



Shire of Denmark

Discover Denmark – South Coast - Western Australia

SHIRE OF DENMARK

2017/2018 MUNICIPAL BUDGET

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Shire of Denmark

Discover Denmark

INTRODUCTION

The Shire of Denmark's 2017/2018 Municipal Budget was formally adopted by Council on 18 July 2017.

The Budget balances the need for community infrastructure and services whilst ensuring fiscal responsibility in the current economy. The Budget is underpinned by a 4% increase in the rate in the dollar, with Council's decision to increase rates influenced by a number of factors including the requirement to engage consultants to undertake asset management planning, matching contributions from external funding providers and the need to maintain infrastructure spending. Council's 2017/18 Municipal Budget reflects these obligations and the effect of Consumer Price Index (CPI) rising by 2.1% (March Quarter 2016 to March Quarter 2017).

The Budget acknowledges the regional economic challenges faced by our community and aims to respond accordingly. Local Government expenditure is an important contributor to the success of any local economy and it is important that the Shire continues to invest and maintain levels of expenditure. In addition to stable investment we must ensure that each dollar is spent responsibly and the impact of our spending stretches further.

Council have endorsed a number of fiscally responsible measures in recent times, including restructuring the executive team to reduce the number of Directors from four to three.

Council have also adopted a new service delivery model for youth services that will provide targeted, measurable support to a wider cross section of young people in our community. The change in delivery opens the door for experienced providers to partner with the Shire to support local youth in their transition through adolescence.

Improvements to the Budget process were also a high priority for the administration, with the implementation of a new capital evaluation model to help assess submissions. The new model was introduced by the Shire's finance team and ensured each submission had undergone the necessary project planning to ensure timely delivery. The implementation of the model delivered a number of benefits and ensured that the projects considered by Council were able to demonstrate strategic alignment, asset management impact and a greater level of planning, with necessary approvals having already been obtained.

This 2017/18 Capital Expenditure Budget is \$8.2m with the overall Budget in excess of \$22.3m. The Budget contains significant investment in a number of infrastructure projects including:

The 2017/18 Budget continues to provide considerable contributions and donations that support community, sporting, cultural and tourism groups and events within the Shire. Council recognises the importance of this investment within our community and the vital role these organisations play in the everyday lives of our residents.

In closing, I wish to acknowledge the way Councillors and staff have worked together to deliver a prudent Budget that supports our community. Council have been both considered and responsible in their review and adoption of the 2017/18 Municipal Budget.

Improving the financial management of the Shire of Denmark will continue to be a priority for Council and the administration over the following years, with the implementation of a comprehensive asset management program a major focus, resulting in increasing expenditure in relation to roads, footpaths and drainage.

Cr David Morrell

A handwritten signature in black ink, appearing to read 'D Morrell', written in a cursive style.

Shire President

SHIRE OF DENMARK

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EXECUTIVE SUMMARY

The 2017/2018 Annual Budget was formally adopted by Council on 18 July 2017, after extensive consultation with all relevant stakeholders and a comprehensive budget workshop process involving councillors and senior staff, which examined in detail the various budget issues with workshops/forums being held on four separate occasions.

Given the large number of requests received, it was not possible for all projects to be included and in some cases, they were not supported by Council for various reasons. In other cases, projects were supported but due to financial constraints have been identified as future projects that will be reconsidered in the development of a comprehensive Long Term Financial Plan. This Plan is considered a document of vital importance to the Shire, ensuring that the decisions made by Elected Members are demonstrative of the long term impact new projects and services have on the long term financial sustainability of the Shire.

CAPITAL WORKS PROGRAM

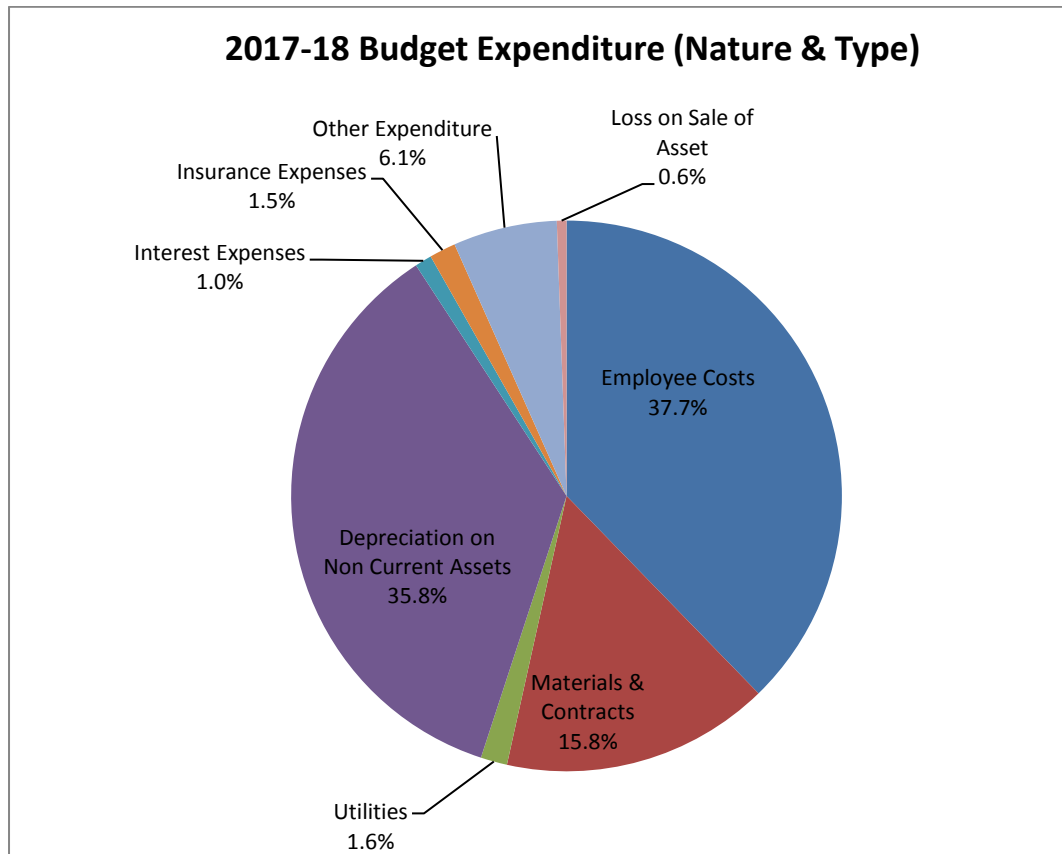
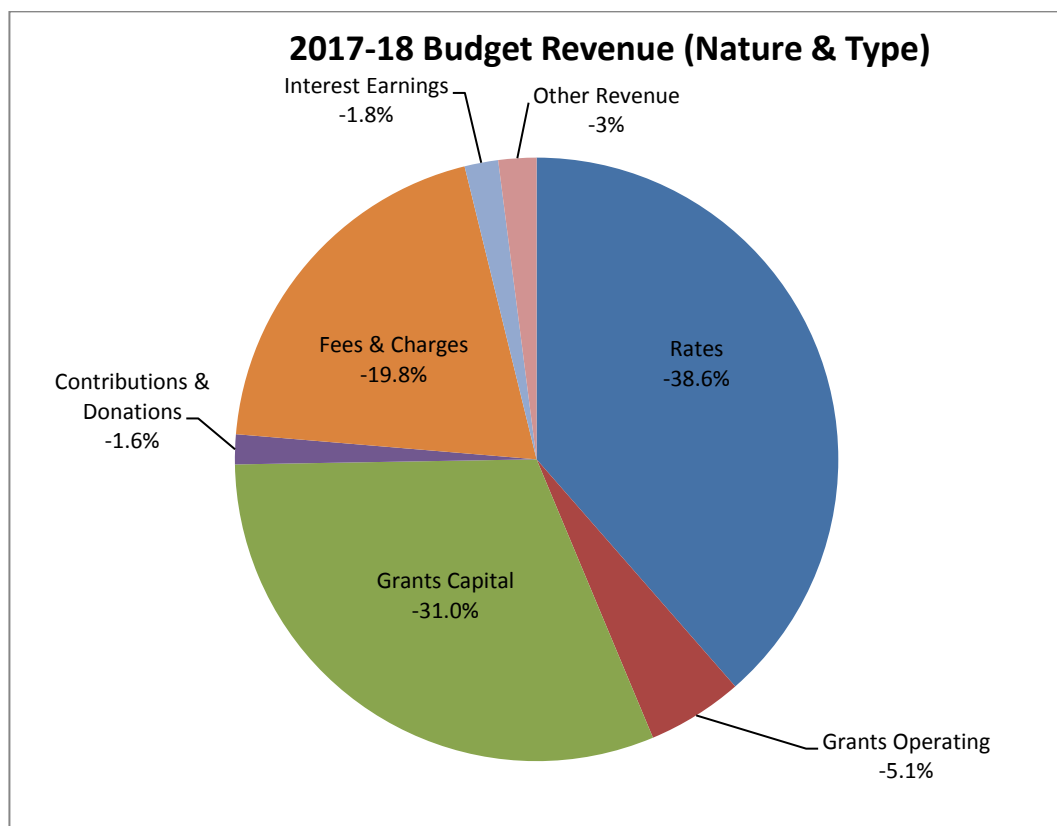
This 2017/18 Capital Expenditure Budget is \$8.2m with the overall Budget in excess of \$22.3m. The Budget contains significant investment in a number of infrastructure projects including:

Table 1 – 2017/18 SUMMARY OF MAJOR ITEMS

Description	2017/2018
Denmark East Development Project – East Precinct works	2,600,000
Denmark East Development Project – McIntosh Light Industrial Area	2,500,000
Bridge Construction – Scotsdale Brook	492,000
Plane Tree Precinct Development Implementation	531,245
Reconstruction – McLeod Road	516,403
Bridge Construction – Nunns Road	39,265
Plant purchase – Patching truck	79,000
Reseal – Churchill Road	200,000
Reseal – Mount Lindsay Road	125,000
Reseal – William Bay Road	150,000
Plant – ESL	569,000
McIntosh Road – Transfer station skip bin cover	30,000
McIntosh Road – Site fencing stage 2	25,000
Cemetery – Bridge and paving	25,000
Norm Thornton Park – BBQ and shelter repairs	30,000
Morgan Richards CC Upgrades -	30,900
Denmark Arts Building – Decking	30,000

OPERATING INCOME AND EXPENDITURE

The 2017/18 Budget provides for a net operating surplus of \$745,2112. A breakdown of Expenditure and Income is shown below in Chart 1 and 2.

Chart 1 – SUMMARY OF OPERATING EXPENDITURE**Chart 2 – SUMMARY OF OPERATING REVENUE**

RATES

The 2017/2018 Budget is underpinned by a 4% increase in the rate in the dollar, which yields \$6,187,580 in revenue.

REFUSE COLLECTION FEES

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

SHIRE LOAN BORROWINGS

The Annual Budget proposes no new Loans for 2017/2018.

Council has a relatively low debt position, with \$2,417,401 of principal outstanding as at 1 July 2017 (excluding self-supporting loans to community organisations).

Total Self-Supporting Loans to community organisations is \$547,368. Please refer to Note 5 in the Annual Budget for more detailed information regarding the different loans owing by Council.

SHIRE RESERVE FUND PROGRAMS

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

Description	Transfers	
	To	From
Employee Entitlements Reserve	8,757	
Plant Reserve	13,305	
Parry Beach Campground Reserve	150,662	101,364
Cemetery Reserve	40	0
Lime Quarry Rehabilitation Reserve	104,442	0
Land and Building Reserve	507,967	0
Refuse Site Development Reserve	41,723	0
Kwoorabup Community Park Reserve	1,542	0
Aquatic Facility Development Reserve	1,933	0
Lionsville Reserve	8,708	0
Peaceful Bay Water Supply Reserve	17,301	0
Rivermouth Caravan Park Reserve	21,036	0
Peaceful Bay Caravan Park Reserve	10,530	0
Recreation Centre Equipment Reserve	20,820	0
Denmark East Development Reserve	93,450	1,745,000
Total	1,002,216	1,905,173

Council's Total Cash Backed Reserve Funds exceeds loan principal outstanding (excluding self-supporting loans) and totals \$10,645,753 as at 30 June 2016.

Please refer to Note 6 in the Municipal Budget for more detailed information regarding the different Reserve Funds held by Council.

