

# Annual Budget

## 2023/2024



1 August 2023 - Attachment 5.2a



# Shire of Denmark 2023/2024 Municipal Budget Index

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## **Acknowledgement**

Shire of Denmark acknowledges the Bibbulmun and Minang people of the Noongar nation, who are the Traditional Custodians of this land and we pay our respects to their Elders, past, present, and emerging.

We acknowledge and respect their continuing culture and contributions they make to this region, and we welcome their guidance and counsel.

*Electronic copies of the Annual Budget are available for download at [www.denmark.wa.gov.au](http://www.denmark.wa.gov.au). Copies of this document can be made available in alternative formats upon request.*



# Shire President's Message

I am pleased to present the **Shire of Denmark 2023/2024 Annual Budget**.

This year's budget comes in the wake of our Strategic Community Plan Major Review which concluded in June. The new plan, Our Future 2033, is directly informed by more than 1700 pieces of community feedback which helped us to identify our community priorities, vision and objectives for the decade ahead.

Of our six community priorities, three fall within our service delivery capacity:

- **Local roads** and storm water drainage
- Services and facilities for **youth**
- **Environmental conservation** and protection

For this Annual Budget, and for those to come in the decade ahead, our community can expect to see - in addition to our continued delivery in all areas of our responsibility - a specific effort to allocate resourcing in alignment with the focus areas our community has identified as priorities.

To this end, in 2023/24, we're proud to have increased our road maintenance budget by \$200,000, which will assist in our program of maintaining and upgrading roads all over the more than 600km road network in our Shire. This will include an increase in roadside drainage maintenance and frequency of unsealed road grading.

Road upgrade projects for the coming financial year are spread from our Shire's eastern boundary to the west, including Kernuts Road, Parker Road, Mt Shadforth Road, Mt Lindesay Road, Hazelvale Road, Conspicuous Beach Road, and Bastiani Road.

In the youth space, Council is pleased to be working towards providing more services and facilities for youth in our community.

Our community asked for more places where youth can hang out, socialise, and be active, so engagement is underway to create designs to upgrade Berridge Park into a thriving a youth precinct. The future of McLean House (formerly known as Tha House) will also return a youth focus in 2023/24, providing a hub for youth support services much to the benefit of youth in our community in the months ahead.

We're also excited to be able to fund concept planning and community group support to turn the much-talked about Turner Road site into a mountain bike trails hub, to help keep our youth active.

Funding for a Youth Strategy for Denmark will help to underpin our efforts to improve youth service provision in our community, with engagement for that strategy to commence in 2024.

In addition to our specific focus on roads and youth in 2023/24, we will continue to work towards our Sustainability Strategy and Action Plan commitments, and work towards delivery of improved and increased public amenities and facility upgrades at Peaceful Bay, Nornalup, Prawn Rock Channel and Ocean Beach.

All in all, it's set to be another busy year for our team and I thank both the staff and Councillors who have collaborated to deliver this year's budget with careful consideration of community feedback and priorities.

Ceinwen Gearon  
**Denmark Shire President**

**SHIRE OF DENMARK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE OF DENMARK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

|   | NOTE  | 2023/24<br>Budget   | 2022/23<br>Actual   | 2022/23<br>Budget   |
|---|-------|---------------------|---------------------|---------------------|
| <b>Revenue</b>  |       |                     |                     |                     |
|   |       | \$                  | \$                  | \$                  |
| Rates   | 2(a)  | 8,093,327           | 7,624,104           | 7,635,814           |
| Grants, subsidies and contributions                                       | 11    | 1,331,949           | 3,148,789           | 1,878,571           |
| Fees and charges  | 15    | 3,637,623           | 3,577,932           | 3,666,496           |
| Interest revenue  | 12(a) | 372,050             | 329,723             | 196,794             |
| Other revenue   | 12(b) | 33,660              | 52,766              | 33,456              |
|   |       | <u>13,468,609</u>   | <u>14,733,314</u>   | <u>13,411,131</u>   |
| <b>Expenses</b>   |       |                     |                     |                     |
| Employee costs  |       | (7,462,601)         | (7,205,371)         | (7,231,666)         |
| Materials and contracts   |       | (4,212,212)         | (4,370,271)         | (4,527,962)         |
| Utility charges   |       | (280,313)           | (244,794)           | (243,705)           |
| Depreciation  | 6     | (4,560,519)         | (4,513,901)         | (3,487,325)         |
| Finance costs   | 12(d) | (108,786)           | (85,936)            | (130,079)           |
| Insurance   |       | (510,931)           | (469,986)           | (461,206)           |
| Other expenditure   |       | (454,829)           | (240,725)           | (267,700)           |
|   |       | <u>(17,590,191)</u> | <u>(17,130,984)</u> | <u>(16,349,643)</u> |
|   |       | (4,121,582)         | (2,397,670)         | (2,938,512)         |
| Capital grants, subsidies and contributions                               | 11    | 4,509,786           | 2,940,674           | 5,083,502           |
| Profit on asset disposals   | 5     | 20,000              | 91,201              | 55,900              |
| Loss on asset disposals   | 5     | (65,100)            | (10,234)            | (21,000)            |
|   |       | <u>4,464,686</u>    | <u>3,021,641</u>    | <u>5,118,402</u>    |
| <b>Net result for the period</b>  |       | <b>343,104</b>      | <b>623,971</b>      | <b>2,179,890</b>    |
| <b>Other comprehensive income</b>   |       |                     |                     |                     |
| <i>Items that will not be reclassified subsequently to profit or loss</i> |       |                     |                     |                     |
| <b>Total other comprehensive income for the period</b>                    |       | <b>0</b>            | <b>0</b>            | <b>0</b>            |
| <b>Total comprehensive income for the period</b>                          |       | <b>343,104</b>      | <b>623,971</b>      | <b>2,179,890</b>    |

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 2024**

|  |             | <b>2023/24</b>          | <b>2022/23</b>          | <b>2022/23</b>          |
|--|-------------|-------------------------|-------------------------|-------------------------|
|  | <b>NOTE</b> | <b>Budget</b>           | <b>Actual</b>           | <b>Budget</b>           |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                            |             |                         |                         |                         |
| <b>Receipts</b>  |             |                         |                         |                         |
| Rates  |             | \$ 8,098,582            | \$ 7,593,801            | \$ 7,685,814            |
| Grants, subsidies and contributions                                    |             | 2,031,865               | 2,411,998               | 2,671,627               |
| Fees and charges   |             | 3,637,623               | 3,577,932               | 3,666,496               |
| Interest revenue   |             | 372,050                 | 329,723                 | 196,794                 |
| Other revenue  |             | 33,660                  | 52,766                  | 33,456                  |
|  |             | <u>14,173,780</u>       | <u>13,966,220</u>       | <u>14,254,187</u>       |
| <b>Payments</b>  |             |                         |                         |                         |
| Employee costs   |             | (7,462,601)             | (7,224,633)             | (7,231,666)             |
| Materials and contracts  |             | (4,247,903)             | (4,008,322)             | (4,348,522)             |
| Utility charges  |             | (280,313)               | (244,794)               | (243,705)               |
| Finance costs  |             | (109,249)               | (86,819)                | (130,079)               |
| Insurance  |             | (510,931)               | (469,986)               | (461,206)               |
| Other expenditure  |             | (454,829)               | (240,725)               | (267,700)               |
|  |             | <u>(13,065,826)</u>     | <u>(12,275,279)</u>     | <u>(12,682,878)</u>     |
| <b>Net cash provided by (used in) operating activities</b>             | <b>4</b>    | <u>1,107,954</u>        | <u>1,690,941</u>        | <u>1,571,309</u>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                            |             |                         |                         |                         |
| Payments for purchase of property, plant & equipment                   | 5(a)        | (3,623,100)             | (1,135,177)             | (5,693,624)             |
| Payments for construction of infrastructure                            | 5(b)        | (4,670,122)             | (4,009,904)             | (4,653,043)             |
| Capital grants, subsidies and contributions                            |             | 4,509,786               | 2,940,674               | 5,083,502               |
| Proceeds from sale of property, plant and equipment                    | 5(a)        | 720,500                 | 435,294                 | 171,500                 |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a)        | 22,474                  | 23,728                  | 23,728                  |
| Refund Capital Grant   |             | 0                       | (321,218)               | 0                       |
| <b>Net cash provided by (used in) investing activities</b>             |             | <u>(3,040,462)</u>      | <u>(2,066,603)</u>      | <u>(5,067,937)</u>      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                            |             |                         |                         |                         |
| Repayment of borrowings  | 7(a)        | (290,613)               | (171,349)               | (263,209)               |
| Payments for principal portion of lease liabilities                    | 8           | (23,105)                | (89,050)                | (84,117)                |
| Proceeds from new borrowings   | 7(a)        | 500,000                 | 426,690                 | 1,520,000               |
| <b>Net cash provided by (used in) financing activities</b>             |             | <u>186,282</u>          | <u>166,291</u>          | <u>1,172,674</u>        |
| <b>Net increase (decrease) in cash held</b>                            |             | <u>(1,746,226)</u>      | <u>(209,371)</u>        | <u>(2,323,953)</u>      |
| Cash at beginning of year  |             | 6,668,513               | 6,877,882               | 6,877,882               |
| <b>Cash and cash equivalents at the end of the year</b>                | <b>4</b>    | <u><b>4,922,287</b></u> | <u><b>6,668,513</b></u> | <u><b>4,553,929</b></u> |

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



**SHIRE OF DENMARK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

|  |       | 2023/24             | 2022/23             | 2022/23             |
|--|-------|---------------------|---------------------|---------------------|
|  | NOTE  | Budget              | Actual              | Budget              |
| <b>OPERATING ACTIVITIES</b>  |       |                     |                     |                     |
| <b>Revenue from operating activities</b>                                 |       |                     |                     |                     |
| Rates  | 2(a)  | \$ 8,093,327        | \$ 7,624,104        | \$ 7,635,814        |
| Grants, subsidies and contributions                                      | 11    | 1,331,949           | 3,148,789           | 1,878,571           |
| Fees and charges   | 15    | 3,637,623           | 3,577,932           | 3,666,496           |
| Interest revenue   | 12(a) | 372,050             | 329,723             | 196,794             |
| Other revenue  | 12(b) | 33,660              | 52,766              | 33,456              |
| Profit on asset disposals  | 5     | 20,000              | 91,201              | 55,900              |
|  |       | <u>13,488,609</u>   | <u>14,824,515</u>   | <u>13,467,031</u>   |
| <b>Expenditure from operating activities</b>                             |       |                     |                     |                     |
| Employee costs   |       | (7,462,601)         | (7,205,371)         | (7,231,666)         |
| Materials and contracts  |       | (4,212,212)         | (4,370,271)         | (4,527,962)         |
| Utility charges  |       | (280,313)           | (244,794)           | (243,705)           |
| Depreciation   | 6     | (4,560,519)         | (4,513,901)         | (3,487,325)         |
| Finance costs  | 12(d) | (108,786)           | (85,936)            | (130,079)           |
| Insurance  |       | (510,931)           | (469,986)           | (461,206)           |
| Other expenditure  |       | (454,829)           | (240,725)           | (267,700)           |
| Loss on asset disposals  | 5     | (65,100)            | (10,234)            | (21,000)            |
|  |       | <u>(17,655,291)</u> | <u>(17,141,218)</u> | <u>(16,370,643)</u> |
| Non-cash amounts excluded from operating activities                      | 3(b)  | 4,605,619           | 4,391,579           | 3,454,295           |
| <b>Amount attributable to operating activities</b>                       |       | <b>438,937</b>      | <b>2,074,876</b>    | <b>550,683</b>      |
| <b>INVESTING ACTIVITIES</b>  |       |                     |                     |                     |
| <b>Inflows from investing activities</b>                                 |       |                     |                     |                     |
| Capital grants, subsidies and contributions                              | 11    | 4,509,786           | 2,940,674           | 5,083,502           |
| Proceeds from disposal of assets   | 5     | 720,500             | 435,294             | 171,500             |
| Proceeds from financial assets at amortised cost - self supporting loans | 7(a)  | 22,474              | 23,728              | 23,728              |
|  |       | <u>5,252,760</u>    | <u>3,399,696</u>    | <u>5,278,730</u>    |
| <b>Outflows from investing activities</b>                                |       |                     |                     |                     |
| Payments for property, plant and equipment                               | 5(a)  | (3,623,100)         | (1,135,177)         | (5,693,624)         |
| Payments for construction of infrastructure                              | 5(b)  | (4,670,122)         | (4,009,904)         | (4,653,043)         |
|  |       | <u>(8,293,222)</u>  | <u>(5,145,081)</u>  | <u>(10,346,667)</u> |
| Non-cash amounts excluded from investing activities                      | 3(c)  | 0                   | (321,218)           | 0                   |
| <b>Amount attributable to investing activities</b>                       |       | <b>(3,040,462)</b>  | <b>(2,066,603)</b>  | <b>(5,067,937)</b>  |
| <b>FINANCING ACTIVITIES</b>  |       |                     |                     |                     |
| <b>Inflows from financing activities</b>                                 |       |                     |                     |                     |
| Proceeds from new borrowings   | 7(a)  | 500,000             | 426,690             | 1,520,000           |
| Transfers from reserve accounts  | 9(a)  | 2,035,793           | 1,401,408           | 1,997,975           |
|  |       | <u>2,535,793</u>    | <u>1,828,098</u>    | <u>3,517,975</u>    |
| <b>Outflows from financing activities</b>                                |       |                     |                     |                     |
| Repayment of borrowings  | 7(a)  | (290,613)           | (171,349)           | (263,209)           |
| Payments for principal portion of lease liabilities                      | 8     | (23,105)            | (89,050)            | (84,117)            |
| Transfers to reserve accounts  | 9(a)  | (1,502,564)         | (1,187,532)         | (846,168)           |
|  |       | <u>(1,816,282)</u>  | <u>(1,447,931)</u>  | <u>(1,193,494)</u>  |
| <b>Amount attributable to financing activities</b>                       |       | <b>719,511</b>      | <b>380,167</b>      | <b>2,324,481</b>    |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                    |       |                     |                     |                     |
| <b>Surplus or deficit at the start of the financial year</b>             | 3     | 1,882,014           | 1,493,572           | 2,192,772           |
| Amount attributable to operating activities                              |       | 438,937             | 2,074,876           | 550,683             |
| Amount attributable to investing activities                              |       | (3,040,462)         | (2,066,603)         | (5,067,937)         |
| Amount attributable to financing activities                              |       | 719,511             | 380,167             | 2,324,481           |
| <b>Surplus or deficit at the end of the financial year</b>               | 3     | <b>0</b>            | <b>1,882,014</b>    | <b>0</b>            |

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

**SHIRE OF DENMARK**  
**ADOPTED BUDGET FOR THE YEAR ENDED 30 JUNE 2024**  
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**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(a) BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 0 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 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.

**Rounding off figures**

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

**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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL 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.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees, waste service provision and collection fees, rental of property, other fees and charges.

**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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

**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 overdue debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**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 and conference costs, health & safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

All insurance premium policy costs.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description                                | Basis of valuation     | Rate in  | Number of properties | Rateable value | 2023/24 Budgeted rate revenue | 2023/24 Budgeted interim rates | 2023/24 Budgeted back rates | 2023/24 Budgeted total revenue | 2022/23 Actual total revenue | 2022/23 Budget total revenue |
|---|------------------------|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
|   |                        | \$       |                      | \$             | \$                            | \$                             | \$                          | \$                             | \$                           | \$                           |
| <b>(i) General rates</b>                        |                        |          |                      |                |                               |                                |                             |                                |                              |                              |
| 1. Non-Rural Improved                           | Gross rental valuation | 0.112065 | 2,283                | 39,898,707     | 4,471,249                     | 26,000                         | 0                           | 4,497,249                      | 4,203,809                    | 4,212,828                    |
| 2. Holiday Purposes                             | Gross rental valuation | 0.145685 | 145                  | 2,344,420      | 341,547                       | 0                              | 0                           | 341,547                        | 294,587                      | 294,587                      |
| 3. Vacant                                       | Gross rental valuation | 0.223419 | 218                  | 2,044,650      | 456,814                       | 0                              | 0                           | 456,814                        | 448,431                      | 448,431                      |
| 4. Rural  | Unimproved valuation   | 0.004016 | 475                  | 328,515,000    | 1,319,316                     | 0                              | 0                           | 1,319,316                      | 1,234,129                    | 1,234,129                    |
| 5. Rural - Add. Use 1 - Holiday Purposes        | Unimproved valuation   | 0.005220 | 20                   | 11,410,000     | 59,560                        | 0                              | 0                           | 59,560                         | 55,708                       | 55,708                       |
| 6. Rural - Add. Use 2 - Commercial              | Unimproved valuation   | 0.006827 | 17                   | 12,004,000     | 81,951                        | 0                              | 0                           | 81,951                         | 78,459                       | 78,459                       |
| <b>Total general rates</b>                      |                        |          | 3,158                | 396,216,777    | 6,730,437                     | 26,000                         | 0                           | 6,756,437                      | 6,315,123                    | 6,324,142                    |
| <b>(ii) Minimum payment</b>                     |                        |          |                      |                |                               |                                |                             |                                |                              |                              |
|   |                        | \$       |                      |                |                               |                                |                             |                                |                              |                              |
| 1. Non-Rural Improved                           | Gross rental valuation | 1,369    | 628                  | 5,495,435      | 859,732                       | 0                              | 0                           | 859,732                        | 821,634                      | 821,634                      |
| 2. Holiday Purposes                             | Gross rental valuation | 1,643    | 12                   | 92,486         | 19,716                        | 0                              | 0                           | 19,716                         | 17,138                       | 17,138                       |
| 3. Vacant                                       | Gross rental valuation | 1,340    | 210                  | 954,470        | 281,400                       | 0                              | 0                           | 281,400                        | 284,262                      | 284,262                      |
| 4. Rural  | Unimproved valuation   | 1,573    | 151                  | 40,896,009     | 237,523                       | 0                              | 0                           | 237,523                        | 237,069                      | 237,069                      |
| 5. Rural - Add. Use 1 - Holiday Purposes        | Unimproved valuation   | 2,045    | 4                    | 1,365,000      | 8,180                         | 0                              | 0                           | 8,180                          | 7,752                        | 7,752                        |
| 6. Rural - Add. Use 2 - Commercial              | Unimproved valuation   | 2,989    | 4                    | 1,676,000      | 11,956                        | 0                              | 0                           | 11,956                         | 14,160                       | 14,160                       |
| <b>Total minimum payments</b>                   |                        |          | 1,009                | 50,479,400     | 1,418,507                     | 0                              | 0                           | 1,418,507                      | 1,382,015                    | 1,382,015                    |
| <b>Total general rates and minimum payments</b> |                        |          | 4,167                | 446,696,177    | 8,148,944                     | 26,000                         | 0                           | 8,174,944                      | 7,697,138                    | 7,706,157                    |
|   |                        |          |                      |                | 8,148,944                     | 26,000                         | 0                           | 8,174,944                      | 7,697,138                    | 7,706,157                    |
| Waivers or Concessions (Refer note 2(g))        |                        |          |                      |                |                               |                                |                             | (81,617)                       | (73,034)                     | (70,343)                     |
| <b>Total rates</b>                              |                        |          |                      |                | 8,148,944                     | 26,000                         | 0                           | 8,093,327                      | 7,624,104                    | 7,635,814                    |

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 21 September 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the latter.

**Option 2 (Two Instalments)**

First instalment to be paid on or before 21 September 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the latter, including all arrears and half the current rates and service charges; and  
 Second instalment to be paid on or before 23 November 2023, or 2 months after the due date of the first instalment, whichever is the latter.

**Option 3 (Four Instalments)**

First instalment to be paid on or before 21 September 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the latter, including all arrears and one quarter of the current rates and service charges; and  
 Second instalment to be paid on or before 23 November 2023, or 2 months after the due date of the first instalment, whichever is the latter; and  
 Third instalment to be paid on or before 25 January 2024, or 2 months after the due date of the second instalment, whichever is the latter; and  
 Fourth instalment to be paid on or before 29 March 2024, or 2 months after the due date of the third instalment, whichever is the latter.

| <b>Instalment options</b>                       | <b>Date due</b> | <b>Instalment plan admin charge</b> | <b>Instalment plan interest rate</b> | <b>Unpaid rates interest rates</b> |
|---|-----------------|-------------------------------------|--------------------------------------|------------------------------------|
|   |                 | \$                                  | %                                    | %                                  |
| <b>Option one</b>                               |                 |                                     |                                      |                                    |
| Single full payment                             | 21/09/2023      | 0                                   | 0.00%                                | 11.00%                             |
| <b>Option two</b>                               |                 |                                     |                                      |                                    |
| First instalment                                | 21/09/2023      | 0                                   | 0.00%                                | 11.00%                             |
| Second instalment                               | 23/11/2023      | 11.60                               | 5.50%                                | 11.00%                             |
| <b>Option three</b>                             |                 |                                     |                                      |                                    |
| First instalment                                | 21/09/2023      | 0                                   | 0.00%                                | 11.00%                             |
| Second instalment                               | 23/11/2023      | 11.60                               | 5.50%                                | 11.00%                             |
| Third instalment                                | 25/01/2024      | 11.60                               | 5.50%                                | 11.00%                             |
| Fourth instalment                               | 29/03/2024      | 11.60                               | 5.50%                                | 11.00%                             |
|   |                 | <b>2023/24 Budget revenue</b>       | <b>2022/23 Actual revenue</b>        | <b>2022/23 Budget revenue</b>      |
|   |                 | \$                                  | \$                                   | \$                                 |
| Instalment plan admin charge revenue            |                 | 22,000                              | 21,885                               | 19,000                             |
| Instalment plan interest earned                 |                 | 16,500                              | 14,448                               | 12,000                             |
| Unpaid rates and service charge interest earned |                 | 23,200                              | 23,173                               | 20,500                             |
|   |                 | <b>61,700</b>                       | <b>59,506</b>                        | <b>51,500</b>                      |

**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**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**

| <b>Description</b>    | <b>Characteristics</b>   | <b>Objects</b>  | <b>Reasons</b>   |
|-----------------------|--|---|--|
| 1. Non-Rural Improved | All properties:<br>a) held or used for Non-Rural Purposes and not for Holiday Purposes; and;<br>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.<br>To achieve the required amount of revenue from the differential rate category.   |
| 2. Holiday Purposes   | All properties held or used:<br>a) for Non-Rural Purposes; and;<br>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:<br>a) held or used for Non-Rural Purposes; and;<br>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.<br>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.<br>To achieve the required amount of revenue from the differential rate category.   |

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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

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

| <b>Description</b>                     | <b>Characteristics</b>  | <b>Objects</b>  | <b>Reasons</b>  |
|--|---|---|---|
| 5. Rural - Additional Use - Holiday    | All properties held or used:<br>a) for Rural purposes; and,<br>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.<br>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:<br>a) for Rural purposes; and,<br>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.<br>To assist in meeting the additional costs associated with providing commercial related infrastructure and services. |

**(d) Differential Minimum Payment**

| <b>Description</b>    | <b>Characteristics</b>   | <b>Objects</b>   | <b>Reasons</b>   |
|-----------------------|--|--|--|
| 1. Non-Rural Improved | All properties:<br>a) held or used for Non-Rural Purposes and not for Holiday Purposes; and;<br>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.<br>To achieve the required amount of revenue from the differential rate category. |
| 2. Holiday Purposes   | All properties held or used:<br>a) for Non-Rural Purposes; and;<br>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.   |



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**(d) Differential Minimum Payment (continued)**

| <b>Description</b>                     | <b>Characteristics</b>  | <b>Objects</b>   | <b>Reasons</b>   |
|--|---|--|--|
| 3. Vacant                              | All properties:<br>a) held or used for Non-Rural Purposes; and;<br>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.<br>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.<br>To achieve the required amount of revenue from the differential rate category.   |
| 5. Rural - Additional Use - Holiday    | All properties held or used:<br>a) for Rural purposes; and,<br>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.<br>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:<br>a) for Rural purposes; and,<br>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.<br>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.

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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.

| <b>Differential general rate or general rate</b> | <b>Proposed Rate in \$</b> | <b>Adopted Rate in \$</b> | <b>Reasons for the difference</b> |
|--|----------------------------|---------------------------|-----------------------------------|
| 1. Non-Rural Improved                            | 0.112065                   | 0.112065                  | Not Applicable                    |
| 2. Holiday Purposes                              | 0.145685                   | 0.145685                  | Not Applicable                    |
| 3. Vacant  | 0.223419                   | 0.223419                  | Not Applicable                    |
| 4. Rural   | 0.004016                   | 0.004016                  | Not Applicable                    |
| 5. Rural - Add. Use 1 - Holiday Purposes         | 0.005220                   | 0.005220                  | Not Applicable                    |
| 6. Rural - Add. Use 2 - Commercial               | 0.006827                   | 0.006827                  | Not Applicable                    |

| <b>Minimum payment</b>                   | <b>Proposed Minimum \$</b> | <b>Adopted Minimum \$</b> | <b>Reasons for the difference</b> |
|--|----------------------------|---------------------------|-----------------------------------|
| 1. Non-Rural Improved                    | 1,369                      | 1,369                     | Not Applicable                    |
| 2. Holiday Purposes                      | 1,643                      | 1,643                     | Not Applicable                    |
| 3. Vacant                                | 1,340                      | 1,340                     | Not Applicable                    |
| 4. Rural                                 | 1,573                      | 1,573                     | Not Applicable                    |
| 5. Rural - Add. Use 1 - Holiday Purposes | 2,045                      | 2,045                     | Not Applicable                    |
| 6. Rural - Add. Use 2 - Commercial       | 2,989                      | 2,989                     | Not Applicable                    |

**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**(f) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2024.

**(g) Waivers or concessions**

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/<br>Concession | Discount % | Discount (\$) | 2023/24<br>Budget | 2022/23<br>Actual | 2022/23<br>Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|--|------|-----------------------|------------|---------------|-------------------|-------------------|-------------------|--|---|
|  |      |                       | %          | \$            | \$                | \$                | \$                |  |   |
| A5731 - Denmark Arts Council Inc.                                | Rate | Waiver                | 100%       | 5,883         | 5,883             | 5,577             | 5,577             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5585 - Denmark Boating & Angling Club                           | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5587 - DB&AC, Denmark Sea Rescue Group                          | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3565 - Denmark Clay Target Club                                 | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5584 - Denmark Cottage Crafts Inc.                              | Rate | Waiver                | 100%       | 2,802         | 2,802             | 2,656             | 2,656             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3088 - Denmark Country Club Inc.                                | Rate | Waiver                | 100%       | 3,059         | 3,059             | 2,900             | 2,900             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5960 - Denmark Environment Centre Inc.                          | Rate | Waiver                | 100%       | 2,932         | 2,932             | 2,779             | 2,779             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5599 - Denmark Machinery Restoration Group Inc.                 | Rate | Waiver                | 100%       | 1,457         | 1,457             | 1,381             | 1,381             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3179 - Denmark Occ. Day Care Centre & Playgroup                 | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3167 - Denmark Pistol Club                                      | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3189 - Denmark Equestrian Club Inc.                             | Rate | Waiver                | 100%       | 2,101         | 2,101             | 1,992             | 1,992             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5601 - Denmark Riverside Club (Riverfront Land)                 | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3069 - Denmark Riverside Club (Infrastructure)                  | Rate | Waiver                | 100%       | 11,403        | 11,403            | 10,808            | 10,808            | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5588 - Denmark Surf Life Saving Club                            | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5590 - Green Skills Inc.  | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5593 - Kentdale Community Hall Committee Inc.                   | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5600 - Lions Club of Denmark Inc.                               | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5591 - Nornalup Residents & Ratepayers Assoc.                   | Rate | Waiver                | 100%       | 5,043         | 5,043             | 4,780             | 4,780             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5592 - Parry's Beach Volunteers Management Group                | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5615 - Peaceful Bay Progress Association Inc.                   | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5616 - Peaceful Bay Progress Association Inc.                   | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5596 - Peaceful Bay RSL Sub Branch                              | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5595 - Peaceful Bay Sea Rescue Group Inc.                       | Rate | Waiver                | 100%       | 1,681         | 1,681             | 1,593             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5597 - Scouts Association of Australia                          | Rate | Waiver                | 100%       | 2,690         | 2,690             | 2,549             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3097 - RSL of Australia WA Branch Inc.                          | Rate | Waiver                | 100%       | 2,577         | 2,577             | 2,443             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5594 - Tingledale Hall Committee Inc.                           | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3041 - Scotsdale Hall & Tennis Courts                           | Rate | Waiver                | 100%       | 1,573         | 1,573             | 1,491             | 1,491             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A5729 - Denmark Community Resource Centre Inc.                   | Rate | Waiver                | 100%       | 3,838         | 3,838             | 3,638             | 3,638             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A3256 - Denmark Historical Society Inc.                          | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A6021 - Denmark Men's Shed                                       | Rate | Waiver                | 100%       | 3,530         | 3,530             | 3,346             | 3,346             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A6066 - Denmark Chamber of Commerce                              | Rate | Waiver                | 100%       | 5,939         | 5,939             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
| A6054 - The Woodturners of Denmark                               | Rate | Waiver                | 100%       | 1,369         | 1,369             | 1,298             | 1,298             | LG Act 1995 S6.47 & Policy P110102                         | Community Group                                 |
|  |      |                       |            |               | 81,617            | 73,034            | 70,343            |  |   |



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

|                           | 2023/24<br>Budget<br>30 June 2024 | 2022/23<br>Actual<br>30 June 2023 | 2022/23<br>Budget<br>30 June 2023 |
|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Cash and cash equivalents | 4,922,287                         | 6,668,513                         | 4,553,929                         |
| Financial assets          | 22,474                            | 22,474                            | 23,729                            |
| Receivables               | 561,158                           | 578,997                           | 389,534                           |
| Contract assets           | 0                                 | 789,037                           | 168,151                           |
| Inventories               | 101,976                           | 110,344                           | 101,695                           |
|                           | 5,607,895                         | 8,169,365                         | 5,237,038                         |

**Less: current liabilities**

|                          |             |             |             |
|--------------------------|-------------|-------------|-------------|
| Trade and other payables | (1,524,141) | (1,568,663) | (1,339,276) |
| Contract liabilities     | 0           | (101,705)   | (219,325)   |
| Lease liabilities        | 8 (10,568)  | (23,105)    | (25,928)    |
| Long term borrowings     | 7 (326,113) | (290,613)   | (263,209)   |
| Employee provisions      | (1,242,412) | (1,242,412) | (1,243,075) |
|                          | (3,103,234) | (3,226,498) | (3,090,813) |

**Net current assets**

|  |                  |             |             |
|--|------------------|-------------|-------------|
| <b>Less: Total adjustments to net current assets</b>         | 3(d) (2,504,661) | (3,060,853) | (2,146,225) |
| <b>Net current assets used in the Rate Setting Statement</b> | 0                | 1,882,014   | 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*.

|   | 2023/24<br>Budget<br>30 June 2024 | 2022/23<br>Actual<br>30 June 2023 | 2022/23<br>Budget<br>30 June 2023 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Adjustments to operating activities</b>                              |                                   |                                   |                                   |
| Less: Profit on asset disposals   | 5 (20,000)                        | (91,201)                          | (55,900)                          |
| Add: Loss on asset disposals  | 5 65,100                          | 10,234                            | 21,000                            |
| Add: Depreciation   | 6 4,560,519                       | 4,513,901                         | 3,487,325                         |
| Movement in current employee provisions associated with restricted cash | 0                                 | (665)                             | 1,870                             |
| Non-cash movements in non-current assets and liabilities:               |                                   |                                   |                                   |
| - Pensioner deferred rates  | 0                                 | (22,091)                          | 0                                 |
| - Employee provisions   | 0                                 | (18,599)                          | 0                                 |
| <b>Non cash amounts excluded from operating activities</b>              | 4,605,619                         | 4,391,579                         | 3,454,295                         |

**(c) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

|  |   |           |   |
|--|---|-----------|---|
| Movement in current unspent capital grants associated with restricted cash | 0 | (321,218) | 0 |
| <b>Non cash amounts excluded from investing activities</b>                 | 0 | (321,218) | 0 |

**(d) 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 - reserve accounts  | 9 (4,061,280) | (4,594,509) | (3,656,578) |
| Less: Current assets not expected to be received at end of year      |               |             |             |
| - Current financial assets at amortised cost - self supporting loans | (22,474)      | (22,474)    | (23,729)    |
| Add: Current liabilities not expected to be cleared at end of year   |               |             |             |
| - Current portion of borrowings                                      | 326,113       | 290,613     | 263,209     |
| - Current portion of lease liabilities                               | 10,568        | 23,105      | 25,928      |
| - Current portion of employee benefit provisions                     | 1,242,412     | 1,242,412   | 1,244,945   |
| <b>Total adjustments to net current assets</b>                       | (2,504,661)   | (3,060,853) | (2,146,225) |

**3(e) NET CURRENT ASSETS (CONTINUED)**

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire 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.

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

**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.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods

**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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**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:

|  | 2023/24          | 2022/23          | 2022/23          |
|--|------------------|------------------|------------------|
| Note                                     | Budget           | Actual           | Budget           |
|  | \$               | \$               | \$               |
| Cash at bank and on hand                 | 327,778          | 2,074,004        | 1,195,544        |
| Term deposits                            | 4,594,509        | 4,594,509        | 3,358,385        |
| <b>Total cash and cash equivalents</b>   | <b>4,922,287</b> | <b>6,668,513</b> | <b>4,553,929</b> |
| Held as                                  |                  |                  |                  |
| - Unrestricted cash and cash equivalents | 3(a) 861,007     | 2,074,004        | 177,788          |
| - Restricted cash and cash equivalents   | 3(a) 4,061,280   | 4,594,509        | 4,376,141        |
|  | <b>4,922,287</b> | <b>6,668,513</b> | <b>4,553,929</b> |

**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 | 4,061,280        | 4,594,509        | 4,376,141        |
|                             | <b>4,061,280</b> | <b>4,594,509</b> | <b>4,376,141</b> |

The assets are restricted as a result of the specified purposes associated with the liabilities below:

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Financially backed reserves                                    | 9 4,061,280      | 4,594,509        | 3,656,578        |
| Unspent capital grants, subsidies and contribution liabilities | 0                | 0                | 719,563          |
|  | <b>4,061,280</b> | <b>4,594,509</b> | <b>4,376,141</b> |

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

|   |   |                  |                  |                  |
|---|---|------------------|------------------|------------------|
| <b>Net result</b>                           |   | 343,104          | 623,971          | 2,179,890        |
| Depreciation                                | 6 | 4,560,519        | 4,513,901        | 3,487,325        |
| (Profit)/loss on sale of asset              | 5 | 45,100           | (80,967)         | (34,900)         |
| (Increase)/decrease in receivables          |   | 17,839           | (51,826)         | 154,545          |
| (Increase)/decrease in contract assets      |   | 789,037          | (41,069)         | 1,245,090        |
| (Increase)/decrease in inventories          |   | 8,368            | (8,649)          | 0                |
| Increase/(decrease) in payables             |   | (44,522)         | 369,715          | 179,440          |
| Increase/(decrease) in contract liabilities |   | (101,705)        | (674,199)        | (556,579)        |
| Increase/(decrease) in employee provisions  |   | 0                | (19,262)         | 0                |
| Capital grants, subsidies and contributions |   | (4,509,786)      | (2,940,674)      | (5,083,502)      |
| <b>Net cash from operating activities</b>   |   | <b>1,107,954</b> | <b>1,690,941</b> | <b>1,571,309</b> |

**MATERIAL 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  
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

|   | 2023/24 Budget<br>Additions | 2023/24 Budget<br>Disposals - Net<br>Book Value | 2023/24 Budget<br>Disposals - Sale<br>Proceeds | 2023/24 Budget<br>Disposals -<br>Profit or Loss | 2022/23 Actual<br>Additions | 2022/23<br>Disposals - Net<br>Book Value | 2022/23 Actual<br>Disposals - Sale<br>Proceeds | 2022/23 Actual<br>Disposals -<br>Profit or Loss | 2022/23 Budget<br>Additions | 2022/23 Budget<br>Disposals - Net<br>Book Value | 2022/23 Budget<br>Disposals - Sale<br>Proceeds | 2022/23 Budget<br>Disposals -<br>Profit or Loss |
|---|-----------------------------|---|--|---|-----------------------------|--|--|---|-----------------------------|---|--|---|
|   | \$                          | \$  | \$   | \$  | \$                          | \$                                       | \$   | \$  | \$                          | \$  | \$   | \$  |
| <b>(a) Property, Plant and Equipment</b>                  |                             |   |  |   |                             |  |  |   |                             |   |  |   |
| Land - freehold land                                      | 0                           | 490,000   | 465,000  | (25,000)  | 0                           | 290,000                                  | 280,000  | (10,000)  | 0                           | 0   | 0  | 0   |
| Buildings - non-specialised                               | 2,215,000                   | 0   | 0  | 0   | 0                           | 0  | 0  | 0   | 4,139,874                   | 0   | 0  | 0   |
| Furniture and equipment                                   | 90,000                      | 0   | 0  | 0   | 94,369                      | 0  | 0  | 0   | 90,000                      | 0   | 0  | 0   |
| Plant and equipment                                       | 1,318,100                   | 275,600   | 255,500  | (20,100)  | 1,013,952                   | 64,327                                   | 155,294  | 90,967  | 1,423,750                   | 136,600   | 171,500  | 34,900  |
| Other property, plant and equipment - EV Charging Station | 0                           | 0   | 0  | 0   | 26,856                      | 0  | 0  | 0   | 40,000                      | 0   | 0  | 0   |
| <b>Total</b>  | <b>3,623,100</b>            | <b>765,600</b>                                  | <b>720,500</b>                                 | <b>(45,100)</b>                                 | <b>1,135,177</b>            | <b>354,327</b>                           | <b>435,294</b>                                 | <b>80,967</b>                                   | <b>5,693,624</b>            | <b>136,600</b>                                  | <b>171,500</b>                                 | <b>34,900</b>                                   |
| <b>(b) Infrastructure</b>                                 |                             |   |  |   |                             |  |  |   |                             |   |  |   |
| Infrastructure - Roads                                    | 2,849,122                   | 0   | 0  | 0   | 3,320,090                   | 0  | 0  | 0   | 3,849,043                   | 0   | 0  | 0   |
| Other infrastructure - Paths                              | 121,000                     | 0   | 0  | 0   | 89,498                      | 0  | 0  | 0   | 100,000                     | 0   | 0  | 0   |
| Other infrastructure - Reserves                           | 1,595,000                   | 0   | 0  | 0   | 582,301                     | 0  | 0  | 0   | 620,000                     | 0   | 0  | 0   |
| Other infrastructure - Parry Beach Drainage               | 0                           | 0   | 0  | 0   | 18,015                      | 0  | 0  | 0   | 14,000                      | 0   | 0  | 0   |
| Other infrastructure - Transfer Station Upgrades          | 40,000                      | 0   | 0  | 0   | 0                           | 0  | 0  | 0   | 70,000                      | 0   | 0  | 0   |
| Other infrastructure - Fish Cleaning Facilities           | 65,000                      | 0   | 0  | 0   | 0                           | 0  | 0  | 0   | 0                           | 0   | 0  | 0   |
| <b>Total</b>  | <b>4,670,122</b>            | <b>0</b>  | <b>0</b>                                       | <b>0</b>  | <b>4,009,904</b>            | <b>0</b>                                 | <b>0</b>                                       | <b>0</b>  | <b>4,653,043</b>            | <b>0</b>  | <b>0</b>                                       | <b>0</b>  |
| <b>(c) Right of Use Assets</b>                            |                             |   |  |   |                             |  |  |   |                             |   |  |   |
| Right of use - plant and equipment                        | 0                           | 0   | 0  | 0   | 0                           | 0  | 0  | 0   | 27,795                      | 0   | 0  | 0   |
| <b>Total</b>  | <b>0</b>                    | <b>0</b>  | <b>0</b>                                       | <b>0</b>  | <b>0</b>                    | <b>0</b>                                 | <b>0</b>                                       | <b>0</b>  | <b>27,795</b>               | <b>0</b>  | <b>0</b>                                       | <b>0</b>  |
| <b>Total</b>  | <b>8,293,222</b>            | <b>765,600</b>                                  | <b>720,500</b>                                 | <b>(45,100)</b>                                 | <b>5,145,081</b>            | <b>354,327</b>                           | <b>435,294</b>                                 | <b>80,967</b>                                   | <b>10,374,462</b>           | <b>136,600</b>                                  | <b>171,500</b>                                 | <b>34,900</b>                                   |

**MATERIAL 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.

**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 2024**

**6. DEPRECIATION**

|                                    | <b>2023/24</b>   | <b>2022/23</b>   | <b>2022/23</b>   |
|------------------------------------|------------------|------------------|------------------|
|                                    | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
|                                    | \$               | \$               | \$               |
| <b>By Class</b>                    |                  |                  |                  |
| Buildings - non-specialised        | 1,752,075        | 1,749,042        | 643,987          |
| Furniture and equipment            | 32,088           | 34,181           | 29,748           |
| Plant and equipment                | 641,824          | 596,719          | 735,492          |
| Infrastructure - Roads             | 1,498,285        | 1,460,686        | 1,442,674        |
| Other infrastructure - Paths       | 131,373          | 128,657          | 123,764          |
| Other infrastructure - Reserves    | 253,046          | 236,157          | 203,965          |
| Other infrastructure - Airstrip    | 23,062           | 21,475           | 19,188           |
| Other infrastructure - Bridges     | 204,539          | 199,548          | 198,419          |
| Right of use - plant and equipment | 24,227           | 87,436           | 90,088           |
|                                    | <b>4,560,519</b> | <b>4,513,901</b> | <b>3,487,325</b> |
| <b>By Program</b>                  |                  |                  |                  |
| Governance                         | 229,675          | 256,411          | 174,827          |
| Law, order, public safety          | 365,750          | 396,484          | 406,078          |
| Health                             | 8,030            | 7,449            | 7,449            |
| Education and welfare              | 50,017           | 50,018           | 6,993            |
| Community amenities                | 241,093          | 188,930          | 130,556          |
| Recreation and culture             | 1,391,651        | 1,390,761        | 677,147          |
| Transport                          | 1,931,583        | 1,891,633        | 1,812,572        |
| Economic services                  | 127,480          | 125,175          | 64,393           |
| Other property and services        | 215,240          | 207,040          | 207,310          |
|                                    | <b>4,560,519</b> | <b>4,513,901</b> | <b>3,487,325</b> |

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

|                                    |                          |
|------------------------------------|--------------------------|
| Buildings - non-specialised        | 30 to 50 Years           |
| Buildings - specialised            | 30 to 50 Years           |
| Furniture and equipment            | 4 to 10 Years            |
| Plant and equipment                | 5 to 15 Years            |
| 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                 |
| Other infrastructure - Paths       | 20 to 80 Years           |
| Other Infrastructure - Drainage    | 80 Years                 |
| Other infrastructure - Reserves    | 20 to 60 Years           |
| Other infrastructure - Airstrip    | 30 to 75 Years           |
| Other infrastructure - Bridges     | 10 to 75 Years           |
| Right of use - plant and equipment | Based on remaining lease |

SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. 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      | 2023/24   | 2023/24    | Budget                   | 2023/24    | Actual      | 2022/23   | 2022/23    | Actual                   | 2022/23    | Budget      | 2022/23   | 2022/23    | Budget                   | 2022/23    |           |
|--------------------------------|-------------|-------------|---------------|-------------|-----------|------------|--------------------------|------------|-------------|-----------|------------|--------------------------|------------|-------------|-----------|------------|--------------------------|------------|-----------|
|                                |             |             |               | Principal   | Budget    | Budget     | Principal                | Principal  | Actual      | Actual    | Actual     | Actual                   | Principal  | Budget      | Budget    | Principal  | Principal                | Principal  | Principal |
|                                |             |             |               | 1 July 2023 | New Loans | Repayments | outstanding 30 June 2024 | Repayments | 1 July 2022 | New Loans | Repayments | outstanding 30 June 2023 | Repayments | 1 July 2022 | New Loans | Repayments | outstanding 30 June 2023 | Repayments |           |
|                                |             |             |               | \$          | \$        | \$         | \$                       | \$         | \$          | \$        | \$         | \$                       | \$         | \$          | \$        | \$         | \$                       | \$         | \$        |
| Lionsville                     | 142         | WATC        | 6.88%         | 287,869     | 0         | (36,482)   | 251,387                  | (20,870)   | 321,965     | 0         | (34,096)   | 287,869                  | (23,483)   | 321,965     | 0         | (34,096)   | 287,869                  | (23,483)   |           |
| Airport                        | 143         | WATC        | 6.26%         | 16,021      | 0         | (7,763)    | 8,258                    | (1,015)    | 23,320      | 0         | (7,299)    | 16,021                   | (1,526)    | 23,320      | 0         | (7,299)    | 16,021                   | (1,700)    |           |
| Football Clubrooms             | 147         | WATC        | 6.37%         | 111,967     | 0         | (13,149)   | 98,818                   | (7,715)    | 124,317     | 0         | (12,350)   | 111,967                  | (8,593)    | 124,317     | 0         | (12,350)   | 111,967                  | (9,449)    |           |
| Purchase Reserve 27101         | 152         | WATC        | 6.04%         | 228,628     | 0         | (22,991)   | 205,637                  | (15,065)   | 250,291     | 0         | (21,663)   | 228,628                  | (16,520)   | 250,291     | 0         | (21,663)   | 228,628                  | (18,245)   |           |
| Purchase Lot 228 Res. 18587    | 158         | WATC        | 2.70%         | 161,028     | 0         | (52,243)   | 108,785                  | (4,892)    | 211,888     | 0         | (50,860)   | 161,028                  | (6,633)    | 211,888     | 0         | (50,860)   | 161,028                  | (6,633)    |           |
| Riverside Club Stage 1         | 159         | WATC        | 3.11%         | 363,142     | 0         | (22,022)   | 341,120                  | (13,310)   | 384,495     | 0         | (21,353)   | 363,142                  | (14,133)   | 384,495     | 0         | (21,353)   | 363,142                  | (14,133)   |           |
| Surf Club Precinct             | 162         | WATC        | 4.55%         | 0           | 0         | 0          | 0                        | 0          | 0           | 0         | 0          | 0                        | 0          | 0           | 570,000   | (20,020)   | 549,980                  | (14,775)   |           |
| Rubbish Truck                  | 160         | WATC        | 4.45%         | 426,690     | 0         | (77,989)   | 348,701                  | (21,256)   | 0           | 426,690   | 0          | 426,690                  | (65)       | 0           | 450,000   | (40,910)   | 409,090                  | (12,450)   |           |
| * Denmark Solar Energy Project | 161         | WATC        | 4.45%         | 0           | 500,000   | (35,500)   | 464,500                  | (11,500)   | 0           | 0         | 0          | 0                        | 0          | 0           | 500,000   | (30,930)   | 469,070                  | (14,175)   |           |
|                                |             |             |               | 1,595,345   | 500,000   | (268,139)  | 1,827,206                | (95,623)   | 1,316,276   | 426,690   | (147,621)  | 1,595,345                | (70,953)   | 1,316,276   | 1,520,000 | (239,481)  | 2,596,795                | (115,043)  |           |
| <b>Self Supporting Loans</b>   |             |             |               |             |           |            |                          |            |             |           |            |                          |            |             |           |            |                          |            |           |
| Scouts (S/S)                   | 129         | WATC        | 5.8%          | 2,085       | 0         | (2,085)    | 0                        | (8)        | 6,074       | 0         | (3,989)    | 2,085                    | (217)      | 6,074       | 0         | (3,990)    | 2,084                    | (217)      |           |
| Riverside Club (S/S)           | 157         | WATC        | 3.3%          | 324,380     | 0         | (20,389)   | 303,991                  | (12,569)   | 344,118     | 0         | (19,738)   | 324,380                  | (13,357)   | 344,118     | 0         | (19,738)   | 324,380                  | (13,357)   |           |
|                                |             |             |               | 326,465     | 0         | (22,474)   | 303,991                  | (12,577)   | 350,192     | 0         | (23,728)   | 326,465                  | (13,574)   | 350,192     | 0         | (23,728)   | 326,464                  | (13,574)   |           |
|                                |             |             |               | 1,921,810   | 500,000   | (290,613)  | 2,131,197                | (108,200)  | 1,666,468   | 426,690   | (171,349)  | 1,921,810                | (84,527)   | 1,666,468   | 1,520,000 | (263,209)  | 2,923,259                | (128,617)  |           |

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

\* - 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 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

| Particulars/Purpose          | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|------------------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
|                              |             |           |              | %             | \$                     | \$                       | \$                 | \$              |
| Denmark Solar Energy Project | WATC        | P & I     | 7            | 4.45% (Est)   | 500,000                | 11,500                   | 500,000            | 0               |
|                              |             |           |              |               | 500,000                | 11,500                   | 500,000            | 0               |

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

|   | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|----------------|----------------|----------------|
|   | \$             | \$             | \$             |
| <b>Undrawn borrowing facilities credit standby arrangements</b> |                |                |                |
| Credit card limit   | 20,000         | 15,000         | 20,000         |
| Credit card balance at balance date                             | (3,000)        | (4,348)        | (3,000)        |
| <b>Total amount of credit unused</b>                            | 17,000         | 10,652         | 17,000         |
| <b>Loan facilities</b>  |                |                |                |
| Loan facilities in use at balance date                          | 2,131,197      | 1,921,810      | 2,923,259      |

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.



SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

| Purpose                      | Lease Number    | Institution | Lease Interest Rate | Lease Term | Budget Lease          | 2023/24           | 2023/24                    | Budget Lease                       | 2023/24                   | Actual                | 2022/23           | 2022/23          | Actual Lease                       | 2022/23          | Budget                | 2022/23           | 2022/23          | Budget Lease                       | 2022/23                   |
|------------------------------|-----------------|-------------|---------------------|------------|-----------------------|-------------------|----------------------------|------------------------------------|---------------------------|-----------------------|-------------------|------------------|------------------------------------|------------------|-----------------------|-------------------|------------------|------------------------------------|---------------------------|
|                              |                 |             |                     |            | Principal 1 July 2023 | Budget New Leases | Lease Principal Repayments | Principal outstanding 30 June 2024 | Lease Interest Repayments | Principal 1 July 2022 | Actual New Leases | Lease repayments | Principal outstanding 30 June 2023 | Lease repayments | Principal 1 July 2022 | Budget New Leases | Lease repayments | Principal outstanding 30 June 2023 | Lease Interest Repayments |
| Admin Managed Print Services | 3E Advantage    | 1.20%       | 36 months           |            | \$ 5,147              | \$ 0              | \$ (5,147)                 | \$ 0                               | \$ (89)                   | \$ 35,820             | \$ 0              | \$ (30,673)      | \$ 5,147                           | \$ (261)         | \$ 35,821             | \$ 0              | \$ (30,934)      | \$ 4,887                           | \$ (218)                  |
| Mitel Phone System           | Capital Finance | 2.10%       | 60 months           |            | 2,739                 | 0                 | (2,739)                    | 0                                  | (43)                      | 18,971                | 0                 | (16,232)         | 2,739                              | (241)            | 18,971                | 0                 | (16,473)         | 2,498                              | (166)                     |
| Toyota Camry - DE 45         | CBA             | 1.10%       | 36 months           |            | 1,935                 | 0                 | (1,935)                    | 0                                  | (25)                      | 9,560                 | 0                 | (7,625)          | 1,935                              | (67)             | 9,560                 | 0                 | (7,692)          | 1,868                              | (98)                      |
| Isuzu Utility - 1GJH 357     | CBA             | 2.10%       | 36 months           |            | 0                     | 0                 | 0                          | 0                                  | 0                         | 0                     | 0                 | 0                | 0                                  | 0                | 3,121                 | 0                 | 0                | 3,121                              | 0                         |
| Utility (New)                | CBA             | 2.30%       | 36 months           |            | 0                     | 0                 | 0                          | 0                                  | 0                         | 0                     | 0                 | 0                | 0                                  | 0                | 0                     | 27,795            | (8,248)          | 19,547                             | (170)                     |
| Toyota RAV4 - DE 992         | CBA             | 1.30%       | 36 months           |            | 650                   | 0                 | (650)                      | 0                                  | (61)                      | 8,181                 | 0                 | (7,531)          | 650                                | (61)             | 8,181                 | 0                 | 0                | 8,181                              | (61)                      |
| Toyota RAV4 - DE 245         | CBA             | 1.70%       | 36 months           |            | 2,306                 | 0                 | (2,306)                    | 0                                  | (18)                      | 2,235                 | 9,106             | (9,035)          | 2,306                              | (123)            | 2,235                 | 0                 | (2,235)          | 0                                  | (93)                      |
| Gym - Cardio Equipment       | MAIA            | 2.10%       | 48 months           |            | 0                     | 0                 | 0                          | 0                                  | 0                         | 7,856                 | 0                 | (7,856)          | 0                                  | (75)             | 7,856                 | 0                 | (7,856)          | 0                                  | (105)                     |
| Gym - Strength Equipment     | MAIA            | 2.30%       | 72 months           |            | 20,896                | 0                 | (10,328)                   | 10,568                             | (350)                     | 30,994                | 0                 | (10,098)         | 20,896                             | (581)            | 30,994                | 0                 | (10,679)         | 20,315                             | (551)                     |
|                              |                 |             |                     |            | 33,673                | 0                 | (23,105)                   | 10,568                             | (586)                     | 113,617               | 9,106             | (89,050)         | 33,673                             | (1,409)          | 116,739               | 27,795            | (84,117)         | 60,417                             | (1,462)                   |

MATERIAL 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 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

|  | 2023/24<br>Budget<br>Opening<br>Balance | 2023/24<br>Budget<br>Transfer to | 2023/24<br>Budget<br>Transfer<br>(from) | 2023/24<br>Budget<br>Closing<br>Balance | 2022/23<br>Actual<br>Opening<br>Balance | 2022/23<br>Actual<br>Transfer to | 2022/23<br>Actual<br>Transfer<br>(from) | 2022/23<br>Actual<br>Closing<br>Balance | 2022/23<br>Budget<br>Opening<br>Balance | 2022/23<br>Budget<br>Transfer to | 2022/23<br>Budget<br>Transfer<br>(from) | 2022/23<br>Budget<br>Closing<br>Balance |
|--|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
|  | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      |
| <b>Restricted by legislation</b>         |   |                                  |   |   |   |                                  |   |   |   |                                  |   |   |
| (a) Denmark East Development Reserve     | 0                                       | 0                                | 0                                       | 0                                       | 710,910                                 | 6,993                            | (717,903)                               | 0                                       | 710,910                                 | 14,219                           | (585,000)                               | 140,129                                 |
|  | 0                                       | 0                                | 0                                       | 0                                       | 710,910                                 | 6,993                            | (717,903)                               | 0                                       | 710,910                                 | 14,219                           | (585,000)                               | 140,129                                 |
| <b>Restricted by council</b>             |   |                                  |   |   |   |                                  |   |   |   |                                  |   |   |
| (a) Employee Entitlements Reserve        | 444,140                                 | 19,098                           | 0                                       | 463,238                                 | 428,401                                 | 15,739                           | 0                                       | 444,140                                 | 428,400                                 | 8,568                            | 0                                       | 436,968                                 |
| (b) Plant Reserve                        | 718,265                                 | 430,885                          | (777,900)                               | 371,250                                 | 748,960                                 | 352,517                          | (383,212)                               | 718,265                                 | 748,961                                 | 339,979                          | (652,250)                               | 436,690                                 |
| (c) Parry Inlet Reserve                  | 208,594                                 | 18,970                           | (34,700)                                | 192,864                                 | 208,933                                 | 17,676                           | (18,015)                                | 208,594                                 | 208,933                                 | 14,179                           | (14,000)                                | 209,112                                 |
| (d) Lime Quarry Rehabilitation Reserve   | 369,883                                 | 15,905                           | (40,000)                                | 345,788                                 | 385,712                                 | 14,171                           | (30,000)                                | 369,883                                 | 385,712                                 | 7,714                            | (30,000)                                | 363,426                                 |
| (e) Infrastructure Reserve               | 1,070,534                               | 661,033                          | (930,193)                               | 801,374                                 | 802,041                                 | 459,467                          | (190,974)                               | 1,070,534                               | 802,042                                 | 166,041                          | (600,000)                               | 368,083                                 |
| (f) Waste Services Reserve               | 826,401                                 | 205,535                          | (55,000)                                | 976,936                                 | 633,140                                 | 193,261                          | 0                                       | 826,401                                 | 633,140                                 | 182,663                          | (55,000)                                | 760,803                                 |
| (g) Aquatic Facility Development Reserve | 95,351                                  | 14,100                           | 0                                       | 109,451                                 | 85,919                                  | 13,157                           | (3,725)                                 | 95,351                                  | 85,919                                  | 11,718                           | (3,725)                                 | 93,912                                  |
| (h) Lionsville Reserve                   | 96,165                                  | 4,135                            | (58,000)                                | 42,300                                  | 148,296                                 | 5,448                            | (57,579)                                | 96,165                                  | 148,296                                 | 2,966                            | (58,000)                                | 93,262                                  |
| (i) Peaceful Bay Reserve                 | 289,055                                 | 47,429                           | 0                                       | 336,484                                 | 245,052                                 | 44,003                           | 0                                       | 289,055                                 | 245,052                                 | 39,901                           | 0                                       | 284,953                                 |
| (j) Rivermouth Caravan Park Reserve      | 115,372                                 | 9,961                            | 0                                       | 125,333                                 | 106,461                                 | 8,911                            | 0                                       | 115,372                                 | 106,460                                 | 7,129                            | 0                                       | 113,589                                 |
| (k) Peaceful Bay Caravan Park Reserve    | 75,911                                  | 8,264                            | 0                                       | 84,175                                  | 68,398                                  | 7,513                            | 0                                       | 75,911                                  | 68,398                                  | 6,368                            | 0                                       | 74,766                                  |
| (l) Recreation Centre Reserve            | 119,809                                 | 30,152                           | (140,000)                               | 9,961                                   | 105,918                                 | 13,891                           | 0                                       | 119,809                                 | 105,918                                 | 12,118                           | 0                                       | 118,036                                 |
| (m) Strategic Reserve                    | 114,111                                 | 9,907                            | 0                                       | 124,018                                 | 105,244                                 | 8,867                            | 0                                       | 114,111                                 | 105,244                                 | 7,105                            | 0                                       | 112,349                                 |
| (n) ICT Reserve                          | 30,551                                  | 16,314                           | 0                                       | 46,865                                  | 15,000                                  | 15,551                           | 0                                       | 30,551                                  | 15,000                                  | 15,300                           | 0                                       | 30,300                                  |
| (o) Legal Contingency Reserve            | 20,367                                  | 10,876                           | 0                                       | 31,243                                  | 10,000                                  | 10,367                           | 0                                       | 20,367                                  | 10,000                                  | 10,200                           | 0                                       | 20,200                                  |
|  | 4,594,509                               | 1,502,564                        | (2,035,793)                             | 4,061,280                               | 4,097,475                               | 1,180,539                        | (683,505)                               | 4,594,509                               | 4,097,475                               | 831,949                          | (1,412,975)                             | 3,516,449                               |
|  | 4,594,509                               | 1,502,564                        | (2,035,793)                             | 4,061,280                               | 4,808,385                               | 1,187,532                        | (1,401,408)                             | 4,594,509                               | 4,808,385                               | 846,168                          | (1,997,975)                             | 3,656,578                               |

**(b) Reserve Accounts - 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) Denmark East Development Reserve     | 2023                    | - to be used for the Denmark East Development Project.   |
| (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) Lime Quarry Rehabilitation Reserve   | Ongoing                 | - to maintain or rehabilitate the lime quarry.   |
| (e) Infrastructure Reserve               | Ongoing                 | - to be used for the purchase, construction or upgrade of infrastructure including land & buildings.                                 |
| (f) 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.               |
| (g) Aquatic Facility Development Reserve | Ongoing                 | - to be used for the development of aquatic facilities.  |
| (h) Lionsville Reserve                   | Ongoing                 | - to be used for the repayment of the Lionsville loan fund.  |
| (i) Peaceful Bay Reserve                 | Ongoing                 | - to be used for the future requirements, including those linked to the asset management plan.                                       |
| (j) Rivermouth Caravan Park Reserve      | Ongoing                 | - to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.       |
| (k) 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.       |
| (l) Recreation Centre Reserve            | Ongoing                 | - to be used for upgrades to the Recreation Centre facility including equipment.   |
| (m) Strategic Reserve                    | Ongoing                 | - to be used to fund strategic projects as identified in the Shire's Strategic Community Plan & Corporate Business Plan as required. |
| (n) ICT Reserve                          | Ongoing                 | - to finance the acquisition and enhancement of Information Technology and digital service delivery initiatives.                     |
| (o) Legal Contingency Reserve            | Ongoing                 | - to fund unanticipated legal expenses in excess of budget in any given year.  |

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers 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                                   | Timing of Revenue recognition  |
|---|--|--------------------------------------|--|---|---|---|---|--|
| 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 |
| 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 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   |

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) 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 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

|   | <b>2023/24<br/>Budget</b> | <b>2022/23<br/>Actual</b> | <b>2022/23<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
| <b>Income excluding grants, subsidies and contributions</b> | \$                        | \$                        | \$                        |
| Governance  | 19,308                    | 26,102                    | 24,673                    |
| General purpose funding                                     | 8,506,812                 | 7,994,906                 | 7,863,694                 |
| Law, order, public safety                                   | 31,450                    | 64,057                    | 40,750                    |
| Health  | 27,900                    | 30,947                    | 24,400                    |
| Education and welfare                                       | 18,143                    | 16,985                    | 17,500                    |
| Housing   | 2,000                     | 0                         | 0                         |
| Community amenities   | 2,006,089                 | 1,987,755                 | 1,914,617                 |
| Recreation and culture                                      | 290,683                   | 339,553                   | 244,831                   |
| Transport   | 111,930                   | 167,438                   | 147,250                   |
| Economic services   | 1,142,045                 | 1,045,668                 | 1,303,945                 |
| Other property and services                                 | 300                       | 2,317                     | 6,800                     |
|   | <b>12,156,660</b>         | <b>11,675,728</b>         | <b>11,588,460</b>         |
| <b>Grants, subsidies and contributions</b>                  |                           |                           |                           |
| Governance  | 14,200                    | 37,056                    | 14,200                    |
| General purpose funding                                     | 10,800                    | 1,501,055                 | 296,689                   |
| Law, order, public safety                                   | 625,457                   | 689,409                   | 741,078                   |
| Education and welfare                                       | 53,884                    | 37,739                    | 34,650                    |
| Community amenities   | 67,000                    | 206,225                   | 137,000                   |
| Recreation and culture                                      | 65,800                    | 296,546                   | 222,000                   |
| Transport   | 307,908                   | 160,769                   | 229,054                   |
| Economic services   | 0                         | 7,836                     | 0                         |
| Other property and services                                 | 186,900                   | 212,154                   | 203,900                   |
|   | <b>1,331,949</b>          | <b>3,148,789</b>          | <b>1,878,571</b>          |
| <b>Capital grants, subsidies and contributions</b>          |                           |                           |                           |
| Recreation and culture                                      | 2,740,000                 | 159,874                   | 2,834,874                 |
| Transport   | 1,769,786                 | 2,780,800                 | 2,248,628                 |
|   | <b>4,509,786</b>          | <b>2,940,674</b>          | <b>5,083,502</b>          |
| <b>Total Income</b>   | <b>17,998,395</b>         | <b>17,765,191</b>         | <b>18,550,533</b>         |
| <b>Expenses</b>   |                           |                           |                           |
| Governance  | (1,160,387)               | (1,101,584)               | (1,000,527)               |
| General purpose funding                                     | (660,957)                 | (546,858)                 | (647,488)                 |
| Law, order, public safety                                   | (2,027,578)               | (2,058,554)               | (2,139,730)               |
| Health  | (247,135)                 | (214,426)                 | (218,628)                 |
| Education and welfare                                       | (473,642)                 | (378,935)                 | (351,386)                 |
| Housing   | (52,371)                  | (47,106)                  | (50,745)                  |
| Community amenities   | (3,753,000)               | (3,490,758)               | (3,744,479)               |
| Recreation and culture                                      | (3,789,357)               | (3,909,096)               | (3,112,800)               |
| Transport   | (4,203,816)               | (3,905,302)               | (3,751,701)               |
| Economic services   | (1,112,348)               | (1,140,927)               | (1,161,173)               |
| Other property and services                                 | (174,700)                 | (347,674)                 | (191,986)                 |
| <b>Total expenses</b>                                       | <b>(17,655,291)</b>       | <b>(17,141,220)</b>       | <b>(16,370,643)</b>       |
| <b>Net result for the period</b>                            | <b>343,104</b>            | <b>623,971</b>            | <b>2,179,890</b>          |

**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

|                                    | <b>2023/24<br/>Budget</b> | <b>2022/23<br/>Actual</b> | <b>2022/23<br/>Budget</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------|
|                                    | \$                        | \$                        | \$                        |
| <b>(a) Interest earnings</b>       |                           |                           |                           |
| Investments                        |                           |                           |                           |
| - Reserve accounts                 | 197,564                   | 157,533                   | 96,168                    |
| - Other funds                      | 134,546                   | 134,359                   | 67,886                    |
| Late payment of fees and charges * | 240                       | 210                       | 240                       |
| Other interest revenue             | 39,700                    | 37,621                    | 32,500                    |
|                                    | <u>372,050</u>            | <u>329,723</u>            | <u>196,794</u>            |

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

**(b) Other revenue**

|                               |               |               |               |
|-------------------------------|---------------|---------------|---------------|
| Reimbursements and recoveries | 33,660        | 52,766        | 33,456        |
|                               | <u>33,660</u> | <u>52,766</u> | <u>33,456</u> |

**The net result includes as expenses**

**(c) Auditors remuneration**

|                |               |               |               |
|----------------|---------------|---------------|---------------|
| Audit services | 38,000        | 37,875        | 34,000        |
| Other services | 2,000         | 0             | 5,500         |
|                | <u>40,000</u> | <u>37,875</u> | <u>39,500</u> |

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

|   |                |               |                |
|---|----------------|---------------|----------------|
| Borrowings (refer Note 7(a))                | 108,200        | 84,527        | 128,617        |
| expense on lease liabilities (refer Note 8) | 586            | 1,409         | 1,462          |
|   | <u>108,786</u> | <u>85,936</u> | <u>130,079</u> |

**(e) Write offs**

|                  |            |               |            |
|------------------|------------|---------------|------------|
| General rate     | 300        | 154           | 300        |
| Fees and charges | 500        | 13,009        | 500        |
|                  | <u>800</u> | <u>13,163</u> | <u>800</u> |

**(f) Low Value lease expenses**

|                     |               |               |               |
|---------------------|---------------|---------------|---------------|
| Office equipment    | 7,886         | 46,905        | 47,407        |
| Gymnasium equipment | 10,328        | 17,954        | 18,535        |
|                     | <u>18,214</u> | <u>64,859</u> | <u>65,942</u> |

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

|  | <b>2023/24</b> | <b>2022/23</b> | <b>2022/23</b> |
|--|----------------|----------------|----------------|
|  | <b>Budget</b>  | <b>Actual</b>  | <b>Budget</b>  |
|  | \$             | \$             | \$             |
| <b>Elected member 1</b>                  |                |                |                |
| President's allowance                    | 33,644         | 32,199         | 32,199         |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 1,200          | 0              | 1,200          |
|  | <b>52,808</b>  | <b>49,434</b>  | <b>50,634</b>  |
| <b>Elected member 2</b>                  |                |                |                |
| Deputy President's allowance             | 8,411          | 8,050          | 8,050          |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>27,225</b>  | <b>25,285</b>  | <b>26,135</b>  |
| <b>Elected member 3</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Elected member 4</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 4,074          | 850            |
|  | <b>18,814</b>  | <b>21,309</b>  | <b>18,085</b>  |
| <b>Elected member 5</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Elected member 6</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Elected member 7</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Elected member 8</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Elected member 9</b>                  |                |                |                |
| Meeting attendance fees                  | 14,901         | 14,260         | 14,260         |
| Annual allowance for ICT expenses        | 3,063          | 2,975          | 2,975          |
| Travel and accommodation expenses        | 850            | 0              | 850            |
|  | <b>18,814</b>  | <b>17,235</b>  | <b>18,085</b>  |
| <b>Total Elected Member Remuneration</b> | <b>211,729</b> | <b>199,438</b> | <b>203,364</b> |
| President's allowance                    | 33,644         | 32,199         | 32,199         |
| Deputy President's allowance             | 8,411          | 8,050          | 8,050          |
| Meeting attendance fees                  | 134,111        | 128,340        | 128,340        |
| Annual allowance for ICT expenses        | 27,563         | 26,775         | 26,775         |
| Travel and accommodation expenses        | 8,000          | 4,074          | 8,000          |
|  | <b>211,729</b> | <b>199,438</b> | <b>203,364</b> |

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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:

| <b>Detail</b>          | <b>Balance<br/>1 July 2023</b> | <b>Estimated<br/>amounts<br/>received</b> | <b>Estimated<br/>amounts<br/>paid</b> | <b>Estimated<br/>balance<br/>30 June 2024</b> |
|------------------------|--------------------------------|---|---------------------------------------|---|
|                        | \$                             | \$  | \$                                    | \$  |
| DPI - Police Licensing | 0                              | 1,251,840                                 | (1,251,840)                           | 0   |
| Parks & Trails Bond    | 850                            | 0   | (850)                                 | 0   |
|                        | 850                            | 1,251,840                                 | (1,252,690)                           | 0   |

**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15. FEES AND CHARGES**

|                             | <b>2023/24</b>   | <b>2022/23</b>   | <b>2022/23</b>   |
|-----------------------------|------------------|------------------|------------------|
|                             | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    |
|                             | \$               | \$               | \$               |
| <b>By Program:</b>          |                  |                  |                  |
| Governance                  | 17,008           | 23,723           | 22,577           |
| General purpose funding     | 54,400           | 61,854           | 51,000           |
| Law, order, public safety   | 30,850           | 32,224           | 30,850           |
| Health                      | 27,900           | 30,947           | 24,400           |
| Education and welfare       | 18,143           | 16,984           | 17,500           |
| Housing                     | 2,000            | 0                | 0                |
| Community amenities         | 1,976,089        | 1,927,144        | 1,878,217        |
| Recreation and culture      | 273,458          | 325,385          | 226,557          |
| Transport                   | 95,930           | 112,233          | 105,150          |
| Economic services           | 1,141,545        | 1,045,668        | 1,303,445        |
| Other property and services | 300              | 1,770            | 6,800            |
|                             | <u>3,637,623</u> | <u>3,577,932</u> | <u>3,666,496</u> |

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





| Account Number                              | Job | Description   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|---|------------------------|----------------------------|------------------------|---|
| <b>General Purpose Funding - Schedule 3</b> |     |   |                        |                            |                        |   |
| <b>Rate Revenue - Income</b>                |     |   |                        |                            |                        |   |
| 1317013                                     |     | General Rate - Rural UV                                 | (1,368,296)            | (1,368,296)                | (1,460,827)            | General Rates for UV Rural Properties   |
| 1317713                                     |     | Minimum Rates - Rural UV                                | (258,981)              | (258,981)                  | (257,659)              | 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 | (4,481,914)            | (4,481,914)                | (4,812,796)            | General Rates for GRV Non Rural improved (incl. Holiday purposes) Properties                              |
| 1317823                                     |     | Minimum Rate - Non Rural Improved & Holiday Purpose GRV | (838,772)              | (838,772)                  | (879,448)              | Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers. |
| 1317843                                     |     | General Rate - Vacant Land GRV                          | (448,432)              | (448,432)                  | (456,814)              | Rates payable on GRV vacant land.   |
| 1317853                                     |     | Minimum Rate - Vacant Land GRV                          | (284,262)              | (284,262)                  | (281,400)              | Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers. |
| 1318233                                     |     | Interim Rates   | (25,500)               | (26,900)                   | (26,000)               | Interim rates levied on new or altered assessments.   |
| 1318253                                     |     | Back Rates  | 0                      | 10,420                     | 0                      | Back rates levied on new or altered assessments.  |
| 1318052                                     |     | Rates - Waiver & Concessions                            | 70,343                 | 73,034                     | 81,617                 | Rates Waivers provided to community groups - refer Policy P110102   |
| <b>Total Operating Income Rate Revenue</b>  |     |   | <b>(7,635,814)</b>     | <b>(7,624,104)</b>         | <b>(8,093,327)</b>     |   |



| Account Number  | Job | Description                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>General Purpose Funding - Schedule 3</b>               |     |                               |                        |                            |                        |   |
| <b>General Purpose Grants - Expenditure</b>               |     |                               |                        |                            |                        |   |
| 1327552   |     | Alloc Administration Expenses | 10,610                 | 10,608                     | 11,230                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure General Purpose Grants</b> |     |                               | <b>10,610</b>          | <b>10,608</b>              | <b>11,230</b>          |   |

|  |  |                                       |                  |                    |          |   |
|--|--|---------------------------------------|------------------|--------------------|----------|---|
| <b>General Purpose Funding - Schedule 3</b>          |  |                                       |                  |                    |          |   |
| <b>General Purpose Grants - Income</b>               |  |                                       |                  |                    |          |   |
| 1327033  |  | Grants Commission Grant - Untied      | (135,772)        | (754,551)          | 0        | Financial Assistance Grants Allocation - WALGGC |
| 1327103  |  | Grants Commission Grant - Local Roads | (142,467)        | (736,873)          | 0        | Financial Assistance Grants Allocation - WALGGC |
| <b>Total Operating Income General Purpose Grants</b> |  |                                       | <b>(278,239)</b> | <b>(1,491,424)</b> | <b>0</b> |   |

|  |  |   |                |                |                |   |
|--|--|---|----------------|----------------|----------------|---|
| <b>General Purpose Funding - Schedule 3</b>                |  |   |                |                |                |   |
| <b>Other General Purpose Funding - Expenditure</b>         |  |   |                |                |                |   |
| 1315552  |  | Alloc Administration Expenses           | 399,303        | 399,312        | 422,653        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1317082  |  | Rates Salaries                          | 70,833         | 71,027         | 73,388         | Salaries paid   |
| 1317092  |  | Rates Superannuation                    | 10,792         | 10,966         | 11,586         | Superannuation paid   |
| 1318012  |  | Rates - Printing & Stationery           | 12,500         | 13,445         | 13,600         | Provision for printing Rates stationery.  |
| 1318022  |  | Rates - Postage & General Expenses      | 8,150          | 6,678          | 6,600          | Provision for posting Rate notices, instalment reminders, Differential Rate Advertising, Other general expenses.              |
| 1318042  |  | Rate Collection Fees                    | 18,000         | 15,622         | 9,600          | Provision for legal expenses relating to rate debt recovery.  |
| 1318033  |  | Rates Write Off                         | 300            | 154            | 300            |   |
| 1318062  |  | GRV & UV Valuation and General Expenses | 117,000        | 19,046         | 112,000        | Property Valuation Updates provided by Valuer General's Office, general valuation related expenses.                           |
| <b>Total Operating Expenditure General Purpose Funding</b> |  |   | <b>636,878</b> | <b>536,250</b> | <b>649,727</b> |   |



| Account Number  | Job | Description                                 | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|-----|---|------------------------|----------------------------|------------------------|--|
| <b>General Purpose Funding - Schedule 3</b>           |     |   |                        |                            |                        |  |
| <b>Other General Purpose Funding - Income</b>         |     |   |                        |                            |                        |  |
| 1318023   |     | Penalty On Rates                            | (20,500)               | (23,173)                   | (23,200)               | Interest charges applied to overdue outstanding rates as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Interest calculated @ 11% p.a for 23/24.(7% 22/23)                                |
| 1318043   |     | Rates Legal Fees ( GST Free)                | (9,000)                | (7,836)                    | (4,800)                | Recovery of legal fees incurred in rates debt recovery action.   |
| 1318053   |     | Rates Legal Fees (GST Applicable)           | (9,000)                | 0                          | (4,800)                | Recovery of legal fees incurred in rates debt recovery action.   |
| 1318133   |     | Rates & Property Information Statement Fees | (32,000)               | (39,886)                   | (32,400)               | Fees for Property Information Statements provided for property ownership transfers.  |
| 1318143   |     | Rates Administration Charges                | (31,000)               | (36,333)                   | (38,500)               | Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$11.60 for 2; \$34.80 for 4), Instalment Option Interest @ 5.5% p.a for 23/24. (3.5% 22/23) |
| 1318153   |     | Rates - Other Charges                       | 0                      | (83)                       | 0                      | Rate Book searches & other sundry rating information income.   |
| 1331003   |     | Interest on Investments                     | (144,380)              | (271,720)                  | (319,385)              | Interest earned from investments for Reserve & Municipal Funds   |
| 1337043   |     | Pens Deferred Rates Interest Grant          | (450)                  | (1,401)                    | (1,200)                | Grant payment from State Govt for pensioners rates deferred.   |
| <b>Total Operating Income General Purpose Funding</b> |     |   | <b>(246,330)</b>       | <b>(380,433)</b>           | <b>(424,285)</b>       |  |

**Summary of Operations - General Purpose Funding**

**Rate Revenue**

|                                 |                    |                    |                    |
|---------------------------------|--------------------|--------------------|--------------------|
| Sub Total Operating Expenditure | 0                  | 0                  | 0                  |
| Sub Total Operating Income      | (7,635,814)        | (7,624,104)        | (8,093,327)        |
|                                 | <b>(7,635,814)</b> | <b>(7,624,104)</b> | <b>(8,093,327)</b> |

**General Purpose Grants**

|                                 |                  |                    |               |
|---------------------------------|------------------|--------------------|---------------|
| Sub Total Operating Expenditure | 10,610           | 10,608             | 11,230        |
| Sub Total Operating Income      | (278,239)        | (1,491,424)        | 0             |
|                                 | <b>(267,629)</b> | <b>(1,480,816)</b> | <b>11,230</b> |

**Other General Purpose Funding**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 636,878        | 536,250        | 649,727        |
| Sub Total Operating Income      | (246,330)      | (380,433)      | (424,285)      |
|                                 | <b>390,548</b> | <b>155,817</b> | <b>225,442</b> |

**Total Operating Expenditure**

|  |         |         |         |
|--|---------|---------|---------|
|  | 647,488 | 546,858 | 660,957 |
|--|---------|---------|---------|

**Total Operating Income**

|  |             |             |             |
|--|-------------|-------------|-------------|
|  | (8,160,383) | (9,495,960) | (8,517,612) |
|--|-------------|-------------|-------------|

|                                  |                    |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|
| <b>Program (Surplus)/Deficit</b> | <b>(7,512,895)</b> | <b>(8,949,102)</b> | <b>(7,856,655)</b> |
|----------------------------------|--------------------|--------------------|--------------------|



| Account Number  | Job   | Description                               | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|-------|---|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>                        |       |   |                        |                            |                        |  |
| <b>Members of Council - Expenditure</b>               |       |   |                        |                            |                        |  |
| 1410012   |       | Travelling Expenses - Elected Members     | 8,000                  | 4,074                      | 8,000                  | Travelling expenses paid in accordance with S5.98 LG Act and SAT Determination.  |
| 1410022   |       | Conference Expenses - Elected Members     | 8,000                  | 312                        | 8,000                  | Provision for Elected members attendance at Conferences as per Council Delegation D040103.   |
| 1410032   |       | Election Expenses                         | 0                      | 0                          | 35,000                 | Expenses associated with conducting biennial Local Government elections as per LG Act, WAEC - Postal Voting Election.                    |
| 1410042   |       | President's Local Govt Allowance          | 32,199                 | 32,199                     | 33,644                 | Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.                |
|   |       | Refreshments & Receptions                 |                        |                            |                        |  |
| 1410052   | 14100 | <b>General Refreshments</b>               | 4,500                  | 2,532                      | 3,600                  | Meals, catering etc associated with Elected Members, Miscellaneous functions ar  |
| 1410052   | 14101 | <b>Employees Social Club Contribution</b> | 8,000                  | 8,000                      | 8,000                  |  |
| 1410052   | 14102 | <b>Hosting Meetings</b>                   | 6,500                  | 8,021                      | 8,400                  |  |
| 1410052   | 14103 | <b>Council Meeting Meals</b>              | 8,000                  | 9,806                      | 9,000                  |  |
| 1410062   |       | Insurance - Elected Members               | 11,533                 | 11,532                     | 12,109                 | Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.           |
| 1410072   |       | Subscriptions - Elected Members           | 30,637                 | 29,970                     | 31,966                 | Various Council Subscriptions and Memberships  |
| 1410082   |       | Contributions, Donations & Gifts Expense  | 12,000                 | 5,064                      | 10,200                 | Council Contribution and Donations   |
| 1410092   |       | Deputy President Local Govt Allowance     | 8,050                  | 8,050                      | 8,411                  | Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.                |
| 1410102   |       | Communications Subsidy - Elected Members  | 26,775                 | 26,775                     | 27,563                 | All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$3,062.50 pa.                      |
| 1410122   |       | Elected Members Sitting Fees              | 128,340                | 128,340                    | 134,111                | All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$14,901.25 pa.                  |
| 1410132   |       | Other Minor Expenses                      | 13,000                 | 10,616                     | 20,000                 | Provision of IT Equipment & other minor expenses including Rates Incentive Prize Draw. (Includes CBP provision - Community Art \$10,000) |
| 1410152   |       | Training - Elected Members                | 9,000                  | 9,158                      | 9,000                  | Training expenses - Elected Members - WALGA & Other.   |
| 1410192   |       | Vehicle Expenses                          | 1,815                  | 943                        | 1,580                  | Vehicle Operating Costs - DE 1   |
|   |       | Civic Receptions                          |                        |                            |                        |  |
| 1410252   | 14120 | <b>Citizenship Ceremonies</b>             | 1,000                  | 736                        | 1,000                  | Council hosted functions and civic events, Citizenship Ceremonies.   |
| 1410252   | 14121 | <b>Australia Day Event</b>                | 14,056                 | 20,743                     | 12,000                 | Australia Day Event, incl. Citizen of the Year awards.   |
| 1410252   | 14122 | <b>Other Civic Functions</b>              | 2,000                  | 383                        | 1,000                  | Other Civic functions and events.  |
| 1410252   | 14124 | <b>Volunteer Appreciation Day</b>         | 3,000                  | 5,137                      | 5,000                  | Volunteer Appreciation Day   |
| 1410502   |       | Depreciation - Council                    | 11,854                 | 13,257                     | 31,162                 | Provision for depreciation of assets.  |
| 1410602   |       | Donated use Council Facilities            | 1,000                  | 0                          | 1,000                  | Donated Use of Council Facilities  |
| 1410522   |       | Risk Management                           | 3,000                  | 673                        | 3,000                  | Risk Management program - utilising LGIS for the management of risk.   |
| 1415552   |       | Alloc Administration Expenses             | 610,038                | 610,065                    | 667,694                | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.            |
| 1418002   | 11002 | <b>Council Chambers</b>                   | 15,990                 | 18,423                     | 16,065                 | Provision for maintenance of Chambers only, includes wages and overheads, cleaning materials, other minor expenses                       |
| <b>Total Operating Expenditure Members of Council</b> |       |   | <b>978,287</b>         | <b>964,809</b>             | <b>1,106,505</b>       |  |



| Account Number                                   | Job | Description                 | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|-----------------------------|------------------------|----------------------------|------------------------|---|
| <b>Governance - Schedule 4</b>                   |     |                             |                        |                            |                        |   |
| <b>Members of Council - Income</b>               |     |                             |                        |                            |                        |   |
| 1410103  |     | Council Reception Room Hire | (1,000)                | 0                          | (1,000)                | Authorised hire of the Administration Centre Chambers & Reception Area.   |
| 1410143  |     | LGIS - Risk Management      | (3,000)                | 0                          | (3,000)                | Insurance scheme risk management funding see 1410522.   |
| 1411003  |     | Grants Governance           | (700)                  | (15,629)                   | (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) |
| <b>Total Operating Income Members of Council</b> |     |                             | <b>(5,200)</b>         | <b>(15,629)</b>            | <b>(5,200)</b>         |   |

|                                     |  |  |           |           |           |   |
|-------------------------------------|--|--|-----------|-----------|-----------|---|
| <b>Governance - Schedule 4</b>      |  |  |           |           |           |   |
| <b>Administration - Expenditure</b> |  |  |           |           |           |   |
| 1420052                             |  | Workplace Health & Safety - Administration | 27,800    | 22,448    | 35,919    | Contribution to Regional Risk Co-ordinator, Workplace Health & Safety and Risk Management expenses.   |
| 1420062                             |  | Workers Comp - Administration              | 41,169    | 40,858    | 43,462    | Workers Compensation insurances for staff within the administration sub-program.  |
| 1420082                             |  | Salaries - Administration                  | 1,681,015 | 1,737,975 | 1,776,051 | Salaries paid.  |
| 1420092                             |  | Superannuation - Administration            | 222,343   | 219,791   | 243,434   | Superannuation contributions paid.  |
| 1420102                             |  | Other Expenses - Administration            | 30,500    | 41,233    | 37,800    | 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     | 22,375    | 20,559    | 21,913    | Corporate Subscriptions   |
| 1420122                             |  | Office Equipment Maintenance - Admin       | 8,200     | 8,152     | 13,800    | Expense provision for office equipment maintenance and other minor acquisitions.  |
| 1420132                             |  | Information Technology Expenses - Admin    | 216,600   | 213,475   | 218,920   | 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                 | 29,606    | 29,456    | 32,100    | Provision for telephone and telecommunication costs.  |
| 1420152                             |  | Advertising - Administration               | 20,000    | 23,580    | 22,000    | 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             | 4,455     | (1,039)   | 31,220    | Leasing and other minor costs of maintaining Managed Print Services.  |
| 1420172                             |  | Postage Fees                               | 6,600     | 4,715     | 6,000     | Postage & freight charges.  |
| 1420182                             |  | Bank Fees                                  | 25,700    | 27,652    | 27,300    | General Banking Fees, Merchant/Eftpos Fees.   |
| 1420192                             |  | Vehicle Expenses - Admin                   | 6,442     | 5,840     | 7,084     | Operating & Leasing Costs - DE 45 & DE 09   |
| 1420202                             |  | Travel & Accommodation - Admin             | 16,500    | 15,680    | 16,500    | Allowance for accommodation, travel and other related costs for staff attending training & seminars.  |
| 1420212                             |  | Audit Fees                                 | 39,500    | 40,775    | 40,000    | Costs associated for interim and annual audit contract, (including Roads to Recovery & other Grant Acquittals)  |
| 1420232                             |  | Legal Expenses                             | 18,500    | 67,949    | 18,600    | Provision for legal expenses.   |





| Account Number                                    | Job          | Description  | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>                    |              |  |                        |                            |                        |  |
| <b>Administration - Expenditure cont'd</b>        |              |  |                        |                            |                        |  |
| 1420262   |              | Executive Team Development                         | 8,500                  | 483                        | <b>8,500</b>           | Training and development for Executive Team.   |
| 1420272   |              | ESL - Council Properties                           | 6,250                  | 6,213                      | <b>6,500</b>           | Emergency Services Levy payable on Council owned properties.   |
| 1420282   |              | Training Expenses - Admin                          | 19,500                 | 30,345                     | <b>19,500</b>          | Allowance for staff attending training courses and seminars.   |
| 1420292   |              | Leased Property Expenses                           | 5,500                  | 13,244                     | <b>5,500</b>           | Leased property expenditure including preparation of leases.   |
| 1420312   | <b>16350</b> | <b>Telecommunications Leasing Costs</b>            | 0                      | 0                          | <b>0</b>               | Operating lease costs for communications system.   |
| 1420312   | <b>16353</b> | <b>Governance Projects</b>                         | 0                      | 0                          | <b>0</b>               |  |
| 1420302   |              | Corporate Services Projects                        | 109,000                | 66,320                     | <b>121,000</b>         | Project Implementation Fees - Corporate Services (includes 2023/24 CBP Projects - ICT roadmap actions \$40,000, Website Refresh & Update \$32,000)                   |
| 1420322   |              | Strategic Planning & General Consultancies         | 130,800                | 97,060                     | <b>105,800</b>         | Strategic Planning and Consultancy Services (includes Corporate Business Plan Projects (CBP 2023/24 - Reconciliation Program \$10,000 and Local Law Review \$10,000) |
| 1420332   |              | Asset Management & Integrated Planning & Reporting | 50,000                 | 41,250                     | <b>40,000</b>          | Consulting Fees - Asset Management and Valuation Services  |
| 1420342   |              | Community Grants Program                           | 25,000                 | 25,000                     | <b>25,000</b>          | Financial Assistance to Community Groups: Approved projects subject to annual grant application process.   |
| 1420352   |              | Public Liability Claim Costs                       | 0                      | 429                        | <b>0</b>               | Costs associated with Public Liability claim defence   |
| 1420362   |              | Insurance - Admin                                  | 18,740                 | 17,099                     | <b>19,261</b>          | General Insurance Premiums - includes: Fidelity Guarantee, General Property & Equipment, Business Interruption & Protection.   |
| 1420492   |              | Loss on Sale of Asset - Admin                      | 0                      | 10,000                     | <b>39,100</b>          | Loss on Sale of Fixed Assets.  |
| 1420502   |              | Depreciation - Admin                               | 162,973                | 243,154                    | <b>198,513</b>         | Depreciation of assets in accordance with accounting policies.   |
| 1420522   |              | Printing & Stationery - Admin                      | 16,500                 | 14,815                     | <b>16,500</b>          | General printing and stationery including letterheads, envelopes etc   |
| 1420542   |              | Fringe Benefits Tax - Admin                        | 16,500                 | 16,313                     | <b>16,500</b>          | FBT provision payable.   |
| 1420812   |              | Conference Expenses - Admin                        | 10,000                 | 7,045                      | <b>10,000</b>          | Conferences and professional development expenses.   |
| 1420912   |              | Staff Uniform - Admin                              | 6,800                  | 7,100                      | <b>7,100</b>           | Uniform Allowance costs  |
| 1420922   |              | Staff Housing Subsidy                              | 18,200                 | 18,200                     | <b>12,133</b>          | Staff Housing subsidy (as per Policy P090901)  |
| 1420932   |              | Staff Relocation Expenses                          | 4,000                  | 0                          | <b>4,000</b>           | Provision for reimbursement of removalist costs for new senior staff - contingency relocation expenses.  |
| 1422502   |              | Debt Write-off                                     | 500                    | 13,009                     | <b>500</b>             | Provision for writing off small bad debts.   |
| 1425552   |              | Alloc Administration Expenses                      | (3,215,000)            | (3,215,112)                | <b>(3,403,000)</b>     | Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs.  |
| 1426672   |              | Interest Expense - ROU Assets                      | 569                    | 569                        | <b>157</b>             | Interest expense - Right of Use Leased Assets  |
| 1428002   | <b>11001</b> | <b>Administration Building Maintenance</b>         | 210,603                | 205,142                    | <b>209,215</b>         | Costs associated with maintaining the Administration Centre building   |
| <b>Total Operating Expenditure Administration</b> |              |  | <b>22,240</b>          | <b>136,776</b>             | <b>53,882</b>          |  |



| Account Number                               | Job | Description                            | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|--|-----|--|------------------------|----------------------------|------------------------|--|
| <b>Governance - Schedule 4</b>               |     |  |                        |                            |                        |  |
| <b>Administration - Income</b>               |     |  |                        |                            |                        |  |
| 1424503                                      |     | Telstra Exchange Lease Res 45552       | (647)                  | (647)                      | (1,025)                | Lease Fee Income - Exchange on Reserve 45552 Ocean Beach Road.   |
| 1422223                                      |     | Interest on Overdue Debtors            | (240)                  | (210)                      | (240)                  | Interest income charged on overdue sundry debtors  |
| 1427043                                      |     | Rounding's Surplus/Deficit             | (10)                   | 0                          | (10)                   |  |
| 1427073                                      |     | Fees & Charges (GST Free)              | (180)                  | (660)                      | (300)                  | 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     | (6,000)                | (17,427)                   | (6,000)                | Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,                            |
| 1427233                                      |     | Housing Rental Income                  | (18,200)               | (18,200)                   | (12,133)               | Housing Rental Income - as per employment contract/Council Policy P090901 (if Council staff) or other circumstances. |
| 1427503                                      |     | Reimbursement - Credit Card Fees       | (1,950)                | (2,102)                    | (1,950)                | Credit card processing fees income.  |
| 1427613                                      |     | LGIS Insurance Rebate                  | 0                      | 0                          | 0                      | Rebates associated with self insurance scheme ownership.   |
| 1427703                                      |     | Sale of Miscellaneous Goods & Services | (1,046)                | (2,627)                    | (1,200)                |  |
| 1427973                                      |     | Commissions Income - Other             | (1,400)                | (1,656)                    | (1,450)                | Provision for various agency commissions (BCITF & BSL) received.   |
| <b>Total Operating Income Administration</b> |     |  | <b>(33,673)</b>        | <b>(47,529)</b>            | <b>(28,308)</b>        |  |

