0	55,708	56,728	56,728
6 Rural - Add. Use 2 - Commercial	UV	0.007668	16	10,232,000	78,459	0	0	78,459	55,688	55,688
Sub-Total			3,107	336,984,982	6,298,642	25,500	0	6,324,142	5,928,796	5,948,955
		Minimum								
		\$								
Non-Rural Improved	GRV	1,298	633	5,530,299	821,634	0	0	821,634	633,255	633,255
Holiday Purposes	GRV	1,558	11	82,086	17,138	0	0	17,138	12,321	12,321
Vacant	GRV	1,298	219	1,009,940	284,262	0	0	284,262	279,380	279,380
Rural	UV	1,491	159	35,028,271	237,069	0	0	237,069	203,962	203,962
Rural - Add. Use 1 - Holiday Purposes	UV	1,938	4	1,149,000	7,752	0	0	7,752	25,140	25,140
Rural - Add. Use 2 - Commercial	UV	2,832	5	1,721,000	14,160	0	0	14,160	13,270	13,270
Sub-Total			1,031	44,520,596	1,382,015	0	0	1,382,015	1,167,328	1,167,328
			4,138	381,505,578	7,680,657	25,500	0	7,706,157	7,096,124	7,116,283
Concessions on general rates (Refer note 2(h))								(70,343)	(59,985)	(62,621)
Total amount raised from general rates								7,635,814	7,036,139	7,053,662

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 2022/23 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	21/09/2022	0	0.0%	7.0%
Option two				
First instalment	21/09/2022	0	0.0%	7.0%
Second instalment	23/11/2022	11.00	3.5%	7.0%
Option three				
First instalment	21/09/2022	0	0.0%	7.0%
Second instalment	23/11/2022	11.00	3.5%	7.0%
Third instalment	25/01/2023	11.00	3.5%	7.0%
Fourth instalment	29/03/2023	11.00	3.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	19,000	19,063	23,000
Instalment plan interest earned	12,000	11,999	11,000
Unpaid rates and service charge interest earned	20,500	20,561	30,000
	51,500	51,623	64,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

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 (30% premium on the Non-Rural improved rate in the dollar) 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (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 (30% premium on the base Rural 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 rate in the dollar (70% premium on the base Rural 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.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes; and; b) that are not currently vacant	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes, excluding Holiday Purposes.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
2. Holiday Purposes	All properties held or used: a) for Non-Rural Purposes; and; b) for Holiday Purposes	The object of a higher minimum rate for this category is to raise additional revenue to fund the level of service provided to these properties and the costs that result from visitors to these properties. The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To assist in meeting the additional costs associated with providing tourism related infrastructure and services.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment (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 the 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment (continued)

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

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

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	0.106223	0.106223	Not Applicable
Holiday Purposes	0.138090	0.138090	Not Applicable
Vacant	0.211772	0.211772	Not Applicable
Rural	0.004511	0.004511	Not Applicable
Rural - Additional Use 1 - Holiday	0.005864	0.005864	Not Applicable
Rural - Additional Use 2 - Commercial	0.007668	0.007668	Not Applicable

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Non Rural Improved	1,298	1,298	Not Applicable
Holiday Purposes	1,558	1,558	Not Applicable
Vacant	1,298	1,298	Not Applicable
Rural	1,491	1,491	Not Applicable
Rural - Additional Use 1 - Holiday	1,938	1,938	Not Applicable
Rural - Additional Use 2 - Commercial	2,832	2,832	Not Applicable

SHIRE OF DENMARK
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2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
A5731 - Denmark Arts Council Inc.		Waiver	100%	5,577	5,577	5,227	5,327	LG Act 1995 S6.47 & Policy P110102	Community Group
A5585 - Denmark Boating & Angling Club		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5587 - DB&AC, Denmark Sea Rescue Group		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A3565 - Denmark Clay Target Club		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5584 - Denmark Cottage Crafts Inc.		Waiver	100%	2,656	2,656	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3088 - Denmark Country Club Inc.		Waiver	100%	2,900	2,900	2,718	2,770	LG Act 1995 S6.47 & Policy P110102	Community Group
A5960 - Denmark Environment Centre Inc.		Waiver	100%	2,779	2,779	2,604	2,654	LG Act 1995 S6.47 & Policy P110102	Community Group
A5599 - Denmark Machinery Restoration Group Inc.		Waiver	100%	1,381	1,381	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3179 - Denmark Occ. Day Care Centre & Playgroup		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3167 - Denmark Pistol Club		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A3189 - Denmark Equestrian Club Inc.		Waiver	100%	1,992	1,992	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5601 - Denmark Riverside Club (Riverfront Land)		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3069 - Denmark Riverside Club (Infrastructure)		Waiver	100%	10,808	10,808	10,129	10,324	LG Act 1995 S6.47 & Policy P110102	Community Group
A5588 - Denmark Surf Life Saving Club		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A3186 - Denmark Tourism Inc.		Waiver	100%	0	0	0	5,834	LG Act 1995 S6.47 & Policy P110102	Community Group
A5590 - Green Skills Inc.		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5593 - Kentdale Community Hall Committee Inc.		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5600 - Lions Club of Denmark Inc.		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5591 - Nornalup Residents & Ratepayers Assoc.		Waiver	100%	4,780	4,780	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5592 - Parry's Beach Volunteers Management Group		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5615 - Peaceful Bay Progress Association Inc.		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5616 - Peaceful Bay Progress Association Inc.		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5596 - Peaceful Bay RSL Sub Branch		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5595 - Peaceful Bay Sea Rescue Group Inc.		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5597 - Scouts Association of Australia		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3097 - RSL of Australia WA Branch Inc.		Waiver	100%	1,298	1,298	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5594 - Tingleedale Hall Committee Inc.		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A3041 - Scotsdale Hall & Tennis Courts		Waiver	100%	1,491	1,491	1,676	1,709	LG Act 1995 S6.47 & Policy P110102	Community Group
A5729 - Denmark Community Resource Centre Inc.		Waiver	100%	3,638	3,638	1,141	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A5730 - Denmark CRC (over 55's)		Waiver	100%	0	0	0	1,163	LG Act 1995 S6.47 & Policy P110102	Community Group
A3256 - Denmark Historical Society Inc.		Waiver	100%	1,298	1,298	1,155	1,177	LG Act 1995 S6.47 & Policy P110102	Community Group
A6021 - Denmark Men's Shed		Waiver	100%	3,346	3,346	3,136	0	LG Act 1995 S6.47 & Policy P110102	Community Group
A6066 - Denmark Chamber of Commerce		Waiver	100%	1,298	1,298	1,141	0	LG Act 1995 S6.47 & Policy P110102	Community Group
A6054 - The Woodturners of Denmark		Waiver	100%	1,298	1,298	1,141	0	LG Act 1995 S6.47 & Policy P110102	Community Group
					70,343	59,985	62,621		

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
	Cash and cash equivalents - unrestricted	4 177,788	793,355	678,712
	Cash and cash equivalents - restricted	4 4,376,141	6,084,527	5,176,074
	Financial assets - unrestricted	23,729	23,729	22,872
	Receivables	389,534	544,079	833,052
	Contract assets	168,151	1,413,241	668,650
	Inventories	101,695	101,695	136,877
		5,237,038	8,960,626	7,516,237
Less: current liabilities				
	Trade and other payables	(1,339,276)	(1,159,836)	(2,747,529)
	Contract liabilities	(219,325)	(775,904)	(507,482)
	Lease liabilities	8 (25,928)	(82,250)	0
	Long term borrowings	7 (263,209)	(171,350)	0
	Employee provisions	(1,243,075)	(1,243,075)	(1,228,532)
		(3,090,813)	(3,432,415)	(4,483,543)
	Net current assets	2,146,225	5,528,211	3,032,694
	Less: Total adjustments to net current assets	3.(c) (2,146,225)	(3,335,439)	(3,032,694)
	Net current assets used in the Rate Setting Statement	0	2,192,772	0

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) Non-cash amounts excluded from operating activities

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*.

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note		\$	\$	\$
Adjustments to operating activities				
	Less: Profit on asset disposals	5(b) (55,900)	(47,105)	(54,000)
	Add: Loss on disposal of assets	5(b) 21,000	2,492	34,000
	Add: Depreciation on assets	6 3,487,325	3,490,658	3,820,875
	Movement in non-current pensioner deferred rates	0	(14,177)	0
	Movement in non-current employee provisions	0	(14,041)	0
	Movement in non-current contract liability	0	70,000	0
	Movement in current contract liabilities associated with restricted cash	0	78,070	0
	Movement in current employee provisions associated with restricted cash	1,870	0	138,743
	Non cash amounts excluded from operating activities	3,454,295	3,565,897	3,939,618

(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	9 (3,656,578)	(4,808,385)	(4,238,354)
	Less: Current assets not expected to be received at end of year			
	- Current portion of self supporting loans receivable	(23,729)	(23,729)	(22,872)
	Add: Current liabilities not expected to be cleared at end of year			
	- Current portion of borrowings	263,209	171,350	0
	- Current portion of lease liabilities	25,928	82,250	0
	- Current portion of employee benefit provisions	1,244,945	1,243,075	1,228,532
	Total adjustments to net current assets	(2,146,225)	(3,335,439)	(3,032,694)

3 (d) NET CURRENT ASSETS (CONTINUED)

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 Shire 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.

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.

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.

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.

4. 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	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 1,195,544	\$ 1,319,497	\$ 269,103
Term deposits		3,358,385	5,558,385	5,585,683
Total cash and cash equivalents		4,553,929	6,877,882	5,854,786
Held as				
- Unrestricted cash and cash equivalents	3(a)	177,788	793,355	678,712
- Restricted cash and cash equivalents	3(a)	4,376,141	6,084,527	5,176,074
		4,553,929	6,877,882	5,854,786
Restrictions				
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		4,376,141	6,084,527	5,176,074
		4,376,141	6,084,527	5,176,074
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	3,656,578	4,808,385	4,238,354
Contract liabilities		719,563	1,276,142	937,720
		4,376,141	6,084,527	5,176,074
Reconciliation of net cash provided by operating activities to net result				
Net result		2,179,890	478,744	1,013,087
Depreciation	6	3,487,325	3,490,658	3,820,875
(Profit)/loss on sale of asset	5(b)	(34,900)	(44,613)	(20,000)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		154,545	147,470	(108,560)
(Increase)/decrease in contract assets		1,245,090	(719,146)	32,480
(Increase)/decrease in inventories		0	10,500	(24,682)
Increase/(decrease) in payables		179,440	(1,832,594)	(222,170)
Increase/(decrease) in contract liabilities		(556,579)	371,334	31,282
Increase/(decrease) in employee provisions		0	502	0
Non-operating grants, subsidies and contributions		(5,083,502)	(2,386,294)	(4,411,103)
Net cash from operating activities		1,571,309	(483,439)	111,209

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

(a) Acquisition of Assets

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

Reporting program

Asset class	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>									
Buildings - non-specialised			15,000				15,000	0	0
Buildings - specialised				4,124,874			4,124,874	97,656	4,170,000
Furniture and equipment	90,000						90,000	0	70,000
Plant and equipment		146,000	584,000	91,500	602,250		1,423,750	298,397	1,112,650
Other property, plant and equipment - EV Charging Station					40,000		40,000	0	0
	90,000	146,000	599,000	4,216,374	642,250	0	5,693,624	396,053	5,352,650
<u>Infrastructure</u>									
Infrastructure - Roads					3,849,043		3,849,043	1,922,498	2,620,687
Infrastructure - Paths					100,000		100,000	95,031	150,000
Infrastructure - Reserves				620,000			620,000	501,111	692,664
Infrastructure - waste facilities			70,000				70,000	0	0
Infrastructure - Airstrip							0	113,636	98,200
Infrastructure - Bridges							0	54,888	45,000
Other infrastructure - Parry Beach Drainage						14,000	14,000	0	14,000
	0	0	70,000	620,000	3,949,043	14,000	4,653,043	2,687,164	3,620,551
<u>Right of use assets</u>									
Right of use - plant and equipment	0	27,795	0	0	0	0	27,795	0	0
	0	27,795	0	0	0	0	27,795	0	0
Total acquisitions	90,000	173,795	669,000	4,836,374	4,591,293	14,000	10,374,462	3,083,217	8,973,201

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 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	26,700	36,000	9,300	0	0	0	0	12,000	25,000	13,000	0	0
Community amenities	41,600	27,000	6,400	(21,000)	0	0	0	43,600	15,000	4,400	(33,000)	(33,000)
Recreation and culture	800	5,000	4,200	0	15,707	13,215	0	(2,492)	24,000	30,000	6,000	0
Transport	67,500	103,500	36,000	0	25,000	72,105	47,105	0	47,400	77,000	30,600	(1,000)
	136,600	171,500	55,900	(21,000)	40,707	85,320	47,105	(2,492)	127,000	147,000	54,000	(34,000)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	136,600	171,500	55,900	(21,000)	40,707	85,320	47,105	(2,492)	127,000	147,000	54,000	(34,000)
	136,600	171,500	55,900	(21,000)	40,707	85,320	47,105	(2,492)	127,000	147,000	54,000	(34,000)

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 program

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 2023

6. ASSET DEPRECIATION

	2022/23	2021/22	2021/22
	Budget	Actual	Budget
	\$	\$	\$
By Program			
Governance	174,827	175,121	174,520
Law, order, public safety	406,078	460,096	823,510
Health	7,449	7,449	7,434
Education and welfare	6,993	6,993	6,993
Community amenities	130,556	106,036	126,986
Recreation and culture	677,147	663,786	671,348
Transport	1,812,572	1,786,328	1,717,268
Economic services	64,393	64,819	64,476
Other property and services	207,310	220,030	228,340
	3,487,325	3,490,658	3,820,875
By Class			
Buildings - specialised	643,987	641,493	635,278
Furniture and equipment	29,748	33,852	39,420
Plant and equipment	735,492	739,334	1,205,549
Infrastructure - Roads	1,442,674	1,424,060	1,299,034
Infrastructure - Paths	123,764	126,348	129,365
Infrastructure - Reserves	203,965	202,312	206,794
Infrastructure - Airstrip	19,188	19,214	19,300
Infrastructure - Bridges	198,419	199,397	183,645
Right of use - plant and equipment	90,088	104,648	102,490
	3,487,325	3,490,658	3,820,875

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 - Paths	20 to 80 years
Infrastructure - drainage	80 years
Infrastructure - Reserves	20 to 60 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 live and amortisation method are reviewed at the end of each financial year.

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

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. 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	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal	Actual	Actual	Actual	Actual	Principal	New	Principal	Principal	Principal	Principal
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Interest Repayments	1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Lionsville	142	WATC	6.88%	321,965	0	(34,096)	287,869	(23,483)	353,831	0	(31,866)	321,965	(25,930)	353,831	0	(31,866)	321,965	(25,930)
Community amenities																		
* Rubbish Truck	161	WATC	4.20%	0	450,000	(40,910)	409,090	(12,450)	0	0	0	0	0	0	510,000	(34,402)	475,598	(4,462)
Recreation and culture																		
Football Clubrooms	147	WATC	6.37%	124,317	0	(12,350)	111,967	(9,449)	135,916	0	(11,599)	124,317	(9,413)	135,916	0	(11,599)	124,317	(10,341)
Riverside Club Stage 1	159	WATC	3.11%	384,495	0	(21,353)	363,142	(14,133)	405,199	0	(20,704)	384,495	(14,938)	405,199	0	(20,704)	384,495	(14,938)
Purchase Lot 228 Res. 18587	158	WATC	2.70%	211,888	0	(50,860)	161,028	(6,633)	261,402	0	(49,514)	211,888	(8,332)	261,402	0	(49,514)	211,888	(8,332)
* Surf Club Precinct	160	WATC	4.55%	0	570,000	(20,020)	549,980	(14,775)	0	0	0	0	0	0	1,769,225	(38,303)	1,730,922	(15,969)
Denmark Solar Energy Project	162	WATC	4.35%	0	500,000	(30,930)	469,070	(14,175)	0	0	0	0	0	0	0	0	0	0
Transport																		
Airport	143	WATC	6.26%	23,320	0	(7,299)	16,021	(1,700)	30,183	0	(6,863)	23,320	(2,004)	30,183	0	(6,863)	23,320	(2,220)
Economic services																		
Visitors Centre	131	WATC	6.91%	0	0	0	0	0	35,971	0	(35,971)	0	(2,224)	35,971	0	(35,971)	0	(2,224)
Purchase Reserve 27101	152	WATC	6.04%	250,291	0	(21,663)	228,628	(18,245)	270,702	0	(20,411)	250,291	(17,896)	270,702	0	(20,411)	250,291	(19,745)
				1,316,276	1,520,000	(239,481)	2,596,795	(115,043)	1,493,204	0	(176,928)	1,316,276	(80,737)	1,493,204	2,279,225	(249,633)	3,522,796	(104,161)
Self Supporting Loans																		
Recreation and culture																		
Scouts (S/S)	129	WATC	0.0584	6,074	0	(3,990)	2,084	(217)	9,838	0	(3,764)	6,074	(473)	9,838	0	(3,764)	6,074	(473)
Riverside Club (S/S)	157	WATC	0.0327	344,118	0	(19,738)	324,380	(13,357)	363,226	0	(19,108)	344,118	(14,125)	363,226	0	(19,108)	344,117	(14,125)
				350,192	0	(23,728)	326,464	(13,574)	373,064	0	(22,872)	350,192	(14,598)	373,063	0	(22,872)	350,191	(14,598)
				1,666,468	1,520,000	(263,209)	2,923,259	(128,617)	1,866,268	0	(199,800)	1,666,468	(95,335)	1,866,267	2,279,225	(272,505)	3,872,987	(118,759)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan repayments 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 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

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	5	4.20% (Est)	450,000	12,450	450,000	0
Surf Club Precinct	WATC	P & I	10	4.55% (Est)	570,000	14,775	570,000	0
Denmark Solar Energy Project	WATC	P & I	7	4.35% (Est)	500,000	14,175	500,000	0
					1,520,000	41,400	1,520,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
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)	(2,387)	(3,000)
Total amount of credit unused	17,000	17,613	17,000
Loan facilities			
Loan facilities in use at balance date	2,923,259	1,666,468	3,872,987
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.