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

Mr Bill Parker
Chief Executive Officer
Shire of Denmark



SHIRE OF DENMARK

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

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SHIRE OF DENMARK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
REVENUE				
Rates	8	6,187,580	5,873,245	5,920,080
Operating Grants		824,136	2,048,321	1,434,207
Subsidies and Contributions		256,150	318,685	345,902
Fees and Charges	11	3,182,754	2,530,400	2,897,815
Service Charges	10	0	0	0
Interest Earnings	2(a)	289,336	294,532	366,294
Other Revenue		326,515	404,868	333,740
		<u>11,066,471</u>	<u>11,470,050</u>	<u>11,298,038</u>
EXPENSES				
Employee Costs		(5,772,182)	(5,745,298)	(5,503,147)
Materials and Contracts		(2,410,456)	(1,909,209)	(2,184,999)
Utility Charges		(238,404)	(225,084)	(228,523)
Depreciation	2(a)	(5,471,763)	(5,397,320)	(4,992,321)
Interest Expenses	2(a)	(151,723)	(163,504)	(174,859)
Insurance Expenses		(236,509)	(233,172)	(237,241)
Other Expenditure		(933,900)	(827,955)	(841,952)
		<u>(15,214,937)</u>	<u>(14,501,541)</u>	<u>(14,163,042)</u>
		<u>(4,148,466)</u>	<u>(3,031,491)</u>	<u>(2,865,004)</u>
Non-Operating Grants		4,980,325	3,233,637	5,267,549
Subsidies and Contributions		0	0	0
Profit on Asset Disposals	4	0	0	9,400
Loss on Asset Disposals	4	<u>(86,646)</u>	<u>(163,792)</u>	<u>(36,800)</u>
NET RESULT		745,212	38,353	2,375,145
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>745,212</u>	<u>38,353</u>	<u>2,375,145</u>

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



**SHIRE OF DENMARK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		23,204	40,833	24,561
General Purpose Funding		6,955,658	7,797,723	7,344,067
Law, Order, Public Safety		257,775	303,806	282,526
Health		42,305	42,766	39,552
Education and Welfare		42,609	23,743	14,998
Housing		6,304	4,965	8,250
Community Amenities		1,534,789	1,519,051	1,585,466
Recreation and Culture		418,899	400,950	414,920
Transport		336,178	388,832	348,103
Economic Services		1,286,781	740,212	1,085,474
Other Property and Services		161,969	207,169	180,121
		<u>11,066,471</u>	<u>11,470,050</u>	<u>11,328,038</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(684,573)	(589,166)	(613,465)
General Purpose Funding		(472,320)	(453,437)	(441,909)
Law, Order, Public Safety		(1,491,449)	(1,471,902)	(1,263,722)
Health		(298,462)	(263,093)	(284,516)
Education and Welfare		(234,738)	(281,018)	(287,411)
Housing		(41,726)	(61,526)	(51,400)
Community Amenities		(2,427,103)	(2,322,504)	(2,274,994)
Recreation & Culture		(2,677,391)	(2,574,834)	(2,450,840)
Transport		(5,384,543)	(5,312,086)	(5,067,780)
Economic Services		(1,169,126)	(899,700)	(1,119,624)
Other Property and Services		(181,784)	(155,650)	(132,524)
		<u>(15,063,214)</u>	<u>(14,384,917)</u>	<u>(13,988,184)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(1,783)	(2,228)	(2,302)
Housing		(40,214)	(43,416)	(59,755)
Community Amenities		(8,914)	(10,409)	(10,692)
Recreation & Culture		(62,432)	(19,396)	(60,678)
Transport		(3,706)	(3,999)	(4,027)
Economic Services		(34,674)	(37,176)	(37,405)
Other Property & Services		0	0	0
		<u>(151,723)</u>	<u>(116,624)</u>	<u>(174,858)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		0	0	0
Law, Order, Public Safety		569,100	783,811	56,000
Recreation and Culture		321,245	1,003,537	1,280,200
Transport		4,089,980	1,422,289	3,877,349
Economic Services		0	24,000	24,000
		<u>4,980,325</u>	<u>3,233,637</u>	<u>5,237,549</u>
PROFIT/(LOSS) ON		0	0	9,400
DISPOSAL OF ASSETS (Refer Note 4)		<u>(86,646)</u>	<u>(163,792)</u>	<u>(36,800)</u>
		<u>(86,646)</u>	<u>(163,792)</u>	<u>(27,400)</u>
NET RESULT		<u>745,212</u>	<u>38,353</u>	<u>2,375,145</u>
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u><u>745,212</u></u>	<u><u>38,353</u></u>	<u><u>2,375,145</u></u>

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



**SHIRE OF DENMARK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,187,580	5,781,654	5,970,080
Operating Grants		824,136	2,048,321	1,434,207
Subsidies and Contributions		256,150	318,685	345,902
Fees and Charges		3,415,795	2,536,699	2,880,856
Service Charges		0	0	0
Interest Earnings		289,336	294,532	366,294
Goods and Services Tax		0	0	0
Other		326,515	409,788	333,740
		<u>11,299,512</u>	<u>11,389,678</u>	<u>11,331,079</u>
Payments				
Employee Costs		(5,772,182)	(5,683,371)	(5,503,147)
Materials and Contracts		(2,333,884)	(1,113,483)	(1,892,428)
Utility Charges		(238,404)	(225,084)	(228,523)
Insurance Expenses		(236,509)	(233,172)	(237,241)
Interest Expenses		(151,723)	(167,321)	(174,859)
Goods and Services Tax		0	0	0
Other		(933,900)	(827,955)	(841,952)
		<u>(9,666,602)</u>	<u>(8,250,386)</u>	<u>(8,878,150)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,632,914</u>	<u>3,139,293</u>	<u>2,452,930</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(861,260)	(3,409,607)	(2,894,915)
Payments for Construction of Infrastructure	3	(7,340,918)	(3,797,731)	(10,209,006)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,980,325	3,233,637	5,237,549
Proceeds from Sale of Plant & Equipment	4	40,000	122,727	141,564
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,181,853)</u>	<u>(3,850,974)</u>	<u>(7,724,808)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(270,579)	(252,136)	(322,328)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		47,721	44,858	44,953
Proceeds from New Debentures	5	0	490,852	1,300,852
Net Cash Provided By (Used In) Financing Activities		<u>(222,858)</u>	<u>283,574</u>	<u>1,023,476</u>
Net Increase (Decrease) in Cash Held		<u>(3,261,053)</u>	<u>(428,107)</u>	<u>(4,248,401)</u>
Cash at Beginning of Year		14,081,085	14,509,192	14,509,192
Cash and Cash Equivalents at the End of the Year	15(a)	<u>10,820,032</u>	<u>14,081,085</u>	<u>10,260,791</u>

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



**SHIRE OF DENMARK
RATE SETTING STATEMENT
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
REVENUES	1,2			
Governance		23,204	40,833	24,561
General Purpose Funding		768,078	1,924,478	1,423,987
Law, Order, Public Safety		826,875	1,087,617	345,926
Health		42,305	42,766	39,552
Education and Welfare		42,609	23,743	14,998
Housing		6,304	4,965	8,250
Community Amenities		1,534,789	1,519,051	1,585,466
Recreation and Culture		740,144	1,404,487	1,695,120
Transport		4,426,158	1,811,121	4,227,452
Economic Services		1,286,781	764,212	1,109,474
Other Property and Services		161,969	207,169	180,121
		9,859,216	8,830,442	10,654,907
EXPENSES	1,2			
Governance		(686,356)	(591,393)	(615,767)
General Purpose Funding		(472,320)	(453,437)	(441,909)
Law, Order, Public Safety		(1,491,449)	(1,471,902)	(1,266,522)
Health		(298,462)	(263,093)	(284,516)
Education and Welfare		(234,738)	(281,018)	(287,411)
Housing		(81,940)	(104,943)	(111,155)
Community Amenities		(2,436,017)	(2,332,913)	(2,285,686)
Recreation & Culture		(2,739,823)	(2,594,230)	(2,511,518)
Transport		(5,474,895)	(5,479,877)	(5,105,807)
Economic Services		(1,203,800)	(936,876)	(1,157,029)
Other Property and Services		(181,784)	(155,650)	(132,524)
		(15,301,583)	(14,665,333)	(14,199,843)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	86,646	163,792	27,400
Depreciation on Assets	2(a)	5,471,763	5,397,320	4,992,321
Movement in Accrued Interest		3,787	3,982	3,819
Movement in Accrued Income		12,556	50,200	8,500
Movement in Employee Provisions		0	0	0
Movement in Deferred Pensioner Rates (Non Current)		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(147,750)	(1,693,723)	(1,847,311)
Purchase Infrastructure Assets	3	(7,340,918)	(3,797,731)	(10,209,006)
Purchase Plant and Equipment	3	(654,810)	(1,648,899)	(972,104)
Purchase Furniture and Equipment	3	(58,700)	(66,984)	(75,500)
Proceeds from Disposal of Assets	4	40,000	122,727	141,564
Repayment of Debentures	5	(270,579)	(252,136)	(322,328)
Proceeds from New Debentures	5	0	490,852	1,300,852
Self Supporting Loan Advances		0	0	0
Self-Supporting Loan Principal Income		47,721	44,858	44,953
Transfers to Reserves (Restricted Assets)	6	(1,002,216)	(1,124,313)	(457,772)
Transfers from Reserves (Restricted Assets)	6	1,905,173	1,351,548	3,635,018
Estimated Expenses Not yet Realised			(87,948)	
Estimated Income Not yet Realised			0	
Restricted Grants to be Carried Forward			(469,183)	
Restricted Grants to be Utilised		469,183	1,229,315	1,229,315
Estimated Surplus/(Deficit) July 1 B/Fwd	7	692,931	940,902	127,586
Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	692,931	2,452
Amount Required to be Raised from Rates	8	(6,187,580)	(5,873,245)	(5,920,080)
Rate Income		6,187,580	5,873,245	
Check Var		0	(0)	(0)



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

Critical accounting estimates

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

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

The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(b) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Comparative figures

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

(e) 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.

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

(g) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) Superannuation

The Shire of Denmark contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire of Denmark contributes are defined contribution plans.

(j) 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 with original maturities of three months or less 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 4 - Net Current Assets.

(k) Trade and Other Receivables

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

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

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

(l) 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.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Council's intentions to release for sale.

(m) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Denmark commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Denmark revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed Assets (Continued)

Land Under Roads cont'd

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Bridges	75 years

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.

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.

(n) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire of Denmark uses a mix of both independent and management valuations using the following as a guide:



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair Value of Assets and Liabilities (continued)

Fair Value is the price that the Shire of Denmark would receive to sell the asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire of Denmark selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair Value of Assets and Liabilities (continued)

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire of Denmark becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Denmark commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Shire's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of Assets

In accordance with Australian Accounting Standards the Shire of Denmark assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire of Denmark 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 and are usually paid within 30 days of recognition.

(r) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 or 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 of Denmark 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 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing Costs

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

(t) Provisions

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

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

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Denmark, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the Shire of Denmark has significant influence.

Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Denmark's share of net assets of the associate. In addition, the Shire of Denmark's share of the profit or loss of the associate is included in the Shire of Denmark's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate.

Any discount on acquisition, whereby the Shire of Denmark's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire of Denmark and the associate are eliminated to the extent of the Shire of Denmark's interest in the associate.

When the Shire of Denmark's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Denmark discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Denmark will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

(w) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(x) Current and Non-Current Classification

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

	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	26,000	25,882	26,000
Other Services	0	0	0
Depreciation			
<u>By Program</u>			
Governance	170,862	172,673	180,718
General Purpose Funding	0	0	0
Law, Order, Public Safety	597,563	593,030	403,524
Health	0	0	5,101
Education and Welfare	9,137	9,149	8,772
Housing	0	0	0
Community Amenities	92,421	92,421	117,824
Recreation and Culture	540,435	517,716	452,368
Transport	3,515,697	3,505,714	3,401,936
Economic Services	51,970	52,121	44,038
Other Property and Services	493,678	454,496	378,040
	<u>5,471,763</u>	<u>5,397,320</u>	<u>4,992,321</u>
<u>By Class</u>			
Land and Buildings	393,087	387,739	358,644
Furniture and Equipment	57,737	56,951	52,678
Plant and Equipment	996,416	982,860	909,109
Roads	2,400,305	2,367,649	2,189,988
Reserves	210,416	207,554	191,980
Airstrip	30,253	29,842	27,603
	<u>4,088,215</u>	<u>4,032,595</u>	<u>3,730,001</u>



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

Interest Expenses (Finance Costs)

- Finance Lease Charges	0	0	0
- Debentures (<i>refer note 5(a)</i>)	151,723	158,818	174,859
	<u>151,723</u>	<u>158,818</u>	<u>174,859</u>

Rental Charges

- Operating Leases	<u>14,700</u>	<u>14,700</u>	<u>14,700</u>
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(ii) Crediting as Revenues:

Interest Earnings

Investments			
- Reserve Funds	157,966	123,190	181,816
- Other Funds	99,170	130,249	198,000
Other Interest Revenue (<i>refer note 13</i>)	32,200	41,093	32,000
	<u>289,336</u>	<u>294,532</u>	<u>411,816</u>

(b) Statement of Objective

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 Strategic Community Plan and for each of its broad activities/programs.

GOVERNANCE

Members of Council, general administration expenses including staff, office maintenance and insurances.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants, investment funds and other financial matters.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention including Community Emergency Services Manager and brigades, animal control (Rangers) and State Emergency Services operations.

HEALTH

Health inspection and administration, Preventative Services such as analytical costs and food sampling.

EDUCATION AND WELFARE

Assistance to early childhood education, provision of educational scholarships, youth services, aged and disability programs.

HOUSING

Lionsville self supporting loans.

COMMUNITY AMENITIES

Refuse collection services (including recycling), operation of landfill and recycling centres, administration of the Town Planning Scheme, provision of facilities such as the Cemetery and Public Conveniences, effluent disposal (septic tanks) and environmental programs.

RECREATION AND CULTURE

Provision, maintenance and operation of Halls, Civic Centre, Library, Recreation Centre, Swimming areas and beaches and various parks and gardens. TV and Radio re-broadcasting tower maintenance.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities and lighting. Maintenance of Shire Depot and road plant purchases.

ECONOMIC SERVICES

Tourism, noxious weeds and pest control services, building control and saleyards. Lime quarry activities.

OTHER PROPERTY & SERVICES

Public Works Overheads (engineering staff, leave entitlements and insurances). Plant Operating Costs, repair wages, parts, fuel, insurance and licenses), stock and materials and salaries and wages.



**SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

3. ACQUISITION OF ASSETS

**2017/18
Budget
\$**

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

By Program

Governance	79,400
Law, Order, Public Safety	574,100
Community Amenities	110,570
Recreation and Culture	670,855
Transport	6,726,753
Economic Services	33,500
Other Property and Services	7,000
	<u>8,202,178</u>

By Class

Land Held for Resale	
Land and Buildings	147,750
Infrastructure Assets - Roads	6,099,203
Infrastructure Assets - Parks and Ovals	1,241,715
Plant and Equipment	654,810
Furniture and Equipment	58,700
	<u>8,202,178</u>

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

- Appendix B Capital Expenditure by Program (including Funding Sources), and
- Appendix C Capital Expenditure by Nature and Type.