**Summary of Operations - Governance Program**

**Members of Council**

|                                 |                |                |                  |
|---------------------------------|----------------|----------------|------------------|
| Sub Total Operating Expenditure | 978,287        | 964,809        | 1,106,505        |
| Sub Total Operating Income      | (5,200)        | (15,629)       | (5,200)          |
|                                 | <b>973,087</b> | <b>949,180</b> | <b>1,101,305</b> |

**Administration**

|                                 |                 |               |               |
|---------------------------------|-----------------|---------------|---------------|
| Sub Total Operating Expenditure | 22,240          | 136,776       | 53,882        |
| Sub Total Operating Income      | (33,673)        | (47,529)      | (28,308)      |
|                                 | <b>(11,433)</b> | <b>89,247</b> | <b>25,574</b> |

|                                    |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|
| <b>Total Operating Expenditure</b> | <b>1,000,527</b> | <b>1,101,584</b> | <b>1,160,387</b> |
| <b>Total Operating Income</b>      | <b>(38,873)</b>  | <b>(63,158)</b>  | <b>(33,508)</b>  |
| <b>Program (Surplus)/Deficit</b>   | <b>961,654</b>   | <b>1,038,426</b> | <b>1,126,879</b> |



| Account Number                                     | Job   | Description   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|--|-------|---|------------------------|----------------------------|------------------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |       |   |                        |                            |                        |  |
| <b>Fire Prevention - Expenditure</b>               |       |   |                        |                            |                        |  |
| 1510062  |       | Workers Comp - Fire                                 | 2,093                  | 2,077                      | 2,171                  | Workers Compensation insurances for fire prevention staff.   |
| 1510082  |       | Salaries - Rangers Fire                             | 89,054                 | 86,092                     | 92,373                 | 40% Allocation of Rangers salaries.  |
| 1510092  |       | Superannuation - Fire                               | 11,646                 | 11,320                     | 13,065                 | Superannuation contributions paid for ranger staff.  |
| 1510102  | 60099 | <b>Other Fire Expenses</b>                          | 18,000                 | 15,709                     | 8,000                  | Minor Expenses including volunteer acknowledgement expenses  |
| 1510112  |       | Bushfire Risk Management Expenses                   | 153,083                | 123,046                    | 150,645                | Bushfire Risk Management Coordinator Program - (Partly funded - DFES 30% & Shire of Plantagenet 35%).  |
| 1510192  |       | Vehicle Expenses - Fire                             | 11,493                 | 13,065                     | 10,487                 | Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance for DE 7 & DE 025 . Allocate 100% Bushfire Command Vehicle costs - (DE 10). |
| 1510322  | 15505 | <b>Fire Fighting Expenses</b>                       | 12,000                 | 11,603                     | 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                  | 105                        | 1,000                  | Provision for advertising and promotion of Fire Regulation requirements.   |
| 1510492  |       | Standpipe Maintenance Program                       | 1,300                  | 9,434                      | 9,700                  | Annual Standpipe maintenance & service check.  |
| 1510502  |       | Depreciation - Fire                                 | 363,788                | 292,434                    | 256,780                | Depreciation of assets in accordance with accounting policies.   |
| 1510522  |       | Printing & Stationery - Fire                        | 6,500                  | 5,860                      | 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                    | 0                          | 0                      | Interest Expense - Right of Use Leased Assets  |
| 1510702  | 15501 | <b>Strategic Fire Management Expense</b>            | 30,000                 | 19,993                     | 25,000                 | Strategic firebreaks & Fire Mitigation Expenses  |
| 1510702  | 15503 | <b>Fire Prevention - Mitigation Activities Fund</b> | 341,000                | 269,270                    | 0                      | Strategic firebreaks & Fire Mitigation Expenses - 2022/23 (Grant Funded)   |
| 1510702  | 15509 | <b>Fire Prevention - Mitigation Activities Fund</b> | 0                      | 0                          | 177,500                | Strategic firebreaks & Fire Mitigation Expenses - 2023/24 (Grant Funded)   |
| 1515552  |       | Alloc Administration Expenses                       | 131,815                | 131,820                    | 139,523                | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.  |
| <b>Total Operating Expenditure Fire Prevention</b> |       |   | <b>1,174,142</b>       | <b>991,829</b>             | <b>905,944</b>         |  |

|  |  |   |                  |                  |                  |   |
|--|--|---|------------------|------------------|------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |  |   |                  |                  |                  |   |
| <b>Fire Prevention - Income</b>                    |  |   |                  |                  |                  |   |
| 1517113  |  | Reimbursement - Fire Reg. Non-Compliance    | (1,200)          | 0                | (1,200)          | Reimbursement and Admin fees for Account 1510402                                      |
| 1517153  |  | Fines & Penalties-Fire Breaks               | (1,000)          | (4,250)          | (1,000)          | Bush Fire Infringement Notice penalties income.                                       |
| 1517163  |  | Other Fire Income                           | (500)            | (896)            | (500)            |   |
| 1517173  |  | Contributions Income - BRPC Shared Resource | (38,271)         | (43,271)         | (54,259)         | Contribution to BRMC - Shire of Plantagenet   |
| 1517183  |  | Fire Prevention Fees & Charges Income       | (1,500)          | 0                | (1,500)          | Fire prevention expense recoups - refer GL 1510392.                                   |
| 1517193  |  | Grant Income - Bushfire Risk Management     | (417,542)        | (331,108)        | (224,008)        | Grant - Bushfire Risk Management Planning Program (includes NDRP & MAF Grant Funding) |
| <b>Total Operating Income Fire Prevention</b>      |  |   | <b>(460,013)</b> | <b>(379,525)</b> | <b>(282,467)</b> |   |



| Account Number                                     | Job | Description                            | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |     |  |                        |                            |                        |   |
| <b>Animal Control - Expenditure</b>                |     |  |                        |                            |                        |   |
| 1520082  |     | Salaries - Rangers Animal Control      | 44,527                 | 40,425                     | <b>46,187</b>          | 20% of Rangers salaries.  |
| 1520092  |     | Superannuation - Animal Control        | 5,823                  | 5,664                      | <b>6,533</b>           | Superannuation contributions for ranger staff.  |
| 1520112  |     | Workers Comp - Animal Control          | 1,046                  | 1,039                      | <b>1,085</b>           | Workers Compensation insurances for Rangers.  |
| 1520192  |     | Vehicle Expenses - Ranger Animal       | 3,497                  | 4,574                      | <b>2,993</b>           | 20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE 7 & DE 025  |
| 1520212  |     | Denmark Animal Carers Contribution     | 2,000                  | 0                          | <b>2,000</b>           | Annual contribution to Denmark Animal Carers.   |
| 1520272  |     | Other Expenses - Animal Control        | 11,100                 | 11,833                     | <b>11,100</b>          | 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                  | 363                        | <b>1,000</b>           | Printing of Animal Registration Renewals and other notices.   |
| 1525552  |     | Alloc Administration Expenses          | 93,235                 | 93,240                     | <b>98,687</b>          | Allocation of expenses contained within this sub-program.   |
| <b>Total Operating Expenditure Animal Control</b>  |     |  | <b>162,228</b>         | <b>157,137</b>             | <b>169,585</b>         |   |

|  |  |                                      |                 |                 |                 |   |
|--|--|--------------------------------------|-----------------|-----------------|-----------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b> |  |                                      |                 |                 |                 |   |
| <b>Animal Control - Income</b>                     |  |                                      |                 |                 |                 |   |
| 1527113  |  | Fines and Penalties - Animal Control | (6,500)         | (3,630)         | <b>(6,500)</b>  | Provision of income from fines and penalties relating to animal control; Stock Trespassing, Dogs etc. |
| 1527123  |  | Snake Removal Fees                   | (900)           | (1,201)         | <b>(900)</b>    | Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges                 |
| 1527133  |  | Cat and Dog Pound Fees               | (1,200)         | (1,141)         | <b>(1,200)</b>  | Provision for income relating to impounded animals.   |
| 1527143  |  | Animal Registration Fees             | (17,000)        | (18,076)        | <b>(17,000)</b> | Dog & Cat Registration & Licence Fees   |
| 1527163  |  | Animal Control - Other Minor Income  | (350)           | (988)           | <b>(350)</b>    | Hire of Anti-Barking Dog Collar, Hire of Animal Trap, other minor income                              |
| <b>Total Operating Income Animal Control</b>       |  |                                      | <b>(25,950)</b> | <b>(25,036)</b> | <b>(25,950)</b> |   |



| Account Number  | Job | Description                             | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                      |     |   |                        |                            |                        |   |
| <b>Other Law, Order &amp; Public Safety - Expenditure</b>               |     |   |                        |                            |                        |   |
| 1530082   |     | Salaries - Rangers Other Law & Order    | 89,054                 | 84,106                     | 92,373                 | 40% Allocation of Rangers salaries.   |
| 1530092   |     | Superannuation - Other Law & Order      | 11,646                 | 11,320                     | 13,065                 | Superannuation contributions paid for ranger staff.   |
| 1530102   |     | Uniform - Other Law & Order             | 1,300                  | 806                        | 1,300                  | Provision of Law Enforcement Uniform replacement and other protective clothing..  |
| 1530112   |     | Workers Comp - Other Law & Order        | 2,093                  | 2,077                      | 2,171                  | Workers Compensation insurance premium.   |
| 1530192   |     | Vehicle Expenses - Other Law & Order    | 6,993                  | 5,729                      | 5,987                  | 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                  | 2,313                      | 4,300                  | Allowance for expenditure on sundry items., Stationery, Impoundment costs, Ranger tools and minor equipment.                  |
| 1530262   |     | Local & State Emergency Disaster Relief | 4,000                  | 0                          | 4,000                  | Donation to emergency/disaster in accordance with Policy P050303.   |
| 1530272   |     | National Emergency Disaster Relief      | 4,000                  | 0                          | 4,000                  | Donation to emergency/disaster in accordance with Policy P050033.   |
| 1530292   |     | Royal Flying Doctor Service Donation    | 2,000                  | 0                          | 2,000                  | RFDS Donations expense in accordance with Policy P050033.   |
| 1530352   |     | Training Expenses - Other Law & Order   | 5,600                  | 5,801                      | 5,600                  | Allowance for Rangers attending training courses and/or seminars.   |
| 1530502   |     | Depreciation - Other Law & Order        | 33,940                 | 99,440                     | 97,760                 | Depreciation of assets in accordance with accounting policies   |
| 1535552   |     | Alloc Administration Expenses           | 64,300                 | 64,308                     | 68,060                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Other Law, Order &amp; Public Safety</b> |     |   | <b>229,226</b>         | <b>275,900</b>             | <b>300,616</b>         |   |

|  |  |   |                |                 |                |   |
|--|--|---|----------------|-----------------|----------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                 |  |   |                |                 |                |   |
| <b>Other Law, Order &amp; Public Safety - Income</b>               |  |   |                |                 |                |   |
| 1530493  |  | Profit on Sale of Asset - Other Law & Order | (3,800)        | (18,619)        | 0              | 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         | (2,400)        | (2,939)         | (2,400)        | Parking fines and penalties income, Impounding Fees |
| <b>Total Operating Income Other Law, Order &amp; Public Safety</b> |  |   | <b>(6,300)</b> | <b>(21,557)</b> | <b>(2,500)</b> |   |



| Account Number  | Job          | Description                                       | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|--------------|---|------------------------|----------------------------|------------------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                |              |   |                        |                            |                        |  |
| <b>Fire Prevention Brigades (ESL) - Expenditure</b>               |              |   |                        |                            |                        |  |
| 1540052   |              | ESL - Maintenance of Brigade Vehicles             | 61,147                 | 62,666                     | <b>67,492</b>          | 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   | <b>60001</b> | <b>Brigade Buildings Operating Mtce ( Budget)</b> | 12,540                 | 7,322                      | <b>12,792</b>          |  |
| 1540202   |              | ESL - Safety Clothes & Accessories                | 50,000                 | 62,052                     | <b>50,000</b>          | Provision of protective, safety clothing, footwear and accessories   |
| 1540252   |              | ESL - Utilities, Rates & Taxes                    | 5,390                  | 5,585                      | <b>5,000</b>           | Utility Expenses - ESL   |
| 1540302   |              | ESL - Other Goods & Services                      | 4,759                  | 10,656                     | <b>32,391</b>          | Other Minor Expenses - ESL (includes Telecommunications etc.)  |
| 1540312   |              | Unspecified Small items of Equipment              | 3,000                  | 28,873                     | <b>3,000</b>           | Minor equipment acquisitions & repairs - ESL   |
| 1540352   |              | ESL - Insurance Brigades                          | 55,825                 | 56,117                     | <b>78,825</b>          | Insurance cover for Bushfire Injury, property, vehicles and equipment.   |
| 1545552   |              | Alloc Administration Expenses                     | 64,300                 | 64,308                     | <b>68,060</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program |
| <b>Total Operating Expenditure Fire Prevention Brigades (ESL)</b> |              |   | <b>256,961</b>         | <b>297,579</b>             | <b>317,560</b>         |  |

|  |  |                             |                  |                  |                  |  |
|--|--|-----------------------------|------------------|------------------|------------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>           |  |                             |                  |                  |                  |  |
| <b>Fire Prevention Brigades (ESL) - Income</b>               |  |                             |                  |                  |                  |  |
| 1540053  |  | ESL Grant Income - Brigades | (191,985)        | (222,660)        | <b>(249,500)</b> | Grant from DFES to cover operating expenditure to service brigades |
| <b>Total Operating Income Fire Prevention Brigades (ESL)</b> |  |                             | <b>(191,985)</b> | <b>(222,660)</b> | <b>(249,500)</b> |  |

|   |              |  |               |                |               |   |
|---|--------------|--|---------------|----------------|---------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                      |              |  |               |                |               |   |
| <b>Law &amp; Order State Emergency Services - Expenditure</b>           |              |  |               |                |               |   |
| 1550012   |              | SES - Maintenance of Equipment                 | 720           | 391            | <b>700</b>    | Costs associated with servicing, repairs and maintenance of SES equipment   |
| 1550052   |              | SES - Maintenance Of Vehicles Trailers & Boats | 2,400         | 1,721          | <b>1,400</b>  | Cost of servicing, repairs and maintenance, fuel, lubricants and licensing of SES Plant.                                      |
| 1550152   | <b>60051</b> | <b>Denmark SES Building Operating Costs</b>    | 480           | 0              | <b>0</b>      | Provision for Building Maintenance  |
| 1550252   |              | SES - Utilities Rates & Taxes                  | 3,600         | 3,327          | <b>3,660</b>  | Utility Expenses - SES  |
| 1550302   |              | SES - Other Goods & Services                   | 11,840        | 36,899         | <b>13,770</b> | Other expenditure associated with SES services; Telecommunications, Training costs, Stationery, Postage, etc.                 |
| 1550352   |              | SES - Insurance                                | 666           | 656            | <b>780</b>    | Insurance cover for injury, Motor Vehicle, Property & Equipment.  |
| 1555552   |              | Alloc Administration Expenses                  | 58,513        | 58,512         | <b>61,935</b> | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure L &amp; O - State Emergency Services</b> |              |  | <b>78,219</b> | <b>101,506</b> | <b>82,245</b> |   |

|  |  |   |                 |                 |                 |   |
|--|--|---|-----------------|-----------------|-----------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>                 |  |   |                 |                 |                 |   |
| <b>Law &amp; Order State Emergency Services - Income</b>           |  |   |                 |                 |                 |   |
| 1550103  |  | Grant - Emergency Services Levy Operating | (19,680)        | (26,477)        | <b>(20,310)</b> | DFES grant for fund SES brigade operations. |
| <b>Total Operating Income L &amp; O - State Emergency Services</b> |  |   | <b>(19,680)</b> | <b>(26,477)</b> | <b>(20,310)</b> |   |





| Account Number  | Job | Description                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>        |     |                               |                        |                            |                        |   |
| <b>Community Emergency Services Manager - Expenditure</b> |     |                               |                        |                            |                        |   |
| 1560082   |     | Salaries                      | 108,555                | 104,447                    | 111,996                | CESM Salary   |
| 1560092   |     | Uniforms                      | 400                    | 0                          | 400                    | Provision for protective clothing and uniform.                          |
| 1560102   |     | Other Expenses                | 2,500                  | 3,777                      | 2,500                  | Provision for other miscellaneous expenses                              |
| 1560122   |     | Superannuation                | 14,186                 | 13,586                     | 15,226                 | Superannuation contributions.   |
| 1560132   |     | Workers Compensation          | 2,551                  | 2,532                      | 2,632                  | Workers Compensation insurance premium                                  |
| 1560152   |     | Training                      | 2,000                  | 2,811                      | 2,000                  | Registration & other attendance costs - training courses & conferences. |
| 1560192   |     | Vehicle Expenses              | 6,534                  | 8,965                      | 6,296                  | Vehicle running costs DE 54   |
| 1560502   |     | Depreciation                  | 8,350                  | 4,610                      | 11,210                 | Depreciation of assets in accordance with accounting policies           |
| 1565552   |     | Alloc Administration Expenses | 93,878                 | 93,876                     | 99,368                 | Allocation of expenses contained within this sub-program                |
| <b>Total Operating Expenditure - CESM</b>                 |     |                               | <b>238,954</b>         | <b>234,603</b>             | <b>251,628</b>         |   |

|  |  |  |                 |                 |                 |  |
|--|--|--|-----------------|-----------------|-----------------|--|
| <b>Law, Order &amp; Public Safety - Schedule 5</b>   |  |  |                 |                 |                 |  |
| <b>Community Emergency Services Manager - Income</b> |  |  |                 |                 |                 |  |
| 1560063  |  | Contribution to CESM service costs from DFES | (72,400)        | (65,893)        | (76,180)        | Contribution from DFES towards CESM costs  |
| 1560493  |  | Profit Sale of Assets CESM                   | (5,500)         | (12,318)        | 0               | Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations |
| <b>Total Operating Income - CESM</b>                 |  |  | <b>(77,900)</b> | <b>(78,211)</b> | <b>(76,180)</b> |  |



| Account Number | Job | Description | 2022/2023 Budget | 2022/2023 YTD Actual | 2023/2024 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Law, Order & Public Safety - Schedule 5**

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

**Fire Prevention**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 1,174,142      | 991,829        | 905,944        |
| Sub Total Operating Income      | (460,013)      | (379,525)      | (282,467)      |
|                                 | <b>714,129</b> | <b>612,304</b> | <b>623,477</b> |

**Animal Control**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 162,228        | 157,137        | 169,585        |
| Sub Total Operating Income      | (25,950)       | (25,036)       | (25,950)       |
|                                 | <b>136,278</b> | <b>132,101</b> | <b>143,635</b> |

**Other Law, Order & Public Safety**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 229,226        | 275,900        | 300,616        |
| Sub Total Operating Income      | (6,300)        | (21,557)       | (2,500)        |
|                                 | <b>222,926</b> | <b>254,343</b> | <b>298,116</b> |

**Fire Prevention Brigades (ESL)**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 256,961       | 297,579       | 317,560       |
| Sub Total Operating Income      | (191,985)     | (222,660)     | (249,500)     |
|                                 | <b>64,976</b> | <b>74,919</b> | <b>68,060</b> |

**Law & Order - State Emergency Services**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 78,219        | 101,506       | 82,245        |
| Sub Total Operating Income      | (19,680)      | (26,477)      | (20,310)      |
|                                 | <b>58,539</b> | <b>75,029</b> | <b>61,935</b> |

**Community Emergency Services Coordinator**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 238,954        | 234,603        | 251,628        |
| Sub Total Operating Income      | (77,900)       | (78,211)       | (76,180)       |
|                                 | <b>161,054</b> | <b>156,392</b> | <b>175,448</b> |

|                                    |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|
| <b>Total Operating Expenditure</b> | <b>2,139,730</b> | <b>2,058,554</b> | <b>2,027,578</b> |
| <b>Total Operating Income</b>      | <b>(781,828)</b> | <b>(753,466)</b> | <b>(656,907)</b> |
| <b>Program (Surplus)/Deficit</b>   | <b>1,357,902</b> | <b>1,305,088</b> | <b>1,370,671</b> |



| Account Number   | Job | Description                            | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Health - Schedule 7</b>                                       |     |  |                        |                            |                        |   |
| <b>Health Inspection &amp; Administration - Expenditure</b>      |     |  |                        |                            |                        |   |
| 1730062  |     | Workers Comp - Health                  | 2,503                  | 2,484                      | 3,030                  | Workers Compensation insurance premium  |
| 1730082  |     | Salaries - Health                      | 96,494                 | 99,477                     | 118,947                | Salary cost   |
| 1730092  |     | Superannuation - Health                | 15,752                 | 15,560                     | 18,943                 | Superannuation contributions  |
| 1730102  |     | Other Expenses - Health                | 1,500                  | 753                        | 1,500                  | Miscellaneous expenses associated with Health sub-program.  |
| 1730152  |     | Conference Expenses - Health           | 2,000                  | 0                          | 2,000                  | Provision for Conference and training attendance fees.  |
| 1730192  |     | Vehicle Expenses - Health              | 5,287                  | 3,922                      | 3,880                  | Lease & running costs of vehicle DE 992.  |
| 1730302  |     | Analytical Expenses                    | 2,000                  | 1,683                      | 2,000                  | Costs involved in water sampling and other testing. LHAAC analysis.   |
| 1730502  |     | Depreciation - Health                  | 7,449                  | 7,449                      | 8,030                  | Depreciation of assets in accordance with accounting policies.  |
| 1730542  |     | Fringe Benefits Tax - Health           | 5,500                  | 2,945                      | 4,000                  | FBT obligation estimate   |
| 1730672  |     | Interest Expense of ROU Asset - Health | 61                     | 61                         | 61                     | Interest Expense - Right of Use Leased Asset  |
| 1730912  |     | Staff Uniform - Health                 | 350                    | 350                        | 350                    | Corporate Clothing allowance.   |
| 1735552  |     | Alloc Administration Expenses          | 79,732                 | 79,740                     | 84,394                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Health Inspection &amp; Admin</b> |     |  | <b>218,628</b>         | <b>214,426</b>             | <b>247,135</b>         |   |

|  |  |   |                 |                 |                 |   |
|--|--|---|-----------------|-----------------|-----------------|---|
| <b>Health - Schedule 7</b>   |  |   |                 |                 |                 |   |
| <b>Health Inspection &amp; Administration - Income</b>               |  |   |                 |                 |                 |   |
| 1732003  |  | Health Inspection Fees Income - Food Business                 | (8,400)         | (10,488)        | (10,400)        | Inspection of food premises and others as per regulatory requirements.  |
| 1732023  |  | Health Permits, Inspection & Licence Fee Income (GST applies) | (6,000)         | (12,644)        | (9,000)         | Other Health Charges (GST Applicable)   |
| 1737223  |  | Health Permits, Inspection & Licence Fees (No GST applies)    | (10,000)        | (7,814)         | (8,500)         | Includes Trading in Thoroughfares & Public Places, Accommodation Places, Food Premises - Fixed, Food Vendors - Mobile/Temporary/Home-Based, Offensive Trades, Alfresco Dining/Trading, Liquor Licensing, Liquid Waste Local Laws fees, Temporary Accommodation Permits, Sign Permits, Spoilt and Condemned Food Disposal. |
| <b>Total Operating Income Health Inspection &amp; Administration</b> |  |   | <b>(24,400)</b> | <b>(30,947)</b> | <b>(27,900)</b> |   |

**Summary of Operations - Health Program**

**Health Inspection & Administration**

|                                    |                |                |                |
|------------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure    | 218,628        | 214,426        | 247,135        |
| Sub Total Operating Income         | (24,400)       | (30,947)       | (27,900)       |
|                                    | <b>194,228</b> | <b>183,479</b> | <b>219,235</b> |
| <b>Total Operating Expenditure</b> | 218,628        | 214,426        | 247,135        |
| <b>Total Operating Income</b>      | (24,400)       | (30,947)       | (27,900)       |
| <b>Program (Surplus)/Deficit</b>   | <b>194,228</b> | <b>183,479</b> | <b>219,235</b> |



| Account Number   | Job | Description                                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Education &amp; Welfare Schedule 8</b>              |     |   |                        |                            |                        |   |
| <b>Seniors &amp; Disability Services - Expenditure</b> |     |   |                        |                            |                        |   |
| 1630222  |     | Disability Access & Inclusion Initiatives     | 10,000                 | 4,043                      | <b>31,000</b>          | DAIP Review (CBP \$20,000) & expense provision to enable progressive implementation of DAIP                               |
| 1630232  |     | Contribution Peaceful Bay RSL & Community Bus | 1,000                  | 0                          | <b>1,000</b>           | Contribution towards the ongoing maintenance and running costs of providing transport to the Peaceful Bay aged community. |
| 1630252  |     | Seniors Week Civic Reception                  | 5,000                  | 6,039                      | <b>5,200</b>           | Cost provision for hosting Seniors Week Functions   |
| 1630282  |     | Seniors Service Programs                      | 2,000                  | 2,000                      | <b>2,200</b>           | Cost provision to assist Seniors Services Programs  |
| 1635552  |     | Alloc Administration Expenses                 | 27,006                 | 27,012                     | <b>28,585</b>          | Allocation of administration expenses within this sub-program.  |
| <b>Total Operating Expenditure Aged &amp; Disabled</b> |     |   | <b>45,006</b>          | <b>39,093</b>              | <b>67,985</b>          |   |

|   |  |                                     |          |                |                |                                    |
|---|--|-------------------------------------|----------|----------------|----------------|------------------------------------|
| <b>Education &amp; Welfare Schedule 8</b>         |  |                                     |          |                |                |                                    |
| <b>Aged &amp; Disabled - Income</b>               |  |                                     |          |                |                |                                    |
| 1630013   |  | Grant - Aged or Disability Services | 0        | (2,000)        | <b>(2,000)</b> | Aged or Disability Services Grants |
| <b>Total Operating Income Aged &amp; Disabled</b> |  |                                     | <b>0</b> | <b>(2,000)</b> | <b>(2,000)</b> |                                    |

|  |       |   |               |               |               |   |
|--|-------|---|---------------|---------------|---------------|---|
| <b>Education &amp; Welfare Schedule 8</b>      |       |   |               |               |               |   |
| <b>Pre Schools - Expenditure</b>               |       |   |               |               |               |   |
| 1610502  |       | Depreciation - Pre-School                       | 0             | 14,619        | <b>14,619</b> | Depreciation of assets in accordance with accounting policies   |
| 1610822  |       | Shire of Denmark Youth Leadership Award.        | 1,000         | 500           | <b>1,000</b>  | Scholarship provided for Year 12 students at Denmark High School as per Policy P080202, Youth Leadership award.               |
| 1610832  |       | Ag College Scholarship                          | 1,500         | 1,500         | <b>1,500</b>  | Scholarship provided for students at Ag College as per Policy P080201.  |
| 1610852  | 11015 | <b>Old Post Office Building Mtce</b>            | 1,666         | 1,862         | <b>1,666</b>  | Insurance and other maintenance costs payable under lease.  |
| 1610862  | 11013 | <b>Maintenance - Occasional Day Care Centre</b> | 3,593         | 2,335         | <b>7,646</b>  | Insurance and other maintenance costs payable under lease.  |
| 1615552  |       | Alloc Administration Expenses                   | 35,687        | 35,688        | <b>37,773</b> | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Operating Expenditure Pre Schools</b> |       |   | <b>43,446</b> | <b>56,504</b> | <b>64,204</b> |   |

|   |  |                             |                 |                 |                 |   |
|---|--|-----------------------------|-----------------|-----------------|-----------------|---|
| <b>Education &amp; Welfare Schedule 8</b> |  |                             |                 |                 |                 |   |
| <b>Pre Schools - Income</b>               |  |                             |                 |                 |                 |   |
| 1617173                                   |  | Lease payment - Pre Schools | (17,500)        | (16,984)        | <b>(18,143)</b> | Lease Fee for Old Post Office Building to Spirit of Play. |
| <b>Total Operating Income Pre Schools</b> |  |                             | <b>(17,500)</b> | <b>(16,984)</b> | <b>(18,143)</b> |   |

|   |  |                           |         |         |                |  |
|---|--|---------------------------|---------|---------|----------------|--|
| <b>Education &amp; Welfare Schedule 8</b> |  |                           |         |         |                |  |
| <b>Youth Services - Expenditure</b>       |  |                           |         |         |                |  |
| 1620062                                   |  | Workers Comp              | 2,366   | 2,348   | <b>2,715</b>   | Workers Compensation insurance premium   |
| 1620082                                   |  | Salaries                  | 100,678 | 102,240 | <b>115,535</b> | Salaries   |
| 1620092                                   |  | Superannuation            | 10,391  | 10,996  | <b>14,346</b>  | Superannuation contributions paid.   |
| 1620102                                   |  | Other Expenses            | 6,400   | 5,274   | <b>6,400</b>   | Provision for sundry and minor expenses, stationery and advertising, subscription to 'My Community Directory'. |
| 1620112                                   |  | Training                  | 2,500   | 2,346   | <b>2,500</b>   | Provision for staff training costs.  |
| 1620192                                   |  | Denmark Youth Expenditure | 10,000  | 1,280   | <b>6,000</b>   | Costs for Youth Week event.  |



| Account Number                                   | Job   | Description                                 | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-------|---|------------------------|----------------------------|------------------------|---|
| <b>Education &amp; Welfare Schedule 8</b>        |       |   |                        |                            |                        |   |
| <b>Youth Services - Expenditure Cont'd</b>       |       |   |                        |                            |                        |   |
| 1620202  | 17030 | <i>Youth Support Service Program</i>        | 70,000                 | 70,000                     | <b>70,000</b>          | Annual Contribution to 'Outreach' Program   |
| 1620222  |       | Youth Activity Programs                     | 12,000                 | 14,903                     | <b>45,000</b>          | Youth Activity Programs (includes Youth Strategy CBP - 23/24 \$30,000)  |
| 1620252  |       | Staff Uniforms                              | 350                    | 350                        | <b>350</b>             | Uniform allowance.  |
| 1620502  |       | Depreciation - McLean Precinct Building     | 6,993                  | 35,398                     | <b>35,398</b>          | Depreciation of assets in accordance with accounting policies   |
| 1625552  |       | Alloc Administration Expenses               | 34,208                 | 34,212                     | <b>36,208</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1628002  | 11012 | <i>McLean Precinct Building Maintenance</i> | 7,048                  | 3,992                      | <b>7,001</b>           | McLean Precinct Building Maintenance costs  |
| <b>Total Operating Expenditure Welfare Youth</b> |       |   | <b>262,934</b>         | <b>283,338</b>             | <b>341,453</b>         |   |

|   |  |                                      |                 |                 |                 |   |
|---|--|--------------------------------------|-----------------|-----------------|-----------------|---|
| <b>Education &amp; Welfare Schedule 8</b>   |  |                                      |                 |                 |                 |   |
| <b>Other Welfare - Income</b>               |  |                                      |                 |                 |                 |   |
| 1620243                                     |  | Income - Wellbeing Services Programs | 0               | 0               | <b>(15,000)</b> | Income Provision for Youth Services Programs (incl Youth Strategy grant funding). |
| 1627523                                     |  | Grant Income - Youth                 | <b>(3,000)</b>  | <b>(3,000)</b>  | <b>(3,000)</b>  | Grant for WA Youth Week Event   |
| 1620453                                     |  | Grant Income - Youth Support Service | <b>(31,650)</b> | <b>(32,739)</b> | <b>(33,884)</b> | AYSA contract funding   |
| <b>Total Operating Income Welfare Youth</b> |  |                                      | <b>(34,650)</b> | <b>(35,739)</b> | <b>(51,884)</b> |   |

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

**Aged & Disabled**

|                                 |               |                |                |
|---------------------------------|---------------|----------------|----------------|
| Sub Total Operating Expenditure | 45,006        | 39,093         | 67,985         |
| Sub Total Operating Income      | 0             | <b>(2,000)</b> | <b>(2,000)</b> |
|                                 | <b>45,006</b> | <b>37,093</b>  | <b>65,985</b>  |

**Pre Schools**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 43,446          | 56,504          | 64,204          |
| Sub Total Operating Income      | <b>(17,500)</b> | <b>(16,984)</b> | <b>(18,143)</b> |
|                                 | <b>25,946</b>   | <b>39,520</b>   | <b>46,061</b>   |

**Other Welfare**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 262,934         | 283,338         | 341,453         |
| Sub Total Operating Income      | <b>(34,650)</b> | <b>(35,739)</b> | <b>(51,884)</b> |
|                                 | <b>228,284</b>  | <b>247,598</b>  | <b>289,569</b>  |

|                                    |                 |                 |                 |
|------------------------------------|-----------------|-----------------|-----------------|
| <b>Total Operating Expenditure</b> | 351,386         | 378,935         | 473,642         |
| <b>Total Operating Income</b>      | <b>(52,150)</b> | <b>(54,724)</b> | <b>(72,027)</b> |
| <b>Program (Surplus)/Deficit</b>   | <b>299,236</b>  | <b>324,211</b>  | <b>401,615</b>  |



| Account Number                         | Job   | Description                        | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|--|-------|------------------------------------|------------------------|----------------------------|------------------------|--|
| <b>Housing - Schedule 9</b>            |       |                                    |                        |                            |                        |  |
| <b>Housing Other - Expenditure</b>     |       |                                    |                        |                            |                        |  |
| 1075552                                |       | Alloc Administration Expenses      | 6,109                  | 6,108                      | 6,466                  | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program |
| 1076012                                |       | Hardy Street Development Plan      | 10,000                 | 0                          | 8,000                  | Cost provision to enable subdivision of land   |
| 1076622                                | 11004 | <i>Beveridge Street House Mtce</i> | 4,465                  | 12,119                     | 10,394                 | Maintenance costs including insurance.   |
| 1076622                                | 11103 | <i>Chiltern Road House Mtce</i>    | 6,688                  | 5,396                      | 6,641                  | Maintenance costs including insurance.   |
| 1076672                                |       | Loan Interest - Loan 142           | 23,483                 | 23,483                     | 20,870                 | Interest expense associated with Loan #142 (Reserve funded)  |
| <b>Total Expenditure Housing Other</b> |       |                                    | <b>50,745</b>          | <b>47,106</b>              | <b>52,371</b>          |  |

|                                   |  |                       |          |          |                |   |
|-----------------------------------|--|-----------------------|----------|----------|----------------|---|
| <b>Housing - Schedule 9</b>       |  |                       |          |          |                |   |
| <b>Housing Other - Income</b>     |  |                       |          |          |                |   |
| 1076603                           |  | Housing Rental Income | 0        | 0        | (2,000)        | Housing Rental Income - Beveridge Street Property |
| <b>Total Income Housing Other</b> |  |                       | <b>0</b> | <b>0</b> | <b>(2,000)</b> |   |