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2022/23	2022/23	Budget	2022/23	2021/22	Actual	2021/22	Budget	2021/22	Budget	Budget	2021/22	Budget	2021/22
					Lease Principal 1 July 2022	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Lease Interest Repayments	Actual Principal 1 July 2021	Actual New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments	Budget Principal 1 July 2021	Budget New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																			
Admin Managed Print Services	3E Advantage		1.2%	36 months	35,821	0	(30,934)	4,887	(218)	66,130	0	(30,309)	35,821	(624)	66,130	0	(30,309)	35,821	(625)
Mitel Phone System	Capital Finance		2.1%	60 months	18,971	0	(16,473)	2,498	(166)	34,868	0	(15,897)	18,971	(574)	34,868	0	(15,898)	18,970	(575)
Subaru Forester - DE 09	CBA		2.0%	36 months	0	0	0	0	0	2,534	0	(2,534)	0	(9)	2,534	0	(2,534)	0	(9)
Toyota RAV4 - DE 245	CBA		1.7%	36 months	0	0	0	0	0	11,084	0	(8,849)	2,235	(119)	11,084	0	(8,849)	2,235	(119)
Nissan X-Trail - DE 7005	CBA		2.0%	36 months	0	0	0	0	0	2,201	0	(2,201)	0	(6)	2,201	0	(2,201)	0	(5)
Subaru XV - DE 87	CBA		2.0%	36 months	0	0	0	0	0	1,816	0	(1,816)	0	(5)	1,816	0	(1,816)	0	(5)
Toyota Camry - 1HBO 848	CBA		1.1%	36 months	9,560	0	(7,692)	1,868	(98)	17,102	0	(7,542)	9,560	(150)	17,102	0	(7,543)	9,559	(149)
Law, order, public safety																			
Isuzu Utility - 1GJH 357 (Expired)	CBA		2.1%	36 months	3,121	0	0	3,121	0	12,354	0	(9,233)	3,121	(170)	12,354	0	(9,233)	3,121	(170)
Isuzu Utility - New Lease)	CBA		2.3%	36 months	0	27,795	(8,248)	19,547	(170)	0	0	0	0	0	0	0	0	0	0
Health																			
Toyota RAV4 - DE 992	CBA		1.3%	36 months	8,181	0	0	8,181	(61)	15,615	0	(7,434)	8,181	(158)	15,615	0	(7,434)	8,181	(158)
Community amenities																			
Subaru Forester - DE 45	CBA		2.1%	36 months	0	0	0	0	0	1,361	0	(1,361)	0	(4)	1,361	0	(1,361)	0	(4)
Toyota RAV4 - DE 245	CBA		1.7%	36 months	2,235	0	(2,235)	0	(93)	0	0	0	0	0	0	0	0	0	0
Recreation and culture																			
Gym - Cardio Equipment	MAIA		2.1%	48 months	7,856	0	(7,856)	0	(105)	15,551	0	(7,695)	7,856	(237)	14,909	0	(7,211)	7,698	(721)
Gym - Strength Equipment	MAIA		2.3%	72 months	30,994	0	(10,679)	20,315	(551)	40,865	0	(9,871)	30,994	(808)	36,672	0	(8,101)	28,571	(2,578)
					116,739	27,795	(84,117)	60,417	(1,462)	221,481	0	(104,742)	116,739	(2,864)	216,646	0	(102,490)	114,156	(5,118)

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 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements Reserve	428,400	8,568	0	436,968	448,410	1,094	(21,104)	428,400	448,410	897	0	449,307
(b) Plant Reserve	748,961	339,979	(652,250)	436,690	586,098	326,430	(163,567)	748,961	586,098	326,172	(265,650)	646,620
(c) Parry Inlet Reserve	208,933	14,179	(14,000)	209,112	198,449	10,484	0	208,933	198,448	10,397	(14,000)	194,845
(d) Cemetery Reserve	0	0	0	0	2,118	5	(2,123)	0	2,118	4	(2,122)	0
(e) Lime Quarry Rehabilitation Reserve	385,712	7,714	(30,000)	363,426	414,700	1,012	(30,000)	385,712	414,700	829	(30,000)	385,529
(f) Infrastructure Reserve	802,042	166,041	(600,000)	368,083	709,778	134,938	(42,674)	802,042	709,778	134,626	(50,000)	794,404
(g) Waste Services Reserve	633,140	182,663	(55,000)	760,803	621,627	171,517	(160,004)	633,140	621,628	171,426	(88,000)	705,054
(h) Parks and Gardens Reserve	0	0	0	0	78,985	193	(79,178)	0	78,984	158	(79,142)	0
(i) Aquatic Facility Development Reserve	85,919	11,718	(3,725)	93,912	96,863	236	(11,180)	85,919	96,863	194	(10,000)	87,057
(j) Lionsville Reserve	148,296	2,966	(58,000)	93,262	205,590	502	(57,796)	148,296	205,590	411	(58,000)	148,001
(k) Peaceful Bay Reserve	245,052	39,901	0	284,953	209,541	35,511	0	245,052	209,541	35,419	0	244,960
(l) Rivermouth Caravan Park Reserve	106,460	7,129	0	113,589	101,213	5,247	0	106,460	101,213	5,202	0	106,415
(m) Peaceful Bay Caravan Park Reserve	68,398	6,368	0	74,766	63,244	5,154	0	68,398	63,244	5,126	0	68,370
(n) Recreation Centre Reserve	105,918	12,118	0	118,036	95,685	10,233	0	105,918	95,684	10,191	0	105,875
(o) Denmark East Development Reserve	710,910	14,219	(585,000)	140,129	721,357	324	(10,771)	710,910	721,357	360	(550,000)	171,717
(p) Strategic Reserve	105,244	7,105	0	112,349	100,000	5,244	0	105,244	100,000	5,200	0	105,200
(q) ICT Reserve	15,000	15,300	0	30,300	0	15,000	0	15,000	0	15,000	0	15,000
(r) Legal Contingency Reserve	10,000	10,200	0	20,200	0	10,000	0	10,000	0	10,000	0	10,000
	4,808,385	846,168	(1,997,975)	3,656,578	4,653,658	733,124	(578,397)	4,808,385	4,653,656	731,612	(1,146,914)	4,238,354
	4,808,385	846,168	(1,997,975)	3,656,578	4,653,658	733,124	(578,397)	4,808,385	4,653,656	731,612	(1,146,914)	4,238,354

(b) Financially 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.

SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. 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
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
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	Sale of various stock items	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

11. PROGRAM INFORMATION

Income and expenses

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
Governance	24,673	66,666	19,854
General purpose funding	7,863,694	7,191,772	7,184,462
Law, order, public safety	40,750	29,255	45,500
Health	24,400	27,905	18,500
Education and welfare	17,500	16,463	16,300
Community amenities	1,914,617	1,982,314	1,828,010
Recreation and culture	244,831	356,298	291,720
Transport	147,250	165,830	127,375
Economic services	1,303,945	1,220,207	1,249,848
Other property and services	6,800	41,855	45,800
	11,588,460	11,098,565	10,827,369
Operating grants, subsidies and contributions			
Governance	14,200	56,358	8,200
General purpose funding	296,689	1,337,348	483,761
Law, order, public safety	741,078	494,629	925,676
Education and welfare	34,650	35,581	37,500
Community amenities	137,000	36,252	2,000
Recreation and culture	222,000	135,503	120,000
Transport	229,054	904,684	1,549,451
Economic services	0	9,500	9,500
Other property and services	203,900	218,474	153,200
	1,878,571	3,228,329	3,289,288
Non-operating grants, subsidies and contributions			
Recreation and culture	2,834,874	436,648	2,549,002
Transport	2,248,628	1,949,646	1,862,101
	5,083,502	2,386,294	4,411,103
Total Income	18,550,533	16,713,188	18,527,760
Expenses			
Governance	(1,000,527)	(991,169)	(939,079)
General purpose funding	(647,488)	(537,283)	(531,772)
Law, order, public safety	(2,139,730)	(1,998,783)	(2,625,318)
Health	(218,628)	(216,159)	(207,379)
Education and welfare	(351,386)	(330,961)	(330,889)
Housing	(50,745)	(31,654)	(31,653)
Community amenities	(3,744,479)	(3,292,895)	(3,292,032)
Recreation and culture	(3,112,800)	(3,051,954)	(3,151,723)
Transport	(3,751,701)	(4,367,603)	(5,098,096)
Economic services	(1,161,173)	(1,059,569)	(1,126,527)
Other property and services	(191,986)	(356,414)	(180,205)
Total expenses	(16,370,643)	(16,234,444)	(17,514,673)
Net result for the period	2,179,890	478,744	1,013,087

12. OTHER INFORMATION

	2022/23	2021/22	2021/22
	Budget	Actual	Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	96,168	9,920	8,408
- Other funds	67,886	21,633	23,350
Late payment of fees and charges *	240	373	150
Other interest revenue (refer note 1b)	32,500	32,560	41,000
	<u>196,794</u>	<u>64,486</u>	<u>72,908</u>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	33,456	306,406	188,487
	<u>33,456</u>	<u>306,406</u>	<u>188,487</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	34,000	32,600	36,000
Other services	5,500	5,600	3,000
	<u>39,500</u>	<u>38,200</u>	<u>39,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	128,617	95,335	118,759
Interest expense on lease liabilities	1,462	2,864	5,118
	<u>130,079</u>	<u>98,199</u>	<u>123,877</u>
(e) Write offs			
General rate	300	960	300
Fees and charges	500	0	200
	<u>800</u>	<u>960</u>	<u>500</u>
(f) Low Value lease expenses			
Office equipment	47,018	47,018	43,940
Gymnasium equipment	18,611	18,611	18,620
	<u>65,629</u>	<u>65,629</u>	<u>62,560</u>

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member - Cr C Gearon			
President's allowance	32,199	23,957	23,957
Meeting attendance fees	14,260	10,639	10,639
Annual allowance for ICT expenses	2,975	2,555	2,555
Travel and accommodation expenses	1,200	0	1,200
	50,634	37,151	38,351
Elected member - Cr M Allen (to October 2021)			
Deputy President's allowance	0	1,760	1,747
Meeting attendance fees	0	3,126	3,104
Annual allowance for ICT expenses	0	750	745
Travel and accommodation expenses	0	0	250
	0	5,636	5,846
Elected member - Cr I Osborne (to October 2021)			
Meeting attendance fees	0	3,126	3,104
Annual allowance for ICT expenses	0	750	745
Travel and accommodation expenses	0	242	250
	0	4,118	4,099
Elected member - CR J Lewis			
Meeting attendance fees	14,260	10,639	10,639
Annual allowance for ICT expenses	2,975	2,555	2,555
Travel and accommodation expenses	850	2,557	850
	18,085	15,751	14,044
Elected member - Cr K Gibson			
Deputy President's allowance (from October 2021)	8,050	4,209	4,242
Meeting attendance fees	14,260	10,639	10,639
Annual allowance for ICT expenses	2,975	2,555	2,555
Travel and accommodation expenses	850	0	850
	26,135	17,403	18,286
Elected member - Cr R Seeney (to October 2021)			
Meeting attendance fees	0	3,126	3,104
Annual allowance for ICT expenses	0	750	745
Travel and accommodation expenses	0	0	250
	0	3,876	4,099
Elected member - Cr J Phillips			
Meeting attendance fees	14,260	10,639	10,639
Annual allowance for ICT expenses	2,975	2,555	2,555
Travel and accommodation expenses	850	0	850
	18,085	13,194	14,044
Elected member - Cr G Bowley (to October 2021)			
Meeting attendance fees	0	3,126	3,104
Annual allowance for ICT expenses	0	750	745
Travel and accommodation expenses	0	0	250
	0	3,876	4,099
Elected member - Cr C Campbell (from October 2021)			
Meeting attendance fees	14,260	7,535	10,639
Annual allowance for ICT expenses	2,975	1,810	2,555
Travel and accommodation expenses	850	0	850
	18,085	9,345	14,044

13. ELECTED MEMBERS REMUNERATION (Continued)

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member - Cr D Carman (from October 2021)			
Meeting attendance fees	14,260	7,535	7,535
Annual allowance for ICT expenses	2,975	1,810	1,810
Travel and accommodation expenses	850	0	600
	18,085	9,345	9,945
Elected member - Cr J Ormsby (from October 2021)			
Meeting attendance fees	14,260	7,535	7,535
Annual allowance for ICT expenses	2,975	1,810	1,810
Travel and accommodation expenses	850	0	600
	18,085	9,345	9,945
Elected member - Cr N Devenport (from October 2021)			
Meeting attendance fees	14,260	7,535	7,535
Annual allowance for ICT expenses	2,975	1,810	1,810
Travel and accommodation expenses	850	0	600
	18,085	9,345	9,945
Elected member - Cr D Clarke (from October 2021)			
Meeting attendance fees	14,260	7,535	7,535
Annual allowance for ICT expenses	2,975	1,810	1,810
Travel and accommodation expenses	850	0	600
	18,085	9,345	9,945
Total Elected Member Remuneration	203,364	147,730	156,692
President's allowance	32,199	23,957	23,957
Deputy President's allowance	8,050	5,969	5,989
Meeting attendance fees	128,340	92,735	95,751
Annual allowance for ICT expenses	26,775	22,270	22,995
Travel and accommodation expenses	8,000	2,799	8,000
	203,364	147,730	156,692

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 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
DPI - Police Licensing	0	1,231,060	(1,231,060)	0
Parks & Trails Bond	850	0	(850)	0
	850	1,231,060	(1,231,910)	0

15 FEES AND CHARGES

	2022/23	2021/22	2021/22
	Budget	Actual	Budget
	\$	\$	\$
By Program:			
Governance	22,577	35,407	3,547
General purpose funding	51,000	79,821	53,000
Law, order, public safety	30,850	29,254	31,900
Health	24,400	27,905	18,500
Education and welfare	17,500	16,463	16,300
Community amenities	1,878,217	1,765,315	1,714,470
Recreation and culture	226,557	342,263	270,622
Transport	105,150	118,400	96,415
Economic services	1,303,445	1,220,207	1,246,758
Other property and services	6,800	9,394	6,800
	3,666,496	3,644,429	3,458,312

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Rate Revenue - Income						
1317013		General Rate - Rural UV	(1,267,432)	(1,267,432)	(1,368,296)	General Rates for UV Rural Properties
1317713		Minimum Rates - Rural UV	(242,372)	(242,372)	(258,981)	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	(4,214,964)	(4,214,964)	(4,481,914)	General Rates for GRV Non Rural improved (incl. Holiday purposes) Properties
1317823		Minimum Rate - Non Rural Improved & Holiday Purpose GRV	(645,576)	(645,576)	(838,772)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317843		General Rate - Vacant Land GRV	(441,559)	(441,559)	(448,432)	Rates payable on GRV vacant land.
1317853		Minimum Rate - Vacant Land GRV	(279,380)	(279,380)	(284,262)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1318233		Interim Rates	(25,000)	(4,407)	(25,500)	Interim rates levied on new or altered assessments.
1318253		Back Rates	0	(434)	0	Back rates levied on new or altered assessments.
1318052		Rates - Waiver & Concessions	62,621	59,985	70,343	Rates Waivers provided to community groups - refer Policy P110102
Total Operating Income Rate Revenue			(7,053,662)	(7,036,139)	(7,635,814)	

General Purpose Funding - Schedule 3						
General Purpose Grants - Expenditure						
1327552		Alloc Administration Expenses	9,940	9,936	10,610	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure General Purpose Grants			9,940	9,936	10,610	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
General Purpose Grants - Income						
1327033		Grants Commission Grant - Untied	(268,422)	(669,807)	(135,772)	Financial Assistance Grants Allocation - WALGGC
1327103		Grants Commission Grant - Local Roads	(214,989)	(666,924)	(142,467)	Financial Assistance Grants Allocation - WALGGC
Total Operating Income General Purpose Grants			(483,411)	(1,336,731)	(278,239)	