4. DISPOSALS OF ASSETS

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

By Program

	Net Book Value 2017/18 Budget \$	Sale Proceeds 2017/18 Budget \$	Profit(Loss) 2017/18 Budget \$
Transport	126,646	40,000	(86,646)
	126,646	40,000	(86,646)

By Class

	Net Book Value 2017/18 Budget \$	Sale Proceeds 2017/18 Budget \$	Profit(Loss) 2017/18 Budget \$
Plant & Equipment			
Replace Patching Truck DE10864	48,206	10,000	(38,206)
Replace UD CW385 Tip Truck DE 337	78,440	30,000	(48,440)
	126,646	40,000	(86,646)

Summary

	2017/18 Budget \$
Profit on Asset Disposals	0
Loss on Asset Disposals	(86,646)
	<u>(86,646)</u>

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

- Appendix D Plant Replacement Program.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest & GFEE Repayments		Interest Rate	Maturity Date
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$		
123 Lionsville S/Supporting	79,824		24,531	22,663	55,294	79,824	5,717	7,611	7.98%	10-Feb-20
129 Scouts S/Supporting	22,871		2,978	2,809	19,893	22,871	1,423	1,568	5.84%	21-Jul-23
131 Visitors Centre	157,731		27,412	25,612	130,319	157,731	11,839	13,641	6.91%	28-Jun-22
142 Lionsville	461,772		24,312	22,722	437,460	461,772	34,497	36,103	6.88%	12-Nov-29
143 Airport	53,771		5,363	5,043	48,407	53,771	3,706	4,027	6.26%	30-Jun-25
144 Recreation Centre Expansion	27,303		8,572	8,083	18,731	27,303	1,788	2,277	5.96%	30-Jun-20
145 Recreation - Tennis Club	23,116		7,258	6,844	15,859	23,116	1,514	1,928	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	175,678		9,026	8,477	166,652	175,678	12,328	12,876	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	10,921		3,429	3,233	7,492	10,921	715	911	5.96%	30-Jun-20
152 Purchase Reserve 27101	341,216		16,088	15,158	325,128	341,216	22,835	23,764	6.04%	30-Jun-31
153 Photovoltaic System	40,298		12,897	12,389	27,402	40,298	1,783	2,302	4.06%	06-Apr-20
156 Purchase Rubbish Truck	207,904		49,153	47,384	158,750	207,904	8,914	10,692	3.70%	16-May-21
157 Riverside Club S/Supporting	433,752		16,783	16,248	416,969	433,752	16,069	18,704	3.27%	12-May-36
159 Riverside Club Stage 1	481,912		18,300	8,904	490,852	481,912	14,631	9,301	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	446,699		44,478	43,301	402,222	446,699	13,964	13,113	2.70%	01-Jun-26
	2,964,769	0	270,579	248,868	2,721,430	2,964,769	151,723	158,818		

All debenture repayments are to be financed by general purpose revenue, with the exception of Self-Supporting Loans which are reimbursed to Council by the relevant community group.

SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018



5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2017/18

Particulars/Purpose	Amount to be Borrowed Budget \$	Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount to be Used Budget \$	Balance Unspent \$
No new Loans for 2017-2018								
	0				0		0	

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017, nor is it expected to have unspent debenture funds as at 30th June 2018.

(d) Overdraft

Council does not have any formal overdraft arrangements.

- (e) It's the Shire's intention to utilise the Funds held in Reserves for the purpose of not utilising external Overdraft Facilities for short periods from time to time during this financial year. The benefit to the Shire is that this will reduce financing costs (by minimising use of overdraft facilities). This advice is provided in the Budget pursuant to section 6.11 (3) of the Local Government Act 1995.



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Employee Entitlements Reserve			
Opening Balance	417,588	407,839	407,839
Amount Set Aside / Transfer to Reserve	8,757	9,749	8,564
Amount Used / Transfer from Reserve	0	0	0
	<u>426,345</u>	<u>417,588</u>	<u>416,403</u>
(b) Plant Reserve			
Opening Balance	586,814	1,082,964	1,082,964
Amount Set Aside / Transfer to Reserve	13,305	172,001	172,742
Amount Used / Transfer from Reserve	0	(668,151)	(706,540)
	<u>600,119</u>	<u>586,814</u>	<u>549,166</u>
(c) Parry Beach Campground Reserve			
Opening Balance	98,281	106,014	106,014
Amount Set Aside / Transfer to Reserve	150,662	129,368	51,932
Amount Used / Transfer from Reserve	(101,364)	(137,101)	(98,343)
	<u>147,579</u>	<u>98,281</u>	<u>59,603</u>
(d) Cemetery Reserve			
Opening Balance	1,972	1,926	1,926
Amount Set Aside / Transfer to Reserve	40	46	40
Amount Used / Transfer from Reserve	0	0	0
	<u>2,012</u>	<u>1,972</u>	<u>1,966</u>
(e) Lime Quarry Rehabilitation Reserve			
Opening Balance	166,217	211,535	211,535
Amount Set Aside / Transfer to Reserve	104,442	14,682	14,442
Amount Used / Transfer from Reserve	0	(60,000)	(70,000)
	<u>270,659</u>	<u>166,217</u>	<u>155,977</u>
(f) Land and Building Reserve			
Opening Balance	379,933	371,063	371,063
Amount Set Aside / Transfer to Reserve	507,967	8,870	7,792
Amount Used / Transfer from Reserve	0	0	0
	<u>887,900</u>	<u>379,933</u>	<u>378,855</u>
(g) Refuse Site Development Reserve			
Opening Balance	531,293	623,683	623,683
Amount Set Aside / Transfer to Reserve	41,723	14,110	13,097
Amount Used / Transfer from Reserve	0	(106,500)	(88,000)
	<u>573,016</u>	<u>531,293</u>	<u>548,780</u>
(h) Kwoorabup Community Park Reserve			
Opening Balance	73,565	91,517	91,517
Amount Set Aside / Transfer to Reserve	1,542	2,038	1,922
Amount Used / Transfer from Reserve	0	(19,990)	(19,990)
	<u>75,107</u>	<u>73,565</u>	<u>73,449</u>
(i) Aquatic Facility Development Reserve			
Opening Balance	92,214	90,061	90,061
Amount Set Aside / Transfer to Reserve	1,933	2,153	1,891
Amount Used / Transfer from Reserve	0	0	0
	<u>94,147</u>	<u>92,214</u>	<u>91,952</u>
(j) Lionsville Reserve			
Opening Balance	415,262	463,569	463,569
Amount Set Aside / Transfer to Reserve	8,708	10,639	9,734
Amount Used / Transfer from Reserve	(58,809)	(58,946)	(78,825)
	<u>365,161</u>	<u>415,262</u>	<u>394,478</u>
(k) Peaceful Bay Water Supply Reserve			
Opening Balance	50,147	32,987	32,987
Amount Set Aside / Transfer to Reserve	17,301	17,160	16,942
Amount Used / Transfer from Reserve	0	0	0
	<u>67,448</u>	<u>50,147</u>	<u>49,929</u>



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
(l) Rivermouth Caravan Park Reserve			
Opening Balance	51,192	30,317	30,317
Amount Set Aside / Transfer to Reserve	21,036	20,875	20,636
Amount Used / Transfer from Reserve	0	0	0
	<u>72,228</u>	<u>51,192</u>	<u>50,953</u>
(m) Peaceful Bay Caravan Park Reserve			
Opening Balance	25,595	15,158	15,158
Amount Set Aside / Transfer to Reserve	10,530	10,437	10,318
Amount Used / Transfer from Reserve	0	0	0
	<u>36,125</u>	<u>25,595</u>	<u>25,476</u>
(n) Loan Funding Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(o) Recreation Centre Equipment Reserve			
Opening Balance	40,663	20,034	20,034
Amount Set Aside / Transfer to Reserve	20,820	20,629	20,420
Amount Used / Transfer from Reserve	0	0	0
	<u>61,483</u>	<u>40,663</u>	<u>40,454</u>
(p) Denmark East Development Reserve			
Opening Balance	7,715,015	7,324,320	7,324,320
Amount Set Aside / Transfer to Reserve	93,450	691,555	107,300
Amount Used / Transfer from Reserve	(1,745,000)	(300,860)	(2,573,320)
	<u>6,063,465</u>	<u>7,715,015</u>	<u>4,858,300</u>
TOTAL CASH BACKED RESERVES	<u>9,742,796</u>	<u>10,645,753</u>	<u>7,695,742</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Summary of Transfers

To Cash Backed Reserves

Transfers to Reserves

Employee Entitlements Reserve	8,757	9,749	8,564
Plant Reserve	13,305	172,001	172,742
Parry Beach Campground Reserve	150,662	129,368	51,932
Cemetery Reserve	40	46	40
Lime Quarry Rehabilitation Reserve	104,442	14,682	14,442
Land and Building Reserve	507,967	8,870	7,792
Refuse Site Development Reserve	41,723	14,110	13,097
Kwoorabup Community Park Reserve	1,542	2,038	1,922
Aquatic Facility Development Reserve	1,933	2,153	1,891
Lionsville Reserve	8,708	10,639	9,734
Peaceful Bay Water Supply Reserve	17,301	17,160	16,942
Rivermouth Caravan Park Reserve	21,036	20,875	20,636
Peaceful Bay Caravan Park Reserve	10,530	10,437	10,318
Loan Funding Reserve	0	0	0
Recreation Centre Equipment Reserve	20,820	20,629	20,420
Denmark East Development Reserve	93,450	691,555	107,300
	<u>1,002,216</u>	<u>1,124,313</u>	<u>457,772</u>



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

6. RESERVES (Continued)	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
Transfers from Reserves			
Plant Reserve	0	(668,151)	(706,540)
Parry Beach Campground Reserve	(101,364)	(137,101)	(98,343)
Land and Building Reserve	0	0	0
Refuse Site Development Reserve	0	(106,500)	(88,000)
Kwoorabup Community Park Reserve	0	(19,990)	(19,990)
Peaceful Bay Water Supply Reserve	0	0	0
Rivermouth Caravan Park Reserve	0	0	0
Peaceful Bay Caravan Park Reserve	0	0	0
Loan Funding Reserve	0	0	0
Recreation Centre Equipment Reserve	0	0	0
Denmark East Development Reserve	(1,745,000)	(300,860)	(2,573,320)
	<u>(1,905,173)</u>	<u>(1,351,548)</u>	<u>(3,635,018)</u>
Total Transfer to/(from) Reserves	<u>(902,957)</u>	<u>(227,234)</u>	<u>(3,177,246)</u>

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

Employee Entitlement Reserve

- to be used to fund annual and long service leave requirements as required. It is not expected to be utilised during the Financial Year.

Plant Reserve

- to be used to fund major plant purchase requirements. It is expected to be partly utilised during the Financial Year. The reserve is premised on the basis that Council transfers the equivalent of the value of the deemed depreciation for all motor vehicles and road plant each year to the reserve and draws down from this same reserve the difference between the value of proceeds from sale and the replacement asset.

Land & Building Reserve

- for the purchase or construction of Land and Buildings. It is not expected to be utilised during the Financial Year.

Cemetery Reserve

- to develop and maintain the Cemetery. It is not expected to be utilised during the Financial Year.

Parry Beach Campground Reserve

- to develop and maintain the Parry facility and adjoining reserves and includes Parryville Hall major upgrade and maintenance. It is expected to be partly utilised during the Financial Year. The reserve is premised on the basis that all Council transfers the equivalent of all income from the camping ground and required expenditure is all to be recouped from the reserve.

Lime Quarry Reserve

- to maintain or rehabilitate the Lime Quarry. It is expected to be partially utilised during the Financial Year.

Refuse Site Development Reserve

- to be used for the development, upgrade and major maintenance of Council refuse sites and transfer stations. It is expected to be partly utilised during the Financial Year

Kwoorabup Community Park Reserve

- to be used for development of the Community Park. It is not expected to be utilised during the Financial Year.

Aquatic Facility Development Reserve

- to be used for the development of Aquatic Facilities. It is not expected to be utilised the Financial Year.

Lionsville Reserve

- to be used for repayment of the Lionsville loan fund. It is expected to be partially utilised during the Financial Year.



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

6. RESERVES (Continued)

Peaceful Bay Water Supply Reserve

- to be used for future requirements as per asset plan. It is expected to be partially utilised during the Financial Year.

Rivermouth Caravan Park Reserve

- to be used for future requirements with respect to site and end of lease conditions and adjoining reserves. It is expected to be partially utilised during the Financial Year.

Peaceful Bay Caravan Park Reserve

- to be used for future requirements with respect to site and end of lease conditions and adjoining reserves. It is expected to be partially utilised during the Financial Year.

Loan Funding Reserve

- to be used to maintain non self supporting loan repayment serviceability and retain repayment capacity. It is expected to be utilised during the Financial Year.

Recreation Centre Equipment Reserve

- to be used to for the renewal/upgrade of equipment located at the Denmark Recreation Centre Facility. It is not expected to be utilised during the Financial Year.

Denmark East Development Reserve

- to be used to for the Denmark East Development Project, funds held in this Reserve are the balance of State Government Grant Funding of \$7,626,000. It is expected to be partially utilised during the Financial Year.

It's the Shire's intention to utilise the Funds held in the abovementioned Reserves for the purpose of not utilising external Overdraft facilities for short periods from time to time during the financial year. The benefit to the Shire is that financing costs are reduced (by minimising use of overdraft facilities). This advice is provided in the Budget pursuant to section 6.11 (3) of the Local Government act 1995.

	Note	2017/18 Budget \$	2016/17 Forecast Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,077,231	3,435,332
Cash - Restricted Reserves	15(a)	9,742,796	10,645,753
Receivables		928,723	731,972
Inventories		204,982	219,554
		11,953,732	15,032,611
LESS: CURRENT LIABILITIES			
Payables and Provisions	15(b)	(2,210,936)	(1,489,440)
NET CURRENT ASSET POSITION		9,742,796	13,543,171
Less: Cash - Restricted Reserves	15(a)	(9,742,796)	(10,645,753)
Less: Cash - Restricted Municipal		0	(469,183)
Add Back: Liabilities Supported by Reserves	6	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	2,428,235

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2017.