**Summary of Operations - Housing Program**

**Housing Other**

|                                    |               |               |               |
|------------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure    | 50,745        | 47,106        | 52,371        |
| Sub Total Operating Income         | 0             | 0             | (2,000)       |
|                                    | <b>50,745</b> | <b>47,106</b> | <b>50,371</b> |
| <b>Total Operating Expenditure</b> | 50,745        | 47,106        | 52,371        |
| <b>Total Operating Income</b>      | 0             | 0             | (2,000)       |
| <b>Program (Surplus)/Deficit</b>   | <b>50,745</b> | <b>47,106</b> | <b>50,371</b> |





| Account Number                            | Job          | Description  | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Community Amenities - Schedule 10</b>  |              |  |                        |                            |                        |  |
| <b>Sanitation Other - Expenditure</b>     |              |  |                        |                            |                        |  |
| 1020502                                   |              | Depreciation - Sanitation                            | 89,785                 | 79,053                     | <b>134,865</b>         | Depreciation of assets in accordance with accounting policies  |
| 1020492                                   |              | Loss on Sale of Asset - Refuse                       | 21,000                 | 0                          | <b>7,600</b>           | Loss on Sale of Asset  |
| 1023482                                   | <b>21006</b> | <b>Recycling Contract (Cleanaway)</b>                | 301,338                | 263,705                    | <b>288,799</b>         | Recycling waste collection contract fees.  |
| 1025002                                   |              | Consulting Fees                                      | 3,000                  | 0                          | <b>3,000</b>           | Consulting Fees - Waste Services   |
| 1025552                                   |              | Alloc Administration Expenses                        | 40,188                 | 40,188                     | <b>42,538</b>          | Allocation of administration expenses within this sub-program  |
| 1026662                                   |              | Loan Interest - Rubbish Truck                        | 12,450                 | 65                         | <b>21,256</b>          | Waste Services Loan 161 - Rubbish Truck  |
| 1028002                                   | <b>20002</b> | <b>Refuse Collection - Denmark Residential</b>       | 162,769                | 191,059                    | <b>182,180</b>         | Refuse pick up service undertaken by Council staff   |
| 1028102                                   | <b>20003</b> | <b>Public Bins - Collection &amp; Maintenance</b>    | 98,563                 | 68,974                     | <b>76,083</b>          | Public Bin Servicing Costs undertaken by Council staff   |
| 1028102                                   | <b>20004</b> | <b>Refuse Collection - Nornalup (West)</b>           | 12,871                 | 12,340                     | <b>13,653</b>          | Refuse pick up service undertaken by Council staff   |
| 1028102                                   | <b>20006</b> | <b>Refuse Collection - Public Events</b>             | 1,664                  | 0                          | <b>1,760</b>           | Refuse pick up service undertaken by Council staff   |
| 1028102                                   | <b>20007</b> | <b>Refuse Collection - Transport Waste To Albany</b> | 65,221                 | 40,012                     | <b>47,299</b>          | Staff Wages, Staff Overheads, Plant Costs  |
| 1028112                                   | <b>20009</b> | <b>Refuse Collection - Peaceful Bay</b>              | 14,754                 | 15,654                     | <b>18,697</b>          | Refuse pick up service undertaken by Council staff   |
| 1028152                                   | <b>21200</b> | <b>Waste Control - Container Deposit Scheme</b>      | 162,922                | 154,382                    | <b>0</b>               | Staff and other costs related to running the Container Deposit Scheme  |
| 1028302                                   | <b>21002</b> | <b>Transport From Tfr Station - McIntosh Rd</b>      | 94,343                 | 84,342                     | <b>87,649</b>          | Transfer Station Transport costs   |
| 1028312                                   | <b>21003</b> | <b>Waste Disposal Fees (City Of Albany)</b>          | 239,400                | 232,465                    | <b>279,600</b>         | Tipping & Disposal Fees payable to CoA   |
| 1028322                                   | <b>21001</b> | <b>Maintenance - McIntosh Road Transfer Station</b>  | 297,387                | 270,004                    | <b>272,231</b>         | Staff Wages & Overheads, Plant Costs, Power, Waste Oil removal, Materials, Insurance, Mulching Contract & other costs. |
| 1028332                                   | <b>21012</b> | <b>Transport From T/fer Station - Peaceful Bay</b>   | 15,400                 | 16,280                     | <b>17,702</b>          | Transport Contract Fees - Great Southern Sands   |
| 1028342                                   | <b>21004</b> | <b>Maintenance - Peaceful Bay Refuse Site</b>        | 48,700                 | 52,401                     | <b>60,279</b>          | Contract Fees - SCEG, Other costs  |
| <b>Total Expenditure Sanitation Other</b> |              |  | <b>1,681,755</b>       | <b>1,520,923</b>           | <b>1,555,191</b>       |  |



| Account Number                           | Job | Description                             | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|---|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b> |     |   |                        |                            |                        |   |
| <b>Sanitation Other - Income</b>         |     |   |                        |                            |                        |   |
| 1020493                                  |     | Profit on Sale of Assets                | (6,400)                | (11,581)                   | 0                      | Profit on Sale of Asset   |
| 1027283                                  |     | Kerbside Collection - Fortnightly       | (430,315)              | (418,196)                  | (434,316)              | Fortnightly Kerbside General Waste & Recycling Collection             |
| 1027303                                  |     | Kerbside Collection - Weekly            | (762,807)              | (790,801)                  | (855,465)              | Weekly Kerbside General Waste & Recycling Collection                  |
| 1027313                                  |     | Commercial Sanitation Charges           | (127,306)              | (130,296)                  | (133,738)              | Commercial refuse collection  |
| 1027323                                  |     | Sanitation Site Fees                    | (94,870)               | (93,931)                   | (85,680)               | McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees. |
| 1027333                                  |     | Sale of Bins                            | (1,500)                | (2,793)                    | (2,000)                |   |
| 1027353                                  |     | Sanitation - CDS Income                 | (135,000)              | (185,191)                  | 0                      | Income from rebates for the Container Deposit Scheme                  |
| 1027363                                  |     | Other Waste Service Charges             | (35,644)               | (35,559)                   | (37,440)               | Other Residential & Commercial Recycling Service Charges              |
| 1028203                                  |     | Facilities Maintenance Fee - Waste Levy | (311,775)              | (313,363)                  | (314,250)              | Facilities Maintenance Fee - Waste Levy                               |
| 1028503                                  |     | Sale of Recycled Items                  | (30,000)               | (49,030)                   | (30,000)               | Sale of scrap metal, other recyclables.                               |
| <b>Total Income Sanitation Other</b>     |     |   | <b>(1,935,617)</b>     | <b>(2,030,741)</b>         | <b>(1,892,889)</b>     |   |

|  |  |                              |                 |                |                 |   |
|--|--|------------------------------|-----------------|----------------|-----------------|---|
| <b>Community Amenities - Schedule 10</b> |  |                              |                 |                |                 |   |
| <b>Sewerage - Income</b>                 |  |                              |                 |                |                 |   |
| 1037323                                  |  | Septic Tank Application Fees | (10,000)        | (9,676)        | (10,000)        | Septic tank inspection and application fees |
| <b>Total Income Sewerage</b>             |  |                              | <b>(10,000)</b> | <b>(9,676)</b> | <b>(10,000)</b> |   |

|   |  |                                  |         |         |         |  |
|---|--|----------------------------------|---------|---------|---------|--|
| <b>Community Amenities - Schedule 10</b>                      |  |                                  |         |         |         |  |
| <b>Town Planning &amp; Regional Development - Expenditure</b> |  |                                  |         |         |         |  |
| 1040072   |  | Training Expenses - Planning     | 10,000  | 4,253   | 10,000  | Provision for seminars and other training costs.   |
| 1040082   |  | Salaries - Planning              | 615,250 | 564,443 | 527,265 | Salaries   |
| 1040092   |  | Superannuation - Planning        | 82,704  | 82,672  | 73,654  | Superannuation contributions   |
| 1040112   |  | Planning Contract Services       | 45,000  | 18,500  | 45,000  | Planning Contracted Services   |
| 1040192   |  | Vehicle Expenses - Planning      | 15,264  | 14,476  | 16,420  | Operating & Lease costs for DE 245, Operating costs DE 6226                                      |
| 1040302   |  | Advertising - Planning           | 5,000   | 3,718   | 5,000   | Advertising costs associated with town planning applications and other planning advertising.     |
| 1040322   |  | Other Expenses - Planning        | 7,500   | 7,557   | 10,500  | Miscellaneous expenditure including communication expenses., Stationery, Minor office equipment. |
| 1040392   |  | Workers Comp - Planning          | 14,458  | 14,349  | 12,391  | Workers Compensation insurance premium   |
| 1040492   |  | Loss on Sale of Asset - Planning | 0       | 0       | 7,200   | Loss on Sale of Vehicle  |
| 1040502   |  | Depreciation - Planning          | 7,526   | 14,108  | 10,994  | Depreciation of assets in accordance with accounting policies.                                   |
| 1040542   |  | Fringe Benefits Tax - Planning   | 15,600  | 16,220  | 15,600  | Fringe Benefits Tax payable  |



| Account Number   | Job | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b>                             |     |  |                        |                            |                        |   |
| <b>Town Planning &amp; Regional Development - Expenditure Cont'd</b> |     |  |                        |                            |                        |   |
| 1040672  |     | Interest Expense of ROU Asset - Planning | 6                      | 123                        | 18                     | Interest Expense - Right of Use Leased Assets   |
| 1040912  |     | Staff Uniform - Planning                 | 2,200                  | 1,870                      | 2,000                  | Uniform allowance   |
| 1040972  |     | Planning Legal Expenses                  | 9,500                  | 865                        | 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            | 171,681                | 171,683                    | 181,720                | Allocation of administration expenses to reflect full cost of providing works/services contained within these programs. |
| <b>Total Expenditure Town Planning &amp; Regional Development</b>    |     |  | <b>1,004,689</b>       | <b>914,838</b>             | <b>930,262</b>         |   |

|  |  |   |                 |                  |                 |  |
|--|--|---|-----------------|------------------|-----------------|--|
| <b>Community Amenities - Schedule 10</b>                     |  |   |                 |                  |                 |  |
| <b>Town Planning &amp; Regional Development - Income</b>     |  |   |                 |                  |                 |  |
| 1041023  |  | Contribution to LSL - Planning Staff    | 0               | 0                | 0               | Contrib. towards Long Service Leave Costs paid to staff  |
| 1047333  |  | Planning Advertising Reimbursements     | (1,000)         | (1,034)          | (1,000)         | Reimbursement of advertising costs for planning matters.   |
| 1047343  |  | Rezoning Application Fees (GST Applies) | (1,800)         | (1,187)          | (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)  | (88,200)        | (115,304)        | (90,800)        | Fees & Charges for development and subdivision applications.   |
| 1047423  |  | Reimbursement DAP Costs                 | (1,000)         | 0                | (1,000)         | Funds received from WAPC for DAP costs incurred.   |
| 1047513  |  | Planning Income Other                   | 0               | (1,253)          | 0               | Other Planning Income.   |
| <b>Total Income Town Planning &amp; Regional Development</b> |  |   | <b>(92,000)</b> | <b>(118,778)</b> | <b>(94,600)</b> |  |



| Account Number                                     | Job          | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|--|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Community Amenities - Schedule 10</b>           |              |  |                        |                            |                        |  |
| <b>Other Community Amenities - Expenditure</b>     |              |  |                        |                            |                        |  |
| 1050502  |              | Depreciation - Other Community Amenities | 33,245                 | 95,770                     | <b>95,234</b>          | Depreciation of assets in accordance with accounting policies.   |
| 1055552  |              | Alloc Administration Expenses            | 98,379                 | 98,387                     | <b>104,132</b>         | Allocation of administration expenses to reflect cost of providing works/services contained within these programs.   |
| <b>1058002</b>                                     |              | <b>Maintenance - Public Conveniences</b> |                        |                            |                        |  |
| 1058002  | <b>10001</b> | <b>McLean Park Toilets</b>               | 17,130                 | 8,260                      | <b>14,448</b>          | Maintenance of public conveniences. Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs. |
| 1058002  | <b>10002</b> | <b>McLean Park Changerooms</b>           | 15,575                 | 9,016                      | <b>12,006</b>          |  |
| 1058002  | <b>10003</b> | <b>McLean Park Old Toilet Block</b>      | 8,068                  | 4,841                      | <b>8,766</b>           |  |
| 1058002  | <b>10004</b> | <b>Berridge Park Toilets</b>             | 37,133                 | 37,432                     | <b>38,016</b>          |  |
| 1058002  | <b>10005</b> | <b>Poddy Shot Toilets</b>                | 7,131                  | 5,545                      | <b>6,320</b>           |  |
| 1058002  | <b>10006</b> | <b>Ocean Beach Toilets</b>               | 37,090                 | 28,385                     | <b>28,887</b>          |  |
| 1058002  | <b>10008</b> | <b>Nornalup Toilets</b>                  | 17,128                 | 11,384                     | <b>17,081</b>          |  |
| 1058002  | <b>10010</b> | <b>Peaceful Bay Beach Toilets</b>        | 17,242                 | 16,777                     | <b>17,195</b>          |  |
| 1058002  | <b>10011</b> | <b>Rivermouth Toilets</b>                | 13,757                 | 14,700                     | <b>25,244</b>          |  |
| 1058002  | <b>10013</b> | <b>Civic Centre Toilets</b>              | 37,592                 | 34,915                     | <b>39,331</b>          |  |
| 1058002  | <b>10014</b> | <b>Peaceful Bay Playground Toilets</b>   | 12,646                 | 7,294                      | <b>13,322</b>          |  |
| 1058002  | <b>10015</b> | <b>Thornton Park Toilets</b>             | 35,101                 | 30,623                     | <b>33,702</b>          |  |
| 1058002  | <b>10016</b> | <b>Boat Harbour Rotaloo Toilet</b>       | 1,087                  | 113                        | <b>1,063</b>           |  |
| 1058002  | <b>10017</b> | <b>Lights Beach Rotaloo Toilet</b>       | 18,720                 | 12,608                     | <b>15,355</b>          |  |
| 1058002  | <b>10018</b> | <b>Kwoorabup Community Park Toilets</b>  | 23,795                 | 22,785                     | <b>23,065</b>          |  |
| 1058002  | <b>10019</b> | <b>Cemetery Eco Toilet</b>               | 2,360                  | 1,497                      | <b>2,188</b>           |  |
| 1058002  | <b>10020</b> | <b>Cleaners &amp; BMO - Sundry Costs</b> | 3,000                  | 1,047                      | <b>3,000</b>           |  |
| 1058102  | <b>21201</b> | <b>Cemetery Maintenance</b>              | 25,535                 | 34,546                     | <b>20,041</b>          | Cemetery Grounds Maintenance Costs   |
| 1058122  |              | Cemetery Plaques and Memorials           | 2,350                  | 2,649                      | <b>2,350</b>           | Expenses associated with the purchase of plaques and memorials, fully recoverable.   |
| 1058152  | <b>21202</b> | <b>Grave Digging</b>                     | 9,625                  | 9,636                      | <b>14,483</b>          | Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.  |
| 1058162  | <b>11016</b> | <b>Denmark War Memorial Maintenance</b>  | 1,085                  | 221                        | <b>1,085</b>           |  |
| 1058162  | <b>11017</b> | <b>Peaceful Bay War Memorial</b>         | 500                    | 0                          | <b>500</b>             |  |
| 1058182  |              | ANZAC Day Services                       | 5,600                  | 2,110                      | <b>5,600</b>           | Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200. Traffic Management Services   |
| <b>Total Expenditure Other Community Amenities</b> |              |  | <b>480,874</b>         | <b>490,542</b>             | <b>542,414</b>         |  |

|   |  |                                   |                 |                 |                 |   |
|---|--|-----------------------------------|-----------------|-----------------|-----------------|---|
| <b>Community Amenities - Schedule 10</b>      |  |                                   |                 |                 |                 |   |
| <b>Other Community Amenities - Income</b>     |  |                                   |                 |                 |                 |   |
| 1057363                                       |  | Cemetery Charges (GST Applicable) | (13,200)        | (14,294)        | <b>(9,800)</b>  | Cemetery fees and charges, Plaques, Memorials etc |
| 1057373                                       |  | Cemetery Charges (No GST Applies) | (800)           | (490)           | <b>(800)</b>    | Cemetery fees and charges, Plaques, Memorials etc |
| <b>Total Income Other Community Amenities</b> |  |                                   | <b>(14,000)</b> | <b>(14,784)</b> | <b>(10,600)</b> |   |



| Account Number   | Job          | Description  | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|--------------|--|------------------------|----------------------------|------------------------|---|
| <b>Community Amenities - Schedule 10</b>                                     |              |  |                        |                            |                        |   |
| <b>Protection of Environment (Sustainability Projects) - Expenditure</b>     |              |  |                        |                            |                        |   |
| 1060082  |              | Salaries - Sustainability                              | 282,796                | 274,533                    | <b>292,307</b>         | Salaries paid   |
| 1060092  |              | Superannuation - Sustainability                        | 32,507                 | 29,568                     | <b>39,206</b>          | Superannuation contributions  |
| 1060102  |              | Workers Comp - Sustainability                          | 6,646                  | 6,596                      | <b>6,869</b>           | Workers Compensation insurance premium  |
| 1060112  |              | Training & Conference Costs - Sustainability           | 4,500                  | 5,965                      | <b>4,500</b>           | Staff Training expense provision  |
| 1060142  |              | Staff Uniform - Sustainability                         | 1,000                  | 1,050                      | <b>1,050</b>           | Uniform allowance   |
| 1060152  |              | Other Expenses - Sustainability                        | 30,000                 | 29,916                     | <b>5,000</b>           | Miscellaneous expenses associated with PE programs and activities   |
| 1060162  |              | Sustainability - Environment Education                 | 2,000                  | 2,193                      | <b>2,300</b>           | Workshops, signage, or brochures - environmental education  |
| 1060182  |              | Climate Change Adaption Projects                       | 7,100                  | 7,278                      | <b>8,800</b>           | Planet Footprint & other subscriptions  |
|  |              | Sustainable Projects Planning & Studies                |                        |                            |                        |   |
| 1060222  | <b>16080</b> | <b>Coastal Hazard Management Planning</b>              | 1,000                  | 0                          | <b>1,000</b>           | Coastal Hazard Management Planning - General Expenses   |
| 1060222  | <b>16081</b> | <b>Mt Hallowell Management Plan</b>                    | 0                      | 0                          | <b>25,000</b>          | Mt Hallowell Management Plan (CBP Project 2023/24)  |
| 1060222  | <b>16082</b> | <b>Dual Naming Project</b>                             | 10,000                 | 7,100                      | <b>10,000</b>          | Dual Naming Project - (CBP Project 2023/24)   |
| 1060222  | <b>16084</b> | <b>Turner Road Concept Plan - Bike Trails</b>          | 0                      | 0                          | <b>80,000</b>          | Turner Road Concept Plan - Bike Trails  |
| 1060222  | <b>16083</b> | <b>Coastal Reserves Management Strategy</b>            | 20,000                 | 39,237                     | <b>80,000</b>          | Coastal Reserves Management Strategy - (CBP Project 2023/24)  |
| 1060242  |              | Sustainability - Community Projects                    | 4,000                  | 4,153                      | <b>4,250</b>           | Community environmental projects; Garage Sale Trail etc.  |
| 1060292  | <b>16072</b> | <b>Sustainability Projects - Works</b>                 | 5,000                  | 2,473                      | <b>5,000</b>           | Provision for on-ground works consistent with adopted plans.  |
| 1060662  |              | Interest on Loan - Solar Energy Project                | 14,175                 | 0                          | <b>11,500</b>          | Interest Expense on Loan # 162  |
| 1063712  |              | Implementation of WIMS Actions                         | 6,000                  | 6,836                      | <b>6,000</b>           | Implementation of WIMS actions consistent with Council Resolution 050113.   |
| 1064502  | <b>16020</b> | <b>Rehabilitation &amp; Revegetation</b>               | 65,249                 | 64,974                     | <b>39,813</b>          | Wages & On Costs  |
| 1065502  | <b>16040</b> | <b>Weed Control &amp; Eradication - Shire Reserves</b> | 25,000                 | 29,479                     | <b>25,000</b>          | Weed control in Shire Reserves, including but not limited to those included in the Denmark Weed Strategy & Action Plan.       |
| 1065502  | <b>16041</b> | <b>Weed Strategy &amp; Action Plan Update</b>          | 20,000                 | 12,918                     | <b>35,000</b>          | Update of Denmark Weed Strategy & Action Plan - (CBP Project 2023/24)   |
| 1065552  |              | Alloc Administration Expenses                          | 40,188                 | 40,188                     | <b>42,538</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Expenditure Protection of Environment (Sustainability Projects)</b> |              |  | <b>577,161</b>         | <b>564,456</b>             | <b>725,133</b>         |   |

|   |  |  |          |                 |                 |   |
|---|--|--|----------|-----------------|-----------------|---|
| <b>Community Amenities - Schedule 10</b>                                |  |  |          |                 |                 |   |
| <b>Protection of Environment (Sustainability Projects) - Income</b>     |  |  |          |                 |                 |   |
| 1065513   |  | Grants & Contributions - Sustainability Projects | 0        | (20,000)        | <b>(65,000)</b> | Revenue related to Coastal Hazard Management Plan & Turner Road Trails Concept Plan |
| <b>Total Income Protection of Environment (Sustainability Projects)</b> |  |  | <b>0</b> | <b>(20,000)</b> | <b>(65,000)</b> |   |



| Account Number | Job | Description | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative |
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|
|----------------|-----|-------------|------------------------|----------------------------|------------------------|-----------|

**Community Amenities - Schedule 10**

**Summary of Operations - Community Amenities Program**

**Sanitation Other**

|                                 |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|
| Sub Total Operating Expenditure | 1,681,755        | 1,520,923        | 1,555,191        |
| Sub Total Operating Income      | (1,935,617)      | (2,030,741)      | (1,892,889)      |
|                                 | <b>(253,862)</b> | <b>(509,819)</b> | <b>(337,698)</b> |

**Sewerage**

|                                 |                 |                |                 |
|---------------------------------|-----------------|----------------|-----------------|
| Sub Total Operating Expenditure | 0               | 0              | 0               |
| Sub Total Operating Income      | (10,000)        | (9,676)        | (10,000)        |
|                                 | <b>(10,000)</b> | <b>(9,676)</b> | <b>(10,000)</b> |

**Town Planning & Regional Development**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 1,004,689      | 914,838        | 930,262        |
| Sub Total Operating Income      | (92,000)       | (118,778)      | (94,600)       |
|                                 | <b>912,689</b> | <b>796,059</b> | <b>835,662</b> |

**Other Community Amenities**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 480,874        | 490,542        | 542,414        |
| Sub Total Operating Income      | (14,000)       | (14,784)       | (10,600)       |
|                                 | <b>466,874</b> | <b>475,758</b> | <b>531,814</b> |

**Protection of Environment (Sustainability Projects)**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 577,161        | 564,456        | 725,133        |
| Sub Total Operating Income      | 0              | (20,000)       | (65,000)       |
|                                 | <b>577,161</b> | <b>544,456</b> | <b>660,133</b> |

|                                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|
| <b>Total Operating Expenditure</b> | <b>3,744,479</b>   | <b>3,490,758</b>   | <b>3,753,000</b>   |
| <b>Total Operating Income</b>      | <b>(2,051,617)</b> | <b>(2,193,980)</b> | <b>(2,073,089)</b> |
| <b>Program (Surplus)/Deficit</b>   | <b>1,692,862</b>   | <b>1,296,778</b>   | <b>1,679,911</b>   |





| Account Number  | Job          | Description                                | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|--------------|--|------------------------|----------------------------|------------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b>             |              |  |                        |                            |                        |  |
| <b>Public Halls &amp; Civic Centres - Expenditure</b>     |              |  |                        |                            |                        |  |
| 1110502   |              | Depreciation - Halls                       | 112,931                | 216,349                    | <b>215,358</b>         | Depreciation of assets in accordance with accounting policies  |
| 1112202   | 11035        | Parryville Hall Mtce                       | 81,230                 | 113,183                    | <b>3,230</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1112222   |              | Tingledale Hall Mtce                       | 3,575                  | 4,040                      | <b>3,575</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1112242   |              | Scotsdale Hall Mtce                        | 3,195                  | 3,014                      | <b>3,195</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1112262   |              | Kentdale Hall Mtce                         | 3,040                  | 2,604                      | <b>3,040</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1112272   |              | Peaceful Bay Hall                          | 3,040                  | 2,605                      | <b>3,040</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1112282   |              | Nornalup Hall                              | 3,760                  | 3,571                      | <b>3,760</b>           | Includes \$2,000 Contribution plus Insurance and other costs   |
| 1115552   |              | Alloc Administration Expenses              | 51,119                 | 51,120                     | <b>54,108</b>          | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program   |
| 1118002   | <b>11006</b> | <b>Maintenance - Civic Centre Building</b> | 80,142                 | 79,162                     | <b>39,097</b>          | 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                                   | 5,875                  | 5,622                      | <b>6,000</b>           | Contribution towards some general maintenance costs of RSL Hall - Insurance, Fire Equipment Services, Annual contribution to Association.                                      |
| <b>Total Expenditure Public Halls &amp; Civic Centres</b> |              |  | <b>347,907</b>         | <b>481,269</b>             | <b>334,403</b>         |  |

|  |  |                                     |                  |                  |                 |   |
|--|--|-------------------------------------|------------------|------------------|-----------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>        |  |                                     |                  |                  |                 |   |
| <b>Public Halls &amp; Civic Centres - Income</b>     |  |                                     |                  |                  |                 |   |
| 1117373  |  | Civic Centre Hire Fees              | (10,500)         | (10,996)         | <b>(11,000)</b> | Hire charges for Civic Centre Hall and facilities   |
| 1117383  |  | Grants - Halls and Civic Centre     | (50,000)         | (50,000)         | <b>0</b>        | Grant funding income for Public Halls & facilities  |
| 1118013  |  | Contrib. to Public Hall Maintenance | (78,000)         | (105,987)        | <b>0</b>        | Contributions to Public Hall & Facilities Maintenance (includes insurance claim proceeds 22/23) |
| <b>Total Income Public Halls &amp; Civic Centres</b> |  |                                     | <b>(138,500)</b> | <b>(166,983)</b> | <b>(11,000)</b> |   |



| Account Number  | Job   | Description                               | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-------|---|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>         |       |   |                        |                            |                        |   |
| <b>Swimming Areas &amp; Beaches - Expenditure</b>     |       |   |                        |                            |                        |   |
| 1121022   |       | Beach Patrols & Reimbursements            | 43,000                 | 46,480                     | 50,000                 | Provide lifeguard services at Ocean Beach over summer months, WASLSC contracted service costs.  |
| 1121042   | 11042 | <b>Coastal Infrastructure Maintenance</b> | 25,970                 | 128,532                    | 26,155                 | Provision for maintenance of various coastal infrastructure including Ocean Beach erosion & Surf Club Precinct protection works (lookouts, steps, signs seats etc.) |
| 1121052   | 11044 | <b>Denmark Surf Life Saving Club</b>      | 7,553                  | 4,194                      | 7,546                  | Maintenance of Surf Club - Fire services, Insurance etc.  |
| 1121072   |       | Concept Design & Proposal Fee Expenses    | 40,000                 | 113,030                    | 40,000                 | Project Concept and Design Study Fees   |
| 1126662   |       | Interest on Loan # 161 Expense            | 14,775                 | 0                          | 0                      | Interest on Loan for Surf Club Precinct upgrade   |
| 1125552   |       | Alloc Administration Expenses             | 13,825                 | 13,824                     | 14,633                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program  |
| <b>Total Expenditure Swimming Areas &amp; Beaches</b> |       |   | <b>145,123</b>         | <b>306,060</b>             | <b>138,334</b>         |   |

|  |  |   |                |                 |                    |   |
|--|--|---|----------------|-----------------|--------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>    |  |   |                |                 |                    |   |
| <b>Swimming Areas &amp; Beaches - Income</b>     |  |   |                |                 |                    |   |
| 1121043  |  | Reimb. Coastal Area Repairs & Reinstatement | 0              | (83,343)        | 0                  | Reimbursement (Insurance Claim Proceeds) for coastal area damage claim          |
| 1121053  |  | Grant - Swimming Area & Beaches             | 0              | 0               | (1,140,000)        | Grants for works at swimming areas/beaches, DoT Coastal Adaptation & Protection |
| 1121073  |  | Fisherman's Lease                           | (3,306)        | (3,306)         | (3,497)            | Income from fishing camp leases on Shire reserves.                              |
| <b>Total Income Swimming Areas &amp; Beaches</b> |  |   | <b>(3,306)</b> | <b>(86,649)</b> | <b>(1,143,497)</b> |   |

|   |       |   |         |         |         |  |
|---|-------|---|---------|---------|---------|--|
| <b>Recreation &amp; Culture - Schedule 11</b>     |       |   |         |         |         |  |
| <b>Other Recreation &amp; Sport - Expenditure</b> |       |   |         |         |         |  |
| 1130502   |       | Depreciation - Parks etc.                       | 479,263 | 695,094 | 704,220 | Depreciation of assets in accordance with accounting policies  |
| 1131002   | 21410 | <b>Peaceful Bay Reserves Contribution</b>       | 40,000  | 38,350  | 0       | Contribution to Peaceful Bay Progress Association for the maintenance of reserves and drains at Peaceful Bay.                |
| 1131002   | 21411 | <b>Peaceful Bay Reserves Maintenance</b>        | 1,850   | 1,922   | 32,672  | Peaceful Bay Maintenance (Includes Insurance Costs)  |
| 1131022   |       | Our Club - Project Officer                      | 23,288  | 29,814  | 28,300  | Costs relating to Club Development program   |
| 1131122   |       | Golf Challenge (Hollow Log) Expenses            | 0       | 0       | 10,000  | Golf day hosted by Shire of Denmark.   |
| 1131422   | 15073 | <b>Inlet Dredging</b>                           | 5,000   | 0       | 5,000   | Includes Poddyshot & Rivermouth Dredging and seaweed removal costs.  |
| 1135552   |       | Alloc Administration Expenses                   | 128,793 | 128,796 | 136,324 | 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             | 217     | 217     | 8       | Loan 129 interest repayments - Denmark Scouts  |
| 1136692   |       | Loan Interest - Football Clubrooms Ext No 147   | 9,449   | 8,592   | 7,715   | Loan 147 interest repayments - clubroom renovations  |
| 1136712   |       | Loan Interest - S/S Riverside Club Loan 157     | 13,357  | 13,357  | 12,569  | Loan 157 interest repayments   |
| 1136722   |       | Loan Interest - Riverside Club Stage 1 Loan 159 | 14,133  | 14,133  | 13,310  | Loan 159 interest repayments   |



| Account Number   | Job   | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-------|--|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>            |       |  |                        |                            |                        |   |
| <b>Other Recreation &amp; Sport - Expenditure cont'd</b> |       |  |                        |                            |                        |   |
| 1138002  |       | Parks & Reserves Minor Plant & Equipment | 5,000                  | 5,619                      | 5,500                  | Purchase of minor plant & equipment   |
| 1138102  |       | Maintenance - Parks and Reserves         | 707,611                | 642,204                    | 748,356                | Wages, Overheads, Plant Operation Costs, Materials & Other Costs  |
| 1138112  | 15060 | <b>Walk Trail Maintenance</b>            | 40,420                 | 30,988                     | 34,854                 | Wages, Overheads, Plant Operation Costs, Materials & Other Costs (Includes 2023/24 CBP - WOW Trail Signage \$9,000) |
| 1138122  |       | Parks & Reserves Building Mtce Expense   | 54,319                 | 42,655                     | 44,687                 | Insurance Costs and minor maintenance obligations associated with recreation buildings and structures               |
| 1139652  |       | McLean Park Lighting                     | 6,500                  | 2,955                      | 5,500                  | Power and maintenance costs associated with McLean Park oval lights.  |
| <b>Total Expenditure Other Recreation &amp; Sport</b>    |       |  | <b>1,529,201</b>       | <b>1,654,695</b>           | <b>1,789,015</b>       |   |

|  |  |  |                    |                  |                    |  |
|--|--|--|--------------------|------------------|--------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b>    |  |  |                    |                  |                    |  |
| <b>Other Recreation &amp; Sport - Income</b>     |  |  |                    |                  |                    |  |
| 1130493  |  | Profit on Sale of Asset                            | (4,200)            | (473)            | (4,000)            | Profit on Sales of Assets  |
| 1136583  |  | Contrib. To Recreation Facilities Upgrade          | (50,000)           | 0                | 0                  | Contrib. to Recreation Facilities Upgrade  |
| 1136633  |  | Golf Challenge Income                              | 0                  | 0                | (10,000)           | Income for the 'Hollow Log' golf day to be hosted by Shire of Denmark.             |
| 1136663  |  | S/S Loans Interest Repaid - Scouts                 | (217)              | (302)            | (62)               | Self Supporting loan interest repayments, Scouts Loan No 129.                      |
| 1136713  |  | S/S Loan Interest Repaid Riverside Club            | (13,357)           | (12,876)         | (12,663)           | Self Supporting loan interest repayments, Riverside Club Loan 157.                 |
| 1137033  |  | Operating Grants - Recreation                      | (30,000)           | (28,317)         | (28,300)           | OUR Club - Club Development Program Grant  |
| 1137063  |  | Capital Grant - Recreation Infrastructure Upgrades | (2,824,874)        | (149,874)        | (1,600,000)        | Grant - Recreation Facilities Upgrade (Surf Club & McLean Oval Water) (22/23 only) |
| 1137603  |  | Contribution to Mtce School Oval                   | (22,000)           | (27,351)         | (23,500)           | Dept. of Education contribution to High School Oval maintenance.                   |
| 1137703  |  | Recreation Facilities Hire Fees Income             | (20,000)           | (24,231)         | (5,000)            | Income from hire of Reserves and facilities as per fees & charges schedule.        |
| 1137713  |  | Mc Lean Park Lighting Charges                      | (4,000)            | (5,217)          | (5,500)            | Contrib. to lighting costs, Denmark-Walpole Football Club, Other Clubs.            |
| <b>Total Income Other Recreation &amp; Sport</b> |  |  | <b>(2,968,648)</b> | <b>(248,640)</b> | <b>(1,689,025)</b> |  |



| Account Number                                | Job   | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|---|-------|--|------------------------|----------------------------|------------------------|--|
| <b>Recreation &amp; Culture - Schedule 11</b> |       |  |                        |                            |                        |  |
| <b>Libraries - Expenditure</b>                |       |  |                        |                            |                        |  |
| 1140082                                       |       | Salaries - Library                       | 141,675                | 148,598                    | 150,226                | Salary provision   |
| 1140092                                       |       | Superannuation - Library                 | 17,704                 | 19,371                     | 19,397                 | Superannuation contributions   |
| 1140102                                       |       | Other Expenses - Library                 | 12,000                 | 12,669                     | 13,250                 | Misc expenses including Outreach Programs  |
| 1140122                                       |       | Training & Conference Expenses - Library | 3,860                  | 428                        | 3,900                  | Provision for staff to attend training and conferences.  |
| 1140142                                       |       | Telecommunications - Library             | 1,000                  | 873                        | 1,000                  | Telecommunication charges.   |
| 1140172                                       |       | Workers Comp - Library                   | 3,329                  | 3,304                      | 3,530                  | Workers Compensation insurance premium   |
| 1140192                                       |       | Staff Uniform - Library                  | 1,000                  | 1,050                      | 1,050                  | Corporate Uniform allowance.   |
| 1140202                                       |       | IT Maintenance Expense                   | 10,600                 | 6,795                      | 8,200                  | Software Licence and Support Fees. (Spydus Library Management Systems).  |
| 1140242                                       |       | Library Subscriptions & Publications     | 3,200                  | 2,134                      | 3,200                  | Purchase of local stock for library, Books and DVD's, Subscriptions & Memberships.                                       |
| 1140252                                       |       | Library Equipment Expense                | 2,800                  | 884                        | 2,500                  | Allowance for sundry library equipment expense.  |
| 1140262                                       |       | Donations Expenditure                    | 1,500                  | 2,209                      | 1,500                  | Expenditure from donations received, (Library books.)  |
| 1140502                                       |       | Depreciation Library                     | 0                      | 54,933                     | 54,933                 | Depreciation of assets in accordance with accounting policies.   |
| 1145552                                       |       | Alloc Administration Expenses            | 87,448                 | 87,456                     | 92,562                 | Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program. |
| 1148002                                       | 11008 | <b>Library Building</b>                  | 30,356                 | 19,626                     | 24,913                 | Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.                             |
| <b>Total Expenditure Libraries</b>            |       |  | <b>316,472</b>         | <b>360,330</b>             | <b>380,161</b>         |  |

|   |  |                      |                |                 |                |   |
|---|--|----------------------|----------------|-----------------|----------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |  |                      |                |                 |                |   |
| <b>Libraries - Income</b>                     |  |                      |                |                 |                |   |
| 1141003                                       |  | Library Other Income | (1,000)        | (7,636)         | (1,000)        | Misc income from library fees & charges, other revenue. |
| 1147003                                       |  | Library Donations    | (1,500)        | (2,686)         | (3,000)        | Untied donations received from members.                 |
| <b>Total Income Libraries</b>                 |  |                      | <b>(2,500)</b> | <b>(10,322)</b> | <b>(4,000)</b> |   |



| Account Number                                | Job   | Description   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-------|---|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |       |   |                        |                            |                        |   |
| <b>Other Culture - Expenditure</b>            |       |   |                        |                            |                        |   |
| 1151132                                       |       | Funding Assistance to Arts Council                            | 55,000                 | 55,000                     | 55,000                 | Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement) |
| 1152002                                       | 11051 | <b>Denmark Community Resource Centre Building Maintenance</b> | 16,099                 | 11,963                     | 15,981                 | Wages, Overheads, Insurance & other maintenance costs related to lease obligations.   |
| 1152002                                       | 11052 | <b>Denmark Arts Building Maintenance</b>                      | 8,913                  | 4,207                      | 6,021                  | Wages, Overheads, Insurance & other maintenance costs related to lease obligations.   |
| 1152002                                       | 15050 | <b>Morgan Richards Community Centre Grounds Maintenance</b>   | 4,367                  | 4,687                      | 4,692                  | Wages, Overheads, Plant Operation Costs and other minor costs related to grounds maintenance.                                 |
| 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.  |
| 1152502                                       |       | Depreciation - Morgan Richards Community Centre               | 0                      | 147,733                    | 147,733                | Depreciation of assets in accordance with accounting policies.  |
| 1156662                                       |       | Loan Interest - Old Hospital Land Loan 158                    | 6,633                  | 6,633                      | 4,892                  | Loan 158 interest repayments.   |
| 1155552                                       |       | Alloc Administration Expenses                                 | 62,693                 | 62,700                     | 66,359                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1158002                                       | 11009 | <b>Historical Museum</b>                                      | 4,815                  | 3,089                      | 4,777                  | Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.   |
| 1158502                                       |       | Depreciation - Museum   | 0                      | 11,187                     | 11,187                 | Depreciation of assets in accordance with accounting policies.  |
| <b>Total Other Culture Expenditure</b>        |       |   | <b>164,020</b>         | <b>312,700</b>             | <b>322,142</b>         |   |

|   |  |                             |            |            |            |   |
|---|--|-----------------------------|------------|------------|------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b> |  |                             |            |            |            |   |
| <b>Other Culture - Income</b>                 |  |                             |            |            |            |   |
| 1150703                                       |  | Rental - Cottage Industries | (1)        | (1)        | (1)        | Denmark Cottage Crafts - Annual Rental for Lease of Reserve 26026 |
| <b>Total Other Culture Income</b>             |  |                             | <b>(1)</b> | <b>(1)</b> | <b>(1)</b> |   |



| Account Number                                     | Job   | Description                                     | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-------|---|------------------------|----------------------------|------------------------|---|
| <b>Recreation &amp; Culture - Schedule 11</b>      |       |   |                        |                            |                        |   |
| <b>Recreation - Rec Centre - Expenditure</b>       |       |   |                        |                            |                        |   |
| 1160062  |       | Workers Comp - Rec Centre                       | 4,983                  | 4,945                      | 5,187                  | Workers Compensation insurance premium  |
| 1160082  |       | Salaries - Rec Centre                           | 79,350                 | 84,513                     | 86,413                 | Allocation of recreation staff time towards the administration of Centre.   |
| 1160092  |       | Superannuation - Rec Centre                     | 21,235                 | 23,900                     | 26,628                 | Superannuation contributions.   |
| 1160102  |       | Other Recreation Centre Expenses                | 7,150                  | 7,918                      | 11,850                 | Minor costs associated with Rec. Centre operations  |
| 1160112  |       | Lease of Gym Equipment                          | 0                      | 0                          | 0                      | Operating Lease costs for Gym equipment.  |
| 1160122  |       | Equipment Mtce/Minor Purchases - Rec Centre     | 6,000                  | 3,796                      | 6,500                  | Maintenance and repair of Recreation Centre equipment.  |
| 1160132  | 11011 | <b>Maintenance Recreation Centre Building</b>   | 50,420                 | 58,738                     | 50,419                 | Wages, Overheads, Utilities, other maintenance & repair costs   |
| 1160142  |       | Telecommunications - Rec Centre                 | 1,850                  | 1,835                      | 1,850                  | Telecommunication charges.  |
| 1160152  |       | Advertising - Rec Centre                        | 3,500                  | 1,118                      | 2,750                  | Advertising to promote Recreation Centre services.  |
| 1160172  | 12011 | <b>Cleaning - Recreation Centre</b>             | 71,679                 | 70,714                     | 80,484                 | Wages, Overheads, Cleaning Materials.   |
| 1160182  |       | Staff Amenities - Rec Centre                    | 1,000                  | 1,698                      | 1,060                  | Miscellaneous staff related costs; Uniforms, Other minor expenses.  |
| 1160192  | 17022 | <b>Recreation Centre Programmes</b>             |                        |                            | 0                      | Allocation of salaries and other costs associated with running the Recreation Centre programmes as outlined below.          |
| 1160192  | 17000 | <b>Gym</b>                                      | 10,000                 | 5,541                      | 8,000                  |   |
| 1160192  | 17001 | <b>Aerobics</b>                                 | 7,000                  | 36,934                     | 12,000                 |   |
| 1160192  | 17010 | <b>Crèche</b>                                   | 10,000                 | 12,964                     | 13,000                 |   |
| 1160192  | 17015 | <b>Sports Hall</b>                              | 15,000                 | 14,367                     | 12,000                 |   |
| 1160192  | 17017 | <b>Function Room</b>                            | 500                    | 0                          | 500                    |   |
| 1160192  | 17021 | <b>Aerobics - Living Longer Living Stronger</b> | 8,000                  | 854                        | 2,500                  |   |
| 1160192  | 17022 | <b>Rec Centre Admin. Costs</b>                  | 93,184                 | 56,929                     | 104,689                |   |
| 1160192  | Other | <b>Other Admin. Overheads</b>                   | 0                      | 10,580                     | 0                      |   |
| 1160262  |       | Insurance - Rec Centre                          | 14,285                 | 14,259                     | 14,895                 | Various insurance costs associated with Recreation centre including Building.   |
| 1160282  |       | Travel & Training Expenses - Rec Centre         | 3,300                  | 1,029                      | 3,300                  | Recreation Centre staff training and associated expenses.   |
| 1160502  |       | Depreciation - Rec Centre                       | 84,953                 | 265,465                    | 258,220                | Depreciation of assets in accordance with accounting policies.  |
| 1160522  |       | Printing & Stationery - Rec Centre              | 1,000                  | 587                        | 1,000                  | Provision for printing and stationery.  |
| 1160672  |       | Interest Expense of ROU Assets - Rec. Centre    | 656                    | 656                        | 350                    | Interest Expense - Right of Use Leased Assets   |
| 1160752  |       | Regional Sports Star of Year                    | 900                    | 571                        | 900                    | Shire sponsored sports awards and associated costs.   |
| 1165552  |       | Alloc Administration Expenses                   | 114,133                | 114,132                    | 120,807                | Allocation of administration expenses to reflect the full cost of providing works/services contained within these programs. |
| <b>Total Recreation - Rec Centre - Expenditure</b> |       |   | <b>610,078</b>         | <b>794,042</b>             | <b>825,302</b>         |   |





| Account Number                                | Job | Description                    | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative |
|---|-----|--------------------------------|------------------------|----------------------------|------------------------|-----------|
| <b>Recreation &amp; Culture - Schedule 11</b> |     |                                |                        |                            |                        |           |
| <b>Recreation - Rec Centre - Income</b>       |     |                                |                        |                            |                        |           |
| 1160103                                       |     | Income - Function Room         | (2,400)                | (1,346)                    | (1,200)                |           |
| 1160113                                       |     | Income - Gym                   | (92,380)               | (134,743)                  | (112,490)              |           |
| 1160123                                       |     | Income - Crèche Child Minding  | (1,550)                | (1,920)                    | (1,750)                |           |
| 1160153                                       |     | Income - Sports Hall           | (47,500)               | (60,598)                   | (55,300)               |           |
| 1160323                                       |     | Income - Roller Disco          | 0                      | (2,465)                    | 0                      |           |
| 1160363                                       |     | Income - Aerobics              | (35,600)               | (78,407)                   | (75,200)               |           |
| 1160423                                       |     | Income - Aerobics LL,LS        | (8,000)                | (1,182)                    | (1,200)                |           |
| 1160553                                       |     | Sponsors Advertising Sign Fees | (820)                  | (818)                      | (820)                  |           |
| 1161003                                       |     | Rec. Centre - Other Income     | (500)                  | (1,899)                    | (1,000)                |           |
| <b>Total Recreation - Rec Centre - Income</b> |     |                                | <b>(188,750)</b>       | <b>(283,377)</b>           | <b>(248,960)</b>       |           |

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

**Public Halls & Civic Centres**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 347,907        | 481,269        | 334,403        |
| Sub Total Operating Income      | (138,500)      | (166,983)      | (11,000)       |
|                                 | <b>209,407</b> | <b>314,286</b> | <b>323,403</b> |

**Swimming Areas & Beaches**

|                                 |                |                |                    |
|---------------------------------|----------------|----------------|--------------------|
| Sub Total Operating Expenditure | 145,123        | 306,060        | 138,334            |
| Sub Total Operating Income      | (3,306)        | (86,649)       | (1,143,497)        |
|                                 | <b>141,817</b> | <b>219,411</b> | <b>(1,005,163)</b> |

**Other Recreation & Sport**

|                                 |                    |                  |               |
|---------------------------------|--------------------|------------------|---------------|
| Sub Total Operating Expenditure | 1,529,201          | 1,654,695        | 1,789,015     |
| Sub Total Operating Income      | (2,968,648)        | (248,640)        | (1,689,025)   |
|                                 | <b>(1,439,447)</b> | <b>1,406,055</b> | <b>99,990</b> |

**Libraries**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 316,472        | 360,330        | 380,161        |
| Sub Total Operating Income      | (2,500)        | (10,322)       | (4,000)        |
|                                 | <b>313,972</b> | <b>350,008</b> | <b>376,161</b> |

**Other Culture**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 164,020        | 312,700        | 322,142        |
| Sub Total Operating Income      | (1)            | (1)            | (1)            |
|                                 | <b>164,019</b> | <b>312,699</b> | <b>322,141</b> |

**Recreation - Rec Centre**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 610,078        | 794,042        | 825,302        |
| Sub Total Operating Income      | (188,750)      | (283,377)      | (248,960)      |
|                                 | <b>421,328</b> | <b>510,664</b> | <b>576,342</b> |