General Purpose Funding - Schedule 3						
Other General Purpose Funding - Expenditure						
1315552		Alloc Administration Expenses	374,090	374,088	399,303	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	66,053	67,990	70,833	Salaries paid
1317092		Rates Superannuation	9,739	10,398	10,792	Superannuation paid
1318012		Rates - Printing & Stationery	12,500	9,947	12,500	Provision for printing Rates stationery.
1318022		Rates - Postage & General Expenses	8,150	5,542	8,150	Provision for posting Rate notices, instalment reminders, Differential Rate Advertising, Other general expenses.
1318042		Rate Collection Fees	20,000	33,218	18,000	Provision for legal expenses relating to rate debt recovery.
1318033		Rates Write Off	300	960	300	
1318062		GRV & UV Valuation and General Expenses	31,000	25,203	117,000	Property Valuation Updates provided by Valuer General's Office, general valuation related expenses (including split rating).
Total Operating Expenditure General Purpose Funding			521,832	527,347	636,878	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Other General Purpose Funding - Income						
1318023		Penalty On Rates	(30,000)	(20,561)	(20,500)	Interest charges applied to overdue outstanding rates as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Interest calculated @ 7% p.a.
1318043		Rates Legal Fees (GST Free)	(20,000)	(11,902)	(9,000)	Recovery of legal fees incurred in rates debt recovery action.
1318053		Rates Legal Fees (GST Applicable)	0	(14,155)	(9,000)	Recovery of legal fees incurred in rates debt recovery action.
1318133		Rates & Property Information Statement Fees	(30,000)	(60,630)	(32,000)	Fees for Property Information Statements provided for property ownership transfers.
1318143		Rates Administration Charges	(34,000)	(31,063)	(31,000)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$11.00 for 2; \$33.00 for 4), Instalment Option Interest @ 3.5% p.a.
1318153		Rates - Other Charges	0	(128)	0	Rate Book searches & other sundry rating information income.
1331003		Interest on Investments	(16,800)	(17,194)	(144,380)	Interest earned from investments for Reserve & Municipal Funds
1337043		Pens Deferred Rates Interest Grant	(350)	(617)	(450)	Grant payment from State Govt for pensioners rates deferred.
Total Operating Income General Purpose Funding			(131,150)	(156,250)	(246,330)	

Summary of Operations - General Purpose Funding

Rate Revenue

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(7,053,662)	(7,036,139)	(7,635,814)
	(7,053,662)	(7,036,139)	(7,635,814)

General Purpose Grants

Sub Total Operating Expenditure	9,940	9,936	10,610
Sub Total Operating Income	(483,411)	(1,336,731)	(278,239)
	(473,471)	(1,326,795)	(267,629)

Other General Purpose Funding

Sub Total Operating Expenditure	521,832	527,347	636,878
Sub Total Operating Income	(131,150)	(156,250)	(246,330)
	390,682	371,097	390,548

Total Operating Expenditure	531,772	537,283	647,488
Total Operating Income	(7,668,223)	(8,529,120)	(8,160,383)
Program (Surplus)/Deficit	(7,136,451)	(7,991,837)	(7,512,895)



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Governance - Schedule 4						
Members of Council - Expenditure						
1410012		Travelling Expenses- Elected Members	8,000	2,799	8,000	Travelling expenses paid in accordance with S5.98 LG Act and SAT Determination.
1410022		Conference Expenses - Elected Members	8,000	2,148	8,000	Provision for Elected members attendance at Conferences as per Council Delegation D040103.
1410032		Election Expenses	27,500	31,048	0	Expenses associated with conducting biennial Local Government elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allowance	23,957	23,957	32,199	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
		Refreshments & Receptions				
1410052	14100	General Refreshments	3,000	3,409	4,500	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	Employees Social Club Contribution	8,000	8,000	8,000	
1410052	14102	Hosting Meetings	5,000	8,453	6,500	
1410052	14103	Council Meeting Meals	8,000	8,607	8,000	
1410062		Insurance - Elected Members	10,813	10,813	11,533	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Elected Members	28,500	29,259	30,637	Various Council Subscriptions and Memberships
1410082		Contributions, Donations & Gifts Expense	10,500	13,116	12,000	Council Contribution and Donations
1410092		Deputy President Local Govt Allowance	5,989	5,968	8,050	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
1410102		Communications Subsidy - Elected Members	22,995	22,271	26,775	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,975pa.
1410122		Elected Members Sitting Fees	95,751	92,734	128,340	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$14,260 pa.
1410132		Other Minor Expenses	10,000	5,163	13,000	Provision of IT Equipment & other minor expenses including Rates Incentive Prize Draw. (Includes 2022/23 CBP provision - Community Art Prize \$5,000)
1410152		Training - Elected Members	9,000	8,252	9,000	Training expenses - Elected Members - WALGA & Other.
1410192		Vehicle Expenses	4,427	5,639	1,815	Vehicle Operating Costs - DE 1
		Civic Receptions				
1410252	14120	Citizenship Ceremonies	1,000	1,217	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	Australia Day Event	14,108	18,196	14,056	Australia Day Event, incl. Citizen of the Year awards.
1410252	14122	Other Civic Functions	2,000	218	2,000	Other Civic functions and events.
1410252	14124	Volunteer Appreciation Day	3,000	2,942	3,000	Volunteer Appreciation Day
1410502		Depreciation - Council	7,105	2,170	11,854	Provision for depreciation of assets.
1410602		Donated use Council Facilities	2,000	143	1,000	Donated Use of Council Facilities
1410522		Risk Management	3,000	7,450	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	572,036	563,844	610,038	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1418002	11002	Council Chambers	15,430	13,954	15,990	Provision for maintenance of Chambers only, includes wages and overheads, cleaning materials, other minor expenses
Total Operating Expenditure Members of Council			909,111	891,771	978,287	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
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Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(500)	0	(1,000)	Authorised hire of the Administration Centre Chambers & Reception Area.
1410143		LGIS - Risk Management	(3,000)	(7,450)	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(700)	(8,000)	(700)	Various grants associated with Governance Sub-program.
1417503		Governance Reimbursements	(500)	0	(500)	Reimbursements and/or contributions made in relation to Governance Programs (includes Australia Day Donations - RFDS)
Total Operating Income Members of Council			(4,700)	(15,450)	(5,200)	

Governance - Schedule 4						
Administration - Expenditure						
1420052		Workplace Health & Safety - Administration	0	0	27,800	Contribution to Regional Risk Co-ordinator, Workplace Health & Safety and Risk Management expenses.
1420062		Workers Comp - Administration	39,936	41,090	41,169	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,633,366	1,772,279	1,681,015	Salaries paid.
1420092		Superannuation - Administration	218,611	223,230	222,343	Superannuation contributions paid.
1420102		Other Expenses - Administration	27,000	34,847	30,500	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	12,110	11,720	22,375	Corporate Subscriptions
1420122		Office Equipment Maintenance - Admin	8,200	5,819	8,200	Expense provision for office equipment maintenance and other minor acquisitions.
1420132		Information Technology Expenses - Admin	192,000	206,873	216,600	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	24,672	24,848	29,606	Provision for telephone and telecommunication costs.
1420152		Advertising - Administration	21,000	19,063	20,000	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	2,000	1,057	4,455	Leasing and other minor costs of maintaining Managed Print Services.
1420172		Postage Fees	6,200	6,688	6,600	Postage & freight charges.
1420182		Bank Fees	22,800	25,612	25,700	General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
1420192		Vehicle Expenses - Admin	22,067	13,472	6,442	Operating & Leasing Costs - 1HBO848 & DE 09
1420202		Travel & Accommodation - Admin	16,000	13,400	16,500	Allowance for accommodation , travel and other related costs for staff attending training & seminars.
1420212		Audit Fees	39,000	38,200	39,500	Costs associated for interim and annual audit contract, (including Roads to Recovery & other Grant Acquittals)
1420232		Legal Expenses	26,000	19,400	18,500	Provision for legal expenses.
1420262		Executive Team Development	8,500	7,659	8,500	Training and development for Executive Team.
1420272		ESL - Council Properties	5,650	6,048	6,250	Emergency Services Levy payable on Council owned properties.
1420282		Training Expenses - Admin	13,500	24,414	19,500	Allowance for staff attending training courses and seminars.
1420292		Leased Property Expenses	5,000	5,360	5,500	Leased property expenditure including preparation of leases.
1420312	16350	Telecommunications Leasing Costs	27	0	0	Operating lease costs for communications system.
1420312	16353	Governance Projects	10,000	6,063	0	
1420302		Corporate Services Projects	55,100	40,577	109,000	Project Implementation Fees - Corporate Services (includes 2022/23 CBP Projects - ICT roadmap & strategy \$25,000, Website Refresh & Update \$20,000 & Venue Hire System ' Space to Go' \$5000)
1420322		Strategic Planning & General Consultancies	138,000	57,315	130,800	Strategic Planning and Consultancy Services (includes Corporate Business Plan Projects (CBP 2022/23 - Review Strategic community Plan \$40,000, Reconciliation Program \$40,000 and Local Law Review \$25,000)
1420332		Asset Management & Integrated Planning & Reporting	15,000	15,000	50,000	Consulting Fees - Asset Management and Valuation Services
1420342		Community Grants Program	25,000	27,383	25,000	Financial Assistance to Community Groups: Approved projects subject to annual grant application process.
1420362		Insurance - Admin	16,363	14,053	18,740	General Insurance Premiums - includes: Fidelity Guarantee, General Property & Equipment, Business Interruption & Protection.
1420502		Depreciation - Admin	162,889	172,951	162,973	Depreciation of assets in accordance with accounting policies.
1420522		Printing & Stationery - Admin	16,500	14,100	16,500	General printing and stationery including letterheads, envelopes etc
1420542		Fringe Benefits Tax - Admin	24,500	15,793	16,500	FBT provision payable.
1420812		Conference Expenses - Admin	10,000	7,158	10,000	Conferences and professional development expenses.
1420912		Staff Uniform - Admin	6,300	6,900	6,800	Uniform Allowance costs
1420922		Staff Housing Subsidy	0	0	18,200	Staff Housing subsidy (as per Policy P090901)
1420932		Staff Relocation Expenses	4,000	0	4,000	Provision for reimbursement of removalist costs for new senior staff - contingency relocation expenses.
1420942	11004	Beveridge Street House Mtce	5,007	2,168	0	Maintenance costs including insurance. (Refer Schedule 9 from 22/23 year)
1420942	11103	Chiltern Road House Mtce	6,822	4,596	0	Maintenance costs including insurance. (Refer Schedule 9 from 22/23 year)
1422502		Debt Write-off	200	0	500	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(3,012,000)	(3,012,000)	(3,215,000)	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
1426672		Interest Expense - ROU Assets	1,398	1,487	569	Interest expense - Right of Use Leased Assets
1428002	11001	Administration Building Maintenance	201,251	224,775	210,603	Costs associated with maintaining the Administration Centre building
Total Operating Expenditure Administration			29,969	99,398	22,240	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Governance - Schedule 4						
Administration - Income						
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)	(373)	(240)	Interest income charged on overdue sundry debtors
1427043		Rounding's Surplus/Deficit	(10)	1	(10)	
1427073		Fees & Charges (GST Free)	(100)	(1,157)	(180)	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	(4,000)	(21,336)	(6,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Housing Rental Income	0	(30,014)	(18,200)	Housing Rental Income - as per employment contract/Council Policy P090901 (if Council staff) or other circumstances.
1427503		Reimbursement - Credit Card Fees	(1,800)	(2,884)	(1,950)	Credit card processing fees income.
1427613		LGIS Insurance Rebate	(10,447)	(19,572)	0	Rebates associated with self insurance scheme ownership.
1427703		Sale of Misc Items	(1,000)	(25,973)	(1,046)	
1427973		Commissions Income - Other	(1,200)	(1,620)	(1,400)	Provision for various agency commissions (BCITF & BSL) received.
Total Operating Income Administration			(23,354)	(107,574)	(33,673)	

Summary of Operations - Governance Program

Members of Council

Sub Total Operating Expenditure	909,111	891,771	978,287
Sub Total Operating Income	(4,700)	(15,450)	(5,200)
	904,411	876,321	973,087

Administration

Sub Total Operating Expenditure	29,969	99,398	22,240
Sub Total Operating Income	(23,354)	(107,574)	(33,673)
	6,615	(8,176)	(11,433)

Total Operating Expenditure	939,080	991,169	1,000,527
Total Operating Income	(28,054)	(123,024)	(38,873)
Program (Surplus)/Deficit	911,026	868,145	961,654



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Expenditure						
1510062		Workers Comp - Fire	1,864	1,847	2,093	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	79,295	86,215	89,054	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	9,408	14,164	11,646	Superannuation contributions paid for ranger staff.
1510102	60099	Other Fire Expenses	18,000	15,655	18,000	Minor Expenses (includes contrib. to Denmark Bush Fire Ready Group) and volunteer acknowledgement expenses
1510112		Bushfire Risk Management Expenses	166,388	58,072	153,083	Bushfire Risk Management Coordinator Program - (Partly funded - DFES 50% & Shire of Plantagenet 25%).
1510192		Vehicle Expenses - Fire	10,721	10,581	11,493	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	Fire Fighting Expenses	12,000	109,328	12,000	Fire Fighting General expense allocation only
1510402		Fire Prevention Expenses	1,200	0	1,200	General allocation only for non-compliance works (recoverable)
1510482		Fire Regulation Promotion	1,000	863	1,000	Provision for advertising and promotion of Fire Regulation requirements.
1510492		Standpipe Maintenance Program	1,000	1,477	1,300	Annual Standpipe maintenance & service check.
1510502		Depreciation - Fire	782,415	426,646	363,788	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	6,500	5,532	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	170	170	170	Interest Expense - Right of Use Leased Assets
1510702	15501	Strategic Fire Management Expense	30,000	19,669	30,000	Strategic firebreaks & Fire Mitigation Expenses
1510702	15503	Fire Prevention - Mitigation Activities Fund	497,000	152,902	341,000	Strategic firebreaks & Fire Mitigation Expenses 2022/23 (Grant Funded)
1515552		Alloc Administration Expenses	123,492	123,492	131,815	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Fire Prevention			1,740,453	1,026,613	1,174,142	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Income						
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)	0	(1,000)	Bush Fire Infringement Notice penalties income.
1517163		Other Fire Income	(500)	0	(500)	
1517173		Contributions Income - BRPC Shared Resource	0	0	(38,271)	Contribution to BRMC - Shire of Plantagenet
1517183		Fire Prevention Fees & Charges Income	(2,500)	0	(1,500)	Fire prevention expense recoups - refer GL 1510392.
1517193		Grant Income - Bushfire Risk Management	(673,083)	(219,345)	(417,542)	Grant - Bushfire Risk Management Planning Program (includes NDRP & MAF Grant Funding)
Total Operating Income Fire Prevention			(678,283)	(219,345)	(460,013)	

Law, Order & Public Safety - Schedule 5						
Animal Control - Expenditure						
1520082		Salaries - Rangers Animal Control	39,647	39,046	44,527	20% of Rangers salaries.
1520092		Superannuation - Animal Control	4,704	5,466	5,823	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	932	924	1,046	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	2,860	4,262	3,497	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	22,400	17,431	11,100	Miscellaneous Expenses associated with Animal Control., Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Dog Litter bags, bins and composter, Signage, Other Sundry items.
1520522		Printing & Stationery - Animal Control	1,000	491	1,000	Printing of Animal Registration Renewals and other notices.
1525552		Alloc Administration Expenses	87,348	87,348	93,235	Allocation of expenses contained within this sub-program.
Total Operating Expenditure Animal Control			160,891	156,968	162,228	

Law, Order & Public Safety - Schedule 5						
Animal Control - Income						
1527113		Fines and Penalties - Animal Control	(6,500)	(6,293)	(6,500)	Provision of income from fines and penalties relating to animal control; Stock Trespassing, Dogs etc.
1527123		Snake Removal Fees	(900)	(643)	(900)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(1,200)	(682)	(1,200)	Provision for income relating to impounded animals.
1527143		Animal Registration Fees	(17,500)	(17,206)	(17,000)	Dog & Cat Registration & Licence Fees
1527163		Animal Control - Other Minor Income	(300)	(607)	(350)	Hire of Anti-Barking Dog Collar, Hire of Animal Trap, other minor income
Total Operating Income Animal Control			(26,400)	(25,430)	(25,950)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Expenditure						
1530082		Salaries - Rangers Other Law & Order	79,295	86,320	89,054	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	9,408	10,932	11,646	Superannuation contributions paid for ranger staff.
1530102		Uniform - Other Law & Order	1,300	1,126	1,300	Provision of Law Enforcement Uniform replacement and other protective clothing..
1530112		Workers Comp - Other Law & Order	1,864	1,847	2,093	Workers Compensation insurance premium.
1530192		Vehicle Expenses - Other Law & Order	5,721	5,553	6,993	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE 7 & DE 025.
1530252		Other Expenses - Other Law & Order	4,300	3,739	4,300	Allowance for expenditure on sundry items., Stationery, Impoundment costs, Ranger tools and minor equipment.
1530262		Local & State Emergency Disaster Relief	4,000	4,000	4,000	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	4,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	2,000	0	2,000	RFDS Aust Day Breakfast Donations in accordance with Policy P050033.
1530352		Training Expenses - Other Law & Order	5,600	2,110	5,600	Allowance for Rangers attending training courses and/or seminars.
1530502		Depreciation - Other Law & Order	32,745	33,451	33,940	Depreciation of assets in accordance with accounting policies
1535552		Alloc Administration Expenses	60,240	60,240	64,300	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Other Law, Order & Public Safety			210,473	209,319	229,226	

Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Income						
1530493		Profit on Sale of Asset - Other Law & Order	0	0	(3,800)	Profit on Sale of Vehicles - Rangers
1530543		Sale of Abandoned Vehicles	(100)	0	(100)	Proceeds from sale of abandoned vehicles
1537113		Fines & Penalties - Other Law Order	(2,000)	(3,824)	(2,400)	Parking fines and penalties income, Impounding Fees
Total Operating Income Other Law, Order & Public Safety			(2,100)	(3,824)	(6,300)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Expenditure						
1540052		ESL - Maintenance of Brigade Vehicles	51,166	73,300	61,147	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	Brigade Buildings Operating Mtce (Budget)	11,840	9,858	12,540	
1540202		ESL - Safety Clothes & Accessories	18,000	73,728	50,000	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	6,190	4,145	5,390	Utility Expenses - ESL
1540302		ESL - Other Goods & Services	7,500	8,707	4,759	Other Minor Expenses - ESL (includes Telecommunications etc.)
1540312		Unspecified Small items of Equipment	3,000	2,701	3,000	Minor equipment acquisitions & repairs - ESL
1540352		ESL - Insurance Brigades	52,600	52,129	55,825	Insurance cover for Bushfire Injury, property, vehicles and equipment.
1545552		Alloc Administration Expenses	60,240	60,240	64,300	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
Total Operating Expenditure Fire Prevention Brigades (ESL)			210,536	284,809	256,961	

Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Income						
1540053		ESL Grant Income - Brigades	(165,063)	(165,063)	(191,985)	Grant from DFES to cover operating expenditure to service brigades
Total Operating Income Fire Prevention Brigades (ESL)			(165,063)	(165,063)	(191,985)	

Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Expenditure						
1550012		SES - Maintenance of Equipment	800	6,198	720	Costs associated with servicing, repairs and maintenance of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	4,000	1,378	2,400	Cost of servicing, repairs and maintenance, fuel, lubricants and licensing of SES Plant.
1550152	60051	Denmark SES Building Operating Costs	500	0	480	Provision for Building Maintenance
1550252		SES - Utilities Rates & Taxes	3,610	3,089	3,600	Utility Expenses - SES
1550302		SES - Other Goods & Services	6,800	10,026	11,840	Other expenditure associated with SES services; Telecommunications, Training costs, Stationery, Postage, etc.
1550352		SES - Insurance	600	602	666	Insurance cover for injury, Motor Vehicle, Property & Equipment.
1555552		Alloc Administration Expenses	54,818	54,816	58,513	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure L & O - State Emergency Services			71,128	76,109	78,219	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Income						
1550103		Grant - Emergency Services Levy Operating	(19,830)	(21,724)	(19,680)	DFES grant for fund SES brigade operations.
Total Operating Income L & O - State Emergency Services			(19,830)	(21,724)	(19,680)	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Co-ordinator - Expenditure						
1560082		Salaries	107,630	134,599	108,555	CESC Salary
1560092		Uniforms	400	0	400	Provision for protective clothing and uniform.
1560102		Other Expenses	2,500	999	2,500	Provision for other miscellaneous expenses
1560122		Superannuation	13,778	14,376	14,186	Superannuation contributions.
1560132		Workers Compensation	2,529	2,507	2,551	Workers Compensation insurance premium
1560152		Training	2,000	0	2,000	Registration & other attendance costs - training courses & conferences.
1560192		Vehicle Expenses	6,701	4,536	6,534	Vehicle running costs DE 54
1560502		Depreciation	8,350	0	8,350	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	87,950	87,948	93,878	Allocation of expenses contained within this sub-program
Total Operating Expenditure - CESC.			231,838	244,965	238,954	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Community Emergency Services Co-ordinator - Income						
1560063		Contribution to CESC service costs from DFES	(66,500)	(88,497)	(72,400)	Contribution from DFES towards CESC costs
1560493		Profit Sale of Assets CESC	(13,000)	0	(5,500)	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations
Total Operating Income - CESC.			(79,500)	(88,497)	(77,900)	

Summary of Operations - Law, Order & Public Safety Program

Fire Prevention

Sub Total Operating Expenditure	1,740,453	1,026,613	1,174,142
Sub Total Operating Income	(678,283)	(219,345)	(460,013)
	1,062,170	807,267	714,129

Animal Control

Sub Total Operating Expenditure	160,891	156,968	162,228
Sub Total Operating Income	(26,400)	(25,430)	(25,950)
	134,491	131,538	136,278

Other Law, Order & Public Safety

Sub Total Operating Expenditure	210,473	209,319	229,226
Sub Total Operating Income	(2,100)	(3,824)	(6,300)
	208,373	205,495	222,926

Fire Prevention Brigades (ESL)

Sub Total Operating Expenditure	210,536	284,809	256,961
Sub Total Operating Income	(165,063)	(165,063)	(191,985)
	45,473	119,746	64,976

Law & Order - State Emergency Services

Sub Total Operating Expenditure	71,128	76,109	78,219
Sub Total Operating Income	(19,830)	(21,724)	(19,680)
	51,298	54,385	58,539

Community Emergency Services Coordinator

Sub Total Operating Expenditure	231,838	244,965	238,954
Sub Total Operating Income	(79,500)	(88,497)	(77,900)
	152,338	156,468	161,054

Total Operating Expenditure	2,625,319	1,998,783	2,139,730
Total Operating Income	(971,176)	(523,884)	(781,828)
Program (Surplus)/Deficit	1,654,143	1,474,899	1,357,902



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Health - Schedule 7						
Health Inspection & Administration - Expenditure						
1730062		Workers Comp - Health	2,415	2,395	2,503	Workers Compensation insurance premium
1730082		Salaries - Health	92,783	104,977	96,494	Salary cost
1730092		Superannuation - Health	14,681	14,974	15,752	Superannuation contributions
1730102		Other Expenses - Health	1,500	990	1,500	Miscellaneous expenses associated with Health sub-program.
1730152		Conference Expenses - Health	2,000	523	2,000	Provision for Conference and training attendance fees.
1730192		Vehicle Expenses - Health	4,160	4,388	5,287	Lease & running costs of vehicle DE 992.
1730302		Analytical Expenses	2,000	1,904	2,000	Costs involved in water sampling and other testing. LHAAC analysis.
1730502		Depreciation - Health	7,434	7,449	7,449	Depreciation of assets in accordance with accounting policies.
1730542		Fringe Benefits Tax - Health	5,200	3,353	5,500	FBT obligation estimate
1730672		Interest Expense of ROU Asset - Health	158	158	61	Interest Expense - Right of Use Leased Asset
1730912		Staff Uniform - Health	350	350	350	Corporate Clothing allowance.
1735552		Alloc Administration Expenses	74,698	74,700	79,732	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Health Inspection & Admin			207,379	216,159	218,628	

Health - Schedule 7						
Health Inspection & Administration - Income						
1732003		Health Inspection Fees Income - Food Business	(8,000)	(8,813)	(8,400)	Inspection of food premises and others as per regulatory requirements.
1732023		Health Permits, Inspection & Licence Fee Income (GST applies)	(500)	(8,837)	(6,000)	Other Health Charges (GST Applicable)
1737223		Health Permits, Inspection & Licence Fees (No GST applies)	(10,000)	(10,256)	(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.
Total Operating Income Health Inspection & Administration			(18,500)	(27,905)	(24,400)	

Summary of Operations - Health Program

Health Inspection & Administration

Sub Total Operating Expenditure	207,379	216,159	218,628
Sub Total Operating Income	(18,500)	(27,905)	(24,400)
	188,879	188,254	194,228
Total Operating Expenditure	207,379	216,159	218,628
Total Operating Income	(18,500)	(27,905)	(24,400)
Program (Surplus)/Deficit	188,879	188,254	194,228



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Education & Welfare Schedule 8						
Seniors & Disability Services - Expenditure						
1630222		Disability Access & Inclusion Initiatives	5,000	2,530	10,000	Provision to enable progressive implementation of DAIP
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	3,603	5,000	Cost provision for hosting Seniors Week Functions
1630282		Seniors Service Programs	2,000	2,547	2,000	Cost provision to assist Seniors Services Programs
1635552		Alloc Administration Expenses	25,301	25,296	27,006	Allocation of administration expenses within this sub-program.
Total Operating Expenditure Aged & Disabled			38,301	34,976	45,006	

Education & Welfare Schedule 8						
Pre Schools - Expenditure						
1610822		Shire of Denmark Youth Leadership Award.	2,000	1,000	1,000	Scholarship provided for Year 12 students at Denmark High School as per Policy P080202, Youth Leadership award.
1610832		Ag College Scholarship	1,500	1,864	1,500	Scholarship provided for students at Ag College as per Policy P080201.
1610852	11015	Old Post Office Building Mtce	1,600	2,470	1,666	Insurance and other maintenance costs payable under lease.
1610862	11013	Maintenance - Occasional Day Care Centre	2,650	7,256	3,593	Insurance and other maintenance costs payable under lease.
1615552		Alloc Administration Expenses	33,433	33,432	35,687	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Pre Schools			41,183	46,022	43,446	

Education & Welfare Schedule 8						
Pre Schools - Income						
1617173		Lease payment - Pre Schools	(16,300)	(16,463)	(17,500)	Lease Fee for Old Post Office Building to Spirit of Play.
Total Operating Income Pre Schools			(16,300)	(16,463)	(17,500)	

Education & Welfare Schedule 8						
Youth Services - Expenditure						
1620062		Workers Comp	2,135	2,117	2,366	Workers Compensation insurance premium
1620082		Salaries	90,858	107,121	100,678	Salaries
1620092		Superannuation	8,931	9,479	10,391	Superannuation contributions paid.
1620102		Other Expenses	6,400	5,632	6,400	Provision for sundry and minor expenses, stationery and advertising, subscription to 'My Community Directory'.
1620112		Training	2,500	752	2,500	Provision for staff training costs.
1620192		Denmark Youth Expenditure	12,000	5,844	10,000	Costs for Youth Week event.



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
1620202	17030	Youth Support Service Program	70,000	70,000	70,000	Annual Contribution to 'Outreach' Program
1620222		Youth Activity Programs	12,000	3,699	12,000	Youth Activity Programs
1620252		Staff Uniforms	350	400	350	Uniform allowance.
1620502		Depreciation - McLean Precinct Building	6,993	6,993	6,993	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	32,048	32,052	34,208	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1628002	11012	McLean Precinct Building Maintenance	7,190	5,875	7,048	McLean Precinct Building Maintenance costs
Total Operating Expenditure Welfare Youth			251,405	249,963	262,934	

Education & Welfare Schedule 8						
Other Welfare - Income						
1620243		Income - Wellbeing Services Programs	0	(82)	0	Income Provision for Wellbeing Services Programs.
1627523		Grant Income - Youth	(6,000)	0	(3,000)	Grant for WA Youth Week Event
1620453		Grant Income - Youth Support Service	(31,500)	(31,623)	(31,650)	AYSA contract funding
Total Operating Income Welfare Youth			(37,500)	(34,531)	(34,650)	

Summary of Operations - Education & Welfare Program

Aged & Disabled

Sub Total Operating Expenditure	38,301	34,976	45,006
Sub Total Operating Income	0	(1,050)	0
	38,301	33,926	45,006

Pre Schools

Sub Total Operating Expenditure	41,183	46,022	43,446
Sub Total Operating Income	(16,300)	(16,463)	(17,500)
	24,883	29,559	25,946

Other Welfare

Sub Total Operating Expenditure	251,405	249,963	262,934
Sub Total Operating Income	(37,500)	(34,531)	(34,650)
	213,905	215,432	228,284

Total Operating Expenditure	330,889	330,961	351,386
Total Operating Income	(53,800)	(52,044)	(52,150)
Program (Surplus)/Deficit	277,089	278,917	299,236



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Housing - Schedule 9						
Housing Other - Expenditure						
1075552		Alloc Administration Expenses	5,723	5,724	6,109	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1076012		Hardy Street Development Plan	0	0	10,000	Cost provision to enable subdivision of land
1076622	11004	Beveridge Street House Mtce	0	0	4,465	Maintenance costs including insurance. (Refer Schedule 4 for prior year information)
1076622	11103	Chiltern Road House Mtce	0	0	6,688	Maintenance costs including insurance. (Refer Schedule 4 for prior year information)
1076672		Loan Interest - Loan 142	25,930	25,930	23,483	Interest expense associated with Loan #142 (Reserve funded)
Total Expenditure Housing Other			31,653	31,654	50,745	

Summary of Operations - Housing Program

Housing Other

Sub Total Operating Expenditure	31,653	31,654	50,745
Sub Total Operating Income	0	0	0
	31,653	31,654	50,745
Total Operating Expenditure	31,653	31,654	50,745
Total Operating Income	0	0	0
Program (Surplus)/Deficit	31,653	31,654	50,745



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Expenditure						
1020502		Depreciation - Sanitation	91,425	66,005	89,785	Depreciation of assets in accordance with accounting policies
1020492		Loss on Sale of Asset - Refuse	33,000	0	21,000	Loss on Sale of Asset
1023482	21006	Recycling Contract (Cleanaway)	262,975	253,430	301,338	Recycling waste collection contract fees.
1025002		Consulting Fees	3,000	0	3,000	Consulting Fees - Waste Services
1025082		Salaries - Waste Co-ordinator	43,690	41,328	0	Salaries
1025092		Superannuation - Waste Co-ordinator	4,311	3,842	0	Superannuation
1025552		Alloc Administration Expenses	37,650	37,656	40,188	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	4,462	0	12,450	Waste Services Loan 156 - Rubbish Truck
1028002	20002	Refuse Collection - Denmark Residential	153,373	226,576	162,769	Refuse pick up service undertaken by Council staff
1028102	20003	Public Bins - Collection & Maintenance	84,641	22,911	98,563	Public Bin Servicing Costs undertaken by Council staff
1028102	20004	Refuse Collection - Nornalup (West)	12,491	10,443	12,871	Refuse pick up service undertaken by Council staff
1028102	20006	Refuse Collection - Public Events	1,751	317	1,664	Refuse pick up service undertaken by Council staff
1028102	20007	Refuse Collection - Transport Waste To Albany	35,002	65,811	65,221	Staff Wages, Staff Overheads, Plant Costs
1028112	20009	Refuse Collection - Peaceful Bay	12,971	13,077	14,754	Refuse pick up service undertaken by Council staff
1028152	21200	Waste Control - Container Deposit Scheme	87,671	172,220	162,922	Staff and other costs related to running the Container Deposit Scheme
1028302	21002	Transport From Tfr Station - McIntosh Rd	100,403	76,834	94,343	Transfer Station Transport costs
1028312	21003	Waste Disposal Fees (City Of Albany)	220,500	228,901	239,400	Tipping & Disposal Fees payable to CoA
1028322	21001	Maintenance - McIntosh Road Transfer Station	309,039	299,650	297,387	Staff Wages & Overheads, Plant Costs, Power, Waste Oil removal, Materials, Insurance, Mulching Contract & other costs.
1028332	21012	Transport From T/fer Station - Peaceful Bay	13,400	14,774	15,400	Transport Contract Fees - Great Southern Sands
1028342	21004	Maintenance - Peaceful Bay Refuse Site	48,700	53,068	48,700	Contract Fees - SCEG, Other contractor costs
Total Expenditure Sanitation Other			1,560,455	1,586,842	1,681,755	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Income						
1020493		Profit on Sale of Assets	(4,400)	0	(6,400)	Profit on Sale of Asset
1027283		Kerbside Collection - Fortnightly	(346,940)	(338,930)	(430,315)	Fortnightly Kerbside General Waste & Recycling Collection
1027303		Kerbside Collection - Weekly	(719,090)	(738,405)	(762,807)	Weekly Kerbside General Waste & Recycling Collection
1027313		Commercial Sanitation Charges	(119,282)	(108,681)	(127,306)	Commercial refuse collection
1027323		Sanitation Site Fees	(87,550)	(102,323)	(94,870)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees.
1027333		Sale of Bins	(500)	(3,122)	(1,500)	
1027353		Sanitation - CDS Income	(86,700)	(185,998)	(135,000)	Income from rebates for the Container Deposit Scheme
1027363		Other Waste Service Charges	(30,408)	(30,230)	(35,644)	Other Residential & Commercial Recycling Service Charges
1028203		Facilities Maintenance Fee - Waste Levy	(288,050)	(289,829)	(311,775)	Facilities Maintenance Fee - Waste Levy
1028503		Sale of Recycled Items	(22,440)	(31,002)	(30,000)	Sale of scrap metal, other recyclables.
Total Income Sanitation Other			(1,705,360)	(1,828,520)	(1,935,617)	
Community Amenities - Schedule 10						
Sewerage - Income						
1037323		Septic Tank Application Fees	(7,500)	(12,980)	(10,000)	Septic tank inspection and application fees
Total Income Sewerage			(7,500)	(12,980)	(10,000)	
Community Amenities - Schedule 10						
Town Planning & Regional Development - Expenditure						
1040072		Training Expenses - Planning	10,000	4,392	10,000	Provision for seminars and other training costs.
1040082		Salaries - Planning	592,847	653,517	615,250	Salaries
1040092		Superannuation - Planning	72,439	79,933	82,704	Superannuation contributions
1040112		Planning Contract Services	45,000	40,691	45,000	Planning Contracted Services
1040192		Vehicle Expenses - Planning	16,503	15,826	15,264	Operating & Lease costs for DE 45, Operating costs DE 6226
1040302		Advertising - Planning	5,000	2,953	5,000	Advertising costs associated with town planning applications and other planning advertising.
1040322		Other Expenses - Planning	6,000	8,455	7,500	Miscellaneous expenditure including communication expenses., Stationery, Minor office equipment.
1040392		Workers Comp - Planning	13,932	13,812	14,458	Workers Compensation insurance premium
1040502		Depreciation - Planning	11,167	6,607	7,526	Depreciation of assets in accordance with accounting policies.
1040542		Fringe Benefits Tax - Planning	15,100	14,920	15,600	Fringe Benefits Tax payable