The estimated surplus/(deficiency) c/fwd in the 2017/18 budget column represents the surplus (deficit) carried forward as at 30 June 2018.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Forecast Actual \$
Differential General Rate								
Code GRV								
1 Residential Developed	9.8072	1,206	16,233,664	1,592,068	20,000	3,000	1,615,068	
2 Business/Commercial Developed	10.5248	136	4,892,199	514,894	0	0	514,894	
3 Lifestyle Developed	9.8384	545	6,645,760	653,836	0	0	653,836	
4 Rural Developed	10.5560	143	2,222,920	234,652	0	0	234,652	
5 Holiday Use Developed	10.9720	108	1,543,464	169,349	0	0	169,349	2,984,888
6 Residential Vacant	19.5520	127	1,052,630	205,810	0	0	205,810	
7 Business/Commercial Vacant	13.8736	18	348,380	48,333	0	0	48,333	
8 Rural Vacant	14.8720	7	119,310	17,744	0	0	17,744	
9 Lifestyle Vacant	18.5120	230	1,923,230	356,028	0	0	356,028	620,611
UV								
10 UV Base	0.4940	472	224,113,000	1,107,118	0	0	1,107,118	
11 UV Additional Use 1	0.5434	31	12,674,999	68,876	0	0	68,876	
12 UV Additional Use 2	0.5928	10	4,710,000	27,921	0	0	27,921	
13 UV Additional Use 3	0.6422	8	3,410,000	21,899	0	0	21,899	
14 UV Additional Use 4	0.6916	3	1,489,000	10,298	0	0	10,298	1,185,096
Sub-Totals		3,044	281,378,556	5,028,826	20,000	3,000	5,051,826	4,790,595
Minimum Rates	Minimum \$							
Code GRV								
1 Residential Developed	1024.00	583	4,821,364	596,992	0	0	596,992	
2 Business/Commercial Developed	1139.00	125	791,553	142,375	0	0	142,375	
3 Lifestyle Developed	1050.00	57	496,482	59,850	0	0	59,850	
4 Rural Developed	1050.00	31	264,964	32,550	0	0	32,550	
5 Holiday Use Developed	1128.00	7	59,488	7,896	0	0	7,896	807,850
6 Residential Vacant	931.00	119	409,500	110,789	0	0	110,789	
7 Business/Commercial Vacant	1035.00	6	17,050	6,210	0	0	6,210	
8 Rural Vacant	1035.00	1	6,900	1,035	0	0	1,035	
9 Lifestyle Vacant	952.00	15	74,070	14,280	0	0	14,280	124,530
UV								
10 UV Base	1253.00	114	18,954,840	142,842	0	0	142,842	
11 UV Additional Use 1	1379.00	13	723,100	17,927	0	0	17,927	
12 UV Additional Use 2	1504.00	2	449,000	3,008	0	0	3,008	
13 UV Additional Use 3	1629.00	0	0	0	0	0	0	
14 UV Additional Use 4	1754.00	0	0	0	0	0	0	150,270
Sub-Totals		1,073	27,068,311	1,135,754	0	0	1,135,754	1,082,650
		4,117	308,446,867	6,164,580	20,000	3,000	6,187,580	5,873,245
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
							6,187,580	5,873,245
Concessions and Waivers (Note 12)							(48,735)	(46,492)
Totals							6,138,845	5,826,753



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR Cont'd

The Shire of Denmark provides services to a diverse region consisting of many different land zones and uses. In order to reflect this diversity and ensure that rating levels are fair and equitable, Council has adopted a differential rating system ["the rating system"] in 2016/2017, in accordance with Section 6.35 of the Local Government Act 1995. The rating system imposes different rating charges for different types of properties to ensure the Shire of Denmark is able to equitably provide various facilities, services and infrastructure to electors, property owners, residents and visitors.

The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to be levied.

The rating system was initially designed in the 2013/2014 financial year. The objects and reasons of this rating system are presented from page 9 of this document. Each financial year, the relative difference between each differential general rating category is adjusted to ensure that each category meets the minimum requirements of legislation and to also reflect the amount that each category is expected to contribute to the total revenue. For the 2016/2017 financial year, a 3.5% increase is proposed to the total revenue.

RATING POLICY

Rating within the Shire of Denmark is imposed in accordance with Council Policy P030101 "Council Rating Equity Policies" ["Policy P030101"]. The current policy is available from the Shire of Denmark website in the Policy Manual at www.denmark.wa.gov.au/governance-documents-and-forms.aspx.

At each annual Special Meeting of Council to adopt the Municipal Budget, Council reviews Policy P030101, noting that such reviews may also occur throughout the year. The following wording is adopted for the 2016/2017 financial year.

P030101 COUNCIL RATING EQUITY POLICIES

In implementing suitable rating systems and procedures, Council seeks to observe the principles of objectivity, fairness and equity, consistency, transparency, and administrative efficiency. The Shire of Denmark reviews its expenditure at the beginning of each financial year and considers efficiency measures before determining the total rating revenue to

Where a land parcel is used predominantly for rural purposes, the Unimproved Valuation ["UV"] of the land will be used as the basis of rating. Where a land parcel is used predominantly for non-rural purposes, the Gross Rental Valuation ["GRV"] of the land will be used as the basis of rating.

- a) To give effect to these broad principles the Shire of Denmark will:
- a) periodically assess for the predominant use of all UV land parcels less than 20 hectares to determine whether that predominant use is rural or non-rural, with those properties
 - b) that are considered to be predominantly used for non-rural purposes being referred to the Minister for Local Government with sufficient information to allow a determination on the basis of rates to be made; and,
 - c) b) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are used predominantly for non-rural purposes; and,
 - c) advise applicants proposing a significant non-rural development on a UV land parcel (noting that this does not include housing for personal use) that Council will, on completion
 - d) of the development and at full cost recovery from the applicant, review the method of valuation for that land parcel by determining the land parcel's predominant use (eg. a boutique brewery or processed food production factory on an otherwise predominantly rural produce property) in accordance with the requirements of the Minister for Local Government; and,
 - e) d) advise applicants proposing a subdivision or amalgamation of UV land that Council will, on approval from the Western Australian Planning Commission of the subdivision or amalgamation and at full cost recovery from the applicant, review the method of valuation for the new land parcel/s by determining the predominant use of the new land parcel/s in
 - e) subject to the determination of the Minister for Local Government, rate on a GRV method of valuation any UV land parcels which are rezoned from a rural zoning to a non-rural



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR Cont'd

f) differentially rate higher those UV land parcels which have significant non-rural activity being conducted on the land with that non-rural activity not being the predominant use of the whole land parcel (for example a cellar door/winery that sources little of its source grapes from that same property); and,

g) differentially rate GRV land parcels according to zoning, use and vacancy status, with all non-residential zoned land parcels being differentially rated higher; and,

h) where grouped land parcels are identified as being non-contiguous and/or in differing ownership and/or not used together as one property, request the Valuer General to ungroup the subject land parcels for the purpose of rating; and,

i) ensure that appeal rights are made clear to affected land owners.

1. GRV Residential Developed (Improved Base)	Consists of improved land located within an urban area (excluding lifestyle and rural zoned land), or is located on a local scheme reserve or is not zoned, and is used for non-commercial purposes. Is considered by Council to be the base rate in the \$ and minimum payment by
2. GRV Business/Commercial Developed	Consists of improved non-residential land that is zoned for commercial business activity, or is located in a local scheme reserve with an approved commercial use (whether or not such activity is taking place), with the premium of 7.32% on the base rate in the \$ reflecting the
3. GRV Lifestyle Developed	Consists of larger improved residential properties, many located on the urban fringe, which have little or no rural activity taking place, with the premium of 0.32% on the base rate in the \$ and 2.54% on the base minimum payment reflecting the additional servicing costs associated with lower density improved land including ranger services, bushfire control and road maintenance.
4. GRV Rural Developed	Consists of predominantly non-rural land, mainly located on the urban fringe and in rural areas, which contain an improvement, with the premium of 7.64% on the base rate in the \$ and 2.54% on the base minimum payment reflecting additional servicing costs associated with this lower density land including ranger services, bushfire control and road maintenance.
5. GRV Holiday Use Developed	Consists of predominantly residential land that has received Shire approval to be used for short-term holiday accommodation purposes with the premium of 11.88% on the GRV base rate in the \$ and 10.15% on the base minimum payment reflecting the additional costs associated with holiday use properties including noise complaints handling, ranger call outs, contributions to the tourism industry, the provision of tourism infrastructure within the Shire and the promotion of the district to attract more visitors. Excludes annual registration, which is charged for as a distinct three-yearly inspection and annual certificate issuing service.
6. GRV Residential Vacant (Vacant Base)	Consists of land located within an urban area, zoned residential, or no zone, or is a local scheme reserve valued for residential activity, and is currently vacant. The differential rate in the \$ and minimum payment reflects the different method used for the valuation of vacant residential land compared to improved land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.
7. GRV Business/Commercial Vacant	Consists of vacant land zoned for future commercial business activity, or valued for non-residential activity on a local scheme reserve. The lesser rate in the \$ by 29.04%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.

The premium of 11.17% on the GRV vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of servicing non-residential activity, including CBD carparking and amenities and investment in tourism by Council, to benefit commercial entities.



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR Cont'd

Differential Rating - Objects and Reasons Cont'd

8. GRV Rural Vacant
- Consists of vacant land intended for predominantly non-rural improved purposes. The lesser rate in the \$ by 23.94%, compared to the GRV vacant base rate in the \$, reflects the different method used for the valuation of vacant non-residential zoned land and the need to maintain a relative contribution towards total rating income from this category and ensure all property owners are paying a fair and equitable contribution to works and services.
- The premium of 11.17% on the vacant base minimum, whilst high in percentage terms, ensures a fair and equitable contribution is made towards the cost of constructing and maintaining future and existing community assets for the economic benefit of these likely future subdivisions.
9. GRV Lifestyle Vacant
- Consists of larger residential properties, many located on the urban fringe, but which are currently vacant, and contain little or no rural activity, with the lesser rate in the \$ by 5.32% on the GRV vacant base rate in the \$ and the premium of 2.23% on the GRV vacant base minimum payment reflecting servicing costs associated with these lower density vacant properties including ranger services, bushfire management and road maintenance.
- Land on Unimproved Valuation**
10. UV Base
- Consists of land that is exclusively for rural use and is considered to be the base rate by which all other UV rated land is assessed.
11. UV Additional Use 1
- Consists of land that is operating the equivalent of one non-rural use with the premium of 10.00% on the UV base rate in the \$ and 10.04% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.
12. UV Additional Use 2
- Consists of land that is operating the equivalent of two non-rural use with the premium of 20.00% on the UV base rate in the \$ and 20.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.
13. UV Additional Use 3
- Consists of land that is operating the equivalent of three non-rural use with the premium of 30.00% on the UV base rate in the \$ and 29.96% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.
14. UV Additional Use 4
- Consists of land that is operating the equivalent of four non-rural use with the premium of 40.00% on the UV base rate in the \$ and 40.00% on the UV base minimum payment reflecting the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads, and this premium also ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The premium also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land.



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR Cont'd

A Notice of Intention to Levy Differential Rates 2017/2018 was advertised from 8 June 2017 in the Denmark Bulletin, including on public notice boards and the Shire of Denmark website. Advertisements were also placed in the Walpole Weekly, Albany Advertiser and the Shire of Denmark Facebook page for the benefit of a wider readership. Submissions closed on 29 June 2017, with no submissions received.

The following table compares the differential rates that were advertised for public comment with an anticipated increase in total rating revenue to be raised in 2017/2018 of 4.00%. Council conducted several workshops during May and June 2017 and through this process provided strong fiscal leadership.

Differential General Rating Category	Adopted Rate 2017/18 (cents/\$ of valuation)	Minimum Payment	Advertised Rate 2017/18 (cents/\$ of valuation)	Minimum Payment
Gross Rental Value Land				
1. GRV Residential/Non-Commercial Developed (Improved Base)	9.8072	1,024	9.8072	1,024
2. GRV Commercial Developed	10.5825	1,139	10.5825	1,139
3. GRV Lifestyle Developed	9.8384	1,050	9.8384	1,050
4. GRV Rural Developed	10.5560	1,050	10.5560	1,050
5. GRV Holiday Use Developed	10.9720	1,128	10.9720	1,128
6. GRV Residential Vacant (Vacant Base)	19.5520	931	19.5520	931
7. GRV Commercial Vacant	13.8736	1,035	13.8736	1,035
8. GRV Rural Vacant	14.8720	1,035	14.8720	1,035
9. GRV Lifestyle Vacant	18.1520	952	18.1520	952
Unimproved Value Land				
10. UV Base	0.4940	1,253	0.4940	1,253
11. UV Additional Use 1	0.5434	1,379	0.5434	1,379
12. UV Additional Use 2	0.5928	1,504	0.5928	1,504
13. UV Additional Use 3	0.6422	1,629	0.6422	1,629
14. UV Additional Use 4	0.6916	1,754	0.6916	1,754



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

9. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

No specified area rate charge is applied to properties within the Shire of Denmark.

10. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

No specified service charge is applied to properties within the Shire of Denmark.

	2017/18 Budget	2016/17 Forecast Actual
	\$	\$
11. FEES & CHARGES REVENUE		
Governance	49,601	38,959
General Purpose Funding	0	0
Law, Order, Public Safety	38,750	41,306
Health	39,500	37,688
Education and Welfare	10,500	10,500
Housing	0	0
Community Amenities	1,477,863	1,434,480
Recreation & Culture	305,158	234,305
Transport	24,030	20,015
Economic Services	1,231,951	687,746
Other Property & Services	5,400	25,401
	<u>3,182,754</u>	<u>2,530,400</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2017/18 FINANCIAL YEAR**

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

Where a small balance remains on a property assessment due to circumstances such as a delay in receipt of mail payments or monies from property settlements and additional daily interest has accumulated, amounts outstanding of \$5.00 and under will be written off, as it is not considered cost effective or equitable to recover. Estimated loss of revenue from this write off is \$350.00.

The Shire of Denmark also administers the Rates and Charges (Rebates and Deferments) Act 1992 which enables State Government Rebates to be provided with respect to Annual Rate and Emergency Levy charges. Ratepayers who are the holders of a State Seniors Card, Pensioners Concession card or Commonwealth Senior Health card may be eligible for a rebate of up to 50%, dependant upon individual circumstances. Eligible ratepayers need to apply to register with the Shire to receive any rebate.