**Total Operating Expenditure**

|                                  |                    |                  |                    |
|----------------------------------|--------------------|------------------|--------------------|
|                                  | 3,112,800          | 3,909,096        | 3,789,357          |
| <b>Total Operating Income</b>    | <b>(3,301,705)</b> | <b>(795,973)</b> | <b>(3,096,483)</b> |
| <b>Program (Surplus)/Deficit</b> | <b>(188,905)</b>   | <b>3,113,123</b> | <b>692,874</b>     |



| Account Number   | Job   | Description                             | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-------|---|------------------------|----------------------------|------------------------|---|
| <b>Transport - Schedule 12</b>                                       |       |   |                        |                            |                        |   |
| <b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b> |       |   |                        |                            |                        |   |
| 1220372  |       | Power - Street Lighting                 | 70,500                 | 72,362                     | 75,788                 | Electricity charges for Street Lighting.  |
| 1225552  |       | Alloc Administration Expenses           | 179,719                | 179,724                    | 190,228                | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1220412  | 16000 | Infrastructure Planning & Design Works  | 60,000                 | 77,264                     | 60,000                 | Project Concept Planning Costs (includes \$40,000 CBP Project - Berridge Park Youth Precinct Concept Plan)                    |
| 1228002  |       | Maintenance - Roadworks General         | 1,234,021              | 1,390,156                  | 1,451,644              | Road Maintenance Expense - Wages, Overheads, Plant Use, Materials, Contractors etc  |
| 1228002  | 30000 | <b>Road Maintenance</b>                 | 0                      | 0                          | 0                      |   |
| 1228022  |       | <b>DRFAWA Roadworks</b>                 | 94,000                 | 14,464                     | 160,000                | Roadwork reinstatement works required from storm event(s)   |
| 1228202  | 32001 | <b>Depot Maintenance</b>                | 60,815                 | 50,719                     | 60,815                 | General maintenance including minor upgrades to existing depot facility and utility costs                                     |
| 1228302  | 32002 | <b>Footpaths Maintenance</b>            | 12,500                 | 8,823                      | 9,442                  | Wages, Overheads, Plant Operation costs, Materials.   |
| 1228362  | 32005 | <b>Bridges Maintenance</b>              | 111,444                | 130,141                    | 145,105                | Maintenance of Shire bridge network - Wages, Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Other.      |
| 1228372  | 32006 | <b>Bus Shelter Maintenance</b>          | 2,252                  | 28                         | 2,345                  | Maintenance and repairs of bus shelters - Wages, Overheads, Plant Operation costs, Insurance, Other Minor Expenses.           |
| 1128392  | 11005 | <b>Riverbend Lane House Maintenance</b> | 7,796                  | 1,330                      | 1,890                  | Minor maintenance & repairs to Riverbend Lane house.  |
| 1228382  |       | Crossover Payments                      | 2,500                  | 738                        | 1,500                  | Crossover subsidy payable on application.   |
| 1228502  |       | Depreciation - Transport Assets         | 0                      | 59,495                     | 59,495                 | Depreciation of assets in accordance with accounting policies.  |
| 1230502  |       | Depreciation - Roads Infrastructure     | 1,812,572              | 1,826,485                  | 1,866,436              | Depreciation of assets in accordance with accounting policies.  |
| <b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>  |       |   | <b>3,648,119</b>       | <b>3,811,729</b>           | <b>4,084,688</b>       |   |

|   |  |  |                    |                    |                    |  |
|---|--|--|--------------------|--------------------|--------------------|--|
| <b>Transport - Schedule 12</b>                                  |  |  |                    |                    |                    |  |
| <b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b> |  |  |                    |                    |                    |  |
| 1226503   |  | Crossover Application & Other Fees             | (600)              | (22,526)           | (600)              | Fees as set out in accordance with Schedule of Fees & Charges.                         |
| 1227603   |  | Contribution to Works                          | 0                  | (22,811)           | 0                  | Contribution to Capital Roadworks Program.   |
| 1228743   |  | Interest on Denmark East Investment            | (6,100)            | (6,993)            | 0                  | 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                 | (312,000)          | (301,099)          | (353,333)          | Road upgrade capital grant funding program.  |
| 1228103   |  | MRWA Project Grants                            | (1,553,333)        | (1,546,407)        | (1,233,333)        | Capital Grant funding from Regional Road Group (RRG)                                   |
| 1228143   |  | Federal Grant Funding - Roads                  | (37,375)           | (37,375)           | (20,000)           | Federal Grant Funding  |
| 1228153   |  | Grant - Local Roads & Community Infrastructure | 0                  | (550,000)          | 0                  | Federal Grant Funding  |
| 1228403   |  | Grant - MRWA Direct                            | (135,054)          | (137,958)          | (147,908)          | Operating Grant funding - Main Roads WA  |
| 1228443   |  | Storm Damage Recoup - DRFAWA                   | (94,000)           | 0                  | (160,000)          | DRFAWA Funding for storm damage event reinstatement & repairs                          |
| 1228603   |  | Grant - Roads to Recovery                      | (313,120)          | (313,119)          | (163,120)          | Federal Government R2R Grant Funding for capital roadworks                             |
| 1228703   |  | Grant - MRWA Blackspot                         | (32,800)           | (32,800)           | 0                  | Grant funding for Blackspot projects (see Capital Exp Acc# 1220194 Blackspot Funding). |
| <b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>  |  |  | <b>(2,491,582)</b> | <b>(2,978,180)</b> | <b>(2,085,494)</b> |  |



| Account Number                                  | Job | Description                        | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|------------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Transport - Schedule 12</b>                  |     |                                    |                        |                            |                        |   |
| <b>Road Plant Purchases - Expenditure</b>       |     |                                    |                        |                            |                        |   |
| 1230492   |     | Loss on Sale of Asset - Road Plant | 0                      | 234                        | 11,200                 | Loss on sale of assets in accordance with accounting policies.  |
| 1235552   |     | Alloc Administration Expenses      | 48,225                 | 48,228                     | 51,045                 | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Road Plant Purchases - Expenditure</b> |     |                                    | <b>48,225</b>          | <b>48,462</b>              | <b>62,245</b>          |   |

|  |  |                                       |                 |                 |                 |  |
|--|--|---------------------------------------|-----------------|-----------------|-----------------|--|
| <b>Transport - Schedule 12</b>             |  |                                       |                 |                 |                 |  |
| <b>Road Plant Purchases - Income</b>       |  |                                       |                 |                 |                 |  |
| 1230493                                    |  | Profit on Sale Of Assets - Road Plant | (36,000)        | (48,211)        | (16,000)        | Profit on sale of assets in accordance with accounting policies. |
| <b>Total Road Plant Purchases - Income</b> |  |                                       | <b>(36,000)</b> | <b>(48,211)</b> | <b>(16,000)</b> |  |

|  |       |                               |               |               |               |   |
|--|-------|-------------------------------|---------------|---------------|---------------|---|
| <b>Transport - Schedule 12</b>             |       |                               |               |               |               |   |
| <b>Traffic Control - Expenditure</b>       |       |                               |               |               |               |   |
| 1495552                                    |       | Alloc Administration Expenses | 15,111        | 15,333        | 15,994        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| 1498002                                    | 29501 | <b>Vehicle Inspections</b>    | 15,000        | 0             | 7,500         | Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual Vehicle Inspections Renewal Services.          |
| <b>Total Traffic Control - Expenditure</b> |       |                               | <b>30,111</b> | <b>15,333</b> | <b>23,494</b> |   |

|                                       |  |                         |                 |                 |                 |  |
|---------------------------------------|--|-------------------------|-----------------|-----------------|-----------------|--|
| <b>Transport - Schedule 12</b>        |  |                         |                 |                 |                 |  |
| <b>Traffic Control - Income</b>       |  |                         |                 |                 |                 |  |
| 1491003                               |  | Vehicle Inspection Fees | (16,500)        | 0               | (6,500)         | Fee for Dept. of Transport vehicle inspection services.                            |
| 1497083                               |  | Commissions DPI         | (80,350)        | (81,878)        | (80,880)        | Fees & Commission received from Dept. of Transport for vehicle licensing services. |
| <b>Total Traffic Control - Income</b> |  |                         | <b>(96,850)</b> | <b>(81,878)</b> | <b>(87,380)</b> |  |



| Account Number                      | Job   | Description                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|-------------------------------------|-------|-------------------------------|------------------------|----------------------------|------------------------|--|
| <b>Transport - Schedule 12</b>      |       |                               |                        |                            |                        |  |
| <b>Airports - Expenditure</b>       |       |                               |                        |                            |                        |  |
| 1228052                             | 32003 | Airstrip Maintenance          | 16,473                 | 15,532                     | 19,235                 | Provision for building maintenance, runway lighting, mowing / slashing and general operations of the airstrip, Wages, Overheads, Plant Operation costs, Power, Insurance, Other Costs. |
| 1265502                             |       | Depreciation - Airport Assets | 0                      | 5,652                      | 5,652                  | Depreciation of assets in accordance with accounting policies.   |
| 1265552                             |       | Alloc Administration Expenses | 7,073                  | 7,068                      | 7,487                  | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.  |
| 1266662                             |       | Loan Interest - Airport       | 1,700                  | 1,526                      | 1,015                  | Interest repayments for Loan No 143 - Sealing Landing Area.  |
| <b>Total Airports - Expenditure</b> |       |                               | <b>25,246</b>          | <b>29,778</b>              | <b>33,389</b>          |  |

|                                |  |                             |              |              |              |   |
|--------------------------------|--|-----------------------------|--------------|--------------|--------------|---|
| <b>Transport - Schedule 12</b> |  |                             |              |              |              |   |
| <b>Airports - Income</b>       |  |                             |              |              |              |   |
| 1268033                        |  | Airport Hangar Lease Income | (500)        | (738)        | (750)        | Income from Hangar sites, Hangar Lease fees |
| <b>Total Airports - Income</b> |  |                             | <b>(500)</b> | <b>(738)</b> | <b>(750)</b> |   |

**Summary of Operations - Transport Program**

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

|                                 |                  |                |                  |
|---------------------------------|------------------|----------------|------------------|
| Sub Total Operating Expenditure | 3,648,119        | 3,811,729      | 4,084,688        |
| Sub Total Operating Income      | (2,491,582)      | (2,978,180)    | (2,085,494)      |
|                                 | <b>1,156,537</b> | <b>833,549</b> | <b>1,999,194</b> |

**Road Plant Purchases**

|                                 |               |            |               |
|---------------------------------|---------------|------------|---------------|
| Sub Total Operating Expenditure | 48,225        | 48,462     | 62,245        |
| Sub Total Operating Income      | (36,000)      | (48,211)   | (16,000)      |
|                                 | <b>12,225</b> | <b>251</b> | <b>46,245</b> |

**Traffic Control**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 30,111          | 15,333          | 23,494          |
| Sub Total Operating Income      | (96,850)        | (81,878)        | (87,380)        |
|                                 | <b>(66,739)</b> | <b>(66,545)</b> | <b>(63,886)</b> |

**Airports**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 25,246        | 29,778        | 33,389        |
| Sub Total Operating Income      | (500)         | (738)         | (750)         |
|                                 | <b>24,746</b> | <b>29,040</b> | <b>32,639</b> |

|                                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|
| <b>Total Operating Expenditure</b> | <b>3,751,701</b>   | <b>3,905,302</b>   | <b>4,203,816</b>   |
| <b>Total Operating Income</b>      | <b>(2,624,932)</b> | <b>(3,109,007)</b> | <b>(2,189,624)</b> |
| <b>Program (Surplus)/Deficit</b>   | <b>1,126,769</b>   | <b>796,295</b>     | <b>2,014,192</b>   |



| Account Number                            | Job | Description                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|---|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b>    |     |                               |                        |                            |                        |   |
| <b>Rural Services - Expenditure</b>       |     |                               |                        |                            |                        |   |
| 1315802                                   |     | Noxious Weed Control          | 10,100                 | 10,000                     | <b>10,100</b>          | Costs involved in the treatment of noxious weeds, incl.Contract spraying.   |
| 1315852                                   |     | Vermin Control expenses       | 2,800                  | 2,800                      | <b>2,800</b>           | Contrib. to Feral Pig Eradication Program.  |
| 1316002                                   |     | Water - Standpipes            | 30,000                 | 25,924                     | <b>30,000</b>          | Water Supply Charges & Minor Maintenance Expense Provision.   |
| 1317552                                   |     | Alloc Administration Expenses | 1,929                  | 1,932                      | <b>2,042</b>           | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Rural Services - Expenditure</b> |     |                               | <b>44,829</b>          | <b>40,656</b>              | <b>44,942</b>          |   |

|  |  |                           |                 |                 |                 |  |
|--|--|---------------------------|-----------------|-----------------|-----------------|--|
| <b>Economic Services - Schedule 13</b> |  |                           |                 |                 |                 |  |
| <b>Rural Services - Income</b>         |  |                           |                 |                 |                 |  |
| 1317543                                |  | Water - Income Standpipes | (30,000)        | (25,308)        | <b>(30,000)</b> | Income from the sale of water from standpipes. |
| <b>Total Rural Services - Income</b>   |  |                           | <b>(30,000)</b> | <b>(25,308)</b> | <b>(30,000)</b> |  |

|   |              |   |                |                |                |   |
|---|--------------|---|----------------|----------------|----------------|---|
| <b>Economic Services - Schedule 13</b>                  |              |   |                |                |                |   |
| <b>Tourism &amp; Area Promotion - Expenditure</b>       |              |   |                |                |                |   |
| 1320502   |              | Depreciation - Tourism                          | 54,708         | 100,046        | <b>100,045</b> | Depreciation of assets in accordance with accounting policies.  |
| 1322002   | <b>21404</b> | <b>Maintenance of Peaceful Bay Water Supply</b> | 7,800          | 6,589          | <b>7,900</b>   | Maintenance of Peaceful Bay water supply  |
| 1322102   | <b>21405</b> | <b>Peaceful Bay Water Monitoring</b>            | 11,500         | 9,326          | <b>11,500</b>  | Wages for inspection Officer - include water sampling of potable (for caravan park) and non-potable (for leasehold area) water supply, inspection of bore, dam, transfer station, tanks and distribution system as per management plan. |
| 1322122   |              | Peaceful Bay Dust Suppression                   | 0              | 0              | <b>10,000</b>  | Peaceful Bay Dust Suppression   |
| 1322142   |              | Peaceful Bay Community Facilities               | 2,000          | 0              | <b>1,000</b>   | Minor expenses associated with Peaceful Bay tourism; eg. Signage.   |
| 1325552   |              | Alloc Administration Expense                    | 68,480         | 68,484         | <b>72,484</b>  | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.   |
| 1327802   |              | Tourism Subsidy                                 | 95,000         | 95,003         | <b>100,000</b> | Contribution to tourism, includes \$5,000 to South Coast Tourism.   |
| 1327812   |              | Other Expenses - Tourism                        | 5,430          | 4,904          | <b>6,467</b>   | Minor expenses associated with Tourism and Area promotion. Eg. Visitor Centre insurances and sundry costs.  |
| 1327842   |              | Alliance Projects and Contributions             | 25,000         | 17,458         | <b>0</b>       | Alliance Projects and Contributions.  |
| 1328002   | <b>11007</b> | <b>Visitors Centre Maintenance</b>              | 15,894         | 18,832         | <b>24,105</b>  | Wages, Overheads, Utilities, other minor costs  |
| 1328732   | <b>15080</b> | <b>Christmas Decorations</b>                    | 10,696         | 2,463          | <b>1,000</b>   | Council contribution to supplying, erecting and dismantling decorations and banners over Christmas period.  |
| 1328742   |              | Community Christmas Event                       | 10,000         | 10,000         | <b>10,000</b>  | Contribution to Community Christmas Event.  |
| <b>Total Tourism &amp; Area Promotion - Expenditure</b> |              |   | <b>306,508</b> | <b>333,105</b> | <b>344,501</b> |   |



| Account Number                                     | Job | Description                         | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|-------------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b>             |     |                                     |                        |                            |                        |   |
| <b>Tourism &amp; Area Promotion - Income</b>       |     |                                     |                        |                            |                        |   |
| 1326663  |     | Grants - Tourism & Area Promotion   | 0                      | (7,836)                    | 0                      | Grant Income - Economic Development   |
| 1327953  |     | Rental Peaceful Bay Caravan Pk      | (37,515)               | (37,515)                   | (39,942)               | Lease of Peaceful Bay Caravan Park, Lease expires 29 May 2028.                        |
| 1327963  |     | Rental Rivermouth Caravan Park      | (63,800)               | (63,800)                   | (67,680)               | Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.                        |
| 1327973  |     | Annual Rental - Peaceful Bay Leases | (396,124)              | (396,742)                  | (419,329)              | Peaceful Bay Leases - Refer to Fees and Charges schedule for more detailed breakdown. |
| <b>Total Tourism &amp; Area Promotion - Income</b> |     |                                     | <b>(497,439)</b>       | <b>(505,893)</b>           | <b>(526,951)</b>       |   |

|  |  |                               |                |                |                |   |
|--|--|-------------------------------|----------------|----------------|----------------|---|
| <b>Economic Services - Schedule 13</b> |  |                               |                |                |                |   |
| <b>Building Control - Expenditure</b>  |  |                               |                |                |                |   |
| 1330082                                |  | Salaries - Building           | 185,175        | 194,397        | 183,201        | Salaries  |
| 1330092                                |  | Superannuation - Building     | 27,740         | 22,511         | 23,504         | Superannuation contributions  |
| 1330102                                |  | Other Expenses - Building     | 10,000         | 10,313         | 5,000          | Minor Expenses - Building Code subscriptions, Mobile Phone, other.  |
| 1330112                                |  | Training Expenses - Building  | 3,500          | 5,012          | 3,500          | Provision for staff training and conference attendance.   |
| 1330152                                |  | Workers Comp - Building       | 4,352          | 4,319          | 4,305          | Workers Compensation Premium  |
| 1330912                                |  | Staff Uniform - Building      | 700            | 805            | 800            | Staff uniform allowance.  |
| 1335552                                |  | Alloc Administration Expenses | 154,642        | 154,643        | 163,684        | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Building - Expenditure</b>    |  |                               | <b>386,109</b> | <b>392,000</b> | <b>383,994</b> |   |

|  |  |                         |                 |                 |                 |   |
|--|--|-------------------------|-----------------|-----------------|-----------------|---|
| <b>Economic Services - Schedule 13</b> |  |                         |                 |                 |                 |   |
| <b>Building Control - Income</b>       |  |                         |                 |                 |                 |   |
| 1337553                                |  | Building Licence Fees   | (66,000)        | (95,541)        | (74,500)        | Building fees and license charges.          |
| 1337603                                |  | Other Income - Building | (500)           | 0               | (500)           | Building Surveyor Services and other income |
| <b>Total Building - Income</b>         |  |                         | <b>(66,500)</b> | <b>(95,541)</b> | <b>(75,000)</b> |   |



| Account Number                         | Job   | Description                            | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-------|--|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b> |       |  |                        |                            |                        |   |
| <b>Saleyards - Expenditure</b>         |       |  |                        |                            |                        |   |
| 1345552                                |       | Alloc Administration Expenses          | 7,073                  | 7,075                      | 7,487                  | 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 | 18,245                 | 16,520                     | 15,065                 | Loan Interest - Purchase Reserve 27101.   |
| 1348002                                | 32004 | <b>Saleyards Maintenance</b>           | 2,290                  | 288                        | 1,305                  | Insurance and general maintenance and repairs provision.  |
| <b>Total Saleyards - Expenditure</b>   |       |  | <b>27,608</b>          | <b>23,883</b>              | <b>23,857</b>          |   |

|  |  |                                      |                 |                 |                 |   |
|--|--|--------------------------------------|-----------------|-----------------|-----------------|---|
| <b>Economic Services - Schedule 13</b> |  |                                      |                 |                 |                 |   |
| <b>Saleyards - Income</b>              |  |                                      |                 |                 |                 |   |
| 1347503                                |  | Lease Site Income - Denmark Haulage  | (19,823)        | (20,110)        | (21,172)        | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.                             |
| 1347533                                |  | Lease Site Income - Soil Solutions.  | (34,613)        | (35,115)        | (36,821)        | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300.                             |
| 1347573                                |  | Lease Site Income - Denmark Concrete | (24,070)        | (24,068)        | (25,601)        | Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300. (Prev. Denmark Earthmoving) |
| <b>Total Saleyards - Income</b>        |  |                                      | <b>(78,506)</b> | <b>(79,293)</b> | <b>(83,594)</b> |   |

|  |       |                                   |               |               |               |   |
|--|-------|-----------------------------------|---------------|---------------|---------------|---|
| <b>Economic Services - Schedule 13</b>   |       |                                   |               |               |               |   |
| <b>Plant Nursery - Expenditure</b>       |       |                                   |               |               |               |   |
| 1350102                                  | 16200 | <b>General Nursery Operations</b> | 65,179        | 46,592        | 41,813        | Wages, overheads, plant stock, seedlings.   |
| 1355552                                  |       | Alloc Administration Expenses     | 7,395         | 7,392         | 7,827         | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Plant Nursery - Expenditure</b> |       |                                   | <b>72,574</b> | <b>53,984</b> | <b>49,640</b> |   |





| Account Number                         | Job          | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|--------------|--|------------------------|----------------------------|------------------------|---|
| <b>Economic Services - Schedule 13</b> |              |  |                        |                            |                        |   |
| <b>Parry Beach - Expenditure</b>       |              |  |                        |                            |                        |   |
| 1360102                                |              | Parry Beach Camping Expenses             | 7,750                  | 8,002                      | <b>8,000</b>           | Expenses associated with the operation of the camping ground.   |
| 1360112                                |              | Parry Beach - Gas Supply                 | 800                    | 0                          | <b>800</b>             | Supply of gas for the caretakers residence and public BBQ facilities.   |
| 1360122                                | <b>21301</b> | Parry Beach - Caretakers Cottage Mtce    | 3,180                  | 3,795                      | <b>3,499</b>           | Caretakers cottage maintenance costs.   |
| 1360502                                |              | Depreciation - Parry Beach               | 9,685                  | 25,129                     | <b>27,435</b>          | Depreciation of assets in accordance with accounting policies.  |
| 1362002                                | <b>21304</b> | <b>Parry Camping Ground Mtce</b>         | 2,200                  | 4,524                      | <b>2,500</b>           | Wages, Overheads, Plant Operation & Other Costs   |
| 1362052                                | <b>21302</b> | <b>Parry Beach Equipment Maintenance</b> | 2,805                  | 1,756                      | <b>2,810</b>           | Provision for general equipment maintenance   |
| 1362102                                |              | Vehicle Expenses - Parry Beach           | 3,155                  | 2,888                      | <b>2,572</b>           | Costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE 080, Trailer - 1TBB 134, 4WD Motorcycle - DE 6643. |
| 1368002                                | <b>20008</b> | <b>Refuse Collection - Parry Beach</b>   | 9,817                  | 8,566                      | <b>10,084</b>          | Wages, Overheads, Plant Operation costs, Other Materials.   |
| 1368012                                | <b>10007</b> | <b>Parry Beach Toilets Maintenance</b>   | 23,328                 | 17,733                     | <b>23,281</b>          | Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.                               |
| <b>Total Parry Beach - Expenditure</b> |              |  | <b>62,720</b>          | <b>72,393</b>              | <b>80,981</b>          |   |

|  |  |                             |                  |                  |                  |   |
|--|--|-----------------------------|------------------|------------------|------------------|---|
| <b>Economic Services - Schedule 13</b> |  |                             |                  |                  |                  |   |
| <b>Parry Beach - Income</b>            |  |                             |                  |                  |                  |   |
| 1360103                                |  | Parry Beach Camping Charges | (154,500)        | (175,884)        | <b>(170,500)</b> | Camping fees and charges for Parry Beach Camp Ground. |
| <b>Total Parry Beach - Income</b>      |  |                             | <b>(154,500)</b> | <b>(175,884)</b> | <b>(170,500)</b> |   |

|  |              |                                     |                |                |                |   |
|--|--------------|-------------------------------------|----------------|----------------|----------------|---|
| <b>Economic Services - Schedule 13</b>             |              |                                     |                |                |                |   |
| <b>Other Economic Services - Expenditure</b>       |              |                                     |                |                |                |   |
| 1120102  | <b>70000</b> | <b>Lime Quarry Operations</b>       | 205,000        | 196,600        | <b>150,000</b> | Lime Quarry - Mining of 6,000 tonnes subject to approval. Contractor costs and associated expenditure.                                |
| 1120102  | <b>70001</b> | <b>Other Expenses - Lime Quarry</b> | 30,000         | 10,998         | <b>15,000</b>  | Other costs associated with Lime Quarry operations including Royalties Audit, Lime sand testing and surveys and other minor expenses. |
| 1121002  |              | State Govt Lime Sand Royalties      | 12,000         | 3,485          | <b>4,800</b>   | Royalties payment obligation estimated on 6,000 tonnes per annum (licence 15,000 tonnes.)   |
| 1375552  |              | Alloc Administration Expenses       | 13,825         | 13,824         | <b>14,633</b>  | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.         |
| <b>Total Other Economic Services - Expenditure</b> |              |                                     | <b>260,825</b> | <b>224,907</b> | <b>184,433</b> |   |

|   |  |                                  |                  |                  |                  |   |
|---|--|----------------------------------|------------------|------------------|------------------|---|
| <b>Economic Services - Schedule 13</b>        |  |                                  |                  |                  |                  |   |
| <b>Other Economic Services - Income</b>       |  |                                  |                  |                  |                  |   |
| 1121003                                       |  | Sale of Lime Sand                | (477,000)        | (171,585)        | <b>(234,000)</b> | Sale of 6,000 Tonne Lime sand @ \$39.00 per tonne (exc GST) as per adopted Fees and Charges in Annual Budget. |
| 1371123                                       |  | Other Economic Services - Income | 0                | 0                | <b>(22,000)</b>  | Rental income for land adjacent to school - Riverbend Lane  |
| <b>Total Other Economic Services - Income</b> |  |                                  | <b>(477,000)</b> | <b>(171,585)</b> | <b>(256,000)</b> |   |



| Account Number | Job | Description | 2022/2023 Budget | 2022/2023 YTD Actual | 2023/2024 Budget | Narrative |
|----------------|-----|-------------|------------------|----------------------|------------------|-----------|
|                |     |             | \$               | \$                   | \$               |           |

**Economic Services - Schedule 13**

**Summary of Operations - Economic Services Program**

**Rural Services**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 44,829        | 40,656        | 44,942        |
| Sub Total Operating Income      | (30,000)      | (25,308)      | (30,000)      |
|                                 | <b>14,829</b> | <b>15,348</b> | <b>14,942</b> |

**Tourism & Area Promotion**

|                                 |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|
| Sub Total Operating Expenditure | 306,508          | 333,105          | 344,501          |
| Sub Total Operating Income      | (497,439)        | (505,893)        | (526,951)        |
|                                 | <b>(190,931)</b> | <b>(172,788)</b> | <b>(182,450)</b> |

**Building Control**

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| Sub Total Operating Expenditure | 386,109        | 392,000        | 383,994        |
| Sub Total Operating Income      | (66,500)       | (95,541)       | (75,000)       |
|                                 | <b>319,609</b> | <b>296,459</b> | <b>308,994</b> |

**Saleyards**

|                                 |                 |                 |                 |
|---------------------------------|-----------------|-----------------|-----------------|
| Sub Total Operating Expenditure | 27,608          | 23,883          | 23,857          |
| Sub Total Operating Income      | (78,506)        | (79,293)        | (83,594)        |
|                                 | <b>(50,898)</b> | <b>(55,410)</b> | <b>(59,737)</b> |

**Plant Nursery**

|                                 |               |               |               |
|---------------------------------|---------------|---------------|---------------|
| Sub Total Operating Expenditure | 72,574        | 53,984        | 49,640        |
| Sub Total Operating Income      | 0             | 0             | 0             |
|                                 | <b>72,574</b> | <b>53,984</b> | <b>49,640</b> |

**Parry Beach**

|                                 |                 |                  |                 |
|---------------------------------|-----------------|------------------|-----------------|
| Sub Total Operating Expenditure | 62,720          | 72,393           | 80,981          |
| Sub Total Operating Income      | (154,500)       | (175,884)        | (170,500)       |
|                                 | <b>(91,780)</b> | <b>(103,491)</b> | <b>(89,519)</b> |

**Other Economic Services**

|                                 |                  |               |                 |
|---------------------------------|------------------|---------------|-----------------|
| Sub Total Operating Expenditure | 260,825          | 224,907       | 184,433         |
| Sub Total Operating Income      | (477,000)        | (171,585)     | (256,000)       |
|                                 | <b>(216,175)</b> | <b>53,322</b> | <b>(71,567)</b> |

**Total Operating Expenditure**

|                                  |                    |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|
|                                  | 1,161,173          | 1,140,927          | 1,112,348          |
| <b>Total Operating Income</b>    | <b>(1,303,945)</b> | <b>(1,053,504)</b> | <b>(1,142,045)</b> |
| <b>Program (Surplus)/Deficit</b> | <b>(142,772)</b>   | <b>87,423</b>      | <b>(29,697)</b>    |



| Account Number                                     | Job | Description                   | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|-------------------------------|------------------------|----------------------------|------------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |     |                               |                        |                            |                        |   |
| <b>Private Works Expenditure</b>                   |     |                               |                        |                            |                        |   |
| 1258002  |     | Private Works Expense         | 5,000                  | 590                        | 0                      | Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.                      |
| 1405552  |     | Alloc Administration Expenses | 1,286                  | 1,284                      | 0                      | Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program. |
| <b>Total Private Works - Expenditure</b>           |     |                               | <b>6,286</b>           | <b>1,874</b>               | <b>0</b>               |   |

|  |  |                                  |                |                |          |  |
|--|--|----------------------------------|----------------|----------------|----------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                                  |                |                |          |  |
| <b>Private Works Income</b>                        |  |                                  |                |                |          |  |
| 1147593  |  | P/Works - General Charges Income | (6,500)        | (1,770)        | 0        | Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges. |
| <b>Total Private Works - Income</b>                |  |                                  | <b>(6,500)</b> | <b>(1,770)</b> | <b>0</b> |  |

|  |  |  |         |         |         |   |
|--|--|--|---------|---------|---------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |  |  |         |         |         |   |
| <b>Public Works Overheads - Expenditure</b>        |  |  |         |         |         |   |
| 1430062  |  | Workers Comp - Works Overheads                 | 60,224  | 70,257  | 62,633  | Workers compensation insurance premium  |
| 1430082  |  | Salaries - Infrastructure                      | 842,421 | 822,753 | 907,350 | Salaries paid.  |
| 1430092  |  | Superannuation - Infrastructure                | 113,573 | 105,123 | 122,218 | Superannuation contributions  |
| 1430122  |  | Housing Allowance - Infrastructure             | 10,400  | 10,400  | 10,400  | Staff Housing rental subsidy for DASD   |
| 1430192  |  | Vehicle Expenses - Infrastructure              | 26,052  | 34,575  | 26,598  | Fuel, licences, repairs and insurance for - DE 15, DE 7560 & DE 11498.  |
| 1430402  |  | Medical Examination Costs                      | 1,500   | 2,340   | 1,500   | Provision for medical examinations of employees.  |
| 1430412  |  | Office & Other Minor Expenses - Infrastructure | 30,000  | 37,996  | 43,700  | Office and Other expenses - Software Licences, telecommunication costs, subscriptions and stationery, Depot Christmas function, other minor costs |
| 1430422  |  | Superannuation - Depot Staff                   | 200,492 | 212,221 | 216,261 | Superannuation contributions - depot operational staff  |
| 1430432  |  | Sick Pay                                       | 60,193  | 59,033  | 59,716  | Provision for sick pay (engineering and operations).  |
| 1430442  |  | Holiday Pay                                    | 141,453 | 132,624 | 140,333 | Provision for annual leave and leave loading.   |
| 1430452  |  | Protective Clothing & Uniform costs            | 17,500  | 18,061  | 18,500  | Provision of uniforms, safety clothing and equipment for infrastructure services staff.   |
| 1430462  |  | Conference Expenses- Infrastructure            | 10,000  | 1,109   | 10,000  | Conference registration, travelling and accommodation expenses.   |
| 1430472  |  | Adverse Working Condition & Other Allowances   | 55,321  | 61,684  | 55,708  | Allowances paid in accordance with the Local Government Industry Award & Depot Staff EBA  |
| 1430482  |  | Safety Meetings - Depot Staff                  | 500     | 2,597   | 500     | Attendance at OH&S and other meetings.  |
| 1430492  |  | Public Holiday Pay - Depot Staff               | 72,865  | 71,886  | 72,288  | Public Holiday Wage costs - Depot Staff   |



| Account Number                                     | Job | Description                                | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |     |  |                        |                            |                        |   |
| <b>Public Works Overheads - Expenditure Cont'd</b> |     |  |                        |                            |                        |   |
| 1430502  |     | Depreciation - Infrastructure              | 19,460                 | 11,688                     | <b>17,840</b>          | Depreciation of assets in accordance with accounting policies.  |
| 1430532  |     | Advertising - Infrastructure               | 10,000                 | 11,494                     | <b>12,000</b>          | Advertising related to engineering services i.e. tenders and employment vacancies.  |
| 1430542  |     | Fringe Benefits Tax - Infrastructure       | 22,000                 | 15,251                     | <b>22,000</b>          | Fringe Benefits Tax payable on engineering staff entitlements.  |
| 1430692  |     | Insurance on Works                         | 51,405                 | 51,405                     | <b>53,975</b>          | Public Liability Insurance  |
| 1430702  |     | Infrastructure Consultants                 | 5,000                  | 0                          | <b>5,000</b>           | Provision for minor surveys and consultancy costs.  |
| 1430802  |     | Training Expenses - Infrastructure         | 45,000                 | 41,886                     | <b>47,000</b>          | Staff training provision  |
| 1430812  |     | Long Service Leave - Infrastructure        | 23,000                 | 12,899                     | <b>23,000</b>          | Long Service Leave entitlements paid to depot operational staff.  |
| 1435552  |     | Alloc Administration Expenses              | 167,349                | 167,351                    | <b>183,729</b>         | 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)              | (138,858)                  | <b>(105,000)</b>       | Allocation of Management Overhead to Contract Civil Works   |
| 1436902  |     | Less Overheads Allocated to Works          | (1,835,708)            | (1,819,698)                | <b>(2,007,249)</b>     | PWO Costs allocated   |
| <b>Total Public Works Overheads - Expenditure</b>  |     |  | <b>0</b>               | <b>(3,921)</b>             | <b>0</b>               |   |

|  |  |                             |                 |                 |                 |   |
|--|--|-----------------------------|-----------------|-----------------|-----------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                             |                 |                 |                 |   |
| <b>Public Works Overheads - Income</b>             |  |                             |                 |                 |                 |   |
| 1432003  |  | Road Closure/Gate Fees      | (300)           | (549)           | <b>(300)</b>    |   |
| 1437653  |  | Housing Rental Contribution | (18,200)        | (17,360)        | <b>(18,200)</b> | Rental Contribution to Housing Accommodation - DASD |
| <b>Total Public Works Overheads - Income</b>       |  |                             | <b>(18,500)</b> | <b>(17,909)</b> | <b>(18,500)</b> |   |



| Account Number                                     | Job | Description                    | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative  |
|--|-----|--------------------------------|------------------------|----------------------------|------------------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |     |                                |                        |                            |                        |  |
| <b>Plant Operation Costs - Expenditure</b>         |     |                                |                        |                            |                        |  |
| 1440062  |     | Insurance - Plant              | 26,335                 | 26,262                     | 35,410                 | Vehicle insurance premiums   |
| 1440482  |     | Fuel & Oils                    | 338,650                | 342,772                    | 311,600                | Purchase of fuel for vehicle and machinery fleet   |
| 1440502  |     | Parts & Repairs                | 173,971                | 381,926                    | 218,368                | Parts and repair costs for vehicles and machinery (incl Tyres)   |
| 1440512  |     | Repair Wages                   | 122,798                | 127,242                    | 135,591                | Wages for plant maintenance & repairs undertaken by Shire mechanics.   |
| 1440522  |     | Licences                       | 19,265                 | 15,341                     | 18,360                 | Registration & licensing costs for vehicle fleet   |
| 1440532  |     | Plant Refurbishment            | 12,000                 | 10,014                     | 15,000                 | Refurbishment of plant.  |
| 1440552  |     | Expendable Stores              | 19,000                 | 21,096                     | 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           | 187,850                | 195,352                    | 197,400                | Depreciation of assets in accordance with accounting policies.   |
| 1440572  |     | Minor Equipment Purchases      | 8,000                  | 6,986                      | 8,000                  | Provision for purchase of minor equipment, including workshop tools.   |
| 1446912  |     | Less Plant Op Alloc to Works   | (681,019)              | (766,047)                  | (719,329)              |  |
| 1446922  |     | Depreciation allocated to jobs | (187,850)              | (197,834)                  | (197,400)              |  |
| <b>Total Expenditure Plant Operation Costs</b>     |     |                                | <b>39,000</b>          | <b>163,111</b>             | <b>42,000</b>          |  |

|  |  |                    |                 |                 |                 |   |
|--|--|--------------------|-----------------|-----------------|-----------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                    |                 |                 |                 |   |
| <b>Plant Operation Costs - Income</b>              |  |                    |                 |                 |                 |   |
| 1450803  |  | Diesel Fuel Rebate | (39,000)        | (27,500)        | (36,000)        | Diesel Fuel Rebate tax credit scheme through ATO. |
| <b>Total Expenditure Plant Operation Costs</b>     |  |                    | <b>(39,000)</b> | <b>(27,500)</b> | <b>(36,000)</b> |   |

|  |  |                               |           |               |           |  |
|--|--|-------------------------------|-----------|---------------|-----------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                               |           |               |           |  |
| <b>Stock Fuels &amp; Oils - Expenditure</b>        |  |                               |           |               |           |  |
| 1450802  |  | Purchase of Fuel              | 195,000   | 316,569       | 311,600   |  |
| 1456932  |  | Less Allocated to Plant Costs | (195,000) | (285,250)     | (311,600) |  |
| <b>Total Expenditure Stock Fuels &amp; Oils</b>    |  |                               | <b>0</b>  | <b>31,319</b> | <b>0</b>  |  |

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



| Account Number                                     | Job | Description                              | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative   |
|--|-----|--|------------------------|----------------------------|------------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |     |  |                        |                            |                        |   |
| <b>Salaries &amp; Wages - Expenditure</b>          |     |  |                        |                            |                        |   |
| 1470612  |     | Gross Salaries & Wages                   | 6,382,063              | 6,445,327                  | <b>6,571,900</b>       | Total Salaries and Wages payable for all staff.                 |
| 1470832  |     | Workers Compensation                     | 500                    | 20,416                     | <b>500</b>             | Workers Compensation claims paid to staff - Full cost recovery. |
| 1470872  |     | Novated Lease Payments                   | 122,000                | 111,661                    | <b>106,000</b>         | Full cost recovery from staff novated lease scheme deductions.  |
| 1470882  |     | Parental Leave Scheme Allowance          | 1,000                  | 0                          | <b>1,000</b>           | Full cost recovery from Federal Govt.                           |
| 1470892  |     | Income Protection Insurance              | 200                    | 0                          | <b>200</b>             | Income protection claims paid to staff - Full cost recovery.    |
| 1476952  |     | Less Salaries & Wages Allocated to Works | (6,382,063)            | (6,445,327)                | <b>(6,571,900)</b>     | Total Salaries and Wages allocated to Sub-programs.             |
| <b>Total Expenditure Salaries &amp; Wages</b>      |     |  | <b>123,700</b>         | <b>132,077</b>             | <b>107,700</b>         |   |

|  |  |   |                  |                  |                  |   |
|--|--|---|------------------|------------------|------------------|---|
| <b>Other Property &amp; Services - Schedule 14</b> |  |   |                  |                  |                  |   |
| <b>Salaries &amp; Wages - Income</b>               |  |   |                  |                  |                  |   |
| 1470873  |  | Novated Lease - Pre Tax Deductions      | (62,000)         | (51,160)         | <b>(66,000)</b>  | Full cost recovery from staff deductions.           |
| 1470883  |  | Novated Lease - Post Tax Deductions     | (60,000)         | (65,837)         | <b>(40,000)</b>  | Full cost recovery from staff deductions.           |
| 1477653  |  | Reimbursement - Workers Comp            | (500)            | (27,207)         | <b>(500)</b>     | Workers Compensation costs reimbursed from insurer. |
| 1478883  |  | Reimbursement - Paid Parental Scheme    | (1,000)          | 0                | <b>(1,000)</b>   | Full cost recovery from Federal Govt.               |
| 1478893  |  | Reimbursement - Income Protection Claim | (200)            | 0                | <b>(200)</b>     | Income protection costs reimbursed from insurer.    |
| <b>Total Income Salaries &amp; Wages</b>           |  |   | <b>(123,700)</b> | <b>(144,203)</b> | <b>(107,700)</b> |   |

|  |  |                             |               |               |               |  |
|--|--|-----------------------------|---------------|---------------|---------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                             |               |               |               |  |
| <b>Unclassified - Expenditure</b>                  |  |                             |               |               |               |  |
| 1480202  |  | Reimbursements/Clearing A/c | 23,000        | 23,214        | <b>25,000</b> |  |
| <b>Total Expenditure Unclassified</b>              |  |                             | <b>23,000</b> | <b>23,214</b> | <b>25,000</b> |  |

|  |  |                          |                 |                 |                 |  |
|--|--|--------------------------|-----------------|-----------------|-----------------|--|
| <b>Other Property &amp; Services - Schedule 14</b> |  |                          |                 |                 |                 |  |
| <b>Unclassified - Income</b>                       |  |                          |                 |                 |                 |  |
| 1480213  |  | Recoverable Costs Income | (23,000)        | (23,089)        | <b>(25,000)</b> |  |
| <b>Total Income Unclassified</b>                   |  |                          | <b>(23,000)</b> | <b>(23,089)</b> | <b>(25,000)</b> |  |



| Account Number   | Job | Description                                       | 2022/2023 Budget<br>\$ | 2022/2023 YTD Actual<br>\$ | 2023/2024 Budget<br>\$ | Narrative |
|--|-----|---|------------------------|----------------------------|------------------------|-----------|
| <b>Other Property &amp; Services - Schedule 14</b>                   |     |   |                        |                            |                        |           |
| <b>Summary of Operations - Other Property &amp; Services Program</b> |     |   |                        |                            |                        |           |
| <b>Private Works</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 6,286                  | 1,874                      | 0                      |           |
|  |     | Sub Total Operating Income                        | (6,500)                | (1,770)                    | 0                      |           |
|  |     |   | <b>(214)</b>           | <b>104</b>                 | <b>0</b>               |           |
| <b>Public Works Overheads</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 0                      | (3,921)                    | 0                      |           |
|  |     | Sub Total Operating Income                        | (18,500)               | (17,909)                   | (18,500)               |           |
|  |     |   | <b>(18,500)</b>        | <b>(21,829)</b>            | <b>(18,500)</b>        |           |
| <b>Plant Operation Costs</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 39,000                 | 163,111                    | 42,000                 |           |
|  |     | Sub Total Operating Income                        | (39,000)               | (27,500)                   | (36,000)               |           |
|  |     |   | <b>0</b>               | <b>135,611</b>             | <b>6,000</b>           |           |
| <b>Stock Fuels &amp; Oils</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 0                      | 31,319                     | 0                      |           |
|  |     | Sub Total Operating Income                        | 0                      | 0                          | 0                      |           |
|  |     |   | <b>0</b>               | <b>31,319</b>              | <b>0</b>               |           |
| <b>Stock Materials</b>   |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 0                      | 0                          | 0                      |           |
|  |     | Sub Total Operating Income                        | 0                      | 0                          | 0                      |           |
|  |     |   | <b>0</b>               | <b>0</b>                   | <b>0</b>               |           |
| <b>Salaries &amp; Wages</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 123,700                | 132,077                    | 107,700                |           |
|  |     | Sub Total Operating Income                        | (123,700)              | (144,203)                  | (107,700)              |           |
|  |     |   | <b>0</b>               | <b>(12,127)</b>            | <b>0</b>               |           |
| <b>Unclassified</b>  |     |   |                        |                            |                        |           |
|  |     | Sub Total Operating Expenditure                   | 23,000                 | 23,214                     | 25,000                 |           |
|  |     | Sub Total Operating Income                        | (23,000)               | (23,089)                   | (25,000)               |           |
|  |     |   | <b>0</b>               | <b>124</b>                 | <b>0</b>               |           |
|  |     | <b>Total Operating Expenditure</b>                | 191,986                | 347,674                    | 174,700                |           |
|  |     | <b>Total Operating Income</b>                     | (210,700)              | (214,472)                  | (187,200)              |           |
|  |     | <b>Program (Surplus)/Deficit</b>                  | <b>(18,714)</b>        | <b>133,202</b>             | <b>(12,500)</b>        |           |
|  |     | <b>Grand Total All Programs (Surplus)/Deficit</b> | <b>(2,179,890)</b>     | <b>(623,971)</b>           | <b>(343,104)</b>       |           |