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
1040672		Interest Expense of ROU Asset - Planning	93	4	6	Interest Expense - Right of Use Leased Assets
1040912		Staff Uniform - Planning	1,850	2,220	2,200	Uniform allowance
1040972		Planning Legal Expenses	8,500	6,912	9,500	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	0	2,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	160,841	160,836	171,681	Allocation of administration expenses to reflect full cost of providing works/services contained within these programs.
Total Expenditure Town Planning & Regional Development			962,272	1,011,077	1,004,689	

Community Amenities - Schedule 10						
Town Planning & Regional Development - Income						
1041023		Contribution to LSL - Planning Staff	0	(35,846)	0	Contrib. towards Long Service Leave Costs paid to staff
1047333		Planning Advertising Reimbursements	(1,000)	(406)	(1,000)	Reimbursement of advertising costs for planning matters.
1047343		Rezoning Application Fees (GST Applies)	(2,000)	(3,636)	(1,800)	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees (GST Exempt)	(95,850)	(125,226)	(88,200)	Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred.
Total Income Town Planning & Regional Development			(99,850)	(165,615)	(92,000)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Community Amenities - Schedule 10						
Other Community Amenities - Expenditure						
1050502		Depreciation - Other Community Amenities	28,920	33,423	33,245	Depreciation of assets in accordance with accounting policies.
1055552		Alloc Administration Expenses	92,167	92,172	98,379	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
1058002		Maintenance - Public Conveniences				
1058002	10001	McLean Park Toilets	11,949	13,225	17,130	Maintenance of public conveniences. Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs.
1058002	10002	McLean Park Changerooms	17,952	17,334	15,575	
1058002	10003	McLean Park Old Toilet Block	7,479	4,321	8,068	
1058002	10004	Berridge Park Toilets	36,364	40,166	37,133	
1058002	10005	Poddy Shot Toilets	8,888	3,390	7,131	
1058002	10006	Ocean Beach Toilets	36,046	32,003	37,090	
1058002	10008	Nornalup Toilets	16,090	13,341	17,128	
1058002	10010	Peaceful Bay Beach Toilets	13,865	11,702	17,242	
1058002	10011	Rivermouth Toilets	15,197	14,796	13,757	
1058002	10013	Civic Centre Toilets	39,045	39,569	37,592	
1058002	10014	Peaceful Bay Playground Toilets	10,840	7,942	12,646	
1058002	10015	Thornton Park Toilets	34,560	32,011	35,101	
1058002	10016	Boat Harbour Rotaloo Toilet	1,012	104	1,087	
1058002	10017	Lights Beach Rotaloo Toilet	29,980	18,185	18,720	
1058002	10018	Kwoorabup Community Park Toilets	31,868	23,843	23,795	
1058002	10019	Cemetery Eco Toilet	1,982	1,232	2,360	
1058002	10020	Cleaners & BMO - Sundry Costs	3,000	1,168	3,000	
1058102	21201	Cemetery Maintenance	29,991	22,931	25,535	Cemetery Grounds Maintenance Costs
1058122		Cemetery Plaques and Memorials	2,000	2,572	2,350	Expenses associated with the purchase of plaques and memorials, fully recoverable.
1058152	21202	Grave Digging	11,087	4,278	9,625	Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.
1058162	11016	Denmark War Memorial Maintenance	1,250	801	1,085	
1058162	11017	Peaceful Bay War Memorial	500	0	500	
1058182		ANZAC Day Services	600	4,334	5,600	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200. Traffic Management Services
Total Expenditure Other Community Amenities			482,632	434,845	480,874	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
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Community Amenities - Schedule 10						
Other Community Amenities - Income						
1057363		Cemetery Charges (GST Applicable)	(16,500)	(11,206)	(13,200)	Cemetery fees and charges, Plaques, Memorials etc
1057373		Cemetery Charges (No GST Applies)	(800)	(245)	(800)	Cemetery fees and charges, Plaques, Memorials etc
Total Income Other Community Amenities			(17,300)	(11,451)	(14,000)	

Community Amenities - Schedule 10						
Protection of Environment (Sustainability Projects) - Expenditure						
1060082		Salaries - Sustainability	70,591	71,904	282,796	Salaries paid.
1060092		Superannuation - Sustainability	6,939	7,198	32,507	Superannuation contributions
1060102		Workers Comp - Sustainability	1,659	1,645	6,646	Workers Compensation insurance premium
1060112		Training & Conference Costs - Sustainability	800	849	4,500	Staff Training expense provision
1060142		Staff Uniform - Sustainability	400	350	1,000	Uniform allowance.
1060152		Other Expenses - Sustainability	13,000	13,085	30,000	Miscellaneous expenses associated with PE programs and activities. (For 2022/23 year includes Biochar CBP Project with Wilson Inlet Catchment Group - \$20 K)
1060162		Sustainability - Environment Education	2,000	2,906	2,000	Workshops, signage, or brochures - environmental education.
1060182		Climate Change Adaption Projects	3,900	3,978	7,100	Planet Footprint & other subscriptions.
		Sustainable Projects Planning & Studies				
1060222	16080	Coastal Hazard Management Planning	5,000	2,480	1,000	Coastal Hazard Management Planning - General Expenses
1060222	16082	Dual Naming Project	0	0	10,000	Dual Naming Project - (CBP Project 2022/23)
1060222	16083	CHARMAP - Coastal Hazard Map Project	0	0	20,000	CHARMAP - Coastal Hazard Map Project - (CBP Project 2022/23)
1060242		Sustainability - Community Projects	3,000	3,567	4,000	Community environmental projects; Garage Sale Trail etc.
1060292	16072	Sustainability Projects - Works	5,000	4,640	5,000	Provision for on-ground works consistent with adopted plans.
1060662		Interest on Loan - Solar Energy Project	0	0	14,175	Interest Expense on Loan # 162
1063712		Implementation of WIMS Actions	6,000	4,900	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	Rehabilitation & Revegetation	105,733	78,991	65,249	Wages & On Costs
1065502	16040	Weed Control & Eradication - Shire Reserves	25,000	25,981	25,000	Weed control in Shire Reserves, including but not limited to those included in the Denmark Weed Strategy & Action Plan.
1065502	16041	Weed Strategy & Action Plan Update	0	0	20,000	Update of Denmark Weed Strategy & Action Plan - (CBP Project 2022/23)
1065552		Alloc Administration Expenses	37,650	37,656	40,188	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Expenditure Protection of Environment (Sustainability Projects)			286,672	260,131	577,161	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
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Community Amenities - Schedule 10						
Protection of Environment (Sustainability Projects) - Income						
1065513		Grants & Contributions - Sustainability Projects	0	0	0	Revenue related to sustainability initiatives
Total Income Protection of Environment (Sustainability Projects)			0	0	0	

Summary of Operations - Community Amenities Program

Sanitation Other

Sub Total Operating Expenditure	1,560,455	1,586,842	1,681,755
Sub Total Operating Income	(1,705,360)	(1,828,520)	(1,935,617)
	(144,905)	(241,678)	(253,862)

Sewerage

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(7,500)	(12,980)	(10,000)
	(7,500)	(12,980)	(10,000)

Town Planning & Regional Development

Sub Total Operating Expenditure	962,272	1,011,077	1,004,689
Sub Total Operating Income	(99,850)	(165,615)	(92,000)
	862,422	845,462	912,689

Other Community Amenities

Sub Total Operating Expenditure	482,632	434,845	480,874
Sub Total Operating Income	(17,300)	(11,451)	(14,000)
	465,332	423,394	466,874

Protection of Environment (Sustainability Projects)

Sub Total Operating Expenditure	286,672	260,131	577,161
Sub Total Operating Income	0	0	0
	286,672	260,131	577,161

Total Operating Expenditure	3,292,031	3,292,895	3,744,479
Total Operating Income	(1,830,010)	(2,018,566)	(2,051,617)
Program (Surplus)/Deficit	1,462,021	1,274,329	1,692,862



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
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Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Expenditure						
1110502		Depreciation - Halls	103,020	106,930	112,931	Depreciation of assets in accordance with accounting policies
1112202	11035	Parryville Hall Mtce	3,200	64,209	81,230	Includes \$2,000 Contribution plus Insurance and other costs
1112222		Tingledale Hall Mtce	3,450	1,094	3,575	Includes \$2,000 Contribution plus Insurance and other costs
1112242		Scotsdale Hall Mtce	3,100	3,098	3,195	Includes \$2,000 Contribution plus Insurance and other costs
1112262		Kentdale Hall Mtce	3,000	2,836	3,040	Includes \$2,000 Contribution plus Insurance and other costs
1112272		Peaceful Bay Hall	3,000	2,731	3,040	Includes \$2,000 Contribution plus Insurance and other costs
1112282		Nornalup Hall	3,600	1,644	3,760	Includes \$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	47,891	47,892	51,119	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1118002	11006	Maintenance - Civic Centre Building	30,484	45,602	80,142	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	5,500	5,610	5,875	Contribution towards some general maintenance costs of RSL Hall - Insurance, Fire Equipment Services, Annual contribution to Association.
Total Expenditure Public Halls & Civic Centres			206,245	281,647	347,907	

Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Income						
1117373		Civic Centre Hire Fees	(7,500)	(12,500)	(10,500)	Hire charges for Civic Centre Hall and facilities
1117383		Grants - Halls and Civic Centre	(50,000)	0	(50,000)	Grant funding income for Public Halls & facilities
1118013		Contrib. to Public Hall Maintenance	0	(60,000)	(78,000)	Contributions to Public Hall & Facilities Maintenance (includes insurance claim proceeds)
Total Income Public Halls & Civic Centres			(57,500)	(72,500)	(138,500)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Swimming Areas & Beaches - Expenditure						
1121022		Beach Patrols & Reimbursements	21,750	41,467	43,000	Provide lifeguard services at Ocean Beach over summer months, WASLSC contracted service costs.
1121042	11042	Coastal Infrastructure Maintenance	223,355	97,327	25,970	Provision for maintenance of various coastal infrastructure including Ocean Beach erosion & Surf Club Precinct protection works (lookouts, steps, signs seats etc.)
1121052	11044	Denmark Surf Life Saving Club	7,420	6,481	7,553	Maintenance of Surf Club - Fire services, Insurance etc.
1121072		Concept Design & Proposal Fee Expenses	40,000	47,216	40,000	Project Concept and Design Study Fees
1126662		Interest on Loan # 161 Expense	15,969	0	14,775	Interest on Loan for Surf Club Precinct upgrade
1125552		Alloc Administration Expenses	12,952	12,948	13,825	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
Total Expenditure Swimming Areas & Beaches			321,446	205,439	145,123	

Recreation & Culture - Schedule 11						
Swimming Areas & Beaches - Income						
1121073		Fisherman's Lease	(2,551)	(2,551)	(3,306)	Income from fishing camp leases on Shire reserves.
Total Income Swimming Areas & Beaches			(2,551)	(2,551)	(3,306)	

Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure						
1130502		Depreciation - Parks etc.	485,696	471,263	479,263	Depreciation of assets in accordance with accounting policies
1131002	21410	Peaceful Bay Reserves Contribution	40,000	40,000	40,000	Contribution to Peaceful Bay Progress Association for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	Peaceful Bay Reserves Other	1,610	1,739	1,850	Insurance Costs
1131012		Swimming Pool Feasibility Study	20,000	28,390	0	Swimming Pool Feasibility Study
1131022		Our Club - Project Officer	37,899	30,316	23,288	Costs relating to Club Development program
1131422	15073	Inlet Dredging	5,000	0	5,000	Includes Poddyshot & Rivermouth Dredging and seaweed removal costs.
1135552		Alloc Administration Expenses	120,661	120,660	128,793	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	473	473	217	Loan 129 interest repayments - Denmark Scouts
1136692		Loan Interest - Football Clubrooms Ext No 147	10,341	9,413	9,449	Loan 147 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 157	14,125	14,125	13,357	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	14,938	14,938	14,133	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant & Equipment	5,000	4,712	5,000	Purchase of minor plant & equipment
1138102		Maintenance - Parks and Reserves	676,294	649,242	707,611	Wages, Overheads, Plant Operation Costs, Materials & Other Costs.
1138112	15060	Walk Trail Maintenance	31,809	24,554	40,420	Wages, Overheads, Plant Operation Costs, Materials & Other Costs. (Includes 2022/23 CBP - WOW Trail Signage \$10,000)



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure cont'd						
1138122		Parks & Reserves Building Mtce Expense	32,130	36,877	54,319	Insurance Costs and minor maintenance obligations associated with recreation buildings and structures
1139652		McLean Park Lighting	6,500	1,983	6,500	Power and maintenance costs associated with McLean Park oval lights.
Total Expenditure Other Recreation & Sport			1,502,477	1,451,177	1,529,200	

Recreation & Culture - Schedule 11						
Other Recreation & Sport - Income						
1130493		Profit on Sale of Asset	(6,000)	0	(4,200)	Profit on Sales of Assets
1136593		Contribution to Pool Study - DACCI	(10,000)	(14,905)	0	Contribution to Pool Study
1136663		S/S Loans Interest Repaid - Scouts	(473)	(529)	(217)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136713		S/S Loan Interest Repaid Riverside Club	(14,125)	(13,506)	(13,357)	Self Supporting loan interest repayments, Riverside Club Loan 157.
1137033		Operating Grants - Recreation	(30,000)	0	(30,000)	OUR Club - Club Development Program Grant
1137063		Capital Grant - Recreation Infrastructure Upgrades	(2,499,002)	(436,647)	(2,824,874)	Grant - Recreation Facilities Upgrade (Surf Club & McLean Oval Water)
1137603		Contribution to Mtce School Oval	(20,000)	(31,532)	(22,000)	Dept. of Education contribution to High School Oval maintenance.
1137703		Recreation Facilities Hire Fees Income	(5,000)	(19,690)	(20,000)	Income from hire of Reserves and facilities as per fees & charges schedule.
1137713		Mc Lean Park Lighting Charges	(2,000)	(5,591)	(4,000)	Contrib. to lighting costs, Denmark-Walpole Football Club, Other Clubs.
Total Income Other Recreation & Sport			(2,636,600)	(534,218)	(2,968,648)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Libraries - Expenditure						
1140082		Salaries - Library	136,822	146,767	141,675	Salary provision
1140092		Superannuation - Library	16,415	17,579	17,704	Superannuation contributions
1140102		Other Expenses - Library	12,000	8,982	12,000	Misc expenses including Outreach Programs
1140122		Training & Conference Expenses - Library	3,860	2,013	3,860	Provision for staff to attend training and conferences.
1140142		Telecommunications - Library	1,800	873	1,000	Telecommunication charges.
1140172		Workers Comp - Library	3,215	3,188	3,329	Workers Compensation insurance premium
1140192		Staff Uniform - Library	1,000	1,050	1,000	Corporate Uniform allowance.
1140202		IT Maintenance Expense	10,200	9,261	10,600	Software Licence and Support Fees. (Spydus Library Management Systems).
1140242		Library Subscriptions & Publications	1,500	3,156	3,200	Purchase of local stock for library, Books and DVD's, Subscriptions & Memberships.
1140252		Library Equipment Expense	3,740	1,412	2,800	Allowance for sundry library equipment expense.
1140262		Donations Expenditure	1,500	1,790	1,500	Expenditure from donations received, (Library books.)
1145552		Alloc Administration Expenses	81,926	81,924	87,448	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program.
1148002	11008	Library Building	28,649	22,733	30,356	Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.
Total Expenditure Libraries			302,627	300,727	316,472	

Recreation & Culture - Schedule 11						
Libraries - Income						
1141003		Library Other Income	(1,000)	(7,161)	(1,000)	Misc income from library fees & charges, other revenue.
1147003		Library Donations	(1,500)	(1,922)	(1,500)	Untied donations received from members (see Acc 1140262 for related expenditure).
Total Income Libraries			(2,500)	(9,083)	(2,500)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151132		Funding Assistance to Arts Council	75,000	75,000	55,000	Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)
1152002	11051	Denmark Community Resource Centre Building Maintenance	14,327	24,437	16,099	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	11052	Denmark Arts Building Maintenance	9,205	3,359	8,913	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	15050	Morgan Richards Community Centre Grounds Maintenance	3,174	7,836	4,367	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	0	Contra entry for use of Strickland St property utilised by Denmark Village Theatre. (Accounting Contra Entry Only - not applied from 22/23 year)
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	0	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80. (Accounting Contra Entry Only - not applied from 22/23 year)
1152112		Rental Denmark Arts use of Building	32,000	32,000	0	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80. (Accounting Contra Entry Only - not applied from 22//23 year)
1156662		Loan Interest - Old Hospital Land Loan 158	8,332	8,332	6,633	Loan 158 interest repayments.
1155552		Alloc Administration Expenses	58,734	58,740	62,693	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1158002	11009	Historical Museum	4,388	2,536	4,815	Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
Total Other Culture Expenditure			269,060	276,139	164,020	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Culture - Income						
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)	0	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Community Resource Centre. (not applied from 22/23 year)
1152013		Denmark Arts Use of Council Facilities - Contra	(32,000)	(32,000)	0	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Arts. (not applied from 22/23 year)
1152023		Rental ex Community Resource Centre use of building to Denmark Village Theatre	(8,000)	(8,000)	0	Contra entry for use of Strickland St property utilised by Denmark Village Theatre. (not applied from 22/23 year)
Total Other Culture Income			(90,401)	(90,400)	(1)	

Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure						
1160062		Workers Comp - Rec Centre	4,939	4,897	4,983	Workers Compensation insurance premium
1160082		Salaries - Rec Centre	79,111	65,141	79,350	Allocation of recreation staff time towards the administration of Centre.
1160092		Superannuation - Rec Centre	20,787	19,302	21,235	Superannuation contributions.
1160102		Other Recreation Centre Expenses	5,809	6,939	7,150	Minor costs associated with Rec. Centre operations
1160112		Lease of Gym Equipment	0	1	0	Operating Lease costs for Gym equipment.
1160122		Equipment Mtce/Minor Purchases - Rec Centre	5,500	4,891	6,000	Maintenance and repair of Recreation Centre equipment.
1160132	11011	Maintenance Recreation Centre Building	37,141	34,033	50,420	Wages, Overheads, Utilities, other maintenance & repair costs
1160142		Telecommunications - Rec Centre	2,000	1,745	1,850	Telecommunication charges.
1160152		Advertising - Rec Centre	4,000	3,864	3,500	Advertising to promote Recreation Centre services.
1160172	12011	Cleaning - Recreation Centre	67,696	65,649	71,679	Wages, Overheads, Cleaning Materials.
1160182		Staff Amenities - Rec Centre	1,000	728	1,000	Miscellaneous staff related costs; Uniforms, Other minor expenses.