In accordance with Section 6.47 of the Local Government Act 1995, and Regulation 26 (1) (c) of the Local Government (Financial Management) Regulations 1996 and Council Policy P030101 and Council Resolution 100415 to waive the local government rate charge for each of the land parcels for the 2017/2018 financial year as described in the schedule of Contributions and Donations.

Denmark Arts Council Inc.

A5731 - Part Lot 228 and Part Lot 1093, 2 Strickland Street Denmark 1,139.00
Morgan Richards Community Centre

Denmark Boating & Angling Club

A5585 – Lease of Part Lots 304 and 307 Parry Road, Parryville 1,379.00
- Boating and angling shed and land at Parry Beach

Denmark Boating & Angling Club, & Denmark Sea Rescue Group

A5587 – 891B (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach 1,379.00
- Sea rescue, boating and angling hall and sheds

Denmark Clay Target Club

A3565 – Lease of Whole Lot 7399, Sunny Glen Road, Hay 1,379.00
- Clay target shooting range

Denmark Cottage Crafts Inc.

A5584 – Lease of Part Lot 41 Mitchell Street, Denmark 1,139.00
- Craft hall and Denmark Family Centre Church building



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2017/18 FINANCIAL YEAR Cont'd

	\$
Denmark Country Club Inc.	
A3088 – 925 (Lease of Whole Lots 154, 155, 156, 157, 158, 159, 1072, and 1073) South Coast	3,580.00
- Golf Course, Tennis Courts and facilities	
Denmark Environment Centre Incorporated	
A2622 – 1/35 (Strata Lot 1) Strickland Street, Denmark	1,139.00
A3747 – 4/35 (Strata Lot 4) Strickland Street, Denmark	2,600.00
- Shop and administration centre	
Denmark Machinery Restoration Group Inc.	
A5599 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark	1,139.00
- Shed and displays	
Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	
A3179 – 81 (Lease of Whole Lot 500) South Coast Highway, Denmark	1,139.00
- Day care and playgroup building	
Denmark Pistol Club	
A3167 – 223 (Lease of Whole Lot 7441) Churchill Road, Scotsdale	1,379.00
- Pistol shooting range	
Denmark Equestrian Club Inc.	
A3189 – 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark	1,139.00
- Horse racing track and facilities	
Denmark Riverside Club	
A5601 – Lease of Part Lot 1002 Bambrey Road, Denmark	1,139.00
A3069 – 3 (Lease of Whole Lot 1110) Morgan Road, Denmark	2,211.00
- Bowling green, canoeing, kayaking and dragon boating launching site and facilities	
Denmark Surf Lifesaving Club	
A5588 – 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach	1,379.00
- Clubrooms and facilities	
Denmark Tourism Incorporated	
A3186 – 73 (Lease of Lot 501) South Coast Hwy, Denmark	6,052.00
- Denmark Visitor Centre	
Green Skills Inc.	
A5590 – 46 (Lease of Part Lot 326) McIntosh Road, Hay	1,379.00
- Recycling Centre and Tip Shop	
Kentdale Community Hall Committee Inc.	
A5593 – 518 (Lease of Part Lot 300) Parker Road, Kentdale	1,379.00
- Kentdale Hall	
Lions Club of Denmark Inc.	
A5600 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark	1,139.00
- Clubroom	
Nornalup Residents and Ratepayers Association	
A5591 – 3 (Lease of Part Lot 2368) Riverside Drive, Nornalup	1,139.00
- Nornalup Community Hall	
Parry's Beach Voluntary Management Group Inc.	
A5592 – 2830 (Lease of Part Lot 5393) South Coast Highway, William Bay	1,379.00
- Parryville Hall	
Peaceful Bay Progress Association Inc.	
A5615 – 30 (Lease of Whole Site 300) First Avenue, Peaceful Bay	1,139.00
A5616 – 3 (Lease of Whole Site 302) West Avenue, Peaceful Bay	1,139.00
- Peaceful Bay Community Hall and Les Carpenter Fire Station	
Peaceful Bay Returned Services League (RSL) Sub Branch	
A5596 – 28 (Lease of Whole Site 400) First Avenue, Peaceful Bay	1,139.00
- Clubroom	
Peaceful Bay Sea Rescue Group Inc.	
A5595 – Lease of Whole Lots 401 and 402 Old Peaceful Bay Road, Peaceful Bay	1,139.00
- Sea rescue facilities	
Scout Association of Australia	
A5597 – 53 (Lease of Part Lot 1087) Brazier Street, Denmark	1,139.00
- Scout Hall and facilities	



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS
- 2017/18 FINANCIAL YEAR Cont'd

	\$
The Returned & Services League of Australia WA Branch Inc	
A3097 – 54 (Lease of Whole Lot 40) Strickland Street, Denmark	1,139.00
- RSL Hall	
Tingledale Hall Committee Inc.	
A5594 – 976 (Lease of Part Lot 2381) Valley of the Giants Road, Tingledale	1,379.00
- Tingledale Hall and Community Centre	
Trustees: Richard John Marshall and Richard William Mumford and Eric Rose	
A3041 – 891 (Lot 583) Scotsdale Road, Scotsdale	1,379.00
Scotsdale Hall and tennis courts	
Denmark Community Resource Centre Inc.	
A5729 - Part Lot 228, 2 Strickland Street Denmark	1,139.00
Morgan Richards Community Centre	
Denmark Over 50's Association	
A5730 - Part Lot 228, 2 Strickland Street Denmark	1,139.00
Morgan Richards Community Centre	
Denmark Historical Society Inc.	
A3256 – 16 (Lease of Whole Lot 1021) Mitchell Street, Denmark	1,139.00
- Denmark Historical Museum	
Total	48,735.00
	\$

13. INTEREST CHARGES AND INSTALMENTS - 2017/18 FINANCIAL YEAR

	Interest Rate	Admin. Charge	Budgeted Revenue
	%	\$	\$
Interest on Rates			
Overdue rates and charges	11%		32,200
Instalment option	5.5%		22,000
			<u>54,200</u>
Instalment Administration Charge			
Per instalment for all instalment options		12.00	29,000
			<u>29,000</u>

Ratepayers have the option of paying rates in two or four equal instalments.

Option 1 - Payment in full by a single instalment

Due Date: 11 September 2017

Option 2 - Payment by two equal instalments

First Instalment Due Date: 11 September 2017

Second Instalment Due Date: 13 November 2017

Option 3 - Payment by four equal instalments

First Instalment Due Date: 11 September 2017

Second Instalment Due Date: 13 November 2017

Third Instalment Due Date: 15 January 2018

Fourth Instalment Due Date: 19 March 2018



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

14. ELECTED MEMBERS REMUNERATION		2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
The following fees, expenses and allowances were paid to council members and/or the president.				
Meeting Fees	9 @ \$10,000	90,000	84,603	90,000
President's Allowance	1 @ \$11,000	11,000	11,000	11,000
Deputy President's Allowance	1 @ \$2,750	2,750	2,605	2,750
Telecommunications Allowance	9 @ \$2400	21,600	20,305	21,600
Travelling Expenses		8,000	5,681	12,000
		<u>133,350</u>	<u>124,193</u>	<u>137,350</u>

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2017/18 Budget \$	2016/17 Forecast Actual \$	2016/17 Budget \$
Cash - Unrestricted	1,077,231	3,435,332	2,565,049
Cash - Restricted	<u>9,742,796</u>	<u>10,645,753</u>	<u>7,695,742</u>
	<u>10,820,027</u>	<u>14,081,085</u>	<u>10,260,791</u>

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

Employee Entitlement Reserve	426,345	417,588	416,403
Plant Replacement Reserve	600,119	586,814	549,166
Land & Building Reserve	887,900	379,933	378,855
Cemetery Reserve	2,012	1,972	1,966
Parry Beach Campground Reserve	147,579	98,281	59,603
Lime Quarry Reserve	270,659	166,217	155,977
Refuse Site Development Reserve	573,016	531,293	548,780
Kwoorabup Community Park Reserve	75,107	73,565	73,449
Aquatic Facilities Development Reserve	94,147	92,214	91,952
Lionsville Reserve	365,161	415,262	394,478
Peaceful Bay Water Supply Reserve	67,448	50,147	49,929
Rivermouth Caravan Park Reserve	72,228	51,192	50,953
Peaceful Bay Caravan Park Reserve	36,125	25,595	25,476
Loan Funding Reserve	0	0	0
Recreation Centre Equipment Reserve	61,483	40,663	40,454
Denmark East Development Reserve	6,063,465	7,715,015	4,858,300
	<u>9,742,796</u>	<u>10,645,753</u>	<u>7,695,741</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	745,212	38,353	2,375,145
Amortisation	0	0	0
Depreciation	5,471,763	5,397,320	4,992,321
(Profit)/Loss on Sale of Asset	86,646	163,792	27,400
(Increase)/Decrease in Receivables	233,041	481,084	233,041
(Increase)/Decrease in Inventories	14,572	(4,168)	14,572
Increase/(Decrease) in Payables	62,000	296,548	78,000
Increase/(Decrease) in Employee Provisions		0	
Grants/Contributions for the Development of Assets	(4,980,325)	(3,233,637)	(5,267,549)
Net Cash from Operating Activities	<u>1,632,909</u>	<u>3,139,292</u>	<u>2,452,930</u>



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget	2016/17 Forecast Actual	2016/17 Budget
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements	\$	\$	\$
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	30,000	30,000	30,000
Credit Card Balance at Balance Date	3,500	2,158	4,000
Total Amount of Credit Unused	<u>33,500</u>	<u>32,158</u>	<u>34,000</u>
 Loan Facilities			
Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>



SHIRE OF DENMARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

16. TRUST FUNDS

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

Detail	Balance 1/07/2017 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/2018 \$
DPI - Police Licensing	0	1,388,355	(1,388,355)	0
BCITF - Training Levy	0	49,731	(49,731)	0
Building Services Levy	0	27,226	(27,226)	0
Open Space Deposits	179,025	4,308	0	183,333
Fire Command Vehicle	6,600	0	0	6,600
Nomination Deposits	0	0	0	0
	<u>185,625</u>	<u>1,469,620</u>	<u>(1,465,312)</u>	<u>189,933</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

Shire of Denmark
Notes to and forming part of the Draft Budget
For the year ending 30 June 2018



SHIRE OF DENMARK
Detailed Statement of Comprehensive Income by
Program
2017/2018



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Rate Revenue - Income						
1317013		General Rate - UV	(1,185,096)	(1,185,096)	(1,236,112)	UV valuations applied to rural land annually, Refer Note 8 for further detail.
1317713		Minimum Rates - UV	(150,270)	(150,270)	(163,777)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1317813		GRV - Developed Land	(2,998,723)	(2,998,723)	(3,164,799)	Rates payable on GRV developed land, Refer Note 8 for further detail.
1317823		Minimum Rates - GRV Developed Land	(807,850)	(807,850)	(839,663)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1317843		GRV - Vacant Land	(620,611)	(620,611)	(627,915)	Rates payable on GRV vacant land, Refer Note 8 for further detail.
1317853		Minimum Rates - GRV Vacant Land	(124,530)	(124,530)	(132,314)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers, Refer Note 8 for further detail.
1318023		Penalty On Rates	(32,000)	(41,093)	(32,000)	Interest applied to outstanding rates and instalment options as per LG (Fin. Mgt.) Reg. 68 and 70, and Annual Budget, Overdue Payment Interest @ 11% p.a., Overdue ESL Interest.
1318043		Rates Legal Fees	(5,000)	(78)	(5,000)	Recovery of legal fees incurred in rates debt recovery action as per LG Act.
1318133		Rates Enquiry Fees	(40,000)	(37,413)	(40,000)	Rates settlement enquiries and other sundry rating income, Rating Searches and Account/Settlement Enquiries , Rate Books (including extracts).
1318143		Rates Administration Charges	(51,754)	(46,530)	(51,000)	Administration charges applied to instalment payment options as per LG Act, Instalment Option Fees (\$12.00 for 2; \$36.00 for 4), Instalment Option Interest @ 5.5% p.a.
1318233		GRV's Interim Rates	(30,000)	(4,193)	(20,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	(3,000)	18,028	(3,000)	
Total Operating Income Rate Revenue			(6,048,834)	(5,998,359)	(6,315,580)	

General Purpose Funding - Schedule 3						
General Purpose Grants - Expenditure						
1327542		Miscellaneous GPF Expenses	2,000	0	2,000	Grant Submission Review - external 3rd party.
1327552		Alloc Administration Expenses	7,346	7,459	8,000	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure General Purpose Grants			9,346	7,459	10,000	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
General Purpose Grants - Income						
1325773		Alloc Administration Income	(370)	(608)	(377)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1327033		Grants Commission Grant - Untied	(589,348)	(895,692)	(283,004)	Financial Assistance Grants Allocation for general Local Government operations. Advance payments received 09/06/2017
1327103		Grants Commission Grant - Road Work	(464,652)	(722,636)	(205,352)	Financial Assistance Grants Allocation for the purpose of unspecified roadworks.
1327203		Grants Commission Grant - Special	(30,000)	(30,000)	0	Financial Assistance Grants Allocation for the Bridge No. 7480 Barnes Road
Total Operating Income General Purpose Grants			(1,084,370)	(1,648,936)	(488,733)	