## Detailed Capital Expenditure by Program

## SOURCE OF FUNDS 2023/2024


| COA or Job                      | Description   | 2023/2024 Budget \$ | MRWA RRG \$      | R2R \$         | Sport & Rec    | DFES \$  | Federal Grants \$ | Other Grants \$  | Loan Funds \$  | Reserve Funds \$ | Drought Relief \$ | Other Contributions \$ | GSDC \$  | Restricted Grants \$ | Sale Proceeds \$ | Council \$     | Total Funding \$ |
|---------------------------------|---|---------------------|------------------|----------------|----------------|----------|-------------------|------------------|----------------|------------------|-------------------|------------------------|----------|----------------------|------------------|----------------|------------------|
| <b>Governance</b>               |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 1421254                         | Plant Replacement (Governance) - refer Plant Replacement Program                | 52,000              |                  |                |                |          |                   |                  |                | 32,000           |                   |                        |          |                      | 20,000           | 0              | 52,000           |
| 1421254                         | Plant Replacement (Administration) - refer Plant Replacement Program            | 53,334              |                  |                |                |          |                   |                  |                | 53,334           |                   |                        |          |                      | 0                | 0              | 53,334           |
|                                 |   | <b>105,334</b>      |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Health</b>                   |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 1731254                         | Plant Replacement (Health) - refer Plant Replacement Program                    | 53,333              |                  |                |                |          |                   |                  |                | 53,333           |                   |                        |          |                      | 0                | 0              | 53,333           |
|                                 |   | <b>53,333</b>       |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Community Amenities</b>      |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 53015                           | Transfer Station Upgrade - McIntosh Road (22/23 project re-budget)              | 40,000              |                  |                |                |          |                   |                  |                | 40,000           |                   |                        |          |                      |                  | 0              | 40,000           |
| 53006                           | CDS Shed Upgrade - McIntosh Road (22/23 project re-budget)                      | 15,000              |                  |                |                |          |                   |                  |                | 15,000           |                   |                        |          |                      |                  | 0              | 15,000           |
| 51129                           | Fish Cleaning Facilities - Poddyshot & Rivermouth (rebudget from 22/23)         | 40,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 40,000         | 40,000           |
| 51129                           | Fish Cleaning Facilities - Peaceful Bay   | 25,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 25,000         | 25,000           |
| 50154                           | Peaceful Bay Toilet Facility Expansion  | 50,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 50,000         | 50,000           |
| 1041054                         | Plant Replacement (Development Services) - refer Plant Replacement Program      | 96,333              |                  |                |                |          |                   |                  |                | 81,333           |                   |                        |          |                      | 15,000           | 0              | 96,333           |
| 1021054                         | Plant Replacement (Waste Management Services) - refer Plant Replacement Program | 75,500              |                  |                |                |          |                   |                  |                | 65,500           |                   |                        |          |                      | 10,000           | 0              | 75,500           |
|                                 |   | <b>341,833</b>      |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Recreation &amp; Culture</b> |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 60130                           | Ocean Beach Sea Wall Coastal Adaptation Works                                   | 1,140,000           |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 0              | 1,140,000        |
| 51600                           | Upgrade Community Infrastructure (McLean Oval Water Re-use Project) (Finalise)  | 58,000              |                  |                |                |          |                   |                  |                | 58,000           |                   |                        |          |                      |                  | 0              | 58,000           |
| 51678                           | Parks Infrastructure upgrade - Laing Park Dog Exercise Area (CBP)               | 7,000               |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 7,000          | 7,000            |
| 52100                           | Denmark Surf Club Precinct Development (Phase 1)                                | 1,600,000           |                  |                | 298,212        |          | 551,788           | 750,000          |                | 0                |                   |                        |          |                      |                  | 0              | 1,600,000        |
| 51676                           | Prawn Rock Channel Precinct (residual budget to finalise)                       | 390,000             |                  |                |                |          | 0                 |                  |                |                  |                   |                        |          | 350,000              |                  | 40,000         | 390,000          |
| 50098                           | Upgrade to Recreation Centre Roof   | 50,000              |                  |                |                |          | 0                 |                  |                | 50,000           |                   |                        |          |                      |                  | 0              | 50,000           |
| 50212                           | Shire Buildings - Solar Panel Project   | 500,000             |                  |                |                |          | 0                 |                  | 500,000        |                  |                   |                        |          |                      |                  | 0              | 500,000          |
| 1161104                         | Recreation Centre - New Gym Equipment   | 90,000              |                  |                |                |          |                   |                  |                | 90,000           |                   |                        |          |                      |                  | 0              | 90,000           |
| 1131054                         | Plant Replacement (Recreation Services) - refer Plant Replacement Program       | 40,600              |                  |                |                |          |                   |                  |                | 31,100           |                   |                        |          |                      | 9,500            | 0              | 40,600           |
|                                 |   | <b>3,875,600</b>    |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Transport</b>                |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 50375                           | Parker Road - SLK 0.05 - 4.00 (Gravel Resheet & Improve Drainage)               | 323,000             | 215,333          | 0              |                |          |                   |                  |                | 107,667          |                   |                        |          |                      |                  | 0              | 323,000          |
| 50376                           | Mt Lindesay Road SLK 7.20 - 11.51 (Gravel Resheet & Improve Drainage)           | 257,000             | 171,333          | 0              |                |          |                   |                  |                | 85,667           |                   |                        |          |                      |                  | 0              | 257,000          |
| 50377                           | Hazelvale Road - SLK 6.75 - 9.55 (Reseal with Drainage Upgrades)                | 276,000             | 184,000          | 0              |                |          |                   |                  |                | 92,000           |                   |                        |          |                      |                  | 0              | 276,000          |
| 50378                           | Conspicuous Beach Road - SLK 1.5 - 3.9 (Gravel Resheet & Improve Drainage)      | 219,000             | 146,000          | 0              |                |          |                   |                  |                | 73,000           |                   |                        |          |                      |                  | 0              | 219,000          |
| 50379                           | Mt Shadforth Road - SLK 0.09 - 0.79 (Reconstruct, Reseal & Improve Drainage)    | 775,000             | 516,667          | 163,120        |                |          |                   |                  |                | 95,213           |                   |                        |          |                      |                  | 0              | 775,000          |
| 50328                           | CRSF - Kermutts Road - SLK 0.10 - 1.85 (Widen & Seal)                           | 410,000             | 273,333          |                |                |          |                   |                  |                | 136,667          |                   |                        |          |                      |                  | 0              | 410,000          |
| 50329                           | CRSF - Bastiani Road - SLK 0.06 - 1.84 (Widen with Gravel Resheet)              | 120,000             | 80,000           |                |                |          |                   |                  |                | 11,979           |                   |                        |          |                      |                  | 28,021         | 120,000          |
| 50190                           | Road Reconstruction - Ross Court  | 250,000             |                  |                |                |          |                   |                  |                | 250,000          |                   |                        |          |                      |                  | 0              | 250,000          |
| 51004                           | Pathway - Springdale Beach (Design Only)  | 40,000              |                  |                |                |          |                   |                  | 20,000         | 20,000           |                   |                        |          |                      |                  | 0              | 40,000           |
| 51005                           | Pathway - Pedestrian Bridge Renewal   | 51,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 51,000         | 51,000           |
| 51006                           | Bike Trail Construction - Turner Road (CBP)                                     | 30,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 30,000         | 30,000           |
| 50030                           | Drainage Renewal  | 54,122              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 54,122         | 54,122           |
| 50802                           | Drainage Upgrades - Flood Mitigation (CBP)                                      | 40,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 40,000         | 40,000           |
| 50000                           | Road Renewal - Sealed   | 100,000             |                  | 0              |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 100,000        | 100,000          |
| 50080                           | Road Renewal - CBD All Abilities Carpark Upgrades                               | 25,000              |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 25,000         | 25,000           |
| 1231054                         | Plant Replacement (Transport) - refer Plant Replacement Program                 | 911,300             |                  |                |                |          |                   |                  |                | 461,300          |                   |                        |          |                      | 200,000          | 250,000        | 911,300          |
|                                 |   | <b>3,881,422</b>    |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Economic Services</b>        |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| 1361054                         | Plant Replacement (Economic Services) - refer Plant Replacement Program         | 35,700              |                  |                |                |          |                   |                  |                | 34,700           |                   |                        |          |                      | 1,000            | 0              | 35,700           |
|                                 |   |                     |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  | 0              | 0                |
|                                 |   | <b>35,700</b>       |                  |                |                |          |                   |                  |                |                  |                   |                        |          |                      |                  |                |                  |
| <b>Grand Totals</b>             |   | <b>8,293,222</b>    | <b>1,586,666</b> | <b>163,120</b> | <b>298,212</b> | <b>0</b> | <b>551,788</b>    | <b>1,910,000</b> | <b>500,000</b> | <b>1,937,793</b> | <b>0</b>          | <b>0</b>               | <b>0</b> | <b>350,000</b>       | <b>255,500</b>   | <b>740,143</b> | <b>8,293,222</b> |



# Detailed Capital Expenditure by Program

# SOURCE OF FUNDS 2023/2024

| COA or Job Description                               | 2023/2024 Budget \$ | MRWA RRG \$      | R2R \$         | Sport & Rec    | DFES \$   | Federal Grants \$ | Other Grants \$  | Loan Funds \$  | Reserve Funds \$ | Drought Relief \$ | Other Contributions \$ | GSDC \$   | Restricted Grants \$ | Sale Proceeds \$ | Council \$     | Total Funding \$ |
|--|---------------------|------------------|----------------|----------------|-----------|-------------------|------------------|----------------|------------------|-------------------|------------------------|-----------|----------------------|------------------|----------------|------------------|
| <b>Income Supporting Capital Expenditure Program</b> |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                |                  |
| <b>MRWA Regional Road Group</b>                      | <b>COA</b>          | <b>\$</b>        | <b>\$</b>      | <b>\$</b>      | <b>\$</b> | <b>\$</b>         | <b>\$</b>        | <b>\$</b>      | <b>\$</b>        | <b>\$</b>         | <b>\$</b>              | <b>\$</b> | <b>\$</b>            | <b>\$</b>        | <b>\$</b>      | <b>\$</b>        |
| Flood Damage   | 1228443             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Grant - Fish Cleaning Facilities                     | 1137063             |                  |                |                |           |                   | 0                |                |                  |                   |                        |           |                      |                  |                | 0                |
| Commodity Routes Supplementary Funding               | 1227703             | 353,333          |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 353,333          |
| MRWA Project Funding                                 | 1228103             | 1,233,333        |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 1,233,333        |
| Bridge Grants  | 1228473             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Blackspot Program                                    | 1228703             | 0                |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Other Contributions                                  |                     |                  |                |                |           |                   | 20,000           |                |                  |                   | 0                      |           |                      |                  |                | 20,000           |
| <b>Roads to Recovery</b>                             | <b>1228603</b>      |                  | 163,120        |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 163,120          |
| Land and Buildings - Other Economic Services         | 1371123             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Grant - Coastal Adaptation                           | 1121053             |                  |                |                |           |                   | 1,140,000        |                |                  |                   |                        |           |                      |                  |                | 1,140,000        |
| <b>Federal &amp; Other Grants</b>                    |                     |                  |                | 298,212        |           | 551,788           | 750,000          |                |                  |                   |                        |           |                      |                  |                | 1,600,000        |
| 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             |                  |                |                |           |                   | 0                |                |                  |                   |                        |           |                      |                  |                | 0                |
| <b>In Kind Contribution</b>                          |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| CLGF Recreation Peaceful Bay Footpath                | 1137093             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Sealing Praed Lane                                   | 1228203             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| <b>Loan Funds</b>                                    |                     |                  |                |                |           |                   |                  | 500,000        |                  |                   |                        |           |                      |                  |                | 500,000          |
| Remediation Reserve 32409                            | 1076685             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| <b>Plant Replacement Reserve</b>                     | <b>9502021</b>      |                  |                |                |           |                   |                  |                | 777,900          |                   |                        |           |                      |                  |                | 777,900          |
| <b>Infrastructure Reserve</b>                        | <b>9502019</b>      |                  |                |                |           |                   |                  |                | 930,193          |                   |                        |           |                      |                  |                | 930,193          |
| <b>Waste Services Reserve</b>                        | <b>9502025</b>      |                  |                |                |           |                   |                  |                | 55,000           |                   |                        |           |                      |                  |                | 55,000           |
| <b>Parry Inlet Reserve</b>                           | <b>9502012</b>      |                  |                |                |           |                   |                  |                | 34,700           |                   |                        |           |                      |                  |                | 34,700           |
| <b>Denmark East Development Reserve</b>              |                     |                  |                |                |           |                   |                  |                | 0                |                   |                        |           |                      |                  |                | 0                |
| <b>Recreation Centre Reserve</b>                     |                     |                  |                |                |           |                   |                  |                | 140,000          |                   |                        |           |                      |                  |                | 140,000          |
| <b>Parks &amp; Gardens Reserve</b>                   |                     |                  |                |                |           |                   |                  |                | 0                |                   |                        |           |                      |                  |                | 0                |
| Contribution Denmark East Development                |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Grants - Tourism & Area Promotion                    |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| <b>Sale Proceeds</b>                                 |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Plant - Governance / Administration                  |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Plant - Fire Prevention                              | 1511255             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 20,000           |                | 20,000           |
| Plant - Other Law and Order                          | 1531255             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 0                |                | 0                |
| Plant - CESM   | 1561255             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 0                |                | 0                |
| Plant - Health Services                              | 1731055             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  |                | 0                |
| Plant - Waste Services                               | 1021255             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 10,000           |                | 10,000           |
| Plant - Development Services                         |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 15,000           |                | 15,000           |
| Plant - Recreation Services                          | 1131055             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 9,500            |                | 9,500            |
| Plant - Transport                                    | 1231055             |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      | 201,000          |                | 201,000          |
| Restricted Grants                                    |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           | 350,000              |                  |                | 350,000          |
| Council Funding                                      |                     |                  |                |                |           |                   |                  |                |                  |                   |                        |           |                      |                  | 740,143        | 740,143          |
| <b>Grand Totals</b>                                  |                     | <b>1,586,666</b> | <b>163,120</b> | <b>298,212</b> | <b>0</b>  | <b>551,788</b>    | <b>1,910,000</b> | <b>500,000</b> | <b>1,937,793</b> | <b>0</b>          | <b>0</b>               | <b>0</b>  | <b>350,000</b>       | <b>255,500</b>   | <b>740,143</b> | <b>8,293,222</b> |

|  <b>Detailed Capital Expenditure by Type</b> |   |                     |
|---|---|---------------------|
| COA or Job  | Description   | 2023/2024 Budget \$ |
| <b>Furniture and Equipment</b>  |   |                     |
| 1161104   | Recreation Centre - New Gym Equipment   | 90,000              |
| <b>Total Furniture and Equipment</b>  |   | <b>90,000</b>       |
| <b>Land and Buildings</b>   |   |                     |
| 52100   | Denmark Surf Club Precinct Development (Phase 1)                                | 1,600,000           |
| 50212   | Shire Buildings - Solar Panel Project   | 500,000             |
| 53006   | CDS Shed Upgrade - McIntosh Road (22/23 project re-budget)                      | 15,000              |
| 50098   | Upgrade to Recreation Centre Roof   | 50,000              |
| 50154   | Peaceful Bay Toilet Facility Expansion  | 50,000              |
| <b>Total Land and Buildings</b>   |   | <b>2,215,000</b>    |
| <b>Plant and Equipment</b>  |   |                     |
| 1421254   | Plant Replacement (Governance) - refer Plant Replacement Program                | 52,000              |
| 1421254   | Plant Replacement (Administration) - refer Plant Replacement Program            | 53,334              |
| 1731254   | Plant Replacement (Health) - refer Plant Replacement Program                    | 53,333              |
| 1041054   | Plant Replacement (Development Services) - refer Plant Replacement Program      | 96,333              |
| 1021054   | Plant Replacement (Waste Management Services) - refer Plant Replacement Program | 75,500              |
| 1131054   | Plant Replacement (Recreation Services) - refer Plant Replacement Program       | 40,600              |
| 1231054   | Plant Replacement (Transport) - refer Plant Replacement Program                 | 911,300             |
| 1361054   | Plant Replacement (Economic Services) - refer Plant Replacement Program         | 35,700              |
| <b>Total Plant and Equipment</b>  |   | <b>1,318,100</b>    |
| <b>Infrastructure Other</b>   |   |                     |
| 53015   | Transfer Station Upgrade - McIntosh Road (22/23 project re-budget)              | 40,000              |
| 51129   | Fish Cleaning Facilities - Poddyshot & Rivermouth (rebudget from 22/23)         | 40,000              |
| 51129   | Fish Cleaning Facilities - Peaceful Bay   | 25,000              |
| 60130   | Ocean Beach Sea Wall Coastal Adaptation Works                                   | 1,140,000           |
| 51678   | Parks Infrastructure upgrade - Laing Park Dog Exercise Area (CBP)               | 7,000               |
| 51600   | Upgrade Community Infrastructure (McLean Oval Water Re-use Project) (Finalise)  | 58,000              |
| 51676   | Prawn Rock Channel Precinct (residual budget to finalise)                       | 390,000             |
| <b>Total Infrastructure Other</b>   |   | <b>1,700,000</b>    |
| <b>Infrastructure Roads</b>   |   |                     |
| 50375   | Parker Road - SLK 0.05 - 4.00 (Gravel Resheet & Improve Drainage)               | 323,000             |
| 50376   | Mt Lindsay Road SLK 7.20 - 11.51 (Gravel Resheet & Improve Drainage)            | 257,000             |
| 50377   | Hazelvale Road - SLK 6.75 - 9.55 (Reseal with Drainage Upgrades)                | 276,000             |
| 50378   | Conspicuous Beach Road - SLK 1.5 - 3.9 (Gravel Resheet & Improve Drainage)      | 219,000             |
| 50379   | Mt Shadforth Road - SLK 0.09 - 0.79 (Reconstruct, Reseal & Improve Drainage)    | 775,000             |
| 50328   | CRSF - Kernutt's Road - SLK 0.10 - 1.85 (Widen & Seal)                          | 410,000             |
| 50329   | CRSF - Bastiani Road - SLK 0.06 - 1.84 (Widen with Gravel Resheet)              | 120,000             |
| 50190   | Road Reconstruction - Ross Court  | 250,000             |
| 51004   | Pathway - Springdale Beach (Design Only)  | 40,000              |
| 51005   | Pathway - Pedestrian Bridge Renewal   | 51,000              |
| 51006   | Bike Trail Construction - Turner Road (CBP)                                     | 30,000              |
| 50030   | Drainage Renewal  | 54,122              |
| 50802   | Drainage Upgrades - Flood Mitigation (CBP)                                      | 40,000              |
| 50000   | Road Renewal - Sealed   | 100,000             |
| 50080   | Road Renewal - CBD All Abilities Carpark Upgrades                               | 25,000              |
| <b>Total Infrastructure Roads</b>   |   | <b>2,970,122</b>    |
| <b>Totals By Asset Class</b>  |   |                     |
|   | Furniture and Equipment   | 90,000              |
|   | Land and Buildings  | 2,215,000           |
|   | Plant and Equipment   | 1,318,100           |
|   | Infrastructure Other  | 1,700,000           |
|   | Infrastructure Roads  | 2,970,122           |
| <b>Grand Totals</b>   |   | <b>8,293,222</b>    |



**Shire of Denmark Property, Plant & Equipment Replacement and Disposal Program 2023/24**

| Asset Description/Program                                | Acquisitions |           |                     |                      | Disposals                 |                   |                    |                             |                        |
|--|--------------|-----------|---------------------|----------------------|---------------------------|-------------------|--------------------|-----------------------------|------------------------|
|  | Detail       | Plant No. | Asset No.           | Purchase Price<br>\$ | Sale Trade<br>Price<br>\$ | Asset Value<br>\$ | Depreciation<br>\$ | Written Down<br>Value<br>\$ | (Profit) or Loss<br>\$ |
| <b>Governance/Administration</b>                         |              |           |                     |                      |                           |                   |                    |                             |                        |
| Land - Lot 10 East River Road (Sale Only)                | C/T 4005/365 | -         | 96                  | 0                    | 240,000                   | 250,000           | 0                  | 250,000                     | 10,000                 |
| Land - Lot 9 Corymbia Crescent (Sale Only)               | C/T 4005/364 | -         | 95                  | 0                    | 225,000                   | 240,000           | 0                  | 240,000                     | 15,000                 |
| Light Vehicle - Council Pool Vehicle                     | DE 1         | P45008    | 87                  | 52,000               | 20,000                    | 45,500            | 11,400             | 34,100                      | 14,100                 |
| Light SUV - Manager Community Services                   | -            | P45005    | Lease               | 53,334               | 0                         | 0                 | 0                  | 0                           | 0                      |
|  |              |           | <b>Sub Total</b>    | <b>105,334</b>       | <b>485,000</b>            | <b>535,500</b>    | <b>11,400</b>      | <b>524,100</b>              | <b>39,100</b>          |
| <b>Health</b>  |              |           |                     |                      |                           |                   |                    |                             |                        |
| Light SUV - EHO  | DE 992       | P45002    | Lease               | 53,333               | 0                         | 0                 | 0                  | 0                           | 0                      |
|  |              |           | <b>Sub Total</b>    | <b>53,333</b>        | <b>0</b>                  | <b>0</b>          | <b>0</b>           | <b>0</b>                    | <b>0</b>               |
| <b>Community Amenities</b>                               |              |           |                     |                      |                           |                   |                    |                             |                        |
| Dual Cab 4 x 4 Utility (Manager Sustainable Development) | DE 6226      | P40140    | UTE29               | 43,000               | 15,000                    | 45,000            | 22,800             | 22,200                      | 7,200                  |
| Light SUV - Senior Planner                               | DE245        | P45009    | Lease               | 53,333               | 0                         | 0                 | 0                  | 0                           | 0                      |
| Compactor Bins (2)                                       |              |           | 235/236             | 50,000               | 0                         | 0                 | 0                  | 0                           | 0                      |
| Waste Compactor  |              |           | WASTECOM            | 25,500               | 0                         | 0                 | 0                  | 0                           | 0                      |
| Refuse Compactor Collection Truck - (Sale Only)          | DE 336       | P40013    | TRUCK21             | 0                    | 10,000                    | 90,000            | 72,400             | 17,600                      | 7,600                  |
|  |              |           | <b>Sub Total</b>    | <b>171,833</b>       | <b>25,000</b>             | <b>135,000</b>    | <b>95,200</b>      | <b>39,800</b>               | <b>14,800</b>          |
| <b>Recreation and Culture</b>                            |              |           |                     |                      |                           |                   |                    |                             |                        |
| Single Cab 4 x 4 Utility - Gardener                      | DE 057       |           | CARW14              | 30,600               | 8,000                     | 26,900            | 21,400             | 5,500                       | (2,500)                |
| CT Trailer for mower - Parks & Gardens                   | DE 15449     |           | 1525                | 10,000               | 1,500                     | 6,500             | 6,500              | 0                           | (1,500)                |
|  |              |           | <b>Sub Total</b>    | <b>40,600</b>        | <b>9,500</b>              | <b>33,400</b>     | <b>27,900</b>      | <b>5,500</b>                | <b>(4,000)</b>         |
| <b>Transport</b>   |              |           |                     |                      |                           |                   |                    |                             |                        |
| Grader   | DE 317       | P40006    | GRADER9             | 475,000              | 150,000                   | 297,500           | 146,000            | 151,500                     | 1,500                  |
| Dual Cab 4 x 4 Utility (Manager Technical Services)      | DE 11498     | P40107    | UTE27               | 46,000               | 18,000                    | 53,200            | 25,500             | 27,700                      | 9,700                  |
| Honda ATV  | DE 11468     |           | 1218                | 15,300               | 1,000                     | 14,000            | 13,000             | 1,000                       | 0                      |
| Tractor - Yard   | DE 344       | P40009    | TRACTOR5            | 92,000               | 15,000                    | 33,000            | 26,000             | 7,000                       | (8,000)                |
| Nissan UD 320 Tip Truck - Water (C/fwd 22/23)            | DE 1207      | P40016    | TRUCK18             | 270,000              | 16,000                    | 54,320            | 46,320             | 8,000                       | (8,000)                |
| Traffic Counters (2)                                     |              |           |                     | 13,000               | 0                         | 0                 | 0                  | 0                           | 0                      |
|  |              |           | <b>Sub Total</b>    | <b>911,300</b>       | <b>200,000</b>            | <b>452,020</b>    | <b>256,820</b>     | <b>195,200</b>              | <b>(4,800)</b>         |
| <b>Economic Services</b>                                 |              |           |                     |                      |                           |                   |                    |                             |                        |
| Utility Vehicle - Parry's Beach                          | DE 080       | P40180    | UTE17               | 35,700               | 1,000                     | 9,000             | 8,000              | 1,000                       | 0                      |
|  |              |           | <b>Sub Total</b>    | <b>35,700</b>        | <b>1,000</b>              | <b>9,000</b>      | <b>8,000</b>       | <b>1,000</b>                | <b>0</b>               |
|  |              |           | <b>Grand Totals</b> | <b>1,318,100</b>     | <b>720,500</b>            | <b>1,164,920</b>  | <b>399,320</b>     | <b>765,600</b>              | <b>45,100</b>          |

| <b>Funding</b>                           |                  |
|--|------------------|
| Proceeds from Sale                       | 720,500          |
| Transfers from Plant Replacement Reserve | 777,900          |
| Transfers from Parry Inlet Reserve       | 34,700           |
| Transfer to Infrastructure Reserve       | (465,000)        |
| Funding from Borrowings                  | 0                |
| Funding Required from Municipal Budget   | 250,000          |
|  | <b>1,318,100</b> |

|                                 |                 |
|---------------------------------|-----------------|
| <b>Profit on Sale of Assets</b> | <b>(20,000)</b> |
| <b>Loss on Sale of Assets</b>   | <b>65,100</b>   |
| <b>Net Profit</b>               | <b>45,100</b>   |

# Schedule of **Fees and Charges** 2023/2024



1 August 2023 - Attachment 5.2b



# Schedule of Fees and Charges 2023/2024

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## GENERAL PURPOSE FUNDING

### RATES

#### Instalment Options

Interest Rate (chargeable to all assessments on an Instalment Option)

|              |   |        |       |       |         |
|--------------|---|--------|-------|-------|---------|
| ESL          | C | Exempt | 0.00% | 0.00% | 1318143 |
| Rate Charges | C | Exempt | 3.50% | 5.50% | 1318143 |

#### Administration Fee

|                             |   |        |       |       |         |
|-----------------------------|---|--------|-------|-------|---------|
| Two Instalments (Option 2)  | C | Exempt | 11.00 | 11.60 | 1318143 |
| Four Instalments (Option 3) | C | Exempt | 33.00 | 34.80 | 1318143 |

#### Custom Instalment Agreements Interest Rates

|              |   |        |       |        |         |
|--------------|---|--------|-------|--------|---------|
| ESL          | C | Exempt | 7.00% | 11.00% | 1318023 |
| Rate Charges | C | Exempt | 7.00% | 11.00% | 1318023 |

Administration Fee (per agreement, as shown below; per signed agreement)

|                |   |        |        |        |         |
|----------------|---|--------|--------|--------|---------|
| Over 12 months | C | Exempt | 135.00 | 143.00 | 1318143 |
|----------------|---|--------|--------|--------|---------|

#### Rate Debt Collection Fees

|   |   |        |                            |                            |         |
|---|---|--------|----------------------------|----------------------------|---------|
| Legal Fees (ONLY GST exclusive value to be on-charged)                  | C | Exempt | Actual Cost; GST inclusive | Actual Cost; GST exclusive | 1318043 |
| Interest Rate on Legal Fees (ONLY GST exclusive value to be on-charged) | C | Exempt | 7.00%                      | 11.00%                     | 1318023 |
| Debt Paid Confirmation Letter (per Assessment, per enquiry)             | C | Exempt | 34.00                      | 36.00                      | 1318043 |

#### Property Transfers

Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)

|  |   |        |        |        |         |
|--|---|--------|--------|--------|---------|
| All properties - EAS Financials only               | C | Exempt | 70.00  | 70.00  | 1318133 |
| All properties - Financials, Orders & Requisitions | C | Exempt | 200.00 | 200.00 | 1318133 |

|  |   |        |        |   |         |
|--|---|--------|--------|---|---------|
| Peaceful Bay Leasehold Inspections - Health Officer Inspection (refer to "Health - Inspection Fees") | C | Exempt | 286.00 | Refer "Shire Officer Rate" under Admin - General fees | 1318133 |
|--|---|--------|--------|---|---------|

#### Rate Book and Ownership Enquiries (not to be used for commercial purposes, statutory declaration required)

Ownership Enquiries (per assessment, charged for written responses only, per enquiry)

|                              |   |     |           |           |  |
|------------------------------|---|-----|-----------|-----------|--|
| Rates Property Book Searches | C | Nil | No Charge | No Charge |  |
|------------------------------|---|-----|-----------|-----------|--|

Standard Rate Book (per copy)

|       |   |     |       |       |         |
|-------|---|-----|-------|-------|---------|
| Paper | C | GST | 89.00 | 94.00 | 1318153 |
| Email | C | GST | 22.00 | 23.00 | 1318153 |

Modifications to Standard Rate Book (including, but not limited to, preparation of labels & spreadsheets)

|                           |   |     |       |       |         |
|---------------------------|---|-----|-------|-------|---------|
| Hourly Rate               | C | GST | 62.00 | 65.60 | 1318153 |
| Mailing Labels (per page) | C | GST | 1.35  | 1.50  | 1318153 |

Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, Council decision or Lease Renewal (including renegotiation, market valuation and CPI adjustment), then the updated fee amount supersedes this schedule.

| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023               | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|--------------------------------------|--------------------------|-------------------|
| <b>Financials Requests</b> (does not include requests as part of a property transfer)   |  |            |                                      |                          |                   |
| Rate Notices (includes instalment reminders, interim notices, reprints and updates; not reprinted for previous financial year; per notice)                                      |  |            |                                      |                          |                   |
| Over the Counter or Posted  | C  | GST        | 10.00                                | 10.60                    | 1318153           |
| Emailed   | C  |            | No Charge                            | No Charge                | 1318153           |
| Transaction Listing (per assessment, per enquiry)   |  |            |                                      |                          |                   |
|   | C  |            |                                      |                          |                   |
| Over the Counter or Posted  | C  | GST        | 10.00                                | 10.60                    | 1318153           |
| Emailed   | C  | GST        | No Charge                            | 5.00                     | 1318153           |
| <b>Other Rating Services Charges Interest Rate</b> (>35 days)   |  |            |                                      |                          |                   |
|   | C  |            |                                      |                          |                   |
| All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995) |  |            |                                      |                          |                   |
|   | C  | Exempt     | 7.00%                                | 11.00%                   | 1318023           |
| <b>GOVERNANCE</b>   |  |            |                                      |                          |                   |
| <b>MEMBERS OF COUNCIL</b>   |  |            |                                      |                          |                   |
| <b>Local Government Elections</b>   |  |            |                                      |                          |                   |
| <b>Election Candidates</b>  |  |            |                                      |                          |                   |
| Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])   | S  | N/A        | 80.00                                | 80.00                    | Trust (ND)        |
| Labels per page   | C  | GST        | 6.50                                 | 6.90                     | 1427703           |
| * Plus Shire Officer time as listed under "Shire Officer time"  |  |            |                                      |                          |                   |
| <b>Electoral Rolls</b> (per copy; on CD, email, or paper; not to be used for commercial purposes).  | C  | GST        | 61.00                                | 64.50                    | 1427703           |
| <b>Owners and Occupiers Roll</b> (per Ward, per copy (paper or electronic); not to be used for commercial purposes)   | C  | GST        | 18.00                                | 19.00                    | 1427703           |
| <b>ADMINISTRATION BUILDING COUNCIL CHAMBERS / RECEPTION AREA HIRE</b>   |  |            |                                      |                          |                   |
| <b>Bonds</b> - (payable on all room hire, at time of application)   |  |            |                                      |                          |                   |
| With Alcohol  | C  | N/A        | 500.00                               | 500.00                   | BOND              |
| Without Alcohol   | C  | N/A        | 250.00                               | 250.00                   | BOND              |
| <b>Reception Area Only</b>  |  |            |                                      |                          |                   |
| Room Hire (inclusive of kitchen; bar is not available for hire)   |  |            |                                      |                          |                   |
| Full Day  | C  | GST        | 420.00                               | 435.00                   | 1410103           |
| Hourly  | C  | GST        | 55.00                                | 58.00                    | 1410103           |
| <b>Reception Area and Chambers (subject to approval)</b>  |  |            |                                      |                          |                   |
| Room Hire (inclusive of kitchen; bar is not available for hire)   |  |            |                                      |                          |                   |
| Full Day  | C  | GST        | 600.00                               | 637.50                   | 1410103           |
| Hourly  | C  | GST        | -                                    | 85.00                    | 1410103           |
| <b>Cancellation Fees for the above (within 48 hours prior to start of hire)</b>   | C  | GST        | Forfeit 50% of hire charge; GST Inc. |                          |                   |

Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, Council decision or Lease Renewal (including renegotiation, market valuation and CPI adjustment), then the updated fee amount supersedes this schedule.

# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## ADMINISTRATION - OTHER

### Official Shire Documents

For Planning Documents, see "Administration Costs" under Planning Services; certain local government information/documents can be inspected, free of charge, Local Government Act 1995 (Sections 5.94 to 5.97) and all public documents are available on our website.

|   |   |        |           |           |         |
|---|---|--------|-----------|-----------|---------|
| <b>Adopted Annual Budget</b> (per copy) or <b>Annual Financial Statements</b> (incl. Annual Report; per copy)   | C | GST    | 29.50     | 32.00     | 1427703 |
| <b>Other Corporate Documents e.g. Strategic Community Plan, Delegation Register, Policy Manual, Long Term Financial Plan (per copy)</b>   | C | GST    | 36.50     | 39.00     | 1427703 |
| <b>Local Laws</b> (per copy, per law)   | C | GST    | 11.00     | 12.00     | 1427703 |
| <b>Council Meeting Papers</b>   |   |        |           |           |         |
| Agendas (per copy)  |   |        |           |           |         |
| Full Agenda (not bound)   | C | GST    | 29.50     | 32.00     | 1427703 |
| Single Agenda Item (not bound)  | C | GST    | 11.00     | 12.00     | 1427703 |
| Minutes (per requested copy)  |   |        |           |           |         |
| Full Minutes (bound)  | C | GST    | 36.50     | 39.00     | 1427703 |
| Single Minuted Item (not bound)   | C | GST    | 11.00     | 12.00     | 1427703 |
| Special Rates for Agenda and Minute Copies  |   |        |           |           |         |
| Normalup Residents and Ratepayers - provided free of charge   |   |        | No Charge | No Charge |         |
| <b>Credit Card Commission Fees</b>  |   |        |           |           |         |
| Charged per transaction when making payment by credit card (Note: American Express & Diners cards not accepted)   | C | Exempt | 1.00%     | 0.80%     | 1427503 |
| <b>Sundry Debtors</b>   |   |        |           |           |         |
| <b>Peaceful Bay Holiday Cottage Leases</b>  |   |        |           |           |         |
| Interest Rate on Overdue Accounts >7 days (per annum; charged in accordance with Clause 3.03 "Interest on Overdue Money" of the Lease)  | C | Exempt | 5.50%     | 5.50%     | 1422223 |
| <b>Other Sundry Debtors Charges Interest Rate (&gt;35 days)</b>   |   |        |           |           |         |
| All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995) | C | Exempt | 5.50%     | 5.50%     | 1422223 |
| <b>Sundry Office Costs</b>  |   |        |           |           |         |
| Binding (per document)  | C | GST    | 11.00     | 12.00     | 1427703 |
| <b>Photocopying or Printing</b> (per copy - each side)  |   |        |           |           |         |
| Black and White   |   |        |           |           |         |
| A4  | C | GST    | 1.35      | 1.40      | 1427703 |
| A3  | C | GST    | 2.30      | 2.40      | 1427703 |
| A1  | C | GST    | 11.00     | 11.60     | 1427703 |
| Colour  |   |        |           |           |         |
| A4  | C | GST    | 3.30      | 3.50      | 1427703 |
| A3  | C | GST    | 4.40      | 4.70      | 1427703 |
| A1  | C | GST    | 22.00     | 23.30     | 1427703 |

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## Schedule of Fees and Charges 2023-2024

|  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|--|------------|------------------------|--------------------------|-------------------|
| <b>Sundry Product / Equipment Sales and Hire</b>   |  |            |                        |                          |                   |
| <b>Projector Screen</b>  |  |            |                        |                          |                   |
| Bond (payable on all hire)   | C  | N/A        | 300.00                 | 300.00                   | BOND              |
| Hire (per day)   | C  | GST        | 39.00                  | 41.00                    | 1427703           |
| <b>White Board - (Electronic white board not available for hire)</b>   |  |            |                        |                          |                   |
| Bond (payable on all hire)   | C  | N/A        | 100.00                 | 100.00                   | BOND              |
| Hire (per day)   | C  | GST        | 33.50                  | 35.00                    | 1427703           |
| <b>Hire of Admin building foyer wall for artwork displays</b>  |  |            |                        |                          |                   |
| Weekly   | C  | GST        | -                      | 10.00                    | 1427703           |
| <b>Rural Property Numbering</b>  |  |            |                        |                          |                   |
| Green Metal Sign (per sign)  | C  | GST        | 35.00                  | 37.00                    | 1427703           |
| <b>Freedom of Information (per Freedom of Information Regulations 1993)</b>                                    |  |            |                        |                          |                   |
| <b>Application Fee</b>   |  |            |                        |                          |                   |
| Non Personal   | S  | Exempt     | 30.00                  | 30.00                    | 1427073           |
| <b>Search / Other Fees (per hour, or part thereof [where relevant])</b>  |  |            |                        |                          |                   |
| Shire Officer Time (for dealing with the enquiry)  | S  | Exempt     | 30.00                  | 30.00                    | 1427073           |
| Supervised Access Time   | S  | Exempt     | 30.00                  | 30.00                    | 1427073           |
| <b>Photocopying Charges</b>  |  |            |                        |                          |                   |
| Officer Time   | S  | Exempt     | 30.00                  | 30.00                    | 1427073           |
| Per page copied  | C  | Exempt     | 0.20                   | 0.20                     | 1427073           |
| Transcribing Information Time  | S  | Exempt     | 30.00                  | 30.00                    | 1427073           |
| <b>Other</b>   |  |            |                        |                          |                   |
| Media Duplication (non-paper media) and / or Delivery, Packaging and Postage                                   |  | Exempt     | Actual Cost            | Actual Cost              | 1427073           |
| <b>Public Street Banners / Signs / Displays (for non-commercial use only; in the following locations only)</b> |  |            |                        |                          |                   |
| <b>CBD Banner Poles (in the median strip on Strickland Street )</b>  | C  |            | No Charge              | No Charge                |                   |
| <b>Corner of Ocean Beach Road and South Coast Highway</b>  | C  |            | No Charge              | No Charge                |                   |
| <b>South Coast Highway outside the Shire Administration Centre</b>   | C  |            | No Charge              | No Charge                |                   |
| <b>Shire Officer Rates (per hour; where not otherwise stated)</b>  |  |            |                        |                          |                   |
| Chief Executive Officer  | C  | GST        | 217.00                 | 230.00                   | 1427703           |
| Directors  | C  | GST        | 195.00                 | 205.00                   | 1427703           |
| Managers   | C  | GST        | 143.00                 | 150.00                   | 1427703           |
| Environmental Health Officer   | C  | GST        | 143.00                 | 150.00                   | 1427703           |
| Building Surveyor  | C  | GST        | 143.00                 | 150.00                   | 1427703           |
| Engineering/Planning Technical Officer   | C  | GST        | 143.00                 | 150.00                   | 1427703           |
| Ranger Officer   | C  | GST        | 143.00                 | 150.00                   | 1427703           |
| General Administration & Finance Officers  | C  | GST        | 106.00                 | 110.00                   | 1427703           |
| Cleaner  | C  | GST        | 95.00                  | 100.00                   | 1427703           |

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## LAW, ORDER & PUBLIC SAFETY

### FIRE PREVENTION

|  |   |     |        |        |         |
|--|---|-----|--------|--------|---------|
| Supply of H Key Fire Gate Locks (no key provided)  | C | GST | 117.50 | 124.30 | 1517183 |
| <b>Hazard Reduction Burning on Private Property</b>  |   |     |        |        |         |
| (Per Policy P050110)   |   |     |        |        |         |
| Standard Appliance Costs (per hour)  |   |     |        |        |         |
| Light Tanker   | C | GST | 55.00  | 60.00  | 1517183 |
| 1.4 Rural Tanker   | C | GST | 72.00  | 75.00  | 1517183 |
| 2.4 Rural/Urban Tanker   | C | GST | 90.00  | 95.00  | 1517183 |
| 3.4/4.4 Rural/Urban Tanker   | C | GST | 100.00 | 105.00 | 1517183 |
| <b>Emergency Services Charges</b>  |   |     |        |        |         |
| General penalties and recovery of expenses incurred for contravention of the Bush Fires Act, Fire Brigades Act & FESA ACT will be in accordance with section 58 of the Bush Fires Act. |   |     |        |        |         |