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure cont'd						
1160192	17022	<i>Recreation Centre Programmes</i>			0	Allocation of salaries and other costs associated with running the Recreation Centre programmes as outlined below.
1160192	17000	<i>Gym</i>	10,000	12,971	10,000	
1160192	17001	<i>Aerobics</i>	10,000	16,121	7,000	
1160192	17010	<i>Crèche</i>	10,000	9,110	10,000	
1160192	17015	<i>Sports Hall</i>	15,000	16,116	15,000	
1160192	17017	<i>Function Room</i>	500	0	500	
1160192	17021	<i>Aerobics - Living Longer Living Stronger</i>	8,000	4,902	8,000	
1160192	17022	<i>Rec Centre Admin. Costs</i>	57,668	59,389	93,184	
1160262		Insurance - Rec Centre	12,800	13,081	14,285	Various insurance costs associated with Recreation centre including Building.
1160282		Travel & Training Expenses - Rec Centre	3,160	3,513	3,300	Recreation Centre staff training and associated expenses.
1160502		Depreciation - Rec Centre	82,632	85,593	84,953	Depreciation of assets in accordance with accounting policies.
1160522		Printing & Stationery - Rec Centre	1,000	862	1,000	Provision for printing and stationery.
1160672		Interest Expense of ROU Assets - Rec. Centre	3,299	1,045	656	Interest Expense - Right of Use Leased Assets
1160752		Regional Sports Star of Year	900	0	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	106,926	106,932	114,133	Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.
Total Recreation - Rec Centre - Expenditure			549,868	536,826	610,078	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Income						
1160103		Income - Function Room	(2,000)	(2,532)	(2,400)	
1160113		Income - Gym	(87,550)	(100,633)	(92,380)	
1160123		Income - Crèche Child Minding	(1,550)	(1,470)	(1,550)	
1160153		Income - Sports Hall	(45,000)	(47,490)	(47,500)	
1160363		Income - Aerobics	(25,750)	(59,574)	(35,600)	
1160423		Income - Aerobics LL,LS	(8,000)	(6,928)	(8,000)	
1160553		Sponsors Advertising Sign Fees	(820)	(818)	(820)	
1161003		Rec. Centre - Other Income	(500)	(253)	(500)	
Total Recreation - Rec Centre - Income			(171,170)	(219,697)	(188,750)	

Summary of Operations - Recreation & Culture Program

Public Halls & Civic Centres

Sub Total Operating Expenditure	206,245	281,647	347,907
Sub Total Operating Income	(57,500)	(72,500)	(138,500)
	148,745	209,147	209,407

Swimming Areas & Beaches

Sub Total Operating Expenditure	321,446	205,439	145,123
Sub Total Operating Income	(2,551)	(2,551)	(3,306)
	318,895	202,888	141,817

Other Recreation & Sport

Sub Total Operating Expenditure	1,502,477	1,451,177	1,529,200
Sub Total Operating Income	(2,636,600)	(534,218)	(2,968,648)
	(1,134,123)	916,959	(1,439,448)

Libraries

Sub Total Operating Expenditure	302,627	300,727	316,472
Sub Total Operating Income	(2,500)	(9,083)	(2,500)
	300,127	291,644	313,972

Other Culture

Sub Total Operating Expenditure	269,060	276,139	164,020
Sub Total Operating Income	(90,401)	(90,400)	(1)
	178,659	185,739	164,019

Recreation - Rec Centre

Sub Total Operating Expenditure	549,868	536,826	610,078
Sub Total Operating Income	(171,170)	(219,697)	(188,750)
	378,698	317,129	421,328

Total Operating Expenditure	3,151,722	3,051,954	3,112,800
Total Operating Income	(2,960,722)	(928,449)	(3,301,705)
Program (Surplus)/Deficit	191,000	2,123,505	(188,905)



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Expenditure						
1220372		Power - Street Lighting	62,000	69,468	70,500	Electricity charges for Street Lighting.
1220392		Roadwise - Committee	500	73	0	
1225552		Alloc Administration Expenses	168,371	168,372	179,719	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1220412	16000	Infrastructure Planning & Design Works	30,000	8,628	60,000	Project Concept Planning Costs (includes \$50,000 CBP Project - Berridge Park Youth Precinct Concept Plan)
1228002		Maintenance - Roadworks General	1,223,047	1,304,145	1,234,021	Road Maintenance Expense - Wages, Overheads, Plant Use, Materials, Contractors etc
1228002	30000	Road Maintenance	0	0	0	
1228022		DRFAWA Roadworks	1,668,461	814,215	94,000	Roadwork reinstatement works required from storm event(s)
1228202	32001	Depot Maintenance	58,534	49,750	60,815	General maintenance including minor upgrades to existing depot facility and utility costs
1228302	32002	Footpaths Maintenance	12,996	12,040	12,500	Wages, Overheads, Plant Operation costs, Materials.
1228362	32005	Bridges Maintenance	42,987	58,638	111,444	Maintenance of Shire bridge network - Wages, Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Other.
1228372	32006	Bus Shelter Maintenance	2,263	26	2,252	Maintenance and repairs of bus shelters - Wages, Overheads, Plant Operation costs, Insurance, Other Minor Expenses.
1128392	11005	Riverbend Lane House Maintenance	7,684	713	7,796	Minor maintenance & repairs to Riverbend Lane house.
1228382		Crossover Payments	2,500	3,048	2,500	Crossover subsidy payable on application.
1230502		Depreciation - Roads Infrastr.	1,717,268	1,786,329	1,812,572	Depreciation of assets in accordance with accounting policies.
Total Streets, Roads, Bridges & Depot Mtc. - Expenditure			4,996,611	4,275,443	3,648,119	

Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income						
1226503		Crossover Application & Other Fees	(500)	(3,969)	(600)	Fees as set out in accordance with Schedule of Fees & Charges.
1227603		Contribution to Works	(24,200)	(24,211)	0	Contribution to Capital Roadworks Program.
1228743		Interest on Denmark East Investment	(360)	(324)	(6,100)	Interest earned from Denmark East Reserve Fund Investment.
1228753		Rent Income - Riverbend House	(7,200)	(7,091)	(7,200)	Rent - Riverbend House
1227703		Commodity Routes Grant Funding	0	0	(312,000)	Road upgrade capital grant funding program.



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income cont'd						
1228103		MRWA Project Grants	(856,667)	(832,002)	(1,553,333)	Capital Grant funding from Regional Road Group (RRG)
1228143		Federal Grant Funding - Roads	0	0	(37,375)	Federal Grant Funding
1228153		Grant - Local Roads & Community Infrastructure	(396,664)	(396,664)	0	Federal Grant Funding
1228303		Roadwise Grant	(500)	0	0	
1228403		Grant - MRWA Direct	(127,200)	(127,200)	(135,054)	Operating Grant funding - Main Roads WA
1228443		Storm Damage Recoup - DRFAWA	(1,397,551)	(753,273)	(94,000)	DRFAWA Funding for storm damage event reinstatement & repairs
1228473		Grant - Specific Bridges	0	0	0	Capital Grant Funding - Bridges
1228603		Grant - Roads to Recovery	(263,120)	(313,120)	(313,120)	Federal Government R2R Grant Funding for capital roadworks
1228703		Grant - MRWA Blackspot	(55,333)	(90,491)	(32,800)	Grant funding for Blackspot projects (see Capital Exp Acc# 1220194 Blackspot Funding).
1228723		Grant Income -Drought Relief Fund	(216,667)	(216,667)	0	Federal Government Capital Grant Income
Total Streets, Roads, Bridges & Depot Mtc. - Income			(3,345,962)	(2,765,012)	(2,491,582)	

Transport - Schedule 12						
Road Plant Purchases - Expenditure						
1230492		Loss on Sale of Asset - Road Plant	1,000	0	0	Loss on sale of assets in accordance with accounting policies.
1235552		Alloc Administration Expenses	45,180	45,180	48,225	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Road Plant Purchases - Expenditure			46,180	45,180	48,225	

Transport - Schedule 12						
Road Plant Purchases - Income						
1230493		Profit on Sale Of Assets - Road Plant	(30,600)	(47,105)	(36,000)	Profit on sale of assets in accordance with accounting policies.
Total Road Plant Purchases - Income			(30,600)	(47,105)	(36,000)	

Transport - Schedule 12						
Traffic Control - Expenditure						
1495552		Alloc Administration Expenses	14,156	14,160	15,111	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1498002	29501	Vehicle Inspections	16,000	10,829	15,000	Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual Vehicle Inspections Renewal Services.
Total Traffic Control - Expenditure			30,156	24,989	30,111	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Transport - Schedule 12						
Traffic Control - Income						
1491003		Vehicle Inspection Fees	(16,000)	(17,467)	(16,500)	Fee for Dept. of Transport vehicle inspection services.
1497083		Commissions DPI	(72,100)	(89,468)	(80,350)	Fees & Commission received from Dept. of Transport for vehicle licensing services.
Total Traffic Control - Income			(88,100)	(106,935)	(96,850)	

Transport - Schedule 12						
Airports - Expenditure						
1228052	32003	Airstrip Maintenance	16,303	13,362	16,473	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	6,626	6,624	7,073	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1266662		Loan Interest - Airport	2,220	2,004	1,700	Interest repayments for Loan No 143 - Sealing Landing Area.
Total Airports - Expenditure			25,149	21,991	25,246	

Transport - Schedule 12						
Airports - Income						
1268033		Airport Hangar Lease Income	(615)	(405)	(500)	Income from Hangar sites, Hangar Lease fees
1268043		Grants Income - Airport	(73,650)	(100,702)	0	Grant Income - Airport
Total Airports - Income			(74,265)	(101,107)	(500)	

Summary of Operations - Transport Program

Streets, Roads, Bridges & Depot Maintenance

Sub Total Operating Expenditure	4,996,611	4,275,443	3,648,119
Sub Total Operating Income	(3,345,962)	(2,765,012)	(2,491,582)
	1,650,649	1,510,432	1,156,537

Road Plant Purchases

Sub Total Operating Expenditure	46,180	45,180	48,225
Sub Total Operating Income	(30,600)	(47,105)	(36,000)
	15,580	(1,925)	12,225

Traffic Control

Sub Total Operating Expenditure	30,156	24,989	30,111
Sub Total Operating Income	(88,100)	(106,935)	(96,850)
	(57,944)	(81,946)	(66,739)

Airports

Sub Total Operating Expenditure	25,149	21,991	25,246
Sub Total Operating Income	(74,265)	(101,107)	(500)
	(49,116)	(79,117)	24,746

Total Operating Expenditure	5,098,096	4,367,603	3,751,701
Total Operating Income	(3,538,927)	(3,020,160)	(2,624,932)
Program (Surplus)/Deficit	1,559,169	1,347,444	1,126,769



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Economic Services - Schedule 13						
Rural Services - Expenditure						
1315802		Noxious Weed Control	10,100	13,000	10,100	Costs involved in the treatment of noxious weeds, incl.Contract spraying.
1315852		Vermin Control expenses	2,800	2,800	2,800	Contrib. to Feral Pig Eradication Program.
1316002		Water - Standpipes	26,000	30,156	30,000	Water Supply Charges & Minor Maintenance Expense Provision.
1317552		Alloc Administration Expenses	1,807	1,812	1,929	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Rural Services - Expenditure			40,707	47,768	44,829	

Economic Services - Schedule 13						
Rural Services - Income						
1317543		Water - Income Standpipes	(30,000)	(18,625)	(30,000)	Income from the sale of water from standpipes.
Total Rural Services - Income			(30,000)	(18,625)	(30,000)	

Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure						
1320502		Depreciation - Tourism	54,708	54,740	54,708	Depreciation of assets in accordance with accounting policies.
1322002	21404	Maintenance of Peaceful Bay Water Supply	17,800	7,823	7,800	Maintenance of Peaceful Bay water supply
1322102	21405	Peaceful Bay Water Monitoring	3,000	8,658	11,500	Wages for inspection Officer - include water sampling of potable (for caravan park) and non-potable (for leasehold area) water supply, inspection of bore, dam, transfer station, tanks and distribution system as per management plan.
1322142		Peaceful Bay Community Facilities	2,000	0	2,000	Minor expenses associated with Peaceful Bay tourism; eg. Signage.
1325552		Alloc Administration Expense	64,156	64,152	68,480	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.

Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure Cont'd						
1326202		Economic Development Expense	0	0	0	Economic Development Expense - Grant Funded
1326662		Loan Interest - Visitors Centre	2,224	2,224	0	Interest repayments - Loan 131 - Denmark Visitor Centre.
1327802		Tourism Subsidy	95,000	78,544	95,000	Contribution to tourism.
1327812		Other Expenses - Tourism	4,700	4,500	5,430	Minor expenses associated with Tourism and Area promotion. Eg. Visitor Centre insurances and sundry costs.
1327842		Alliance Projects and Contributions	50,000	37,980	25,000	Alliance Projects and Contributions.
1328002	11007	Visitors Centre Maintenance	16,792	12,950	15,894	Wages, Overheads, Utilities, other minor costs
1328732	15080	Christmas Decorations	11,404	5,337	10,696	Council contribution to supplying, erecting and dismantling decorations and banners over Christmas period.
1328742		Community Christmas Event	10,000	10,000	10,000	Contribution to Community Christmas Event.
Total Tourism & Area Promotion - Expenditure			331,784	286,908	306,508	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Economic Services - Schedule 13						
Tourism & Area Promotion - Income						
1326663		Grants - Tourism & Area Promotion	(9,500)	(9,500)	0	Grant Income - Economic Development
1327953		Rental Peaceful Bay Caravan Pk	(36,363)	(36,364)	(37,515)	Lease of Peaceful Bay Caravan Park, Lease expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(62,700)	(50,000)	(63,800)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(368,145)	(368,145)	(396,124)	Peaceful Bay Leases - Refer to Fees and Charges schedule for more detailed breakdown.
Total Tourism & Area Promotion - Income			(476,708)	(464,009)	(497,439)	

Economic Services - Schedule 13						
Building Control - Expenditure						
1330082		Salaries - Building	167,846	142,910	185,175	Salaries
1330092		Superannuation - Building	24,274	22,930	27,740	Superannuation contributions
1330102		Other Expenses - Building	10,000	3,424	10,000	Minor Expenses - Building Code subscriptions, Mobile Phone, other.
1330112		Training Expenses - Building	3,500	128	3,500	Provision for staff training and conference attendance.
1330152		Workers Comp - Building	3,944	3,910	4,352	Workers Compensation Premium
1330912		Staff Uniform - Building	700	700	700	Staff uniform allowance.
1335552		Alloc Administration Expenses	144,877	144,876	154,642	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Building Expenditure			355,141	318,878	386,109	

Economic Services - Schedule 13						
Building Control - Income						
1337553		Building Licence Fees	(78,280)	(87,660)	(66,000)	Building fees and license charges.
1337603		Other Income - Building	(3,090)	(768)	(500)	Building Surveyor Services and other income
Total Building Income			(81,370)	(88,428)	(66,500)	

Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	6,626	6,624	7,073	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	19,745	17,896	18,245	Loan Interest - Purchase Reserve 27101.
1348002	32004	Saleyards Maintenance	2,250	264	2,290	Insurance and general maintenance and repairs provision.
Total Saleyards Expenditure			28,621	24,784	27,608	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Economic Services - Schedule 13						
Saleyards - Income						
1347503		Lease Site Income - Denmark Haulage	(18,450)	(18,885)	(19,823)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347533		Lease Site Income - Soil Solutions.	(32,170)	(32,780)	(34,613)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.
1347573		Lease Site Income - Denmark Concrete	(22,900)	(23,067)	(24,070)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. (Prev. Denmark Earthmoving)
Total Saleyards Income			(73,520)	(74,732)	(78,506)	