General Purpose Funding - Schedule 3						
Other General Purpose Funding - Expenditure						
1315552		Alloc Administration Expenses	276,459	272,464	301,077	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	56,369	81,743	60,808	Salaries paid to rates staff, as per Salaries and Wages budget
1317092		Rates Superannuation	5,284	3,536	5,700	Super paid to rates staff, as per Salaries and Wages budget.
1318012		Rates - Printing & Stationery	6,500	12,609	11,000	Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.
1318022		Rates - Postage & General Expenses	10,000	8,097	8,000	Provision for posting Rate notices, instalment reminders and other general expenses, Postage, Differential Rate Advertising, Other general expenses
1318042		Rate Collection Fees	8,000	1,077	5,000	Provision for legal expenses relating to rate debt recovery in accordance with Council Policy P040207.
1318033		Rates Write Off	0	615	0	
1318052		Rates - Waiver & Concessions	47,951	46,492	48,735	In accordance with Council Policy No.030101
1318062		GRV & UV Valuation and General Expenses	22,000	19,345	22,000	GRV's are currently undertaken every 4 years, Annual UV Roll, 4 Yearly GRV Roll Revaluation, General Valuation expenses.
Total Operating Expenditure General Purpose Funding			432,563	445,979	462,320	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Other General Purpose Funding - Income						
1317773		Alloc Administration Income	(11,713)	(19,491)	(10,765)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1331003		Interest on Investments	(198,000)	(130,249)	(140,000)	Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds, Restricted Cash (Bonds).
1337043		Pens Deferred Rates Int Grant	(1,150)	(688)	(580)	Interest payment from State Govt for pensioners rates deferred by owner.
Total Operating Income General Purpose Funding			(210,863)	(150,428)	(151,345)	

Summary of Operations - General Purpose Funding**Rate Revenue**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(6,048,834)	(5,998,359)	(6,315,580)
	(6,048,834)	(5,998,359)	(6,315,580)

General Purpose Grants

Sub Total Operating Expenditure	9,346	7,459	10,000
Sub Total Operating Income	(1,084,370)	(1,648,936)	(488,733)
	(1,075,024)	(1,641,478)	(478,733)

Other General Purpose Funding

Sub Total Operating Expenditure	432,563	445,979	462,320
Sub Total Operating Income	(210,863)	(150,428)	(151,345)
	221,700	295,551	310,975

Total Operating Expenditure	441,909	453,437	472,320
Total Operating Income	(7,344,067)	(7,797,723)	(6,955,658)

Program (Surplus)/Deficit	(6,902,158)	(7,344,285)	(6,483,338)
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Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Governance - Schedule 4						
Members of Council - Expenditure						
1410012		Travelling Expenses- Councillors	12,000	5,681	8,000	Travelling expenses paid in accordance with S5.98 LG Act and in accordance with SAT Ruling \$0.62c/km
1410022		Conference Expenses - Councillors	17,500	4,488	15,000	Elected members attendance at Conferences as per Council Delegation D040103(reflects election cycle), WA Local Government Week - Elected Members.
1410032		Election Expenses	0	14,544	30,000	Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allow.	11,000	11,000	11,000	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410052	14100	General Refreshments	5,500	3,148	5,500	Meals, refreshments etc associated with Elected Members, Miscellaneous functions and general refreshments, Allowance for general Council refreshments, Social Club Contribution, Christmas function, incl. facility hire and all associated costs, Hosting meetings, Meetings hosted by Council (see 1410252 for function/civic events), Council meeting meals, Meals following or during Ordinary Council Meetings.
1410052	14101	Employees Social Club Contribution	6,000	7,127	7,000	
1410052	14102	Hosting Meetings	4,500	7,005	6,000	
1410052	14103	Council Meeting Meals	10,000	9,566	10,000	
1410062		Insurance - Councillors	8,505	8,505	8,505	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Councillors	25,000	26,672	32,343	Refer Subscriptions and Memberships schedule appendix J
1410082		Donations Gifts	20,284	11,891	20,000	Refer Contribution and Donations schedule appendix I
1410092		Deputy Pres.Local Govt Allow	2,750	2,605	2,750	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410102		Communications Subsidy - Councillors	21,600	20,305	21,600	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,400pa.
1410122		Councillors Fees	90,000	84,603	90,000	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,000 pa.
1410152		Councillors Training	4,000	1,455	9,000	Training expenses - Elected Members (reflects \$1,000 per Councillor), Councillor Training - WALGA
1410192		Vehicle Expenses - Admin	7,500	6,436	7,500	Lease Fees and running costs DE 992
1410252	14120	Citizenship Ceremonies	1,000	140	1,000	Council hosted functions and civic events, Citizenship Ceremonies
1410252	14121	Australia Day Breakfast	9,500	10,236	11,000	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	Other Civic Functions	3,000	1,627	1,500	Other Civic functions and events.
1410252	14124	Thank A Volunteer Day Function	3,500	1,156	4,500	Thank a Volunteer Day (net of any grant).
1410502		Depreciation - Council	3,473	6,258	6,257	Provision for depreciation of assets - Members of Council
1410602		Donated use Council Facilities	7,500	5,830	6,000	Refer Contribution and Donations schedule appendix I



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
1410522		Risk Management	3,000	2,029	3,000	Embedding Risk Management Foundations" project utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	327,655	322,921	356,831	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1418002	11002	Council Chambers	11,000	8,402	12,070	Provision for maintenance of Chambers only, Wages and Overheads, Cleaning Materials, Pest Control, Sundry materials, and new Honour Boards.
Total Operating Expenditure Members of Council			615,767	583,628	686,356	

Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(7,000)	(6,822)	(7,000)	Authorised hire of the Administration Centre Chambers and Reception Area, incl. utensil, chair, and table hire, Woodturners & Miscellaneous, Denmark Country Club - Summer Classic contra.
1410143		LGIS - Risk Management	(3,000)	(2,526)	(3,000)	Insurance scheme risk management funding see 1410522
1411003		Grants Governance	0	0	(1,000)	Various grants associated with Members Sub-program.
1417503		Governance Reimbursements	(1,500)	0	(200)	Reimbursements paid by Elected Members for private expenses, incl. meals, conference expenses, etc.
1417773		Alloc Administration Income	(13,061)	(21,735)	(12,004)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Income Members of Council			(24,561)	(31,083)	(23,204)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Governance - Schedule 4						
Administration - Expenditure						
1420062		Workers Comp - Administration	37,383	37,383	33,022	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,179,738	1,167,003	1,229,766	Salaries paid to administration staff, including CEO, as per Salaries & Wages Budget.
1420092		Superannuation - Administration	143,152	139,595	162,028	Superannuation contributions paid for administration staff, as per Salaries & Wages Budget.
1420102		Other Expenses - Administration	11,000	16,035	12,500	Administration Centre Staff Room supplies, incl. minor refreshments, staff functions, hygiene and cleaning items, Senior Staff Professional Memberships, Newspapers, IT Vision User Group membership, Corporate events, Staff functions and minor gifts, Easy Grants Subscription Service, Miscellaneous.
1420122		Office Equipment Maintenance - Admin	2,000	1,217	16,500	Provision for maintenance of office equipment, incl. telephones and radios (except computer/IT equipment and photocopiers), Telephone maintenance, Radio maintenance, Miscellaneous.
1420132		Computer Equipment Maintenance - Admin	65,000	95,318	75,000	Computer and IT equipment (does not include photocopiers), IT Vision - SynergySoft Maintenance agreement, SynergySoft Database & User Licence Fees, IT Support and computer repairs (including minor purchases), Website Development.
1420142		Telecommunications - Admin	24,000	26,268	23,000	Provision for telephone and telecommunication costs, Fixed Phones, Staff private phone reimbursements (on call/after hours), Internet Connection and Email Services, Mobiles - calls.
1420152		Advertising - Administration	26,000	26,346	26,000	Provision for advertising costs not directly associated with other Sub-programs (i.e. Town Planning advertisements), Council Conversations, Council Meetings & Electors meetings, Andimaps Denmark Street Directory, Denmark Chamber of Commerce Directory, Denmark Visitor Centre Holiday Guide, Employment Vacancies, Other General Advertising.
1420162		Photocopier Supplies	26,000	25,789	26,000	Provision for service agreements (based on meter readings) and general maintenance/repairs/toner of office copiers, Service contract, Toner and other supplies, Repairs.
1420172		Postage	14,000	13,019	12,500	Postage, freight charges, note specific freight to be allocated to account relating to purchase, PO Box 183 annual renewal.
1420182		Bank Fees	20,500	21,256	20,500	Fees associated with the National Australia Bank, General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Governance - Schedule 4						
Administration - Expenditure cont'd						
1420192		Vehicle Expenses - Admin	8,500	8,476	12,000	Expenses incurred in the running of vehicles for Administration Sedan - DE 09, Administration Ute - DE6226, Administration Mazda 3 - DE7005.
1420202		Travel & Accommodation - Admin	8,000	7,383	8,500	Allowance for accommodation , travel and other related costs for staff attending training, seminars etc, Travelling, Accommodation.
1420212		Audit Fees	26,000	25,882	26,000	Costs associated for interim and annual audits, Roads to Recovery, Grant Acquittals and others, Annual Audit Contract , Other audits (including grant acquittals).
1420232		Legal Expenses	10,000	16,780	20,000	Contingency provision for legal expenses in the event of a claim or action against Council or for prosecutions by Council, Sundry Debtors debt collection.
1420262		Executive Team Development	0	0	10,000	Training and development for Executive Team
1420272		ESL - Council Properties	4,500	4,640	5,000	Emergency Services Levy payable by Council on Council properties.
1420282		Training Expenses - Admin	15,000	11,692	17,000	Allowance for staff attending training courses and seminars - as per Council Policy P040210, Allocation for 17 Staff
1420292		Leased Property Expenses	4,000	3,287	10,000	Provision of Lease property expenditure including preparation of leases
1420312	16350	Telecommunications Audit & Leasing	0	0	22,333	
1420312	16351	Office Layout (Administration Building)	0	0	15,000	
1420312	16352	Review of Shire Property	0	0	10,000	
1420312	16352	Fleet (Desktop) Analysis	0	0	10,000	
1420322		Strategic Planning & General Consultancies	50,000	32,032	60,000	Provision for strategic planning expenses and other consultancy services., Strategic Planning - preparation and Prince2 Project Management
1420332		Asset Management & Intergrated Planning & Reporting	60,000	31,242	100,000	Provision for implementation of asset management strategies & plans. Design and Creation
1420342		Community Financial Assistance Program	47,106	40,837	10,000	Financial Assistance to Community Groups :- approved projects subject to annual grant process.
1420352		Insurance - Public Liability	41,469	41,469	41,469	Public Liability insurance annual premium
1420362		Insurance - Admin	11,441	11,441	11,986	Other Fidelity Guarantee, Fidelity Guarantee, General Property, Misc Structures & Equip, Business Interruption, Marine Cargo, LG Business Protection.
1420492		Loss on Sale of Asset - Admin	0	0	0	Loss on Sale of Vehicles
1420502		Depreciation - Admin	177,245	166,415	164,605	Depreciation of assets in accordance with accounting policies.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Governance - Schedule 4						
Administration - Expenditure cont'd						
1420522		Printing & Stationery - Admin	26,000	26,444	26,000	General printing and stationery including letterheads, envelopes and others not directly allocated.
1420542		Fringe Benefits Tax - Admin	4,600	4,504	2,000	FBT provision payable
1420812		Conference Expenses - Admin	15,000	5,086	15,000	Allowance for registration of staff attending conferences and professional development, as per Council Policy P040209,
1420912		Staff Uniform - Admin	4,650	4,282	5,750	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206, 14 staff at current allowance of \$350 each, New members of staff (2 at \$400 each).
1420922		Staff Housing Subsidy	35,360	27,678	41,300	Staff Housing subsidy currently available to Director Finance and Administration & Director Community & Regulatory Services (as per Policy P090901), CEO - 52 weeks @ \$350 per week, DCRS - 30 weeks @\$300 - less contributions (see 1427233).
1420932		Staff Relocation Expenses	5,000	3,010	5,000	Provision for reimbursement of removalist costs for new senior staff - contingency Staff relocation expenses.
1420942	11004	CEO Beveridge Street House Mtce	5,550	12,511	5,150	Maintenance including utilities and insurance.
1420942	11103	39 Chiltern Road House Mtce	5,805	18,519	5,000	Maintenance including utilities and insurance.
1422502		Debt Write-off	5,000	3,044	5,000	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,225,915)	(2,193,754)	(2,424,127)	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1426662		Loan Interest - Photovoltaic System	2,302	2,228	1,783	Loan interest repayments - Administration Centre Photovoltaic System.
1428002	11001	Administration Building	115,220	123,407	121,435	Staff Wages (Cleaners, garden and building mtce), Overheads (Cleaners, garden and building mtce), Cleaning materials, contracts and associated expenses., Security Alarm Monitoring, Foxtel, APRA Music - Copyright Royalty, Biomax Maintenance, Air conditioner Maintenance, Fire Equipment Services, Insurance - Building, Power, Water, Gas, Contractors - electricians etc, Other miscellaneous expenses (including minor maintenance).
Total Operating Expenditure Administration			10,606	7,765	(0)	
Governance - Schedule 4						
Administration - Income						
1424503		Telstra Exchange Lease Res 45552	(661)	(647)	(661)	Exchange on Reserve 45552 Ocean Beach Road
1422223		Interest on Overdue Debtors	(200)	(205)	(200)	
1422243		Grant - Youth Development Scholarship	0	(9,750)	0	DLGC Grant for Youth Development - T Murray
1427043		Roundings Surplus/Deficit	(10)	52	(10)	Account used to round various receipts, invoices to nearest 5 cents
1427053		Sale Of Corporate Documents	0	(21)	0	Sale of miscellaneous Shire documents (electoral roll, rate book etc) as per Schedule of Fees and Charges.
1427063		Photocopying And Secretarial	0	(735)	(350)	Provision for miscellaneous income from administration functions, General Photocopying/Printing/Binding/Faxing, Rural Property Addressing, Public Street Banners, Freedom of Information Fees, Administration Officer Time.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
1427203		Reimbursement - Other	(20,000)	(40,733)	(5,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs.
1427233		Rental Reimbursement Income	(36,000)	(31,490)	(41,940)	Staff rental arrangements as per employment contract/Council Policy P090901. Director Finance & Administration 52 weeks @ \$150 per week, Director Community & Regulatory Services, Chief Executive Officer.
1427403		Reimbursement - Staff Sal Sac.	(250)	0	(250)	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(3,500)	(3,388)	(3,500)	Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.
1427603		Reimbursement - Legal Fees	(350)	0	(2,000)	Reimbursement of legal fees (leases, sundry debtors etc - not rates).
1427613		LGIS Insurance Rebate	(25,000)	(66,378)	(25,000)	Rebate associated with insurance scheme ownership and good claims record.
1427703		Sale of Misc Items	(250)	0	(250)	
1427773		Alloc Administration Income	87,221	145,076	80,161	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1427973		Commissions - Other	(1,000)	(1,532)	(1,000)	Provision for various commissions(CTF & BRB) received.
Total Operating Income Administration			0	(9,750)	0	