### ANIMAL CONTROL

#### Dog & Cat Registration

|  |   |        |        |           |           |
|--|---|--------|--------|-----------|-----------|
| (All dogs and cats must be micro-chipped and cats must be sterilised prior to registration)  |   |        |        |           |           |
| (Eligible pensioner discount - 50% of the fees otherwise payable)  |   |        |        |           |           |
| (Registration after 31st May - 50% of the fees otherwise payable for that year)  |   |        |        |           |           |
| <b>One Year Registration</b> (unless in a special category below)  |   |        |        |           |           |
| Sterilised   | S | Exempt | 20.00  | 20.00     | 1527143   |
| Dog Unsterilised   | S | Exempt | 50.00  | 50.00     | 1527143   |
| <b>Three Year Registration</b> (unless in a special category below; 50% fee after 31st May not applicable)   |   |        |        |           |           |
| Sterilised   | S | Exempt | 42.50  | 42.50     | 1527143   |
| Dog Unsterilised   | S | Exempt | 120.00 | 120.00    | 1527143   |
| <b>Lifetime Registration</b>   |   |        |        |           |           |
| Sterilised   | S | Exempt | 100.00 | 100.00    | 1527143   |
| Dog Unsterilised   | S | Exempt | 250.00 | 250.00    | 1527143   |
| <b>Dog Registration - Guide Dog</b>  |   |        |        |           |           |
| <b>Dog Registration - Working dog</b> (25% of set fee as defined above)  |   |        | S      | No Charge | No Charge |
| <b>Application for grant or renewal of approval to breed Cats (per breeding cat male or female)</b>  |   |        |        |           |           |
|  | S | Exempt | 100.00 | 100.00    | 1527143   |
| <b>Dogs kept in an approved Kennel Establishment</b> (per annum; per establishment, where dogs are not otherwise registered; per Section 27 of the Dog Act 1976) |   |        |        |           |           |
|  | S | Exempt | 200.00 | 200.00    | 1527143   |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|------------------------|--------------------------|-------------------|
| <b>Kennel Licence Fees</b>  |  |            |                        |                          |                   |
| These fees are imposed and determined under sections 6.16 – 6.19 of the Local Government Act 1995   |  |            |                        |                          |                   |
| Lodging an application for a kennel licence   | S  | Exempt     | 300.00                 | 300.00                   | 1527143           |
| Issue or renewal of a kennel licence annually   | S  | Exempt     | 100.00                 | 100.00                   | 1527143           |
| Lodging an application for the transfer of a valid kennel licence (the transferee) to pay   | S  | Exempt     | 100.00                 | 100.00                   | 1527143           |
| <b>Application to keep more than two (2) dogs, or more than two (2) cats</b>  | C  | Exempt     | 250.00                 | 250.00                   | 1527143           |
| <b>Application to keep more than two (2) cats - Renewal Fee (clause 2.7)</b>  | C  | Exempt     | 100.00                 | 100.00                   | 1527143           |
| <b>Application to keep more than two (2) cats - Transfer Fee (clause 2.8)</b>   | C  | Exempt     | 100.00                 | 100.00                   | 1527143           |
| <b>Replacement Dog / Cat Tag</b>  | C  | Exempt     | 5.20                   | No Charge                | 1527143           |
| <b>Dog Register</b>   |  |            |                        |                          |                   |
| Inspection of Register or Certified Copy of an Entry in the Register  | C  | Exempt     | 1.00                   | 1.00                     | 1527143           |
| <b>Anti Barking Dog Collar</b>  |  |            |                        |                          |                   |
| Bond (per collar; payable on all hire)  | C  | N/A        | 110.00                 | 110.00                   | BOND              |
| Hire (per week)   | C  | GST        | 18.50                  | 19.50                    | 1527163           |
| <b>Small Animal Cage Traps Hire</b>   |  |            |                        |                          |                   |
| Bond (per cage; payable on all hire)  | C  | N/A        | 118.00                 | 118.00                   | BOND              |
| Hire (per week minimum charge)  | C  | GST        | 18.50                  | 19.50                    | 1527163           |
| <b>Dog or Cat Impoundment Fees (per dog or cat)</b>   |  |            |                        |                          |                   |
| (release from pound and sustenance fees may also apply - see below)   |  |            |                        |                          |                   |
| Impounded after 8.30am and before 5.00pm  | C  | Exempt     | 98.00                  | 104.00                   | 1527133           |
| Impounded after 5.00pm and before 8.30am  | C  | Exempt     | 123.00                 | 130.00                   | 1527133           |
| Impounded after 5.00pm Friday and before 8.30am Monday  | C  | Exempt     | 158.00                 | 167.00                   | 1527133           |
| Second & subsequent Impounding Offence within 12 months of the previous offence (for a dog or cat)  |  |            |                        |                          |                   |
| Impounded after 8.30am and before 5.00pm  | C  | Exempt     | 123.00                 | 130.00                   | 1527133           |
| Impounded after 5.00pm and before 8.30am  | C  | Exempt     | 153.00                 | 162.00                   | 1527133           |
| Impounded after 5.00pm Friday and before 8.30am Monday  | C  | Exempt     | 198.00                 | 209.50                   | 1527133           |
| <b>Release from Pound (per dog or cat; M-F after 8.30am and before 4.00pm only)</b>   | C  | Exempt     | 58.00                  | 61.50                    | 1527133           |
| <b>Sustenance Fees for Dog or Cat Impounded</b>   |  |            |                        |                          |                   |
| (per dog or cat, per day or part thereof)   | C  | Exempt     | 24.50                  | 26.00                    | 1527133           |
| <b>Surrender of Dog or Cat for Euthanising - 100% Cost recovery (incl GST)</b>  | C  | GST        | Actual Cost; + GST     | Actual Cost; + GST       | 1527163           |
| <b>Microchipping of Dog or Cat (required prior to release from pound)</b>   | C  | GST        | 72.50                  | 77.00                    | 1527163           |
| <b>Stock Impoundment</b>  |  |            |                        |                          |                   |
| (Per Local Government [Miscellaneous Provisions] Act 1960 Section 464; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette) |  |            |                        |                          |                   |
| <b>Impounding Stock Fees</b>  |  |            |                        |                          |                   |
| All Stock Impounded after 6.00am and before 6.00pm (per head)   | C  | Exempt     | 24.50                  | 26.00                    | 1527133           |
| All Stock Impounded after 6.00pm and before 6.00am (per head)   | C  | Exempt     | 36.50                  | 39.00                    | 1527133           |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023                   | Adopted Fee<br>2023-2024                       | Income<br>Account |
|---|--|------------|--|--|-------------------|
| All Stock Impounded after 6.00pm Friday and before 6.00am Monday (per head)   | C  | Exempt     | 72.50                                    | 77.00  | 1527133           |
| Stock Poundage (per head) (S462)  | C  | Exempt     | 16.50                                    | 17.50  | 1527133           |
| Sustenance charges (per head per day)   | C  | Exempt     | 7.50                                     | 8.00   | 1527133           |
| Transport of stock (Cost + 10% Administration Fee + GST)  | C  | GST        | Actual Cost; + 10% Admin + GST           |  | 1527163           |
| Stock trespassing on enclosed land under crop of any kind (per head per day) - large animal   | C  | Exempt     | 11.00                                    | 11.60  | 1527133           |
| Stock trespassing on enclosed land under crop of any kind (per head per day) - small animal   | C  | Exempt     | 5.50                                     | 5.80   | 1527133           |
| Staff Time for providing sustenance or transportation of stock impounded (per hour as per Shire Officer time under Governance)  | C  | GST        | 123.00                                   | Refer "Shire Officer Rates" in Admin - General | 1527163           |
| <b>Snake Removal</b>  |  |            |  |  |                   |
| (50% eligible pensioner discount per Section 6.46 of the Local Government Act 1995; removals are only carried out in the Shire of Denmark)  |  |            |  |  |                   |
| Snake Removal & Relocation (Fee charged only if snake is caught & relocated)  | C  | Exempt     | Actual Officer Time per hour             | 250.00   | 1527123           |
| <b>Vehicle Impoundment</b>  |  |            |  |  |                   |
| Towage of vehicle to be impounded   | C  | Exempt     | Actual Cost + 10% Admin Fee (GST Exempt) |  | 1537113           |
| Storage of impounded vehicle (per day)  | C  | Exempt     | 5.50                                     | 5.80   | 1537113           |
| Collection of impounded vehicle   | C  | Exempt     | 263.00                                   | 278.00   | 1537113           |
| Postage of Letter - registered mail   | C  | Exempt     | 11.00                                    | 11.50  | 1537113           |
| <b>Sign Impoundment</b>   |  |            |  |  |                   |
| Collection of impounded sign  | C  | Exempt     | 67.00                                    | 70.00  | 1537113           |
| <b>Fines and Penalties</b>  |  |            |  |  |                   |
| (GST Exempt) Shire Law Enforcement Officers (Rangers) issue fines and penalties from time to time, per Shire of Denmark Local Laws and prescribed fines/penalties in relevant legislation. Current fines and penalties are available from the Shire Law Enforcement Officers (Rangers). |  |            |  |  |                   |
| <b>Fines Enforcement Registry Fees</b>  |  |            |  |  |                   |
| Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994  |  |            |  |  |                   |
| Final demand  | S  | Exempt     | 25.30                                    | 26.10  | 1537113           |
| Enforcement Certificate Fee   | S  | Exempt     | 21.50                                    | 22.20  | 1537113           |
| Fines Enforcement Registry Lodgement Fee  | S  | Exempt     | 81.00                                    | 83.50  | 1537113           |
| Issuing a notice of intention to enforce  | C  | Exempt     | 54.00                                    | 57.00  | 1537113           |
| <b>Department of Transport Fees</b>   |  |            |  |  |                   |
| Release of Information (vehicle owner identification)   | C  | Exempt     | 4.00                                     | 4.20   | 1537113           |

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## HEALTH

### APPLICATION/REGISTRATION FEES

#### Registration and Application Fees for Approval to Construct, Establish, Alter or Upgrade the following Premises

|   |   |     |        |        |         |
|---|---|-----|--------|--------|---------|
| Alfresco Dining (new and extension) (Note: Annual Licence Fee also applies)   | C | GST | 240.00 | 254.00 | 1732023 |
| Child / Family Day Care Centres   | C | GST | 240.00 | 254.00 | 1732023 |
| Miscellaneous Health Premises (e.g. Hairdresser, Tattoo Parlour, Acupuncturist, Beauty Therapist, Body Piercing/Modification, Pedicure, Manicure, Spray Tan, Cosmetic Tattooing, Electrolysis, Other) | C | GST | 240.00 | 254.00 | 1732023 |
| Food Premises - Fixed   | C | GST | 200.00 | 210.00 | 1732023 |
| Food Vendors - Mobile   | C | GST | 200.00 | 210.00 | 1732023 |
| Home-based Food Producers   | C | GST | 28.00  | 30.00  | 1732023 |
| Lodging House   | C | GST | 214.00 | 230.00 | 1732023 |

#### Trading in Thoroughfares and Public Places Activity Application

|   |   |     |        |                                   |         |
|---|---|-----|--------|-----------------------------------|---------|
| (Bond / additional fees payable where there is a likelihood of damage or disturbance to the area of activity; costs of re-establishment or rehabilitation of the area will be invoiced to the applicant; reinstatement of the area is subject to the satisfaction of the Shire of Denmark.) | C | N/A |        | * Fee to be determined by Officer | BOND    |
| <b>Application Fee</b>  | C | GST | 128.00 | 135.00                            | 1732023 |
| <b>Temporary</b> (7 days or less)   | C | GST | 146.00 | 155.00                            | 1732023 |
| <b>Part Time</b> (1 month per annum)  | C | GST | 217.00 | 230.00                            | 1732023 |

|   |   |     |        |        |         |
|---|---|-----|--------|--------|---------|
| <b>Permit to operate a 'low-impact' business activity in Council Reserves and Lands</b><br>(For small scale / low impact permit applications for the non-exclusive use of a reserve)<br>(Note: Hire charges may apply if the applicant seeks the use of a specified area) | C | GST | 240.00 | 100.00 | 1732023 |
|---|---|-----|--------|--------|---------|

#### Gaming and Liquor Licensing (Section 39)

|                                 |   |        |       |        |         |
|---------------------------------|---|--------|-------|--------|---------|
| Certificate of Local Government | C | Exempt | 65.00 | 120.00 | 1737223 |
|---------------------------------|---|--------|-------|--------|---------|

#### Health (Public Buildings) Regulations 1992 (per Regulation 9)

|  |   |     |        |        |         |
|--|---|-----|--------|--------|---------|
| Application to construct, extend or alter a public building (Form 1) | C | GST | 200.00 | 210.00 | 1732023 |
|--|---|-----|--------|--------|---------|

#### Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974

|  |   |        |        |        |         |
|--|---|--------|--------|--------|---------|
| (These fees are applicable to Septic Tank applications)  |   |        |        |        |         |
| Application for the approval of an apparatus by a relevant local government (per Regulation 4) | S | Exempt | 118.00 | 118.00 | 1037323 |
| Issuing of a 'Permit to Use an Apparatus' (per Regulation 10 [2])                              | S | Exempt | 118.00 | 118.00 | 1037323 |

#### Temporary Accommodation Permits

|  |   |     |        |        |         |
|--|---|-----|--------|--------|---------|
| Application Fee  | C | GST | 130.00 | 135.00 | 1732023 |
| Permit Fee (valid for 6 months)                                | C | GST | 370.00 | 400.00 | 1732023 |
| Renewal (maximum of three renewals, each valid for six months) | C | GST | 185.00 | 200.00 | 1732023 |

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# Schedule of Fees and Charges 2023-2024

|  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|--|------------|------------------------|--------------------------|-------------------|
| <b>ANNUAL REGISTRATION FEES</b>  |  |            |                        |                          |                   |
| <b>Food Premises Annual Licence Fee (per Food Act 2008) (per annum, per property) (pro-rata ending 30 June)</b>  |  |            |                        |                          |                   |
| Restaurants, Takeaways, Lunch Bars, Cafes, and Bakeries serving food   | C  | Exempt     | 230.00                 | 243.00                   | 1737223           |
| General Stores, Supermarkets, Butchers   | C  | Exempt     | 230.00                 | 243.00                   | 1737223           |
| Mobile / Itinerant / Street Traders (where no other licence is paid)   | C  | Exempt     | 115.00                 | 120.00                   | 1737223           |
| Home-based Food Producers  | C  | Exempt     | 28.00                  | 30.00                    | 1737223           |
| <b>Cellar Doors/Wine Bars Annual Licence Fee</b>   |  |            |                        |                          |                   |
| Serving food   | C  | Exempt     | 239.00                 | 252.00                   | 1737223           |
| Not serving food   | C  | Exempt     | 59.00                  | 62.00                    | 1737223           |
| Selling imported liquor products (Inc. food fee)   | C  | Exempt     | 118.00                 | 125.00                   | 1737223           |
| Liquor Stores  | C  | Exempt     | 118.00                 | 125.00                   | 1737223           |
| <b>Rural Producers / Distributors</b>  |  |            |                        |                          |                   |
| Major (including packaging dairies / apiaries)   | C  | Exempt     | 118.00                 | 125.00                   | 1737223           |
| Minor (including cottage producers, low volume apiaries / olives)  | C  | Exempt     | 59.00                  | 65.00                    | 1737223           |
| <b>Alfresco Dining / Trading - Annual Licence Fee</b>  |  |            |                        |                          |                   |
| Public Places  | C  | Exempt     | 179.00                 | 190.00                   | 1737223           |
| <b>Hairdressers - Mobile - Annual Fee</b>  | C  | Exempt     | 119.00                 | 125.00                   | 1737223           |
| <b>Trading in Thoroughfares and Public Places Annual Licence Fee - Shire managed land (mobile food vendors)</b>  | C  | GST        | 446.00                 | 470.00                   | 1732023           |
| <b>E-Scooter Permit Fee - up to 30 parking stations</b>  | C  | GST        | 1,650.00               | 1650.00                  | 1732023           |
| <b>CARAVAN AND CAMPING GROUNDS</b>   |  |            |                        |                          |                   |
| <b>Caravan Parks / Camping Grounds (per Caravan Parks and Camping Grounds Regs 1997 Part 5)</b>  |  |            |                        |                          |                   |
| Application for Grant or Renewal of Licence (Minimum)  | S  | GST        | 100.00                 | 100.00                   | 1732023           |
| Annual   | S  | Exempt     | 200.00                 | 200.00                   | 1737223           |
| Temporary  | S  | Exempt     | 100.00                 | 100.00                   | 1737223           |
| Camping on Privately Held Land Policy (per Caravan Parks and Camping Grounds Regs 1997 Reg 13)   | S  | GST        | 100.00                 | 100.00                   | 1732023           |
| <b>Site Types (the total charge for each site type, listed on an application, is added together; this final total is only charged if greater than the minimum fee above)</b> |  |            |                        |                          |                   |
| Long Stay and Short Stay Sites   | S  | Exempt     | 6.00                   | 6.00                     | 1737223           |
| Sites in Transit Parks   | S  | Exempt     | 6.00                   | 6.00                     | 1737223           |
| Camp Sites   | S  | Exempt     | 3.00                   | 3.00                     | 1737223           |
| Overflow Sites   | S  | Exempt     | 1.50                   | 1.50                     | 1737223           |
| Renewal after Expiry Penalty (charged in addition to application fee above)  | S  | Exempt     | 20.00                  | 20.00                    | 1737223           |
| Transfer of Licence Fee  | S  | Exempt     | 100.00                 | 100.00                   | 1737223           |
| <b>Use of Shire Dump Point by Licenced Nature-Based Caravan Park (annual fee)</b>  | C  | GST        | -                      | 150.00                   | 1047503           |

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## INSPECTION FEES

### Inspection Fees (per property as required)

|   |   |     |        |  |         |
|---|---|-----|--------|--|---------|
| Peaceful Bay Leasehold (minimum charge 2 hours)   | C |     |        | Refer "Shire Officer Rates" under Admin - General fees | 1732023 |
| Peaceful Bay Leasehold - administration of "self-assessment" inspection (1 hour officer time) | C |     |        | Refer "Shire Officer Rates" under Admin - General fees | 1732023 |
| Plumbing Works  | C | GST | 200.00 | 210.00   | 1732023 |
| Holiday Accommodation: Holiday Homes; Chalets; Bed & Breakfast etc.                           | C | GST | 265.00 | 280.00   | 1732023 |
| All Other Properties  | C | GST | 200.00 | 210.00   | 1732023 |

## OTHER

### Noise Monitoring Requests

|  |  |        |        |  |         |
|--|--|--------|--------|--|---------|
| Regulation 18 – Event Noise Exemption (EPA Noise Regulations), per application |  | Exempt | 586.00 | 620.00   | 1737223 |
| Officer Time (per hour)  |  |        |        | Refer "Shire Officer Rates" under Admin - General fees |         |

### Water Sampling Requests (GST Inclusive)

|  |   |     |                                   |        |         |
|--|---|-----|-----------------------------------|--------|---------|
| Collection of Samples (per hour or part thereof) | C | GST | 200.00                            | 210.00 | 1732023 |
| Standard Chemical Analysis                       | C | GST | Actual Cost + 10% Admin Fee + GST |        | 1732023 |
| Brief Chemical Analysis                          | C | GST | Actual Cost + 10% Admin Fee + GST |        | 1732023 |
| Bacteriological Sampling Results                 | C | GST | Actual Cost + 10% Admin Fee + GST |        | 1732023 |

### Offensive Trades per Health (Offensive Trades Fees) Regulations 1976

#### (per property, per annum, pro-rata ending 30 June)

|   |   |        |        |        |         |
|---|---|--------|--------|--------|---------|
| Slaughterhouses   | S | Exempt | 298.00 | 298.00 | 1737223 |
| Piggeries   | S | Exempt | 298.00 | 298.00 | 1737223 |
| Artificial Manure Depots                                      | S | Exempt | 211.00 | 211.00 | 1737223 |
| Bone Mills  | S | Exempt | 171.00 | 171.00 | 1737223 |
| Places for storing, drying or preserving bones                | S | Exempt | 171.00 | 171.00 | 1737223 |
| Fat melting, fat extracting or tallow melting establishments: |   |        |        |        |         |
| Butcher Shop (or similar)                                     | S | Exempt | 171.00 | 171.00 | 1737223 |
| Larger establishments   | S | Exempt | 298.00 | 298.00 | 1737223 |
| Blood Drying  | S | Exempt | 171.00 | 171.00 | 1737223 |
| Gut scraping & preparation of sausage skins                   | S | Exempt | 171.00 | 171.00 | 1737223 |
| Fellmongeries   | S | Exempt | 171.00 | 171.00 | 1737223 |
| Manure Works  | S | Exempt | 211.00 | 211.00 | 1737223 |
| Fish Curing establishments                                    | S | Exempt | 211.00 | 211.00 | 1737223 |
| Laundries / Dry cleaning establishments                       | S | Exempt | 147.00 | 147.00 | 1737223 |

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| Schedule of Fees and Charges 2023-2024                            | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023                    | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|---|--------------------------|-------------------|
| Bone Merchant premises  | S  | Exempt     | 171.00                                    | 171.00                   | 1737223           |
| Flock factories   | S  | Exempt     | 171.00                                    | 171.00                   | 1737223           |
| Knackeries  | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| Poultry Processing establishments                                 | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| Poultry or Rabbit Farming   | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| Seafood establishments  |  |            |   |                          |                   |
| Fish processing (whole fish are cleaned and prepared)             | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| Shellfish / Crustacean processing                                 | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| Other Offensive Trades (not elsewhere specified)                  | S  | Exempt     | 298.00                                    | 298.00                   | 1737223           |
| <b>Food Contamination</b>   |  |            |   |                          |                   |
| Spoilt Food Disposal Certificate                                  | C  | Exempt     | 78.00                                     | 82.00                    | 1737223           |
| Supervision of Condemned Food Disposal (per hour or part thereof) | C  |            | Refer "Shire Officer Rates" under Admin - | General fees             | 1737223           |

# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## BUILDING CONTROL

(As per Shire of Denmark Policy P100606, as amended from time to time, building applications received from Non-Profit Organisations, on land **not** owned by or vested in the Shire of Denmark, shall be granted a 50% fee reduction [100% in relation to land owned or vested in the Shire of Denmark], however this Policy does not apply to State Government statutory charges; all estimated values of proposed construction are based on Reed Construction Data's Cordell publications and cost estimators for building construction, or Rawlinson's Australian Construction Handbook; estimated values are GST inclusive).

(all building licence fees are payable at the time of application)

### Application for building and demolition permits (s.16(1))

New buildings, alterations and additions to existing buildings; per Local Government [Miscellaneous Provisions] Act 1960 Sections 374 and 399 and Building Regulations 2012 Schedule 2 Division 1; GST Exempt).

| Authority to set Fee (S - Statute) (C - Council)  | GST Status | Last Year 2022-2023 | Adopted Fee 2023-2024  | Income Account     |         |
|---|------------|---------------------|--|--------------------|---------|
| Certified Application   |            |                     |  |                    |         |
| Class 1 or Class 10 - building or incidental structure  | S          | Exempt              | 0.19% of the estimated value - min. fee \$110.00                   | 1337553            |         |
| Class 2 to Class 9 - building or incidental structure   | S          | Exempt              | 0.09% of the estimated value - min. fee \$110.00                   | 1337553            |         |
| Uncertified application for a building permit Class 1 or class 10 (s. 16(1))  | S          | Exempt              | 0.32% of the estimated value - min. fee \$110.00                   | 1337553            |         |
| Application for a Certificate of Design Compliance for Classes 2 to 9 Buildings within the Shire of Denmark.  | S          | GST                 | 0.09% of the estimated construction value - min. fee \$220 inc GST | 1337553            |         |
| Application to amend a Building Permit (Uncertified Application)  | C          | GST                 | 0.32% of the estimated construction value - min. fee \$99 inc GST  | 1337553            |         |
| Application to provide a Certificate of Construction Compliance –includes one (1) on site inspection  | C          | GST                 | \$220 min. inc GST   | \$233 min. inc GST | 1337553 |
| Application to provide a Certificate of Building Compliance –includes one (1) on site inspection  | C          | GST                 | \$220 min. inc GST   | \$233 min. inc GST | 1337553 |
| Building information, Copies of Permits, Building Approvals. Certificates (s129 Building Act 2011), Copies of Building Records to an Interested Person (s131 Building Act 2011) | S          | GST                 | 88.00  | 88.00              | 1337603 |
| Application for a demolition permit (s. 16(1))  |            |                     |  |                    |         |
| Class 1 or Class 10 - building or incidental structure  | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Class 2 to Class 9 - for each storey  | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of sub-division (s. 50(1) and (2))                               | S          | Exempt              | \$11.60 for each strata unit - min. fee \$115.00                   | 1337553            |         |
| <b>Certified application for a building permit (s.16(1))</b>  |            |                     |  |                    |         |
| Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))  | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Application for an occupancy permit for a completed building (s. 46)  | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Application for an temporary occupancy permit for an incomplete building (s. 47)  | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)   | S          | Exempt              | 110.00   | 110.00             | 1337553 |
| Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)   | S          | Exempt              | 110.00   | 110.00             | 1337553 |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023                                   | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|--|--------------------------|-------------------|
| Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))  | S  | Exempt     | 0.18% of the estimated value<br>- min. fee \$105.00      |                          | 1337553           |
| Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51 (3))  | S  | Exempt     | 0.38% of the estimated value<br>- min. fee \$105.00      |                          | 1337553           |
| Application to replace an occupancy permit for an existing building (s. 52(1))  | S  | Exempt     | 110.00   | 110.00                   | 1337553           |
| Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))   | S  | Exempt     | 110.00   | 110.00                   | 1337553           |
| Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))   | S  | Exempt     | 110.00   | 110.00                   | 1337553           |
| Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)  | S  | Exempt     | 2,160.15   | 2160.15                  | 1337553           |
| <b>Building Services Levy</b>   |  |            |  |                          |                   |
| Building permit under \$45,000  | S  | Exempt     | 61.65  | 61.65                    | 9300316           |
| Building permit over \$45,000   | S  | Exempt     | 0.137% of work value                                     |                          | 9300316           |
| Demolition permit under \$45,000  | S  | Exempt     | 61.65  | 61.65                    | 9300316           |
| Demolition permit over \$45,000   | S  | Exempt     | 0.137% of work value                                     |                          | 9300316           |
| Occupancy permit under \$45,000   | S  | Exempt     | 61.65  | 61.65                    | 9300316           |
| Occupancy permit over \$45,000  | S  | Exempt     | 61.65  | 61.65                    | 9300316           |
| Building Approval Certificate under \$45,000  | S  | Exempt     | 123.30   | 123.30                   | 9300316           |
| Building Approval Certificate over \$45,000   | S  | Exempt     | 123.30   | 123.30                   | 9300316           |
| Unauthorised Building Work under \$45,000   | S  | Exempt     | 81.00  | 81.00                    | 9300316           |
| Unauthorised Building Work over \$45,000  | S  | Exempt     | 0.18% of work value                                      |                          | 9300316           |
| <b>Determining Value of Work</b>  |  |            |  |                          |                   |
| The value of unauthorised work is the current value of the work determined by the Shire of Denmark  |  |            |  |                          |                   |
| When estimating the value of building work, the Building Regulations 2011 requires that the value is the sum of the value of the following relevant components (inc GST).   |  |            |  |                          |                   |
| All goods ( including manufactured goods forming part of the work)  |  |            |  |                          |                   |
| Labour  |  |            |  |                          |                   |
| Services necessary  |  |            |  |                          |                   |
| Fees payable  |  |            |  |                          |                   |
| Overheads to be met and Profit margin   |  |            |  |                          |                   |
| <b>Private Swimming Pool Inspection</b>   |  |            |  |                          |                   |
| Mandatory Swimming Pool Inspection - one inspection within a 4 year cycle<br>(charge applied annually to Rates Notice i.e. \$14.63 per annum)                               | S  | Exempt     | 58.50  | 58.50                    | 1337553           |
| <b>Other Fees</b>   |  |            |  |                          |                   |
| Approval of battery powered smoke alarms  | S  | Exempt     | 180.00   | 180.00                   | 1337553           |
| <b>Consultation / Inspection</b>  |  |            |  |                          |                   |
| (per hour; upon request from client; for time to research / provide information,<br>or provide on-site inspections, which are not considered normal search and assessment). | C  |            | Refer "Shire Officer Rate" under<br>Admin - General fees |                          | 1337603           |
| <b>Building Permit Full Plans - Search Request</b>  | C  | GST        | 55.00  | 58.00                    | 1337603           |

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## TOWN PLANNING

### Determination of Development Applications with Construction Values

#### Estimated Cost (GST exclusive) of Proposed Development

(The total fees for this service will be estimated using the relevant form prescribed in Planning and Development Regulations 2009 Part 7; the calculation is to be based on estimated salary costs, direct costs, special costs and scheme map/text preparation costs; other provisions apply to these fees)

| Estimated Cost (GST exclusive) of Proposed Development | Authority to set Fee (S - Statute) (C - Council) | GST Status | Last Year 2022-2023   | Adopted Fee 2023-2024 | Income Account |
|--|--|------------|---|-----------------------|----------------|
| \$0 to \$50,000  | S  | Exempt     | 147.00  | 147.00                | 1047403        |
| \$50,001 to \$500,000                                  | S  | Exempt     | 0.32% of the estimated cost   |                       | 1047403        |
| \$500,001 to \$2,500,000                               | S  | Exempt     | \$1,700+0.257% for every \$1 in excess of \$500,000, of the estimated cost    |                       | 1047403        |
| \$2,500,001 to \$5,000,000                             | S  | Exempt     | \$7,161+0.206% for every \$1 in excess of \$2,500,000, of the estimated cost  |                       | 1047403        |
| \$5,000,001 to \$21,500,000                            | S  | Exempt     | \$12,633+0.123% for every \$1 in excess of \$5,000,000, of the estimated cost |                       | 1047403        |
| \$21,500,001 and above                                 | S  | Exempt     | 34,196.00   | 34,196.00             | 1047403        |

### Determination of Development Applications where Construction Values are not relevant

#### Determining an application for advice (P&D Regulations 2015 Sch.2 cl 61A)

|   |   |        |   |        |         |
|---|---|--------|---|--------|---------|
| Determining an application for advice (P&D Regulations 2015 Sch.2 cl 61A) | C | Exempt | - | 100.00 | 1047403 |
|---|---|--------|---|--------|---------|

#### Extractive Industry

(per Planning and Development Regulations 2009 Part 7, and Shire of Denmark Extractive Industries Local Law).

|  |   |        |          |         |         |
|--|---|--------|----------|---------|---------|
| Application Fee (maximum)  | S | Exempt | 739.00   | 739.00  | 1047403 |
| Local Law Licence Fee  | C | Exempt | 136.00   | 150.00  | 1047403 |
| Annual Licence Fee   | C | Exempt | 36.00    | 70.00   | 1047403 |
| Transfer of Licence Fee (non-refundable)   | C | Exempt | 68.00    | 72.00   | 1047403 |
| Renewal of Licence Fee   | C | Exempt | 68.00    | 72.00   | 1047403 |
| Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)            | C | N/A    | 2,367.00 | 2400.00 | BOND    |
| Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof) | C | N/A    | 5,380.00 | 5500.00 | BOND    |

#### Signs

#### Change of use, or alteration or extension or change of non-conforming use

(per Planning and Development Regulations 2009 Part 7)

|                 |   |        |        |        |         |
|-----------------|---|--------|--------|--------|---------|
| Application Fee | S | Exempt | 295.00 | 295.00 | 1047403 |
|-----------------|---|--------|--------|--------|---------|

#### Modifications to Building Envelope

#### Home Occupation/Home Business; Holiday Homes; Holiday Accommodation; Bed and Breakfast; Family Day Care; Cottage Industries (per Planning and Development Regulations 2009 Part 7)

|  |   |        |        |        |         |
|--|---|--------|--------|--------|---------|
| Initial Application -New (maximum fee)                     | S | Exempt | 222.00 | 222.00 | 1047403 |
| Renewal Fee before expiry (where applicable) (maximum fee) | S | Exempt | 73.00  | 73.00  | 1047403 |

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| Schedule of Fees and Charges 2023-2024   | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023   | Adopted Fee<br>2023-2024  | Income<br>Account |
|--|--|------------|--|---|-------------------|
| <b>Determination of all Retrospective Development Applications</b>   |  |            |  |   |                   |
| Application Fee (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred)   | C  | Exempt     |  | 3 x the current Development Application fee                             | 1047403           |
| <b>Advertising Costs</b>   |  |            |  |   |                   |
| (per Planning and Development Regulations Part 7)  |  |            |  |   |                   |
| Development Applications, Scheme Amendment Requests, Rezoning Requests, Local Development Plans, Structure Plan Adoptions, and Road Closure Applications requiring advertising.  | C  | GST        | Actual Cost (GST incl.)  | Actual Cost (GST incl.)   | 1047333           |
| <b>Development Assessment Panel Application</b>  |  |            |  |   |                   |
| Fee for Service Associated with a Development Assessment Panel Application   | C  |            |  | Same fee as if application was to be determined by the Shire of Denmark | 1047423           |
| <b>Request for Amendment to Planning Approval</b>  |  |            |  |   |                   |
| Minor  | C  | Exempt     | 55.00  | 70.00   | 1047403           |
| Major  | S  | Exempt     | 50% of the current applicable application fee; Maximum of \$295.00 |   | 1047403           |
| <b>Request for Extension of Time to Planning Approval</b>  |  |            |  |   |                   |
| (Request to be lodged prior to planning approval expiring)   |  |            |  |   |                   |
| Fee  | S  | Exempt     | 295.00   | 295.00  | 1047403           |
| <b>Certificate of Local Planning Authority (Section 40 Certificate)</b>  |  |            |  |   |                   |
|  | C  | Exempt     | 72.00  | 120.00  | 1047403           |
| <b>Road Closures - Permanent</b>   |  |            |  |   |                   |
| (where an owner seeks to amalgamate the road reserve into their adjoining property; per Land Administration Act 1997 S. 58 )   |  |            |  |   |                   |
| Application Fee  | C  | GST        | 352.00   | 400.00  | 1432003           |
| <b>Provision of a Subdivision Clearance Requests</b>   |  |            |  |   |                   |
| (Freehold and Strata; per Planning and Development Regulations 2009 Part 7)  |  |            |  |   |                   |
| <b>Number of Lots</b>  |  |            |  |   |                   |
| Not more than 5 lots (per lot to maximum of \$365.00)  | S  | Exempt     | 73.00  | 73.00   | 1047403           |
| More than 5 lots but not more than 195 lots (per lot in addition to \$365.00 fee as above)   | S  | Exempt     | 35.00  | 35.00   | 1047403           |
| More than 196 lots   | S  | Exempt     | 7,393.00   | 7393.00   | 1047403           |
| <b>Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans</b>   |  |            |  |   |                   |
| (The total fees for this service will be estimated using the relevant form prescribed in Planning and Development Regulations 2009 Part 7; the calculation is to be based on estimated salary costs, direct costs, special costs and scheme map/text preparation costs; other provisions apply to these fees, per the WAPC Planning Bulletin 93/2013; GST will be charged where applicable; fee required at time of application; additional costs may apply, per P&D Regulation 49; further details can be obtained from the Director of Planning and Sustainability). |  |            |  |   |                   |
| <b>Scheme Amendment Request (SAR) Application Fee</b>  | C  | GST        | 1,056.00   | 1200.00   | 1047343           |
| <b>Lodging of Amendment Document</b>   |  |            |  |   |                   |
| Rezoning Requests  |  |            |  |   |                   |
| (n.b. "Minor" is generally considered to be:   |  |            |  |   |                   |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023  | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|---|--------------------------|-------------------|
| involving 5 lots or less  |  |            |   |                          |                   |
| not introducing any new zone[s] into the Town Planning Scheme[s]  |  |            |   |                          |                   |
| unlikely to raise significant community concern in respect to land use and/or amenity, traffic management, fire safety, or environmental impact[s])   |  |            |   |                          |                   |
| "Minor" Amendments / Text Amendments  | S  | GST        | 2,000.00  | 2000.00                  | 1047343           |
| "Major" Amendments  | S  | GST        | 4,000.00  | 4000.00                  | 1047343           |
| <b>Local Development Plans / Structure Plans</b>  |  |            |   |                          |                   |
| New plans for Council adoption  | C  | GST        | 3,077.00  | 3000.00                  | 1047343           |
| Minor variations to adopted plans   | C  | GST        | 559.00  | 750.00                   | 1047343           |
| <b>Shire Officer Time for Scheme Amendment / Structure Plan Adoptions</b>   |  |            |   |                          |                   |
| (used in the relevant form prescribed in Planning and Development Regulations 2009 Part 7 for estimating the total fees for this service; per hour)   |  |            |   |                          |                   |
| Director of Assets & Sustainable Development  | S  | GST        | 88.00   | 88.00                    | 1047343           |
| Manager Development Services/Senior Planner   | S  | GST        | 66.00   | 66.00                    | 1047343           |
| Planning Officer  | S  | GST        | 36.86   | 36.86                    | 1047343           |
| Other staff e.g. Environmental Health Technical Officer   | S  | GST        | 36.86   | 36.86                    | 1047343           |
| Secretarial / Admin staff e.g. CSO Tech Services  | S  | GST        | 30.20   | 30.20                    | 1047343           |
| <b>Local Planning Strategy (LPS) Amendment</b>  |  |            |   |                          |                   |
| Request Application Fee   | C  | GST        | 880.00  | 1000.00                  | 1047343           |
| Lodging of LPS Amendment  | C  | GST        | 2,350.00  | 2500.00                  | 1047343           |
| NB: Fee required at time of application; additional costs may apply as total fee will be based on Shire Officer Time spent on the proposal. Advertising costs associated with an LPS amendment are to be borne by the applicant (i.e. Actual Cost GST inclusive). |  |            |   |                          |                   |
| NB: Where an amendment to the LPS and the Scheme is required, fees associated with each process will apply.   |  |            |   |                          |                   |
| <b>Cash in Lieu of Car Parking</b>  |  |            |   |                          |                   |
| Town Centre core area (Where Local Planning Policy No.47 applies) - Rate per carpark (GST Exempt)   | C  | Exempt     | 5200.00   | 5500.00                  | Type (13)         |
| Outside Town Centre core area (as per formula below)  | C  | Exempt     | Shortfall x [(Bay Size x Land Value per m <sup>2</sup> ) + Construction Cost] |                          | Type (13)         |
| Definition of formula terms:  |  |            |   |                          |                   |
| "Bay Size" = 27m <sup>2</sup> "Construction Cost" = \$2,500 per bay   |  |            |   |                          |                   |
| "Land Value per m <sup>2</sup> " = as determined by a licensed valuer, and agreed to by the Shire of Denmark  |  |            |   |                          |                   |
| "Shortfall" = difference between the number of car parking bays required to be provided on-site as per TPS 3 and the number of car parking bays to actually be provided   |  |            |   |                          |                   |
| <b>Relocated Dwellings</b>  |  |            |   |                          |                   |
| Performance Bond (per dwelling)   | C  | N/A        | 5,000.00  | 5000.00                  | BOND              |

Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, Council decision or Lease Renewal (including renegotiation, market valuation and CPI adjustment), then the updated fee amount supersedes this schedule.

| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023                           | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|--|--------------------------|-------------------|
| <b>Administration Costs</b>   |  |            |  |                          |                   |
| <b>Denmark Local Planning Strategy</b> (per copy of full document; available on website for free) | C  | GST        | 64.00  | 100.00                   | 1047503           |
| <b>GIS Plan Creation</b>  | C  | GST        | -  | 25.00                    | 1047503           |
| <b>Electronic Documents</b> (per item of media)   | C  | GST        | 14.00  | 15.00                    | 1047503           |
| Officer Time (per hour; minimum one hour)   | C  | GST        | Refer "Shire Officer Rate" under Admin - General |                          | 1047503           |
| <u>A4</u>   |  |            |  |                          |                   |
| Colour  | C  | GST        | 135.00   | 140.00                   | 1047503           |
| Black and White   | C  | GST        | 124.00   | 130.00                   | 1047503           |
| <u>A3</u>   |  |            |  |                          |                   |
| Colour  | C  | GST        | 133.00   | 140.00                   | 1047503           |
| Black and White   | C  | GST        | 124.00   | 130.00                   | 1047503           |
| <b>Municipal Heritage Inventory</b> (per full document)   |  |            |  |                          |                   |
| Black and White   | C  | GST        | 30.00  | 40.00                    | 1047503           |
| Colour  | C  | GST        | 52.00  | 60.00                    | 1047503           |
| <b>Property Settlement Questionnaire response</b>   |  |            |  |                          |                   |
| per questionnaire; per P&D Regulations 2009 Part 7)   | C  | GST        | 90.00  | 73.00                    | 1047503           |
| <b>Scheme Map</b> (per sheet)   | C  | GST        | 14.00  | 15.00                    | 1047503           |
| <b>Scheme Text</b> (per copy of full document)  | C  | GST        | 30.00  | 50.00                    | 1047503           |
| <b>Site / Property Plans</b> (per set of plans)   | C  | GST        | 14.00  | 20.00                    | 1047503           |
| <b>Statistics</b> (per hour; minimum charge is 1 hour)  | C  | GST        | Refer "Shire Officer Rate" under Admin - General |                          | 1047503           |
| <b>Structure Plans</b> (per copy)   | C  | GST        | 14.00  | 20.00                    | 1047503           |
| <b>Sundry Documents</b> (per document)  | C  | GST        | 41.00  | 50.00                    | 1047503           |
| <b>Written Town Planning Advice</b>   |  |            |  |                          |                   |
| (per Planning and Development Regulations 2009 Part 7)  | S  | GST        | 73.00  | 73.00                    | 1047503           |
| <b>Zoning Certificate issued</b>  |  |            |  |                          |                   |
| (per certificate; per Planning and Development Regulations 2009 Part 7)                           | S  | Exempt     | 73.00  | 73.00                    | 1047503           |

# Schedule of Fees and Charges 2023-2024

| Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|------------|------------------------|--------------------------|-------------------|
|--|------------|------------------------|--------------------------|-------------------|

## COMMUNITY AMENITIES

### SANITATION - HOUSEHOLD & COMMERCIAL

(Only receptacles specified or approved by the Shire of Denmark may be used; per S67(1) Waste Avoidance and Resource Recovery Act 2007 Part 6 Division 3 and Schedule 5 Clause 3.1, and The Shire of Denmark Health Local Laws 1998 as amended Part 4 Division 2)

#### Kerbside Waste Collection Services

**Domestic / Residential Premises** (per bin, per financial year; house refuse only)

#### Rubbish & Recycling Services Combined Fee (Required in Prescribed Collection Area)

|   |   |        |        |        |         |
|---|---|--------|--------|--------|---------|
| Denmark Domestic Kerbside Collection - Weekly (includes weekly rubbish + fortnightly recycling)           | C | Exempt | 573.00 | 606.00 | 1027303 |
| Denmark Domestic Kerbside Collection - Fortnightly (includes fortnightly rubbish + fortnightly recycling) | C | Exempt | 429.00 | 453.00 | 1027283 |

#### Rubbish Services (Peaceful Bay\*, Nornalup and Opt In Collection Area)

|   |   |        |        |        |         |
|---|---|--------|--------|--------|---------|
| Rubbish Collection - Weekly (120L)      | C | Exempt | 376.00 | 398.00 | 1027303 |
| Rubbish Collection - Fortnightly (120L) | C | Exempt | 232.00 | 245.00 | 1027283 |

#### \* Peaceful Bay Leashold Special Collection Option

|  |   |        |        |        |         |
|--|---|--------|--------|--------|---------|
| Weekly service during peak holiday period only (November to April) | C | Exempt | 232.00 | 245.00 | 1027303 |
|--|---|--------|--------|--------|---------|

#### Kerbside Commercial Rubbish and Recycling Services (Initial)

|   |   |     |          |         |         |
|---|---|-----|----------|---------|---------|
| Rubbish Collection - Weekly (240L)        | C | GST | 1,022.00 | 796.00  | 1027313 |
| Rubbish Collection - 2 x Weekly (240L)    | C | GST | 1,390.00 | 1471.00 | 1027313 |
| Recycling Collection - Weekly (240L)      | C | GST | 393.00   | 416.00  | 1027363 |
| Recycling Collection - Fortnightly (240L) | C | GST | 197.00   | 208.00  | 1027363 |

#### Additional Rubbish and Recycling Services - Domestic (includes Facilities Maintenance Fee)

|  |   |        |        |        |         |
|--|---|--------|--------|--------|---------|
| Additional Rubbish Collection - Weekly (120L)      | C | Exempt | 451.00 | 473.00 | 1027303 |
| Additional Rubbish Collection - Fortnightly (120L) | C | Exempt | 307.00 | 320.00 | 1027283 |

#### Additional Rubbish and Recycling Services - Commercial (includes Facilities Maintenance Fee)

|  |   |     |          |         |         |
|--|---|-----|----------|---------|---------|
| Additional Rubbish Collection - Weekly (240L)        | C | GST | 1,022.00 | 871.00  | 1027313 |
| Additional Rubbish Collection - 2 x Weekly (240L)    | C | GST | 1,390.00 | 1546.00 | 1027313 |
| Additional Recycling Collection - Weekly (240L)      | C | GST | 393.00   | 416.00  | 1027363 |
| Additional Recycling Collection - Fortnightly (240L) | C | GST | 197.00   | 208.00  | 1027363 |

#### Waste Levy

|                                |   |     |       |       |         |
|--------------------------------|---|-----|-------|-------|---------|
| GRV Facilities Maintenance Fee | C | GST | 75.00 | 75.00 | 1028203 |
| UV Facilities Maintenance Fee  | C | GST | 75.00 | 75.00 | 1028203 |

#### Waste Facilities Maintenance Rate (Section 66(1) Waste Avoidance and Resource Recovery Act 2007)

|  |   |     |        |        |         |
|--|---|-----|--------|--------|---------|
| Replacement of Bin Sticker                                 | C | GST | 10.00  | 10.00  | 1027333 |
| Purchase of 240L Recycling Bin Sale on behalf of Cleanaway | C | GST | 112.00 | 118.00 | 1027333 |