Economic Services - Schedule 13						
Plant Nursery - Expenditure						
1350102	16200	General Nursery Operations	39,387	69,220	65,179	Wages, overheads, plant stock, seedlings.
1355552		Alloc Administration Expenses	6,928	6,924	7,395	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Plant Nursery - Expenditure			46,315	76,144	72,574	

Economic Services - Schedule 13						
Parry Beach - Expenditure						
1360102		Parry Beach Camping Expenses	11,500	6,578	7,750	Expenses associated with the operation of the camping ground.
1360112		Parry Beach - Gas Supply	1,000	0	800	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	3,330	4,414	3,180	Caretakers cottage maintenance costs.
1360132		Parry Beach - Develop Masterplan	4,000	3,640	0	Develop Future Use Masterplan (provision to complete in 21/22 year)
1360502		Depreciation - Parry Beach	9,768	10,079	9,685	Depreciation of assets in accordance with accounting policies.
1362002	21304	Parry Camping Ground Mtce	1,500	6,099	2,200	Wages, Overheads, Plant Operation & Other Costs
1362052	21302	Parry Beach Equipment Maintenance	1,650	3,763	2,805	Provision for general equipment maintenance
1362102		Vehicle Expenses - Parry Beach	2,851	1,710	3,155	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	Refuse Collection - Parry Beach	7,481	9,358	9,817	Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	Parry Beach Toilets Maintenance	18,292	26,339	23,328	Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
Total Parry Beach - Expenditure			61,372	71,980	62,720	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Economic Services - Schedule 13						
Parry Beach - Income						
1360103		Parry Beach Camping Charges	(154,500)	(175,920)	(154,500)	Camping fees and charges for Parry Beach Camp Ground.
Total Parry Beach - Income			(154,500)	(175,920)	(154,500)	

Economic Services - Schedule 13						
Other Economic Services - Expenditure						
1120102	70000	Lime Quarry Operations	205,000	177,382	205,000	Lime Quarry - Mining of 15,000 tonnes subject to approval. Contractor costs and associated expenditure.
1120102	70001	Other Expenses - Lime Quarry	25,000	32,816	30,000	Other costs associated with Lime Quarry operations including Royalties Audit, Lime sand testing and surveys and other minor expenses.
1120102	70002	Other Expenses - Lime Quarry Maintenance	7,635	0	0	included in above (70001) from 1/7/22
1121002		State Govt Lime Sand Royalties	12,000	9,961	12,000	Royalties payment obligation estimated on 15,000 tonnes per annum as per licence.
1375552		Alloc Administration Expenses	12,952	12,948	13,825	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Other Economic Services -Expenditure			262,587	233,107	260,825	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Economic Services - Schedule 13						
Other Economic Services - Income						
1121003		Sale of Lime Sand	(443,250)	(407,993)	(477,000)	Sale of 15,000 Tonne, Lime sand @ \$34.00 (exc GST) as per adopted Fees and Charges in Annual Budget.
Total Other Economic Services - Income			(443,250)	(407,993)	(477,000)	

Summary of Operations - Economic Services Program

Rural Services

Sub Total Operating Expenditure	40,707	47,768	44,829
Sub Total Operating Income	(30,000)	(18,625)	(30,000)
	10,707	29,143	14,829

Tourism & Area Promotion

Sub Total Operating Expenditure	331,784	286,908	306,508
Sub Total Operating Income	(476,708)	(464,009)	(497,439)
	(144,924)	(177,101)	(190,931)

Building Control

Sub Total Operating Expenditure	355,141	318,878	386,109
Sub Total Operating Income	(81,370)	(88,428)	(66,500)
	273,771	230,450	319,609

Saleyards

Sub Total Operating Expenditure	28,621	24,784	27,608
Sub Total Operating Income	(73,520)	(74,732)	(78,506)
	(44,899)	(49,948)	(50,898)

Plant Nursery

Sub Total Operating Expenditure	46,315	76,144	72,574
Sub Total Operating Income	0	0	0
	46,315	76,144	72,574

Parry Beach

Sub Total Operating Expenditure	61,372	71,980	62,720
Sub Total Operating Income	(154,500)	(175,920)	(154,500)
	(93,128)	(103,940)	(91,780)

Other Economic Services

Sub Total Operating Expenditure	262,587	233,107	260,825
Sub Total Operating Income	(443,250)	(407,993)	(477,000)
	(180,663)	(174,887)	(216,175)

Total Operating Expenditure	1,126,527	1,059,569	1,161,173
Total Operating Income	(1,259,348)	(1,229,707)	(1,303,945)
Program (Surplus)/Deficit	(132,821)	(170,138)	(142,772)



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Other Property & Services - Schedule 14						
Private Works Expenditure						
1258002		Private Works Expense	5,000	8,692	5,000	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.
1405552		Alloc Administration Expenses	1,205	1,200	1,286	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Private Works - Expenditure			6,205	9,892	6,286	

Other Property & Services - Schedule 14						
Private Works Income						
1147593		P/Works - General Charges Income	(6,500)	(9,018)	(6,500)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.
Total Private Works - Income			(6,500)	(9,018)	(6,500)	

Other Property & Services - Schedule 14						
Public Works Overheads - Expenditure						
1430062		Workers Comp - Works Overheads	59,631	60,956	60,224	Workers compensation insurance premium
1430082		Salaries - Infrastructure	855,247	926,446	842,421	Salaries paid.
1430092		Superannuation - Infrastructure	108,204	121,714	113,573	Superannuation contributions
1430122		Housing Allowance - Infrastructure	10,400	10,400	10,400	Staff Housing rental subsidy for DASD
1430192		Vehicle Expenses - Infrastructure	17,736	18,859	26,052	Fuel, licences, repairs and insurance for - DE 15, DE 7560 & DE 11498.
1430402		Medical Examination Costs	1,500	3,353	1,500	Provision for medical examinations of employees.
1430412		Office & Other Minor Expenses - Infrastructure	30,000	32,140	30,000	Office and Other expenses - Software Licences, telecommunication costs, subscriptions and stationery, Depot Christmas function, other minor costs
1430422		Superannuation - Depot Staff	200,855	199,632	200,492	Superannuation contributions - depot operational staff
1430432		Sick Pay	58,454	72,755	60,193	Provision for sick pay (engineering and operations).
1430442		Holiday Pay	137,368	135,420	141,453	Provision for annual leave and leave loading.
1430452		Protective Clothing & Uniform costs	17,000	17,276	17,500	Provision of uniforms, safety clothing and equipment for infrastructure services staff.
1430462		Conference Expenses- Infrastructure	10,000	0	10,000	Conference registration, travelling and accommodation expenses.
1430472		Adverse Working Condition & Other Allowances	35,364	28,819	55,321	Allowances paid in accordance with the Local Government Industry Award & Depot Staff EBA
1430482		Safety Meetings - Depot Staff	3,500	8,122	500	Attendance at OH&S and other meetings.
1430492		Public Holiday Pay - Depot Staff	70,761	51,838	72,865	Public Holiday Wage costs - Depot Staff



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
1430502		Depreciation - Infrastructure	32,300	17,516	19,460	Depreciation of assets in accordance with accounting policies.
1430532		Advertising - Infrastructure	5,000	12,072	10,000	Advertising related to engineering services i.e. tenders and employment vacancies.
1430542		Fringe Benefits Tax - Infrastructure	22,000	19,418	22,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		Insurance on Works	48,495	48,495	51,405	Public Liability Insurance
1430702		Infrastructure Consultants	5,000	28,353	5,000	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	16,980	17,232	0	Contribution to Regional Risk Co-ordinator, Workplace Health & Safety and Risk Management expenses. (See A/c 1420052 Schedule 4 from 22/23)
1430802		Training Expenses - Infrastructure	42,000	39,610	45,000	Staff training provision
1430812		Long Service Leave - Infrastructure	23,000	41,405	23,000	Long Service Leave entitlements paid to depot operational staff.
1435552		Alloc Administration Expenses	156,265	164,460	167,349	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)	(114,650)	(150,000)	Allocation of Management Overhead to Contract Civil Works
1436902		Less Overheads Allocated to Works	(1,817,060)	(1,872,850)	(1,835,708)	PWO Costs allocated
Total Public Works Overheads - Expenditure			0	88,790	0	

Other Property & Services - Schedule 14						
Public Works Overheads - Income						
1432003		Road Closure/Gate Fees	(300)	(376)	(300)	
1437653		Housing Rental Contribution	(18,200)	(18,500)	(18,200)	Rental Contribution to Housing Accommodation - DASD
Total Public Works Overheads - Income			(18,500)	(18,876)	(18,500)	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Other Property & Services - Schedule 14						
Plant Operation Costs - Expenditure						
1440062		Insurance - Plant	29,495	28,209	26,335	Vehicle insurance premiums
1440482		Fuel & Oils	271,100	282,763	338,650	Purchase of fuel for vehicle and machinery fleet
1440502		Parts & Repairs	220,663	243,856	173,971	Parts and repair costs for vehicles and machinery (incl Tyres)
1440512		Repair Wages	118,961	113,937	122,798	Wages for plant maintenance & repairs undertaken by Shire mechanics.
1440522		Licences	17,415	0	19,265	Registration & licensing costs for vehicle fleet
1440532		Plant Refurbishment	12,000	999	12,000	Refurbishment of plant.
1440552		Expendable Stores	19,000	21,628	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	196,040	202,514	187,850	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	8,000	7,472	8,000	Provision for purchase of minor equipment, including workshop tools.
1446912		Less Plant Op Alloc to Works	(657,634)	(658,188)	(681,019)	
1446922		Depreciation allocated to jobs	(196,040)	(200,782)	(187,850)	
Total Expenditure Plant Operation Costs			39,000	42,409	39,000	

Other Property & Services - Schedule 14						
Plant Operation Costs - Income						
1440823		Plant - Insurance Claim Rebate	0	(4,766)	0	
1450803		Diesel Fuel Rebate	(39,000)	(32,463)	(39,000)	Diesel Fuel Rebate tax credit scheme through ATO.
Total Expenditure Plant Operation Costs			(39,000)	(37,229)	(39,000)	

Other Property & Services - Schedule 14						
Stock Fuels & Oils - Expenditure						
1450802		Purchase of Fuel	195,000	231,354	195,000	
1456932		Less Allocated to Plant Costs	(195,000)	(220,619)	(195,000)	
Total Expenditure Stock Fuels & Oils			0	10,735	0	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Other Property & Services - Schedule 14						
Stock Materials - Expenditure						
1460602		Purchase of Stock Materials	100,000	56,613	100,000	
1466942		Less Allocated to Works	(100,000)	(55,265)	(100,000)	
Total Expenditure Stock Materials			0	1,349	0	

Other Property & Services - Schedule 14						
Salaries & Wages - Expenditure						
1470612		Gross Salaries & Wages	6,074,931	6,409,703	6,382,063	Total Salaries and Wages payable for all staff.
1470622		Gross Salaries & Wages Unallocated	0	0	0	
1470832		Workers Compensation	500	10,179	500	Workers Compensation claims paid to staff - Full cost recovery.
1470872		Novated Lease Payments	100,000	144,872	122,000	Full cost recovery from staff novated lease scheme deductions.
1470882		Parental Leave Scheme Allowance	12,000	14,866	1,000	Full cost recovery from Federal Govt.
1470892		Income Protection Insurance	500	0	200	Income protection claims paid to staff - Full cost recovery.
1476952		Less Salaries & Wages Allocated to Works	(6,074,931)	(6,409,735)	(6,382,063)	Total Salaries and Wages allocated to Sub-programs.
Total Expenditure Salaries & Wages			113,000	169,886	123,700	

Other Property & Services - Schedule 14						
Salaries & Wages - Income						
1470873		Novated Lease - Pre Tax Deductions	(58,000)	(81,990)	(62,000)	Full cost recovery from staff deductions.
1470883		Novated Lease - Post Tax Deductions	(42,000)	(64,185)	(60,000)	Full cost recovery from staff deductions.
1477653		Reimbursement - Workers Comp	(500)	(10,179)	(500)	Workers Compensation costs reimbursed from insurer.
1478883		Reimbursement - Paid Parental Scheme	(12,000)	(12,264)	(1,000)	Full cost recovery from Federal Govt.
1478893		Reimbursement - Income Protection Claim	(500)	0	(200)	Income protection costs reimbursed from insurer.
Total Income Salaries & Wages			(113,000)	(168,618)	(123,700)	

Other Property & Services - Schedule 14						
Unclassified - Expenditure						
1480202		Reimbursements/Clearing A/c	22,000	26,922	23,000	
1480212		Other Miscellaneous Expenses	0	6,431	0	COVID 19 Sundry Expenses
Total Expenditure Unclassified			22,000	33,353	23,000	



Account Number	Job	Description	2021/2022 Budget \$	2021/2022 YTD Actual \$	2022/2023 Budget \$	Narrative
Other Property & Services - Schedule 14						
Unclassified - Income						
1480213		Recoverable Costs Income	(22,000)	(26,589)	(23,000)	
Total Income Unclassified			(22,000)	(26,589)	(23,000)	

Summary of Operations - Other Property & Services Program

Private Works

Sub Total Operating Expenditure	6,205	9,892	6,286
Sub Total Operating Income	(6,500)	(9,018)	(6,500)
	(295)	874	(214)

Public Works Overheads

Sub Total Operating Expenditure	0	88,790	0
Sub Total Operating Income	(18,500)	(18,876)	(18,500)
	(18,500)	69,913	(18,500)

Plant Operation Costs

Sub Total Operating Expenditure	39,000	42,409	39,000
Sub Total Operating Income	(39,000)	(37,229)	(39,000)
	0	5,180	0

Stock Fuels & Oils

Sub Total Operating Expenditure	0	10,735	0
Sub Total Operating Income	0	0	0
	0	10,735	0

Stock Materials

Sub Total Operating Expenditure	0	1,349	0
Sub Total Operating Income	0	0	0
	0	1,349	0

Salaries & Wages

Sub Total Operating Expenditure	113,000	169,886	123,700
Sub Total Operating Income	(113,000)	(168,618)	(123,700)
	0	1,268	0

Unclassified

Sub Total Operating Expenditure	22,000	33,353	23,000
Sub Total Operating Income	(22,000)	(26,589)	(23,000)
	0	6,764	0

Total Operating Expenditure

	180,205	356,414	191,986
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Total Operating Income	(199,000)	(260,330)	(210,700)
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Program (Surplus)/Deficit	(18,795)	96,083	(18,714)
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Grand Total All Programs (Surplus)/Deficit	(1,013,087)	(478,744)	(2,179,890)
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Detailed Capital Expenditure by Program		SOURCE OF FUNDS 2022/2023															
COA or Job	Description	2022/2023 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 \$
Governance																	
1411104	Council Chamber/Meeting Room - Upgrade to IT Systems & Furniture (c/fwd 21/22)	90,000														90,000	90,000
		90,000															
Law, Order & Public Safety																	
1531054	Plant Replacement (Ranger Vehicle) - refer Plant Replacement Program	60,000								41,500					18,500	0	60,000
1561054	Plant Replacement CESM - refer Plant Replacement Program	86,000								68,500					17,500	0	86,000
		146,000															
Community Amenities																	
53015	Transfer Station Upgrade - McIntosh Road	40,000								40,000						0	40,000
53006	CDS Shed Upgrade - McIntosh Road	15,000								15,000						0	15,000
51129	Fish Cleaning Facilities - Poddyslot & Rivermouth	30,000														30,000	30,000
1021054	Plant Replacement (Waste Management Services) - refer Plant Replacement Program	584,000							450,000	107,000					27,000	0	584,000
		669,000															
Recreation & Culture																	
51675	Bird Sanctuary Infrastructure	10,000														10,000	10,000
60100	Upgrade Community Infrastructure (Nornalup Jetty Upgrade)	120,000														120,000	120,000
51600	Upgrade Community Infrastructure (McLean Oval Water Re-use Project - 21/22 c/fwd)	200,000								200,000						0	200,000
50210	Plane Tree Precinct Development (21/22 c/fwd)	10,000						10,000								0	10,000
52100	Denmark Surf Club Precinct Development	3,624,874			625,000		479,874	1,500,000	570,000	400,000		50,000				0	3,624,874
51676	Prawn Rock Channel Precinct	150,000					150,000									0	150,000
60110	Peaceful Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolts, Other)	100,000					0									100,000	100,000
50212	Shire Buildings - Solar Panel Project	500,000					0		500,000							0	500,000
51677	McLean Park Developments - Pump Track & Volley Ball Court	30,000														30,000	30,000
1131054	Plant Replacement (Recreation Services) - refer Plant Replacement Program	91,500					0			86,500					5,000	0	91,500
		4,836,374															
Transport																	
51527	Denmark East Development Project	585,000								535,000						50,000	585,000
50368	MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99 (21/22 c/fwd)	210,000	125,200	0										0		84,800	210,000
50369	MRWA Project - Mt Shadforth Road Sealing (21/22 c/fwd)	80,000	28,666	0												51,334	80,000
50367	MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34 (21/22 c/fwd)	70,000	56,800	0												13,200	70,000
50371	MRWA Project - Mt Shadforth Road - slk 0.09 - 0.79	732,000	454,667	19,600												257,733	732,000
50372	MRWA Project - Mt Lindsey Road - slk 3.60 - 7.20	341,000	227,334	113,666												0	341,000
50373	MRWA Project - Tindale Road - slk 4.52 - 8.33	341,000	227,333	113,667												(0)	341,000
50374	MRWA Project - Lights Road - slk 0.03 - 0.83	700,000	433,333	0			37,375									229,292	700,000
50140	Ficofolia Road - slk 0.09 - 0.83	100,000					70,000									30,000	100,000
50630	MRWA Blackspot - Peace Street	49,200	32,800	16,400												0	49,200
50326	CFSF - Roberts Road	266,000	177,333													88,667	266,000
50327	CFSF - Vermuelen Road	202,000	134,667													67,333	202,000
51003	Pathway - Nornalup Riverside / McPherson Drive	100,000					0									100,000	100,000
50130	Electric Vehicle Charging Station (21/22 c/fwd)	40,000														40,000	40,000
50030	Drainage Renewal	52,843														52,843	52,843
50000	Road Renewal - Sealed	100,000		49,787												50,213	100,000
50080	Road Renewal - CBD All Abilities Carpark Upgrades	20,000														20,000	20,000
1231054	Plant Replacement - Transport	602,250								348,750					103,500	150,000	602,250
		4,591,293															
Economic Services																	
55096	Drainage Upgrade - Parry Beach Cottage (21/22 c/fwd)	14,000								14,000					0	0	14,000
		14,000															
	Grand Totals	10,346,667	1,898,133	313,120	625,000	0	737,249	1,510,000	1,520,000	1,856,250	0	50,000	0	0	171,500	1,665,415	10,346,667



Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2022/2023

COA or Job Description	2022/2023 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 \$
Income Supporting Capital Expenditure Program																
MRWA Regional Road Group	COA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Flood Damage	1228443															0
Grant - Fish Cleaning Facilities	1137063						0									0
Commodity Routes Supplementary Funding	1227703	312,000														312,000
MRWA Project Funding	1228103	1,553,333														1,553,333
Bridge Grants	1228473															0
Blackspot Program	1228703	32,800														32,800
Other Contributions							0				50,000					50,000
Roads to Recovery	1228603		313,120													313,120
Land and Buildings - Other Economic Services	1371123															0
Grant - CCTV Community Security	1057393															0
Federal & Other Grants				625,000		737,249	1,500,000									2,862,249
Environment Grant	1411003															0
Dept. Fire and Emergency Services - ESL Vehicles	1540103				0											0
Dept. Fire and Emergency Services - ESL Buildings	1540113				0											0
Dept. Fire and Emergency Services - SES	1550113															0
Grant - Plane Tree Precinct Development	1117383						10,000									10,000
In Kind Contribution																0
CLGF Recreation Peaceful Bay Footpath	1137093															0
Sealing Praed Lane	1228203															0
Loan Funds								1,520,000								1,520,000
Remediation Reserve 32409	1076685															0
Plant Replacement Reserve	9502021								652,250							652,250
Infrastructure Reserve	9502019								600,000							600,000
Waste Services Reserve	9502025								55,000							55,000
Parry Inlet Reserve	9502012								14,000							14,000
Denmark East Development Reserve									535,000							535,000
Recreation Centre Reserve																0
Parks & Gardens Reserve									0							0
Contribution Denmark East Development																0
Grants - Tourism & Area Promotion																0
Sale Proceeds																0
Plant - Fire Prevention	1511255															0
Plant - Other Law and Order	1531255													18,500		18,500
Plant - CESM	1561255													17,500		17,500
Plant - Health Services	1731055															0
Plant - Waste Services	1021255													27,000		27,000
Plant - Recreation Services	1131055													5,000		5,000
Plant - Transport	1231055													103,500		103,500
Restricted Grants													0			0
Council Funding															1,665,415	1,665,415
Grand Totals		1,898,133	313,120	625,000	0	737,249	1,510,000	1,520,000	1,856,250	0	50,000	0	0	171,500	1,665,415	10,346,667

 Detailed Capital Expenditure by Type		
COA or Job	Description	2022/2023 Budget \$
Furniture and Equipment		
1411104	Council Chamber/Meeting Room - Upgrade to IT Systems & Furniture (c/fwd 21/22)	90,000
Total Furniture and Equipment		90,000
Land and Buildings		
52100	Denmark Surf Club Precinct Development	3,624,874
50212	Shire Buildings - Solar Panel Project	500,000
53006	CDS Shed Upgrade - McIntosh Road	15,000
Total Land and Buildings		4,139,874
Plant and Equipment		
1531054	Plant Replacement (Ranger Vehicle) - refer Plant Replacement Program	60,000
1561054	Plant Replacement CESM - refer Plant Replacement Program	86,000
1021054	Plant Replacement (Waste Management Services) - refer Plant Replacement Program	584,000
1131054	Plant Replacement (Recreation Services) - refer Plant Replacement Program	91,500
50130	Electric Vehicle Charging Station (21/22 c/fwd)	40,000
1231054	Plant Replacement - Transport	602,250
Total Plant and Equipment		1,463,750
Infrastructure Other		
55096	Drainage Upgrade - Parry Beach Cottage (21/22 c/fwd)	14,000
51675	Bird Sanctuary Infrastructure	10,000
60100	Upgrade Community Infrastructure (Nornalup Jetty Upgrade)	120,000
51600	Upgrade Community Infrastructure (McLean Oval Water Re-use Project - 21/22 c/fwd)	200,000
50210	Plane Tree Precinct Development (21/22 c/fwd)	10,000
51676	Prawn Rock Channel Precinct	150,000
60110	Peaceful Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolts, Other)	100,000
51677	McLean Park Developments - Pump Track & Volley Ball Court	30,000
53015	Transfer Station Upgrade - McIntosh Road	40,000
51129	Fish Cleaning Facilities - Poddysshot & Rivermouth	30,000
Total Infrastructure Other		704,000
Infrastructure Roads		
51527	Denmark East Development Project	585,000
50368	MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99 (21/22 c/fwd)	210,000
50369	MRWA Project - Mt Shadforth Road Sealing (21/22 c/fwd)	80,000
50367	MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34 (21/22 c/fwd)	70,000
50371	MRWA Project - Mt Shadforth Road - slk 0.09 - 0.79	732,000
50372	MRWA Project - Mt Lindsey Road - slk 3.60 - 7.20	341,000
50373	MRWA Project - Tindale Road - slk 4.52 - 8.33	341,000
50374	MRWA Project - Lights Road - slk 0.03 - 0.83	700,000
50140	Ficofolia Road - slk 0.09 - 0.83	100,000
50630	MRWA Blackspot - Peace Street	49,200
50326	CFSF - Roberts Road	266,000
50327	CFSF - Vermuelen Road	202,000
51003	Pathway - Nornalup Riverside / McPherson Drive	100,000
50030	Drainage Renewal	52,843
50000	Road Renewal - Sealed	100,000
50080	Road Renewal - CBD All Abilities Carpark Upgrades	20,000
Total Infrastructure Roads		3,949,043
Totals By Asset Class		
	Land and Buildings	4,139,874
	Plant and Equipment	1,463,750
	Infrastructure Other	704,000
	Infrastructure Roads	3,949,043
Grand Totals		10,346,667



Shire of Denmark Plant Replacement Program 2022/23

Plant Description/Program	Acquisitions				Disposals				
	Rego	Plant No.	Asset No.	Purchase Price \$	Sale Trade Price \$	Asset Value \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
Law, Order & Public Safety									
Toyota Hilux 4x4 Utility with Canopy - Ranger	DE 025	P40160	UTE28	60,000	18,500	48,006	33,306	14,700	(3,800)
Dual Cab 4x4 Utility w Canopy - CESM (c/fwd 21/22)	DE54	P40162	CARF9	86,000	17,500	46,239	34,239	12,000	(5,500)
			Sub Total	146,000	36,000	94,245	67,545	26,700	(9,300)
Community Amenities									
Holden Colorado Crew Cab - Mgr Waste & Reserves	DE 7560	P40109	CARW13	46,500	12,000	46,700	36,700	10,000	(2,000)
Toyota RAV4 Hybrid AWD - Senior Planner	DE245	Lease	Lease	27,500	0	0	0	0	0
Hook Lift Bin & Compactor	New	New	New	20,000					
Refuse Compactor Collection Truck - (c/fwd 21/22)	DE 336	P40013	TRUCK21	460,000	10,000	90,000	59,000	31,000	21,000
Single Cab 4 x 2 Utility - Waste Facility (c/fwd 21/22)	DE 680	P40115	UTE21	30,000	5,000	9,900	9,300	600	(4,400)
			Sub Total	584,000	27,000	146,600	105,000	41,600	14,600
Recreation and Culture									
Mazda B2500 2.5Lx Manual Cab/Chassis - Parks & Gardens	DE840	P40101	UTE20	32,000	3,500	13,500	12,700	800	(2,700)
CT Trailer for mower - Parks & Gardens	DE 15449		1525	10,000	1,500	6,500	6,500	0	(1,500)
Mitsubishi Utility - Building Mtce Officer (c/fwd 21/22)	New	New	New	49,500				0	0
			Sub Total	91,500	5,000	20,000	19,200	800	(4,200)
Transport									
Ammann Multi Tyred Roller	DE 7333	P40020	ROLLER2	130,000	30,000	80,000	54,500	25,500	(4,500)
Kubota M8540 Tractor - Yard	DE 344	P40009	TRACTOR5	85,000	15,000	33,000	26,000	7,000	(8,000)
Nissan UD 320 Tip Truck - Water	DE 1207	P40016	TRUCK18	140,000	10,000	54,320	46,320	8,000	(2,000)
4 Wheel Tipper Truck (c/fwd 21/22)	DE 10417	P40015	TRUCK26	174,000	30,000	58,000	43,000	15,000	(15,000)
Single Cab 4 x 4 Utility - Road Mtce Crew (c/fwd 21/22)	DE 7853	P40102	UTE23	38,250	8,500	25,200	19,200	6,000	(2,500)
Single Cab 4 x 2 Tray Top Utility - Workshop (c/fwd 21/22)	DE 686	P40105	UTE25	35,000	10,000	35,658	29,658	6,000	(4,000)
			Sub Total	602,250	103,500	286,178	218,678	67,500	(36,000)
			Grand Totals	1,423,750	171,500	547,023	410,423	136,600	(34,900)

Funding	
Proceeds from Sale	171,500
Transfers from Plant Replacement Reserve	652,250
Funding from Borrowings	450,000
Funding Required from Municipal Budget	150,000
	1,423,750

Profit on Sale of Assets	(55,900)
Loss on Sale of Assets	21,000
Net Profit	(34,900)



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2022/2023 Budget	2021/2022 BUDGET \$	2022/2023 BUDGET \$
	<i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2021/22 financial year.</i>		
	WAVIERS		
1318052	Waiver & Concessions - Rates		
	A5731 -- Denmark Arts Council Inc.	5,327	5,577
	A5585 -- Denmark Boating & Angling Club - Parry Beach	1,709	1,491
	A5587 -- Denmark Boating & Angling Club & Denmark Sea Rescue Group	1,709	1,491
	A3565 -- Denmark Clay Target Club	1,709	1,491
	A5729 -- Denmark Community Resource Centre Inc.	1,163	3,638
	A5584 -- Denmark Cottage Crafts Inc.	1,163	2,656
	A3088 -- Denmark Country Club Inc.	2,770	2,900
	A5960 -- Denmark Environment Centre Incorporated *	2,654	2,779
	A3189 -- Denmark Equestrian Club Inc.	1,163	1,992
	A3256 -- Denmark Historical Society Inc.	1,163	1,298
	A5599 -- Denmark Machinery Restoration Group Inc.	1,163	1,381
	A3179 -- Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	1,163	1,298
	A5730 -- Denmark CRC	1,163	-
	A3167 -- Denmark Pistol Club	1,709	1,491
	A5601 -- Denmark Riverside Club - Riverfront Land	1,163	1,298
	A3069 -- Denmark Riverside Club - Infrastructure	10,324	10,808
	A5588 -- Denmark Surf Lifesaving Club	1,709	1,491
	A3186 -- Denmark Tourism Incorporated	5,834	-
	A5590 -- Green Skills Inc.	1,709	1,491
	A5593 -- Kentdale Community Hall Committee Inc.	1,709	1,491
	A5600 -- Lions Club of Denmark Inc.	1,163	1,298
	A5591 -- Nornalup Residents and Ratepayers Association	1,163	4,780
	A5592 -- Parry's Beach Voluntary Management Group Inc.	1,709	1,491
	A5615 -- Peaceful Bay Progress Association Inc.	1,163	1,298
	A5616 -- Peaceful Bay Progress Association Inc.	1,163	1,298
	A5596 -- Peaceful Bay Returned Services League (RSL) Sub Branch	1,163	1,298
	A5595 -- Peaceful Bay Sea Rescue Group Inc.	1,163	1,298
	A5597 -- Scout Association of Australia	1,163	1,298
	A3097 -- The Returned & Services League of Australia WA Branch Inc.	1,163	1,298
	A5594 -- Tingledale Hall Committee Inc.	1,709	1,491
	A3041 -- Scotsdale Hall Committee Inc.	1,709	1,491
	A6021 - Denmark Men's Shed	-	3,346
	A6066 - Denmark Chamber of Commerce	-	1,298
	A6054 - The Woodturners of Denmark	-	1,298
		62,607	70,343
	DONATIONS		
1410082	Donations Gifts Gratuities		
	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 Historical Society - Annual State Conference WA Affiliated Historical Societies	-	1,500
	Council approved donations (Council resolution required)	2,000	2,000
		9,000	10,500
1410602	Donated Use of Council Facilities- Local Organisations and Community Groups		
	Hire / use of council facilities not charged, requires contra entry	5,500	1,000
1530262	Local & State Emergency Disaster Relief		
	Donation to emergency/disaster in accordance with Policy xxxxx	4,000	4,000
		4,000	4,000
1530272	National Emergency Disaster Relief		
	Donation to emergency/disaster in accordance with Policy PO50303.	4,000	4,000
		4,000	4,000
1530292	Royal Flying Doctor Service Donation		
	Australia Day Breakfast Donations in accordance with Policy PO50303.	2,000	2,000
		2,000	2,000



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2022/2023 Budget	2021/2022 BUDGET \$	2022/2023 BUDGET \$
	<i>CONTRIBUTIONS</i>		
1410082	Denmark RSL Youth Achievement Award contribution	1,000	1,000
	South Regional Tafe's 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
		1,500	1,500
1420342	<i>Community Grants Program (CGP)</i>		
	Financial Assistance to Community Groups:- approved projects subject to annual grant process.	25,000	25,000
		25,000	25,000
1610822	<i>Scholarship - Youth Leadership Award</i>		
	Scholarship provided to Year 12 student at Denmark High School		
	Youth Leadership Award	2,000	1,000
		2,000	1,000
1520212	<i>Denmark Animal Carers Contribution</i>		
	Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.	2,000	2,000
		2,000	2,000
1610832	<i>Agricultural College Scholarship</i>		
	Scholarship provided to Year 9 student at Agricultural College		
	Agricultural College Scholarship	1,500	1,500
		1,500	1,500
1630232	<i>Contribution to Peaceful Bay RSL & Community Bus</i>		
	Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community	1,000	1,000
		1,000	1,000
1058182	<i>Contribution to ANZAC Day Services</i>		
	Annual contribution to local Anzac Day Services		
	Denmark RSL ANZAC Day Service	400	400
	Peaceful Bay RSL ANZAC Day Service	200	200
		600	600
1151132	<i>Funding Assistance to Arts Council</i>		
	Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)	75,000	55,000
		75,000	55,000
1152052	<i>Contribution to Denmark Historical Society</i>		
	Annual contribution to DHS to assist with maintenance of museum collection.	3,500	3,500
		3,500	3,500
1152072	<i>Contribution Denmark Community Resource Centre</i>		
	Contribution to DCRC for the management of the Morgan Richards Community Centre.	2,000	2,000
		2,000	2,000
1315852	<i>Contribution to Lake Muir Denbarker Feral Pig Eradication Group</i>		
	Annual contribution to the feral pig eradication program	2,800	2,800
		2,800	2,800
1327802	<i>Tourism Contribution</i>		
	Contribution to Tourism	95,000	95,000
		95,000	95,000
1328742	<i>Christmas Pageant Contribution</i>		
	Contribution to Christmas Pageant - To Tender	10,000	10,000
		10,000	10,000
1228382	<i>Crossovers Contributions</i>		
	Contribution to crossovers constructed by private contractors.	2,500	2,500
		2,500	2,500



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Donations and Contributions Schedule 2022/2023 Budget	2021/2022 BUDGET \$	2022/2023 BUDGET \$
	<u>LEASED BUILDING MAINTENANCE CONTRIBUTIONS</u>		
1112202	Contribution Parryville Hall Maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1112222	Contribution Tingledale Hall Maintenance Annual contribution towards ongoing maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1112242	Contribution Scotsdale Hall Maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1112262	Contribution Kentdale Hall Maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1112272	Contribution Peaceful Bay Hall Maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1112282	Contribution Nornalup Hall Maintenance Annual contribution to hall committee & ongoing maintenance	2,000	2,000
		2,000	2,000
1118022	Contribution RSL Hall Maintenance Annual contribution to Association towards the general maintenance and insurance costs of RSL Hall	3,000	3,000
		3,000	3,000
1138122 11031	Denmark Riverside Club Building Maintenance	3,750	4,000
		3,750	4,000
	Grand Totals	361,807	345,793

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).