Summary of Operations - Governance Program**Members of Council**

Sub Total Operating Expenditure	615,767	583,628	686,356
Sub Total Operating Income	(24,561)	(31,083)	(23,204)
	591,206	552,545	663,152

Administration

Sub Total Operating Expenditure	10,606	7,765	(0)
Sub Total Operating Income	0	(9,750)	0
	10,606	(1,984)	(0)

Total Operating Expenditure	626,373	591,393	686,356
Total Operating Income	(24,561)	(40,833)	(23,204)
Program (Surplus)/Deficit	601,812	550,560	663,152



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Expenditure						
1510062		Workers Comp - Fire	1,966	1,966	1,670	Workers Compensation insurances associated with staff within the fire prevention sub-program
1510082		Salaries - Rangers Fire	65,217	60,496	60,222	40% Allocation of Rangers salaries as per Salaries and Wages
1510092		Superannuation - Fire	8,500	9,114	8,500	Allocated Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget.
1510102	60099	Other Fire Expenses	5,000	2,652	5,000	
1510192		Vehicle Expenses - Fire	6,000	5,768	10,000	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance, DE7 - Senior Ranger, DE25 - Ranger and Bushfire Command Vehicle fitout.
1510312		Fire Control Room Maps	2,000	0	2,000	
1510322	15505	Fire Fighting Expenses	8,000	17,032	8,000	General allocation only
1510332	15506	Fire Prevention Expenses	4,500	3,701	4,500	Expenditure provision only
1510352		LEMC Consultancies	2,500	0	4,000	All costs associated with administration of Local Emergency Management, Committee administration and Miscellaneous meeting costs.
1510372		Feast not Fire Dinner	3,000	584	3,000	Annual volunteer Thank you event
1510392		Hazard Reduction Burning Expenses	5,000	9,756	5,000	Offset with GL 1517183
1510402		Fire Regulation Non-Compliance Expenses	1,000	669	1,000	
1510472		Contractor Expenses - Fire Regulation Clearing	0	0	6,000	
1510482		Fire Regulation Promotion	0	0	1,000	
1510492		Standpipe Maintenance Program	0	0	6,000	
1510502		Depreciation - Fire	361,542	550,487	550,449	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	4,500	3,580	4,500	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other (non-BFB).
1510702	15501	Strategic Firebreaks	21,500	20,276	30,000	Contractor costs for clearing strategic firebreaks
1515002	15502	Fire Prevention & Reserve Management Expenses	18,000	1,271	18,000	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1515552		Alloc Administration Expenses	55,425	54,625	60,361	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Fire Prevention			573,650	741,977	789,202	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Income						
1517113		Reimbursement- Fire Reg Non-Compliance	(1,000)	(736)	(1,000)	Reimbursement and Admin fees for Acct 1510402
1517153		Fines & Penalties-Fire Breaks	(4,000)	(3,350)	(4,000)	Bush Fire Infringement Notice penalties in accordance with the Bush Fires Act 1954, Section 59a(2).
1517163		Other Fire Income	0	(407)	(6,600)	
1517173		Fire - Contributions & Donations	(10,000)	0	0	Brigades contribution to Fire Command Vehicle
1517183		Hazard Reduction Burning Income	(5,000)	(9,846)	(5,000)	Offset with GL 1510392.
1517773		Alloc Administration Income	(2,201)	(3,655)	(2,026)	Allocation of administration income within this sub-program
1518003		Reimbursement Other Brigades	(2,500)	0	0	Miscellaneous and Feast not Fire Income.
1518963		Grant - Fire Operating	(50,000)	(47,887)	0	Lotterywest - Fire Command Vehicle 1511054
Total Operating Income Fire Prevention			(74,701)	(65,881)	(18,626)	

Law, Order & Public Safety - Schedule 5						
Animal Control - Expenditure						
1520082		Salaries - Rangers Animal Control	32,609	29,799	30,111	20% of Rangers salaries as per Salaries and Wages Budget.
1520092		Superannuation - Animal Control	3,801	3,859	3,579	Superannuation contributions paid for ranger staff, as per Salaries and Wages budget
1520112		Workers Comp - Animal Control	983	983	835	Workers Compensation insurances associated with staff within the animal control sub-program.
1520192		Vehicle Expenses - Ranger Animal	3,500	3,600	3,500	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.
1520222		Other Equipment - Animal Control	1,000	708	2,000	Provision of miscellaneous equipment i.e. compressors, cat handling gloves, camera, ear muffs, chaps,dog bark collars,
1520212		Denmark Animal Carers Contribution	2,000	2,000	2,000	Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.
1520262		Dog Litter Bags, Bins and Composter	1,500	494	1,500	Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area.
1520272		Other Expenses - Animal Control	4,000	5,432	6,000	Miscellaneous Expenses associated with Animal Control., Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Other Sundry items. Cat Pound at Vets
1520292		Dog Park Concept Plan	1,250	0	1,750	Preparation of concept plans for dog exercise areas.
1520302		Dog Exercise Area Signage	2,000	0	2,000	
1520522		Printing & Stationery - Animal Control	1,000	436	1,000	Printing of Dog Registration Renewals and reminder notices, Dog and Cat Registration Renewals and Reminder Notices, Law Enforcement Infringement
1525552		Alloc Administration Expenses	64,552	63,619	70,300	Allocation of expenses contained within this sub-program.
Total Operating Expenditure Animal Control			118,195	110,929	124,575	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Animal Control - Income						
1527113		Fines and Penalties - Animal Control	(6,000)	(6,293)	(5,000)	Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs.
1527123		Snake Removal Fees	(600)	(1,338)	(500)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(3,000)	(5,099)	(4,000)	Provision of income from impounded animals in accordance with adopted fees and charges.
1527143		Dog Registration Fees	(22,000)	(19,014)	(20,000)	Registration income as per Western Australian Dog Act 1976 (Sections 15 and 16). Due 31 October, Dog License Fees.
1527153		Cat Registration Fees	(1,000)	(3,536)	(2,000)	Registration income as per Cat Act, registration 31 October.
1527163		Small Animal Trap Hire	(400)	(375)	(250)	Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.
1527773		Alloc Administration Income	(2,343)	(3,902)	(2,161)	Allocation of administration income to reflect the true cost of providing works/services contained within this subprogram.
Total Operating Income Animal Control			(35,343)	(39,557)	(33,911)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Expenditure						
1530082		Salaries - Rangers Other Law & Order	65,217	82,808	60,222	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	8,000	8,172	8,000	Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget
1530102		Uniform - Other Law & Order	1,400	1,579	2,000	Provision of Law Enforcement Uniform replacement and other protective clothing, 2 Rangers + casuals.
1530112		Workers Comp - Other Law & Order	1,966	1,966	1,670	Workers Compensation insurances associated with staff within the law and order other sub-program.
1530192		Vehicle Expenses - Other Law & Order	5,000	5,169	5,000	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE7 - Senior Ranger, DE25 - Ranger.
1530252		Other Expenses - Other Law & Order	3,500	2,246	3,500	Allowance for expenditure on sundry items., Vehicle/Sign/Trolley Impoundment costs, Mobile Phones Replacement, Ranger Tools, camera and minor equipment, Other Ranger Staff expenses and reimbursements, No Camping signage.
1530262		Local & State Emergency Disaster Relief	5,000	0	5,000	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	5,000	0	5,000	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	1,000	1,239	1,000	Australia Day Breakfast Donations
1530352		Training Expenses - Other Law & Order	6,000	6,097	6,000	Allowance for rangers attending training courses and/or seminars, Course Registration, Seminar Registration, Accommodation and Travel costs.
1530492		Loss on Sale of Asset - Other Law & Order	0	5,713	0	
1530502		Depreciation - Other Law & Order	34,320	34,519	37,866	Depreciation of assets in accordance with accounting policies
1530522		Printing & Stationery - Other Law & Order	1,000	877	1,000	Miscellaneous printing & stationery requirements., Infringement Books/Notices.
1535552		Alloc Administration Expenses	41,179	40,584	44,846	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Other Law, Order & Public Safety			178,582	190,970	181,104	

Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Income						
1530493		Profit on Sale of Asset - Other Law & Order	(7,400)	0	0	
1530523		Grant - Thank a Volunteer	0	(1,000)	(1,000)	
1530533		Australia Day Breakfast Donations - RFDS	(1,000)	(1,239)	(1,000)	Gold coin donation at Australia Day Breakfast
1530543		Sale of Abandoned Vehicles	(1,000)	0	0	
1537113		Fines & Penalties - Other Law Order	(6,000)	(2,300)	(3,000)	Provision for parking infringements issued in accordance with the Local Government Act 1995 Part 9 Division 2, Parking fines and penalties.
1537773		Alloc Administration Income	(1,633)	(2,713)	(2,062)	Allocation of administration income to reflect true cost of providing works/services contained within this sub- program.
Total Operating Income Other Law, Order & Public Safety			(17,033)	(7,251)	(7,062)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Expenditure						
1540052		ESL - Maintenance of Brigade Vehicles	45,000	28,517	28,000	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel, Lubricants, Licensing, Minor Plant and Equipment.
1540152		ESL - Maintenance of Land & Buildings				Repairs associated with general maintenance of buildings and related fixtures and fittings, electrical and plumbing repairs.
1540152	60002	Camarten Brigade Operating Costs	1,000	248	1,000	
1540152	60003	Denmark East Brigade Operating Costs	1,500	1,917	1,500	
1540152	60004	Harewood Brigade Operating Costs	250	180	1,250	
1540152	60006	Kordabup/Owingup Brigade Operating Costs	600	543	1,600	
1540152	60007	Mehniup Brigade Operating Costs	250	187	250	
1540152	60008	Mt Lindesay Brigade Operating Costs	300	174	300	
1540152	60009	Nornalup Brigade Operating Costs	700	155	700	
1540152	60010	Ocean Beach Brigade Operating Costs	600	363	1,600	
1540152	60011	Parryville Brigade Operating Costs	250	150	250	
1540152	60012	Peaceful Brigade Operating Costs	300	223	1,300	
1540152	60013	Shadforth/Scotsdale Brigade Operating Costs	1,500	234	1,500	
1540152	60014	Somerset Hill Brigade Operating Costs	400	448	400	
1540152	60015	Tingledale Brigade Operating Costs	250	182	250	
1540152	60017	William Bay Brigade Operating Costs	500	242	500	
1540202		ESL - Safety Clothes & Accessories	19,000	23,181	18,000	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	5,000	6,607	6,000	Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones, Power, Water, Sewerage, Fixed Phones, Mobiles.
1540302		ESL - Other Goods & Services	13,867	18,413	10,000	Communications licence renewal, brigade members training, refreshments, first aid kits etc.,
1540312		Unspecified Small items of Equipment	6,000	17,404	3,000	Miscellaneous expenses, equipment and radio repairs, BFB Office Equipment (non-brigade specific), Minor equipment (non-brigade specific)
1540352		ESL - Insurance Brigades	54,285	55,860	55,950	Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.
1545552		Alloc Administration Expenses	32,276	31,810	35,150	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Operating Expenditure Fire Prevention Brigades (ESL)			183,828	187,037	168,500	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Income						
1540053		Emergency Services Levy - Brigades	(125,000)	(139,730)	(112,266)	Operational grant from DFES for operating expenditure above
1540103		Emergency Services Levy - Vehicles	0	(735,924)	(569,100)	Urban Tanker Ocean Beach
1540113		Emergency Services Levy - Buildings	(6,000)	0	0	Grant - Ocean Beach Fire Shed modifications
1540503		ESL - Administration Fee	(4,200)	(4,000)	(4,000)	Fee paid by DFES to Council for collection of ESL levies from property owners, ESL Administration Fee.
1545773		Alloc Administration Income	(1,349)	(2,246)	(1,240)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub- program.
Total Operating Income Fire Prevention Brigades (ESL)			(136,549)	(881,900)	(686,606)	

Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Expenditure						
1550012		SES - Maintenance Of Plant & Equip	2,000	725	1,000	Costs associated with servicing, repairs and maintenance, of SES equipment
1550052		SES - Maintenance Of Vehicles Trailers & Boats	1,200	1,151	1,200	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel & Lubricants, Licensing.
1550152	60051	Denmark SES Building Operating Costs	4,250	877	3,000	
1550252		SES - Utilities Rates & Taxes	2,500	3,497	3,500	Includes power, telephone & internet charges, Water, Power, Fixed Phones, Mobiles, Internet.
1550302		SES - Other Goods & Services	5,200	9,483	7,860	Other expenditure associated with SES services, Training costs, Call-out costs, PO Box renewal, Stationery, Open Day costs, Postage, Miscellaneous.
1550352		SES - Insurance	1,368	1,368	1,500	Includes injury, property, vehicles and equipment, Motor Vehicle, Property.
1555552		Alloc Administration Expenses	27,156	26,764	29,574	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure L & O - State Emergency Services			43,674	43,865	47,634	

Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Income						
1550103		Grant - Emergency Services Levy Operating	(16,460)	(17,180)	(18,060)	DFES grant for SES brigade operations.
1555773		Alloc Administration Income	(1,136)	(1,883)	(1,044)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub- program
Total Operating Income L & O - State Emergency Services			(17,596)	(19,063)	(19,104)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Law, Order & Public Safety - Schedule 5**Community Emergency Services Manager - Expenditure**