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| Schedule of Fees and Charges 2023-2024   | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|--|------------|------------------------|--------------------------|-------------------|
| <b>Replacement Tip Pass</b>  |  |            |                        |                          |                   |
| 120L tokens (orders in lots of 8 only, i.e. 8, 16, 24 etc)   | C  | GST        | 64.00                  | \$72 per every 8 tokens  | 1027313           |
| <b>Special Rates</b>   |  |            |                        |                          |                   |
| Extra bins picked up   |  |            |                        |                          |                   |
| per minute (charges will be assessed and applied on a case by case basis)  | C  | GST        | 2.50                   | 2.60                     | 1027313           |
| per bin picked up (120L)   | C  | GST        | 11.00                  | 11.60                    | 1027313           |
| Provision of Rubbish Bin & Disposal for Events   |  |            |                        |                          |                   |
| Per bin per day (additional travel charges will be assessed and charged on a case by case basis)                       | C  | GST        | 24.00                  | 25.00                    | 1027313           |
| <b>Non-Chargeable Organisations Premises</b>   |  |            |                        |                          |                   |
| per bin, per financial year, unless otherwise stated; trade refuse only; house refuse not accepted)                    |  |            |                        |                          |                   |
| Rubbish Collection - Weekly (120L)   |  |            |                        |                          |                   |
| Rubbish Collection - Fortnightly (120L)  |  |            |                        |                          |                   |
| Recycling 2 x Weekly (240L)  |  |            |                        |                          |                   |
| Recycling Fortnightly (240L)   |  |            |                        |                          |                   |
| Rubbish 2 x Weekly (240L)  |  |            |                        |                          |                   |
| Frequency of services and charges as per "Commercial / Industrial Premises" above                                      |  |            |                        |                          |                   |
| <b>DENMARK WASTE MANAGEMENT &amp; REUSE FACILITY / PEACEFUL BAY TRANSFER STATION - REFUSE DISPOSAL FEES</b>            |  |            |                        |                          |                   |
| <b>General Material</b>  |  |            |                        |                          |                   |
| (sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of these rates)               |  |            |                        |                          |                   |
| Minimum fee - equivalent to 1x120L wheelie bin   | C  | GST        | 8.00                   | 9.00                     | 1027323           |
| Per m <sup>3</sup>   | C  | GST        | 64.00                  | 72.00                    | 1027323           |
| <b>Inert Waste (including building rubble)</b>   |  |            |                        |                          |                   |
| Minimum fee - equivalent to 1x120L wheelie bin   | C  | GST        | 5.00                   | 5.00                     | 1027323           |
| Per m <sup>3</sup>   | C  | GST        | 34.00                  | 40.00                    | 1027323           |
| <b>General Waste Contaminated with Inert Waste, green waste, recyclable materials - Double General Waste M3 Charge</b> |  |            |                        |                          |                   |
| <b>Green Waste (free of charge on presentation of a valid tip pass)</b>  |  |            |                        |                          |                   |
| <b>Green Waste - Uncontaminated</b>  |  |            |                        |                          |                   |
| Minimum Fee  | C  | GST        | 4.00                   | 5.00                     | 1027323           |
| Per m <sup>3</sup>   | C  | GST        | 8.00                   | 9.00                     | 1027323           |
| <b>Mulch - Sales (check DWMRF site office for availability)</b>  |  |            |                        |                          |                   |
| <b>Mattress Fees - Any Size</b>  |  |            |                        |                          |                   |
| <b>Carcass/Offal</b>   |  |            |                        |                          |                   |
| Minimum (e.g. cat)   | C  | GST        | 8.00                   | 9.00                     | 1027323           |
| Maximum (e.g. dog/kangaroo only. No livestock)   | C  | GST        | 44.00                  | 47.00                    | 1027323           |

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| Schedule of Fees and Charges 2023-2024   | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|--|------------|------------------------|--------------------------|-------------------|
| <b>Hazardous Waste – Asbestos</b>  |  |            |                        |                          |                   |
| (disposal + quantity fees payable)   |  |            |                        |                          |                   |
| Disposal Fee (per disposal)  | C  | GST        | 112.00                 | 119.00                   | 1027323           |
| Quantity Fees:   |  |            |                        |                          |                   |
| Per m <sup>3</sup> of hazardous waste material   | C  | GST        | 46.00                  | 49.00                    | 1027323           |
| Earthworks (material greater than 1m <sup>3</sup> )  | C  | GST        | Actual Cost; GST Incl. | Actual Cost; GST Incl.   | 1027323           |
| <b>Used Oil - Residential (No fee up to first 20 litres)</b>                               |  |            |                        |                          |                   |
| per litre Residential  | C  | GST        | 0.50                   | 0.50                     | 1027323           |
| per litre Commercial   | C  | GST        | 0.50                   | 0.50                     | 1027323           |
| <b>Tyres (per tyre)</b>  |  |            |                        |                          |                   |
| Car  | C  | GST        | 8.00                   | 9.00                     | 1027323           |
| Car tyre with rim  | C  | GST        | 16.00                  | 25.00                    | 1027323           |
| Truck  | C  | GST        | 15.00                  | 18.00                    | 1027323           |
| Truck or 4WD tyre with rim   | C  | GST        | 30.00                  | 32.00                    | 1027323           |
| Tractor - Small  | C  | GST        | 25.00                  | 40.00                    | 1027323           |
| Tractor - Large  | C  | GST        | 50.00                  | 80.00                    | 1027323           |
| Larger tyres with rims   |  |            | Not accepted           | Not accepted             |                   |
| <b>Vehicle Bodies (per vehicle) - Fuel tanks, batteries and all fluids must be removed</b> |  |            |                        |                          |                   |
| Trailer  | C  | GST        | 16.00                  | 17.00                    | 1027323           |
| Car  | C  | GST        | 22.00                  | 24.00                    | 1027323           |
| Truck  | C  | GST        | 56.00                  | 60.00                    | 1027323           |
| Tractor  | C  | GST        | 56.00                  | 60.00                    | 1027323           |

# Schedule of Fees and Charges 2023-2024

Authority to  
set Fee  
(S - Statute)  
(C - Council)

GST Status

Last Year  
2022-2023

Adopted Fee  
2023-2024

Income  
Account

## OTHER COMMUNITY AMENITIES

### DENMARK CEMETERY

(per Cemeteries Act 1986; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette)

#### Grant of Right of Burial and Renewal of Grant (for 25 years, based on surface area of burial site, per below)

|   |   |        |          |          |         |
|---|---|--------|----------|----------|---------|
| 2.5 metres x 1.3 metres   | C | Exempt | 545.45   | 577.00   | 1057373 |
| <b>Pre-need Fee</b> (Reservation of Burial Site)  | C | GST    | 70.00    | 74.00    | 1057363 |
| <b>Transfer of Grant of Right of Burial</b>   | C | GST    | 25.00    | 26.00    | 1057363 |
| <b>Sinking of New Graves</b> (based on 2 metres deep)   |   |        |          |          |         |
| Weekdays:   |   |        |          |          |         |
| For a person 7 years of age and over  | C | GST    | 1,000.00 | 1,058.00 | 1057363 |
| For a person under 7 years of age (including stillborn)   | C | GST    | 500.00   | 529.00   | 1057363 |
| <b>Additional fee for Saturday, Sunday or Public Holidays</b>   | C | GST    | 500.00   | 700.00   | 1057363 |
| Over 2 metres deep (per each additional 0.3m, or part thereof; charged in addition to fee at 2 metres deep [see above]) |   |        |          |          |         |
| Dug by machine  | C | GST    | 70.00    | 74.00    | 1057363 |
| Dug by hand   | C | GST    | 130.00   | 138.00   | 1057363 |
| <b>Re-opening of Existing Grave &amp; Exhumation Fees</b>   |   |        |          |          |         |
| Interment in Existing Grave (re-opening)  | C | GST    | 1,000.00 | 1,058.00 | 1057363 |
| Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application)                  | C | GST    | 1,080.00 | 1,143.00 | 1057363 |
| Reburial of a person after exhumation   | C | GST    | 766.00   | 810.00   | 1057363 |
| <b>Additional fee for Saturday, Sunday or Public Holidays</b>   | C | GST    | 500.00   | 700.00   | 1057363 |
| <b>Interment of Ashes in Niche Walls</b>  |   |        |          |          |         |
| <b>Ficifolia and Jacksonii</b>  |   |        |          |          |         |
| Single only   | C | GST    | 110.00   | 116.00   | 1057363 |
| Double only   | C | GST    | 215.00   | 227.00   | 1057363 |
| Pre-need Reservation  |   |        |          |          |         |
| Single only   | C | GST    | 33.00    | 35.00    | 1057363 |
| Double only   | C | GST    | 33.00    | 35.00    | 1057363 |
| <b>Interment of Ashes in Niche Walls</b>  |   |        |          |          |         |
| <b>Kingia Australis</b>   |   |        |          |          |         |
| Single only   | C | GST    | 325.00   | 344.00   | 1057363 |
| Double only   | C | GST    | 540.00   | 571.00   | 1057363 |
| Pre-need Reservation  |   |        |          |          |         |
| Single only   | C | GST    | 80.00    | 85.00    | 1057363 |
| Double only   | C | GST    | 80.00    | 85.00    | 1057363 |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024                      | Income<br>Account |
|---|--|------------|------------------------|---|-------------------|
| <b>Interment or Scattering of Ashes &amp; Plaques</b>   |  |            |                        |   |                   |
| Application for interment of Ashes in a Family Grave  | C  | GST        | 100.00                 | 106.00  | 1057363           |
| In a location within Cemetery other than Niche Wall, Family Grave or Memorial Garden                      | C  | GST        | 60.00                  | 63.00   | 1057363           |
| Transfer of ashes to a new location by Shire Officer (plus any associated costs)                          | C  | GST        | 100.00                 | 106.00  | 1057363           |
| Removal of ashes from Cemetery by Shire Officer to an authorised family member                            | C  | GST        | 100.00                 | 106.00  | 1057363           |
| Interment of ashes by Shire Officer (in addition to relevant interment fees above)                        |  |            |                        |   |                   |
| Weekdays  | C  | GST        | 60.00                  | 63.00   | 1057363           |
| Weekends and Public Holidays  | C  | GST        | 120.00                 | 127.00  | 1057363           |
| Lawn Section - Garden Ground Niche Single (may not be available) - includes plinth                        | C  | GST        | 250.00                 | 265.00  | 1057363           |
| Lawn Section - Garden Ground Niche Double (may not be available) - includes plinth                        | C  | GST        | 500.00                 | 529.00  | 1057363           |
| Gazebo & Bridge Plaque Position (plus plaque) (may not be available)                                      | C  | GST        | 150.00                 | 159.00  | 1057363           |
| Jacksonii & Ficifolia Garden Area - Kerb Plaque Single (plus plaque costs) (may not be available)         | C  | GST        | 200.00                 | 212.00  | 1057363           |
| Plaque - cost plus 10%, plus \$50.00 Admin Fee (includes installation)                                    | C  |            |                        |   |                   |
|   |  |            |                        | [(Actual Cost + 10% ) + \$50 Admin Fee] + GST |                   |
| <b>Memorial Tree</b>  |  |            |                        |   |                   |
| Pre-need Tree Leaf Position (25 year reservation)   | C  | GST        | 65.00                  | 69.00   | 1057363           |
| Tree Leaves (per position; plus plaque costs)   | C  | GST        | 200.00                 | 212.00  | 1057363           |
| <b>Undertakers Fees</b>   |  |            |                        |   |                   |
| Annual Licence Fee  | C  | Exempt     | 245.00                 | 259.00  | 1057363           |
| Single Funeral Permit   | C  | Exempt     | 152.00                 | 161.00  | 1057363           |
| Single Funeral Permit (non Funeral Directors)   | C  | Exempt     | 500.00                 | 529.00  | 1057363           |
| <b>Monumental Masons Fees</b>   |  |            |                        |   |                   |
| Annual Licence Fee  | C  | Exempt     | 245.00                 | 259.00  | 1057363           |
| Single Permit   | C  | Exempt     | 152.00                 | 161.00  | 1057363           |
| <b>Other Cemetery Fees</b>  |  |            |                        |   |                   |
| Interment or burial without due notice (refer clause 3.4 of Local Law)                                    | C  | GST        | 184.00                 | 195.00  | 1057363           |
| Printed copy of a Burial Register   | C  | Exempt     | 27.00                  | 29.00   | 1057363           |
| Late arrival or departure (refer clause 3.4 of Local Law)   | C  | GST        | 24.00                  | 25.00   | 1057363           |
| Permission to Erect or Alter Headstone, Monument or Name Plate  | C  | Exempt     | 65.00                  | 69.00   | 1057363           |
| <b>Memorial Facilities under development</b>  |  |            |                        |   |                   |
| (The provision of the following items is under development and is not necessarily available at this time) |  |            |                        |   |                   |
| Memorial Rock - Standard (up to 700mm high)   | C  | GST        | 3,090.00               | 3,270.00                                      | 1057363           |
| Memorial Rock - Large (701mm to 1500mm high)  | C  | GST        | 5,150.00               | 5,450.00                                      | 1057363           |
| Memorial Rock - Very Large (over 1500mm high; limited to 2 only)  | C  | GST        | 15,450.00              | 16,350.00                                     | 1057363           |
| Memorial Seat (purchase & installation by Shire Officers) plus plaque costs                               | C  | GST        | 4,120.00               | 4,360.00                                      | 1057363           |
| Permission to place a plaque on an existing seat  | C  | Free       | 325.00                 | 345.00  | 1057363           |

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# Schedule of Fees and Charges 2023-2024

| Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|------------|------------------------|--------------------------|-------------------|
|--|------------|------------------------|--------------------------|-------------------|

## RECREATION & CULTURE - PUBLIC HALLS, CIVIC CENTRE, LIBRARY

("Non-Commercial" is defined as "any organisation that is based within the Shire and operates on a not-for-profit basis", and is verified by an organisation's minutes, constitution or other similar document.)

|  |   |     |                                      |  |  |
|--|---|-----|--------------------------------------|--|--|
| Cancellation Fees apply to all bookings (within 48 hours prior to start of hire) | C | GST | Forfeit 50% of hire charge; GST Inc. |  |  |
|--|---|-----|--------------------------------------|--|--|

## DENMARK CIVIC CENTRE

(Hire is inclusive of performance fees, power, lighting, evaporative air-conditioning, heating, tables, seating, unless otherwise indicated below.)

### Bond (payable on all Civic Centre hire, at time of application)

|                 |   |     |        |        |      |
|-----------------|---|-----|--------|--------|------|
| With Alcohol    | C | N/A | 450.00 | 450.00 | BOND |
| Without Alcohol | C | N/A | 250.00 | 250.00 | BOND |

### Non-Commercial (subject to Civic Centre availability and approval - priority will be given to local community groups)

|          |   |     |        |        |         |
|----------|---|-----|--------|--------|---------|
| Full Day | C | GST | 125.00 | 127.50 | 1117373 |
| Hourly   | C | GST | 15.00  | 17.00  | 1117373 |

### Commercial

|          |   |     |       |        |         |
|----------|---|-----|-------|--------|---------|
| Full Day | C |     | -     | 217.50 | 1117373 |
| Hourly   | C | GST | 27.00 | 29.00  | 1117373 |

### Retractable Seating (seating is permanently extended - a retraction fee will apply if retraction is required by hirer)

|           |   |     |        |        |         |
|-----------|---|-----|--------|--------|---------|
| Retracted | C | GST | 140.00 | 148.00 | 1117373 |
| Relocated | C | GST | 310.00 | 328.00 | 1117373 |

### Bar (behind retractable seating)

|          |   |     |       |       |         |
|----------|---|-----|-------|-------|---------|
| Full Day | C | GST | 50.00 | 60.00 | 1117373 |
| Hourly   | C | GST | 7.00  | 8.00  | 1117373 |

### Dressing Room ("The Green Room")

|          |   |     |       |       |         |
|----------|---|-----|-------|-------|---------|
| Full Day | C | GST | 40.00 | 42.00 | 1117373 |
| Hourly   | C |     | -     | 5.60  | 1117373 |

### Piano (per performance)

|                         |   |     |       |       |         |
|-------------------------|---|-----|-------|-------|---------|
| Piano (per performance) | C | GST | 55.00 | 58.00 | 1117373 |
|-------------------------|---|-----|-------|-------|---------|

### Piano Tuning (as requested - at cost)

|                                       |   |     |   |                   |         |
|---------------------------------------|---|-----|---|-------------------|---------|
| Piano Tuning (as requested - at cost) | C | GST | - | Actual Cost + GST | 1117373 |
|---------------------------------------|---|-----|---|-------------------|---------|

### Cleaning (charged if required after inspection or requested additional clean)

|                                      |   |     |       |       |         |
|--------------------------------------|---|-----|-------|-------|---------|
| Per hour                             | C | GST | 73.00 | 77.00 | 1117373 |
| Overtime Hours (Penalty Rates apply) |   |     |       |       |         |

### Chair and Table Hire Only (when used outside of the Denmark Civic Centre)

#### Bond (payable at time of application; per 50 items, or part thereof)

|                           |   |     |        |        |      |
|---------------------------|---|-----|--------|--------|------|
| Plastics Chairs only      | C | N/A | 100.00 | 100.00 | BOND |
| Tables only               | C | N/A | 100.00 | 100.00 | BOND |
| Plastic Chairs and Tables | C | N/A | 100.00 | 200.00 | BOND |

#### Hire Charges

|                |   |     |      |      |         |
|----------------|---|-----|------|------|---------|
| Plastic Chairs | C | GST | 1.50 | 1.50 | 1117373 |
| Tables         | C | GST | 2.00 | 2.00 | 1117373 |

# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

| <b>MCLEAN HOUSE</b>   |   |     |   |           |         |
|---|---|-----|---|-----------|---------|
| <b>Bond</b> (payable at time of application)  |   |     |   |           |         |
| Commercial  | C | N/A | 400.00                                  | 400.00    | BOND    |
| Non-Commercial  | C | N/A | 300.00                                  | 300.00    | BOND    |
| <b>Hire Fees</b>  |   |     |   |           |         |
| <b>Commercial Hire Rate</b>   |   |     |   |           |         |
| Full Day  | C | GST | 510.00                                  | 300.00    | 1620103 |
| Hourly  | C | GST | 72.00                                   | 50.00     | 1620103 |
| <b>Non - Commercial Hire Rate</b>   |   |     |   |           |         |
| Full Day  | C | GST | 257.00                                  | 180.00    | 1620103 |
| Hourly  | C | GST | 67.00                                   | 30.00     | 1620103 |
| <b>Youth-based activity or program</b>  | C | GST | at discretion of Mgr Community Services |           |         |
| <b>Cleaning (charged if required after inspection or requested additional clean)</b>  |   |     |   |           |         |
| Per hour (Overtime Hours at Penalty Rates apply)  | C | GST | 73.00                                   | 77.00     | 1117373 |
| <b>LIBRARY</b>  |   |     |   |           |         |
| <b>Administration - Library</b>   |   |     |   |           |         |
| Memberships   |   |     |   |           |         |
| Resident Users  | C |     | No Charge                               | No Charge |         |
| <b>Replacement Library Cards</b> (lost or damaged)  | C | GST | 3.50                                    | 3.70      | 1147113 |
| <b>Lost, damaged, or non returned Library items borrowed</b>  |   |     |   |           |         |
| Minimum Fee   | C | GST | 16.50                                   | 17.50     | 1147113 |
| plus other charges incurred in debt collection or recovery of Library items (including actual replacement or repair cost) (GST dependent upon charges incurred) |   |     |   |           |         |
| <b>Photocopying and Printing</b> (per page; for study/research purposes only)   |   |     |   |           |         |
| A4 - Single sided - Black & White   | C | GST | 0.40                                    | 0.40      | 1141003 |
| A4 - Single sided - Colour  | C | GST | 1.80                                    | 1.90      | 1141003 |
| A4 - Double sided - Black & White   | C | GST | 0.70                                    | 0.70      | 1141003 |
| A4 - Double sided - Colour  | C | GST | 3.00                                    | 3.50      | 1141003 |
| A3 - Single sided - Black & White   | C | GST | 0.80                                    | 0.80      | 1141003 |
| A3 - Single Sided- Colour   | C | GST | 2.80                                    | 3.00      | 1141003 |
| A3 - Double sided - Black & White   | C | GST | 1.20                                    | 1.30      | 1141003 |
| A3 - Double sided - Colour  | C | GST | 4.50                                    | 5.00      | 1141003 |
| <b>Scanning (to email or USB)</b>   | C | GST | 4.50                                    | 4.75      | 1141003 |
| <b>Library Bags</b>   | C | GST | 5.50                                    | 6.00      | 1141003 |
| <b>Internet Access</b> (per hour, or part thereof)  |   |     |   |           |         |
| Internet access no charge for study / research purposes only  | C |     | No Charge                               | No Charge | 1141003 |
| <b>Library Meeting Room Hire</b>  |   |     |   |           |         |
| (Property damage or loss of equipment will be recouped at cost from the hirer)  |   |     |   |           |         |
| Hourly (Commercial)   | C | GST | 31.00                                   | 32.00     | 1141003 |
| Hourly (Non-Commercial)   | C | GST | 11.00                                   | 12.00     | 1141003 |
| Cancellation Fee (within 48 hours prior to start of hire)   | C |     | Forfeit 50% of hire charge; GST Inc.    |           |         |

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# Schedule of Fees and Charges 2023-2024

| Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|------------|------------------------|--------------------------|-------------------|
|--|------------|------------------------|--------------------------|-------------------|

## RECREATION & SPORT

### RESERVE CHARGES

("Non-Commercial" is defined as "any organisation that is based within the Shire and operates on a not-for-profit basis", and is verified by an organisation's minutes, constitution or other similar document.)

#### Peaceful Bay Oval

##### Hire Rates

[Contact the Peaceful Bay Progress Association for all fees, bookings and payments]

##### Vehicle Access Permit and / or Grazing Access Permit

|  |   |     |       |       |         |
|--|---|-----|-------|-------|---------|
| In accordance with the Denmark-Nornalup Heritage Rail Trail Policy - per annum | C | GST | 35.00 | 37.00 | 1137703 |
|--|---|-----|-------|-------|---------|

##### Application for Events

|   |   |     |           |           |         |
|---|---|-----|-----------|-----------|---------|
| Charitable Organisations  | C |     | No Charge | No Charge | 1137703 |
| Community Organisations and Groups                              | C |     | No Charge | No Charge | 1137703 |
| Government Authorities & Commercial Organisations / Events      | C | GST | 167.00    | 177.00    | 1137703 |
| Activities needing a permit - Property Local Law (Section 3.13) | C | GST | 25.00     | 26.50     | 1137703 |

#### Denmark High School Oval

##### Bond (payable on all events, at time of application)

|                            |   |     |        |        |      |
|----------------------------|---|-----|--------|--------|------|
| Commercial (per event)     | C | N/A | 450.00 | 450.00 | BOND |
| Non Commercial (per event) | C | N/A | 300.00 | 300.00 | BOND |

##### Hire Rates

###### Commercial

|          |   |     |        |        |         |
|----------|---|-----|--------|--------|---------|
| Full Day | C | GST | 154.00 | 163.00 | 1137703 |
| Hourly   | C | GST | 25.00  | 26.50  | 1137703 |

###### Non Commercial

|  |   |     |       |       |         |
|--|---|-----|-------|-------|---------|
| Full Day   | C | GST | 73.00 | 77.00 | 1137703 |
| Hourly   | C | GST | 12.00 | 13.00 | 1137703 |
| Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307) | C | GST | 6.00  | 6.50  | 1137703 |
| Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307) | C | GST | 2.50  | 2.60  | 1137703 |

#### McLean Park

##### Hire Rates

###### Commercial

|          |   |     |        |        |         |
|----------|---|-----|--------|--------|---------|
| Full Day | C | GST | 188.00 | 200.00 | 1137703 |
| Hourly   | C | GST | 31.00  | 33.00  | 1137703 |

###### Non Commercial

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023               | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|--------------------------------------|--------------------------|-------------------|
| Full Day  | C  | GST        | 94.00                                | 100.00                   | 1137703           |
| Hourly  | C  | GST        | 15.00                                | 16.00                    | 1137703           |
| <b>Special Rates</b>  |  |            |                                      |                          |                   |
| Hourly Rate - Senior Clubs (50% subsidy as per Council Policy P110307)  | C  | GST        | 8.00                                 | 8.00                     | 1137703           |
| Hourly Rate - Junior Clubs (80% subsidy as per Council Policy P110307)  | C  | GST        | 3.00                                 | 3.20                     | 1137703           |
| <b>Lighting Towers Hire Rates</b>   |  |            |                                      |                          |                   |
| Commercial (per hour)   | C  | GST        | 120.00                               | 127.00                   | 1137713           |
| Non Commercial (per hour)   | C  | GST        | 60.00                                | 63.50                    | 1137713           |
| <b>Special Rates for Local Sporting Clubs only</b>  |  |            |                                      |                          |                   |
| <b>Training Standard</b>  |  |            |                                      |                          |                   |
| (discount for shared use will be at the discretion of the Facility Manager)   |  |            |                                      |                          |                   |
| Practice Standard (per hour)  | C  | GST        | 20.00                                | 20.00                    | 1137713           |
| Competition Standard (per hour)   | C  | GST        | 40.00                                | 40.00                    | 1137713           |
| <b>Cancellation Fee</b> (within 48 hours prior to start of hire)  | C  | GST        | Forfeit 50% of hire charge; GST Inc. |                          |                   |
| <b>DENMARK RECREATION CENTRE</b>  |  |            |                                      |                          |                   |
| ("Non-Commercial" is defined as "any organisation that is based within the Shire and operates on a not-for-profit basis", and is verified by an organisation's minutes, constitution or other similar document; property damage or loss of equipment will be recouped at cost from the hirer) |  |            |                                      |                          |                   |
| <b>Main Sports Hall (all hire includes cleaning)</b>  |  |            |                                      |                          |                   |
| <b>Advertising Signboards</b> (per year)  |  |            |                                      |                          |                   |
| Arena Signage (2.4m x 1.2m)   | C  | GST        | 300.00                               | 300.00                   | 1160553           |
| <b>Sports Courts</b> (subject to application approval)  |  |            |                                      |                          |                   |
| During normal trading hours (per hour)  |  |            |                                      |                          |                   |
| <b>Court Hire</b>   |  |            |                                      |                          |                   |
| <b>Full Court Fee</b>   |  |            |                                      |                          |                   |
| Commercial and Non-Commercial   | C  | GST        | 44.00                                | 46.00                    | 1160153           |
| Special Rate for registered Denmark clubs & associations  | C  | GST        | 40.00                                | 42.00                    | 1160153           |
| <b>Half Court Fee</b>   |  |            |                                      |                          |                   |
| Commercial and Non-Commercial   |  |            | 23.00                                | 24.00                    | 1160153           |
| Special Rate for registered Denmark clubs & associations  | C  | GST        | 21.00                                | 22.00                    | 1160153           |
| <b>Function Room Hire</b> (All inclusive - kitchen/bar/chairs/trestles)   |  |            |                                      |                          |                   |
| Hourly Rate   | C  | GST        | 50.00                                | 53.00                    | 1160103           |
| Day Hire Rate   | C  | GST        | 300.00                               | 318.00                   | 1160103           |
| <b>Centre Hire Fees After Hours (Staff Member Required - min 2 hours, subject to availability)</b>  |  |            |                                      |                          |                   |
| Staff Member (per hour)   | C  | GST        | No charge                            | 40.00                    | 1160153           |
| <b>Meeting Room / Creche Room</b>   |  |            |                                      |                          |                   |

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| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024      | Income<br>Account |
|---|--|------------|------------------------|-------------------------------|-------------------|
| Commercial (per hour)   | C  | GST        | 21.00                  | 22.00                         | 1160123           |
| Non-Commercial (at discretion of Manager)   | C  | GST        |                        |                               | 1160123           |
| <b>Creche</b>   |  |            |                        |                               |                   |
| Per child   | C  | GST        | 4.50                   | 4.50                          | 1160123           |
| Multi Attendance - 10 visits  | C  | GST        | 40.00                  | 40.00                         | 1160123           |
| Multi Attendance - 20 visits  | C  |            | -                      | 76.00                         | 1160123           |
| <b>Gym / Fitness Room</b>   |  |            |                        |                               |                   |
| Health Practitioner Gymnasium - Non-exclusive (group) booking (5-20 clients)<br>Fee per hour (3 days per week between 11am - 3pm) | C  | GST        | 102.00                 | 108.00                        | 1160113           |
| Health Practitioner Gymnasium use (under 5 clients) Fee   | C  | GST        | -                      | as per relevant gym entry Fee | 1160113           |
| Note: Above Fees subject to Commercial Hire Form Conditions   |  |            |                        |                               |                   |
| <b>Fitness / Living Legend Appraisal</b>  |  |            |                        |                               |                   |
| Fitness appraisal   | C  | GST        | 80.00                  | 70.00                         | 1160113           |
| <b>Gym Entry and General Fitness Classes</b>  |  |            |                        |                               |                   |
| <b>Adult (18 years and over)</b>  |  |            |                        |                               |                   |
| Casual Fitness Class Pass / Gym Visit   | C  | GST        | 16.00                  | 16.50                         | 1160113/1160363   |
| Casual Fitness Class Pass (30 minute fitness class)   | C  | GST        | N/A                    | 9.00                          | 1160363           |
| Multi Attendance - 10 visits (valid for gym pass or classes)  | C  | GST        | 145.00                 | 150.00                        | 1160113           |
| <b>Concession and Health Care Card Holders</b>  |  |            |                        |                               |                   |
| Casual Fitness Class Pass / Gym Visit   | C  | GST        | 8.50                   | 9.00                          | 1160113/1160363   |
| Casual Fitness Class Pass (30 minute fitness class)   | C  |            | N/A                    | 5.00                          | 1160113           |
| Multi Attendance - 10 visits (valid for gym pass or classes)  | C  | GST        | 77.00                  | 81.00                         | 1160113           |
| <b>Personal Training</b>  |  |            |                        |                               |                   |
| 1 Hour one on one PT session  | C  | GST        | 64.00                  | 70.00                         | 1160113           |
| Introductory PT Pack (Fitness Appraisal)  | C  | GST        | 160.00                 | 170.00                        | 1160113           |
| 1 hour small group PT session (up to 4 ppl)   | C  | GST        | -                      | 100.00                        | 1160113           |
| <b>Memberships - Gym / Fitness</b>  |  |            |                        |                               |                   |
| Members who renew Fitness Membership for 12 months prior to expiry date will receive 1 month bonus                                |  |            |                        |                               |                   |
| <b>Fitness Membership (includes Gym/Fitness Room/Aerobics classes/After Hours Access &amp; FOB)</b>                               |  |            |                        |                               |                   |
| 12 months   | C  | GST        | 600.00                 | 635.00                        | 1160113           |
| 3 months  | C  | GST        | 250.00                 | 265.00                        | 1160113           |
| 1 month   | C  | GST        | 120.00                 | 127.00                        | 1160113           |
| <b>FIFO</b>   |  |            |                        |                               |                   |
| 12 months   | C  | GST        | 490.00                 | 520.00                        | 1160113           |
| Replacement fee for lost FOB (after hours access)   | C  | GST        | 20.00                  | 20.00                         | 1160113           |
| <b>Recreation Centre Sports Hall Fee</b>  |  |            |                        |                               |                   |

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| Schedule of Fees and Charges 2023-2024   | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024                        | Income<br>Account |
|--|--|------------|------------------------|---|-------------------|
| <b>Shower Fee</b>  | C  | GST        | -                      | 5.00  | 1160153           |
| <b>Sports Hall Entry (Basketball, Volleyball, Table Tennis, Badminton, Netball)</b>                          |  |            |                        |   |                   |
| <b>Spectator</b>   |  |            | Free                   | Free  |                   |
| <b>Adult Casual Entry Fee (18 years and over)</b>  | C  | GST        | 5.50                   | 6.00  | 1160153           |
| Multipass - 10 x entries   | C  | GST        | 48.00                  | 50.00   | 1160153           |
| <b>Concession and Health Care Card Holders</b>   | C  | GST        | 4.50                   | 5.00  | 1160153           |
| Multipass - 10 x entries   | C  | GST        | 38.00                  | 40.00   | 1160153           |
| <b>Local Denmark Schools (per student)</b>   |  |            |                        |   |                   |
| Normal Entry   | C  | GST        | 1.50                   | 1.60  | 1160153           |
| Denmark High School Basketball Extension Program   | C  | GST        | 1.00                   | 1.10  | 1160153           |
| Court Cancellation Fee (if less than 1 hour notice)  | C  | GST        | 20.00                  | 20.00   | 1160153           |
| <b>Centre Operated Activity / Program</b>  |  |            |                        |   |                   |
| <b>Individual Activity (i.e. Rollerskating, Disco, Community Sports, Homeschool Sports, Holiday Program)</b> |  |            |                        |   |                   |
| Adult  | C  | GST        | 7.00                   | 8.50  | 1160153           |
| Concession and Health Care Card Holders / Child (17 & Under)   | C  | GST        | 6.50                   | 7.00  | 1160153           |
| Term Fee (based on number of sessions and games)   | C  | GST        | -                      | *Casual fee x no. of sessions less 10% discount | 1160153           |
| Rookie Hoops - Program Fee   | C  | GST        | -                      | 80.00   | 1160153           |
| <b>Team Activity (Mixed Netball, Indoor Cricket)</b>   |  |            |                        |   |                   |
| Team Registration Fee  | C  | GST        | -                      | 50.00   | 1160153           |
| Team Fee per Game  | C  | GST        | -                      | 45.00   | 1160153           |



| Schedule of Fees and Charges 2023-2024 | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023 | Adopted Fee<br>2023-2024 | Income<br>Account |
|--|--|------------|------------------------|--------------------------|-------------------|
|--|--|------------|------------------------|--------------------------|-------------------|

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>TRANSPORT</b>                           |  |  |  |  |  |
| <b>TRAFFIC CONTROL (VEHICLE LICENSING)</b> |  |  |  |  |  |

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| <b>Traffic Control – Department of Transport Licensing Services</b> | S |  | As per fees adopted under Department of Transport Licensing Regulations. Fees are available on the Department of Transport website or on request at the Shire Administration Centre. |  |  |
|---|---|--|--|--|--|

|                          |  |  |  |  |  |
|--------------------------|--|--|--|--|--|
| <b>ECONOMIC SERVICES</b> |  |  |  |  |  |
| <b>PARRY BEACH</b>       |  |  |  |  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Parry Beach Nature Park Camping Fees - amended 1 July 2021</b>                                |  |  |  |  |  |
| (per camp; 50% concession for significant voluntary work at Parry Beach; bookings are not taken) |  |  |  |  |  |

|  |   |     |        |        |         |
|--|---|-----|--------|--------|---------|
| <b>Caravan/Campervan/Mobile Home/Trailer</b> |   |     |        |        |         |
| First two people, per site                   |   |     |        |        |         |
| Per night                                    | C | GST | 20.00  | 22.00  | 1360103 |
| Per week                                     | C | GST | 110.00 | 116.00 | 1360103 |
| Each extra adult                             | C | GST | 10.00  | 11.00  | 1360103 |
| Child (6-15) per night                       | C | GST | 3.00   | 3.00   | 1360103 |
| Child under 6                                | C | N/A | Free   | Free   | 1360103 |

|   |   |     |        |        |         |
|---|---|-----|--------|--------|---------|
| <b>Tent/Swag/Other non vehicular camp</b> |   |     |        |        |         |
| First two people only                     |   |     |        |        |         |
| Per night                                 | C | GST | 20.00  | 22.00  | 1360103 |
| Per week                                  | C | GST | 110.00 | 116.00 | 1360103 |
| Each extra adult                          | C | GST | 10.00  | 11.00  | 1360103 |
| Bib Track Walkers & Munda Bididi Cyclists | C | GST | 5.00   | 6.00   | 1360103 |
| Child (6-15) per night                    | C | GST | 3.00   | 3.00   | 1360103 |
| Child under 6                             | C | N/A | Free   | Free   | 1360103 |

|                        |  |  |  |  |  |
|------------------------|--|--|--|--|--|
| <b>PLANT NURSERIES</b> |  |  |  |  |  |
| <b>Seedlings</b>       |  |  |  |  |  |

|  |   |     |      |      |         |
|--|---|-----|------|------|---------|
| Provided for environmental projects; discounts considered on bulk orders over 2000 seedlings/tubes dependent upon species. |   |     |      |      |         |
| <b>Seedling Cells (per cell)</b>   |   |     |      |      |         |
| Propagated by seed (minimum fee - each)  | C | GST | 1.00 | 1.10 | 1351003 |
| Propagated by cuttings (minimum fee - each)  | C | GST | 1.50 | 1.60 | 1351003 |
| <b>Tubes/Pots (minimum fee - each)</b>   | C | GST | 2.00 | 2.10 | 1351003 |

|                                |   |     |       |       |         |
|--------------------------------|---|-----|-------|-------|---------|
| <b>OTHER ECONOMIC SERVICES</b> |   |     |       |       |         |
| <b>Lime Sand (per tonne)</b>   | C | GST | 42.90 | 42.90 | 1121003 |

|  |   |     |  |  |         |
|--|---|-----|--|--|---------|
| <b>Berridge Park EV Charging Tariff</b><br>(\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours) - as per Council Resolution 080223 | C | GST | \$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours |  | 1427703 |
|--|---|-----|--|--|---------|

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# Schedule of Fees and Charges 2023-2024

Authority to set Fee (S - Statute) (C - Council)      GST Status      Last Year 2022-2023      Adopted Fee 2023-2024      Income Account

## OTHER PROPERTY & SERVICES

|  |   |        |                               |  |         |
|--|---|--------|-------------------------------|--|---------|
| <b>Variable Message Board Trailer - Daily Hire Rate</b> (subject to terms and conditions)  | C | GST    | -                             | 95.00                                      | 1147593 |
| <b>Sale of Stock Items i.e. Emulsion</b>   |   |        |                               |  |         |
| Charges  | C |        | Actual cost + 10% + Admin Fee |  | 1147593 |
| <b>Directional Road Signage</b>  |   |        |                               |  |         |
| Application Fee (per sign)   | C | GST    | 91.00                         | 95.00                                      | 1147593 |
| Installation of Directional Road Signage (no posts required)   | C | GST    | 301.00                        | 310.00                                     | 1147593 |
| Installation of Directional Road Signage (posts required)  | C | GST    | 538.00                        | 555.00                                     | 1147593 |
| Annual permit licence fee for portable signage (A-Frame/Corflute) only within road reserves (subject to approval)  | C | GST    | -                             | 70.00                                      | 1147593 |
| <b>Miscellaneous</b>   |   |        |                               |  |         |
| Sign Materials / Installation / Removal Fees   | C |        |                               | {(Actual cost + 10%) + Labour + Admin Fee} | 1147593 |
| <b>Administration Fee</b>  | C | GST    | 61.00                         | 65.00                                      | 1147593 |
| <b>Driveway Entrances (Crossovers)</b>   |   |        |                               |  |         |
| <b>Permit Application Fee</b> (per crossover)  | C | GST    | 40.00                         | 42.00                                      | 1226503 |
| <b>Shire of Denmark Contribution</b> (Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards; contribution values are based on a 50% share of the minimum standard, per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 15[1]). |   |        |                               |  |         |
| Constructed without stormwater pipes (typically a 6.25m verge width)   | C | Exempt | 279.00                        | 295.00                                     | 1228382 |
| Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe)   | C | Exempt | 794.00                        | 873.00                                     | 1228382 |
| Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)   | C | Exempt | 390.00                        | 429.00                                     | 1228382 |
| <b>Note: The Shire of Denmark does not pay a crossover subsidy where a crossover is a subdivision approval requirement.</b>  |   |        |                               |  |         |
| <b>Gate Permit</b>   |   |        |                               |  |         |
| (per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)  |   |        |                               |  |         |
| <b>Fee</b> (per year)  | C | GST    | 36.00                         | 38.00                                      | 1432003 |
| <b>Supervision of Reinstatement Fees</b>   |   |        |                               |  |         |
| Fee (per site visit)   | C | GST    | 123.00                        | 130.00                                     | 1226503 |
| <b>Standpipe Water Use</b> (per kL)  |   |        |                               |  |         |
| Application for swipe access card (Zimmerman standpipe only)   | C | GST    | 16.50                         | 17.50                                      | 1317543 |
| Deposit for access card (Zimmerman Standpipe)  | C | N/A    | 50.00                         | 50.00                                      | BOND    |

Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, Council decision or Lease Renewal (including renegotiation, market valuation and CPI adjustment), then the updated fee amount supersedes this schedule.

| Schedule of Fees and Charges 2023-2024  | Authority to set Fee<br>(S - Statute)<br>(C - Council) | GST Status | Last Year<br>2022-2023                         | Adopted Fee<br>2023-2024 | Income<br>Account |
|---|--|------------|--|--------------------------|-------------------|
| <b>Roadside Memorials – Installation Local roads only</b>   |  |            |  |                          |                   |
| As per Policy P120102 – Roadside Memorials (Erection, Maintenance and Removal) Memorial to be supplied by family and installed by Shire of Denmark and family if desired. |  |            |  |                          |                   |
| Fee (per memorial)  | C  |            | No Charge                                      | No Charge                |                   |
| <b>Guidelines for Development and Subdivision of Land 2008</b> (“Development Standards”) per copy   | C  | GST        | 67.00  | 70.00                    | 1047503           |
| <b>Supervision Fees</b>   |  |            |  |                          |                   |
| (to be paid in advance; per Planning and Development Act 2005 Section 158; GST inclusive)   |  |            |  |                          |                   |
| Local Site Superintendent/Engineer (appropriately qualified) ...  |  |            |  |                          |                   |
| ...is Provided by developer   | C  | GST        | 1.50% of the estimated value of proposed works |                          | 1226503           |
| ...is <b>Not</b> provided by developer  | C  | GST        | 3.00% of the estimated value of proposed works |                          | 1226503           |
| <b>Defects Liability Guarantee (Bond)</b>   |  |            |  |                          |                   |
| Minimum guarantee (Contract Works up to \$28,571.43 GST Incl.)  | C  | N/A        | 1,040.00                                       | 1100.00                  | BOND (TYPE 10)    |
| Contract Works over \$28,571.43 (GST inclusive)   | C  | GST        | 3.50% of the estimated value                   |                          | BOND (TYPE 10)    |
| <b>Bonding Assessment Fee</b>   |  |            |  |                          |                   |
| Minimum fee (outstanding works up to \$10,000)  | C  | GST        | 279.00   | 295.00                   | 1226503           |
| Outstanding works over \$10,000 (GST inclusive)   | C  | GST        | 2.50% of the estimated value                   |                          | 1226503           |
| <b>Planting Maintenance Guarantee</b>   |  |            |  |                          |                   |
| Guarantee (includes a 20% contingency; GST Free)  | C  | Free       | 120% of the estimated value                    |                          | BOND Type (6)     |

Attachment 5.1 c -TABLE OF SUBMISSIONS TO DIFFERENTIAL RATES.

| Name         | Email                                      | SUBMISSIONS IN RESPECT TO THE NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2023.24  |
|--------------|--|---|
| Submission 1 | Name withheld pursuant to Policy – P100602 | <p><b>RECEIVED – 22/06/2023</b><br/> <b>COMMENT ON KERBSIDE COLLECTION SERVICES AND BOUDARIES OF SUCH.</b></p> <p>The Airport Estate, including Sheoak Drive and the off-shoots should have a kerbside rubbish collection service; particularly given the proximity to the waste transfer station. The Springdale Estate has this service. Where is the magic line &amp; why?</p>   |
| Submission 2 | Name withheld pursuant to Policy – P100602 | <p><b>RECEIVED – 29/06/2023</b><br/> <b>COMMENT RE IMPACT OF RATES ON HOUSEHOLDS, WITH REFERENCE TO CURRENT ECONOMIC CLIMATE / INCREASED COST OF LIVING.</b></p> <p>Considering the high cost of living and high interest rates that are having a really big impact on residents finances, the Shire should endeavour to minimise to the greatest extent possible significant increase to rates at this time. We are all having to tighten our belts</p>  |
| Submission 3 | Name withheld pursuant to Policy – P100602 | <p><b>RECEIVED – 01/07/2023</b><br/> <b>COMMENT / QUESTIONS RE SPECIFIC OPERATING EXPENSES / PRPOSED INCREASE TO DIFFERENTIAL RATES.</b></p> <p>I would very much appreciate some clear and precise answers to the below.<br/>           What percentage of current Denmark shire (rate payer funded) employees currently maintain a residence in Denmark? What percentage of employees are also rate payers?<br/>           What is the break down of commercial proportions of rates for enterprises such as hotels, motels, lodges, caravan parks, retreats and clubs both not for profit and for profit?<br/>           Justification of the reasonability of the rate amounts compared to comparable shires in regards to land area and population; ie Manjimup, Cranbrook, katanning, Collie, Harvey, Donnybrook etc.<br/>           The business case for improved outcomes for rate payers in the investment of EV's?<br/>           The details around salary sacrificing arrangements with current shire employees and the personal use of shire owned vehicles, given no vehicles reside at the shire office over the weekend or night time, and that shire vehicles have been utilised for personal recreational purposes after hours and on weekends.<br/>           There is no issue in asking rate payers for more money but some form of justification would be warranted.</p> |