1560082		Community Emergency Services Manager - Salaries	93,237	109,829	101,434	Provision of salary for Community Emergency Services Manager in accordance with MOU with DFES.
1560092		Community Emergency Services Manager - Uniforms	400	516	400	Provision for protective clothing and uniform.
1560102		Community Emergency Services Manager - Other Expenses	500	83	500	Provision for miscellaneous items
1560122		Community Emergency Services Manager - Superannuation	11,917	14,216	12,828	Allocated Superannuation contributions paid for CESM as per Salaries & Wages Budget.
1560132		Workers Comp - Community Emergency Services Manager	2,839	2,839	2,981	Workers Compensation insurances associated with CESM.
1560142		Community Emergency Services Manager - Mobile Phone	500	888	500	Provision for mobile phone - rental & calls. Mobile Rental and Calls, Mobile Phone Data Kit.
1560152		Community Emergency Services Manager - Training	1,000	331	1,000	Provision for registration and other attendance costs at training courses and conferences.
1560192		Community Emergency Services Manager - Vehicle Expenses	5,000	6,252	5,000	Vehicle running costs DE 54
1560492		Loss on Sale of Asset - CESM	2,800	12,026	0	
1560502		Community Emergency Services Manager - Depreciation	7,662	8,024	9,248	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	42,738	42,120	46,543	Allocation of expenses contained within this sub-program
Total Operating Expenditure Community Emergency Serv. Man.			168,593	197,124	180,434	

Law, Order & Public Safety - Schedule 5**Community Emergency Services Manager - Income**

1560063		Reimbursement CESM from DFES	(63,000)	(71,139)	(60,000)	Operating reimbursement from DFES
1565773		Alloc Administration Income	(1,704)	(2,825)	(1,566)	Allocation income within this sub- program
Total Operating Income Community Emergency Serv. Man.			(64,704)	(73,964)	(61,566)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Summary of Operations - Law, Order & Public Safety Program

Fire Prevention

Sub Total Operating Expenditure	573,650	741,977	789,202
Sub Total Operating Income	(74,701)	(65,881)	(18,626)
	498,949	676,095	770,576

Animal Control

Sub Total Operating Expenditure	118,195	110,929	124,575
Sub Total Operating Income	(35,343)	(39,557)	(33,911)
	82,852	71,372	90,664

Other Law, Order & Public Safety

Sub Total Operating Expenditure	178,582	190,970	181,104
Sub Total Operating Income	(17,033)	(7,251)	(7,062)
	161,549	183,719	174,042

Fire Prevention Brigades (ESL)

Sub Total Operating Expenditure	183,828	187,037	168,500
Sub Total Operating Income	(136,549)	(881,900)	(686,606)
	47,279	(694,863)	(518,106)

Law & Order - State Emergency Services

Sub Total Operating Expenditure	43,674	43,865	47,634
Sub Total Operating Income	(17,596)	(19,063)	(19,104)
	26,078	24,802	28,530

Community Emergency Services Manager

Sub Total Operating Expenditure	168,593	197,124	180,434
Sub Total Operating Income	(64,704)	(73,964)	(61,566)
	103,889	123,160	118,868

Total Operating Expenditure

	1,266,522	1,471,902	1,491,449
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Total Operating Income

	(345,926)	(1,087,617)	(826,875)
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Program (Surplus)/Deficit	920,596	384,285	664,574
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Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Health - Schedule 7						
Health Inspection & Administration - Expenditure						
1730062		Workers Comp - Health	3,739	3,739	3,405	Workers Compensation insurances associated with staff within the Health sub-program.
1730082		Salaries - Health	122,474	122,443	132,150	Salary provision Environmental Health Officer as per Salary and Wages budget.
1730092		Superannuation - Health	16,005	15,714	16,682	Superannuation contributions paid for health staff
1730102		Other Expenses - Health	2,500	835	2,500	Miscellaneous expenses associated with Health sub-program., Subscription to Acts and Regulations, Protective Clothing, Phone - Mobile, Infringement Books/Notices, Other stationery, Pool testing equipment, Food Alert Safety Program.
1730152		Conference Expenses - Health	2,000	1,793	2,000	Attendance at Health Conference and training., Environmental Health Conferences, Training costs, Food safety program.
1730192		Vehicle Expenses - Health	12,500	8,882	12,500	Lease costs and fuel, licence and general maintenance of vehicle.
1730302		Analytical Expenses	3,000	2,697	3,000	Costs involved in water sampling and other testing. LHAAC, Samples - freight costs, Samples - testing and analysis costs.
1730502		Depreciation - Health	5,101	0	0	Depreciation of assets in accordance with accounting policies.
1730542		Fringe Benefits Tax - Health	4,500	6,485	4,500	FBT applicable to Health staff
1730912		Staff Uniform - Health	750	250	700	Cost involved in providing Corporate Clothing purchases.
1735552		Alloc Administration Expenses	101,947	100,255	111,025	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Operating Expenditure Health Inspection & Admin			274,516	263,093	288,462	

Health - Schedule 7						
Health Inspection & Administration - Income						
1732003		Inspections - Food Business	(3,000)	(10,144)	(10,000)	Inspection of accommodation, food premises and others, subject to need and EHO time, Accommodation Places, Food Premises.
1732023		Inspections - Residential Properties Health	(1,500)	(1,656)	(1,500)	
1737173		Holiday Accommodation	(14,000)	(16,001)	(16,000)	Applications for various Health Licences, Registration and Permits
1737223		Health Licenses Other	(18,000)	(9,887)	(12,000)	Includes Trading in Public Places and Alfresco, Accommodation Places, Food Premises - Fixed, Food Vendors - Mobile/Temporary/Home-Based, Offensive Trades, Alfresco Dining/Trading, Liquor Licensing, Liquid Waste Local Laws fees, Temporary Accommodation Permits, Trading in Thoroughfares and Public Places, Sign Permits, Spoilt and Condemned Food Disposal.
1737773		Alloc Administration Income	(3,052)	(5,078)	(2,805)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program
Total Operating Income Health Inspection & Administration			(39,552)	(42,766)	(42,305)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Health - Schedule 7						
Health Other - Expenditure						
1740002		Contribution - Medical Services Walpole	10,000	0	10,000	Contingency for determination by Council
Total Operating Expenditure Health Other			10,000	0	10,000	

Summary of Operations - Health Program**Health Inspection & Administration**

Sub Total Operating Expenditure	274,516	263,093	288,462
Sub Total Operating Income	(39,552)	(42,766)	(42,305)
	234,964	220,327	246,157

Health Other

Sub Total Operating Expenditure	10,000	0	10,000
Sub Total Operating Income	0	0	0
	10,000	0	10,000

Total Operating Expenditure	284,516	263,093	298,462
Total Operating Income	(39,552)	(42,766)	(42,305)
Program (Surplus)/Deficit	244,964	220,327	256,157



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Education & Welfare Schedule 8						
Aged & Disabled - Expenditure						
1630222		International Day of Disability	2,500	2,447	3,000	Provision for event promotion
1630232		Contribution Peaceful Bay RSL & Community Bus	1,000	1,000	1,000	Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community.
1630252		Seniors Week Civic Reception	3,500	3,976	4,500	Provision for Seniors Week Functions, Function Catering, Other.
1630282		Donation Denmark Over 50's Association	5,000	5,000	2,000	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)
1635552		Alloc Administration Expenses	18,698	18,427	20,363	Allocation of administration expenses within this sub-program.
Total Operating Expenditure Aged & Disabled			30,698	30,851	30,863	

Education & Welfare Schedule 8						
Aged & Disabled - Income						
1630013		Grant - Aged Friendly Communities	0	(500)	(500)	Disability Services Commission Contribution
1630033		Grant - Council on the Ageing WA	0	(750)	(500)	
1637773		Alloc Administration Income	(781)	(1,304)	(718)	Allocation income contained within this sub-program
Total Operating Income Aged & Disabled			(781)	(2,554)	(1,718)	

Education & Welfare Schedule 8						
Pre Schools - Expenditure						
1610822		Shire of Denmark Youth Leadership Award.	2,000	2,000	2,000	Scholarship provided to Year 12 student at Denmark High School as per Policy P080202, Youth Leadership award.
1610832		Ag College Scholarship	1,000	1,000	1,000	Scholarship provided to student at Ag College as per Policy P080201.
1610852	11015	<i>Old Post Office Building Mtce</i>	1,500	534	1,500	Insurance and other maintenance costs
1610862	11013	<i>Maintenance - Occasional Day Care Centre</i>	4,462	4,829	4,462	Insurance and other maintenance costs
1615552		Alloc Administration Expenses	10,239	10,091	11,151	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Operating Expenditure Pre Schools			19,201	18,455	20,113	

Education & Welfare Schedule 8						
Pre Schools - Income						
1617173		Lease payment - Pre Schools	(10,500)	(10,500)	(10,500)	Lease Fee for Old Post Office Building to Spirit of Play
1617773		Alloc Administration Income	(426)	(710)	(391)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program
Total Operating Income Pre Schools			(10,926)	(11,210)	(10,891)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Education & Welfare Schedule 8						
Youth Services - Expenditure						
1620062		Workers Comp - Youth Officer	2,877	2,877	3,742	Workers Compensation insurances associated with staff within Youth sub-program.
1620082		Salaries - Youth Officer	94,938	104,120	65,025	Salaries paid to youth staff, including casual staff, as per Salaries and Wages Budget
1620092		Superannuation - Youth Officer	11,600	12,183	9,063	Superannuation contributions paid for youth staff,
1620102		Other Expenses - Youth Centre	4,000	2,739	2,000	Provision for sundry and minor expenses, Stationery and advertising
1620112		Training - Youth Officer	3,000	4,148	1,000	Provision for staff attending training courses, Training Costs, Conference Costs.
1620122		DLGC Youth Scholarship	0	5,619	0	Scholarship awarded 2017
1620132		Equipment Maintenance - Youth Centre	2,500	1,513	500	Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture.
1620172		Youth Centre Programs	5,500	4,054	0	Ongoing programs offered by Tha House, Cooking Program - ingredients, equipment, Miscellaneous, Annual Programs.
1620192		Denmark Youth Festival	1,000	23	1,000	Annual youth festival, Council contribution only. Extra expenditure required if grants obtained.
1620202	17030	Youth Support Service Program	0	0	54,260	Transferred from Recreation Centre Job 17020
1620222		Youth Holiday Activities	15,000	11,485	15,000	Various school holiday programs offered at Youth Centre.
1620232		Denmark Youth Art Program	10,000	0	0	Various grant funded programs offered at Youth Centre, Youth Arts Anti-Graffiti project. Grant dependant
1620242		Youth Centre - Misc Office Equipment	500	594	0	Provision for purchase of miscellaneous office equipment (minor)
1620252		Youth Centre - Staff Uniforms	0	0	350	Purchase uniform for youth staff.
1620262		National Youth Week Program	1,000	0	0	Contingency - subject to grant (Acc# 1627603)
1620282		Youth Services Plan	4,175	2,998	0	Carry over program see income 1620243
1620292		Youth Advisory Expenditure	1,000	229	1,000	Purchase of materials see 1620103
1620372		Youth -Streetball	20,750	20,555	0	
1620502		Depreciation - Youth Centre	8,772	9,149	9,137	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	37,173	36,636	10,035	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1628002	11012	Youth Centre Building Maintenance	9,227	9,440	7,150	
1628022	12012	Youth Centre Cleaners	4,500	3,350	4,500	
Total Operating Expenditure Welfare Youth			237,512	231,712	183,762	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Education & Welfare Schedule 8						
Other Welfare - Income						
1620103		Donations - Youth Centre	(800)	(500)	0	Miscellaneous income received from Youth Centre, Youth Centre Hire Charges - miscellaneous, Youth Centre Hire - Albany Youth Association, Donations.
1627503		Grant - Youth Scholarship	(7,000)	(7,000)	0	Grant for Youth Holiday activities, allocated to expenditure account 1620222
1620453		Income - Youth Support Service	0	0	(30,000)	Transferred from Recreation Centre
1627603		Grant - National Youth Week	(1,000)	0	0	Grant for Youth Week activities, allocated to expenditure account 1620262.
1627773		Alloc Administration Income	(1,491)	(2,480)	0	Allocation of administration income to reflect the true cost of providing works/services contained within this function.
Total Operating Income Welfare Youth			(10,291)	(9,980)	(30,000)	

Summary of Operations - Education & Welfare Program

Aged & Disabled

Sub Total Operating Expenditure	30,698	30,851	30,863
Sub Total Operating Income	(781)	(2,554)	(1,718)
	29,917	28,297	29,145

Pre Schools

Sub Total Operating Expenditure	19,201	18,455	20,113
Sub Total Operating Income	(10,926)	(11,210)	(10,891)
	8,275	7,245	9,222

Other Welfare

Sub Total Operating Expenditure	237,512	231,712	183,762
Sub Total Operating Income	(10,291)	(9,980)	(30,000)
	227,221	221,732	153,762

Total Operating Expenditure	287,411	281,018	234,738
Total Operating Income	(21,998)	(23,743)	(42,609)
Program (Surplus)/Deficit	265,413	257,274	192,129



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Housing - Schedule 9						
Housing Other - Expenditure						
1075552		Alloc Administration Expenses	15,359	15,137	16,726	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1076002		Hardy Street Remediation	50,000	46,389	15,000	Costs associated with contaminated site remediation - Reserve 34209, Hardy Road holding costs, fencing etc.
1076012		Hardy Street Business Plan	0	0	10,000	Plan required for Major Land Transaction
1076662		Loan Interest - Lionsville S/S Loan 123	7,611	7,453	5,717	Interest expense associated with Lionsville S/S loans, Lionsville Self Supporting Loan 123.
1076672		Loan Interest - Lionsville Loan 142	52,144	35,963	34,497	Interest expense associated with Lionsville loans, Lionsville Loan 142 and accrual on new loans.
1076682		Loan Interest - Loan 154 & 155	16,041	0	0	
Total Expenditure Housing Other			141,155	104,943	81,940	

Housing - Schedule 9						
Housing Other - Income						
1076663		Interest Repayment - Loan 123	(7,611)	(3,907)	(5,717)	Lionsville Self Supporting Interest Loan 123.
1076683		Grant - Lionsville Study	0	0	0	Investigate remediation options/costs, GSDC.
1077773		Alloc Administration Income	(639)	(1,058)	(587)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Housing Other			(8,250)	(4,965)	(6,304)	

Summary of Operations - Housing Program**Housing Other**

Sub Total Operating Expenditure	141,155	104,943	81,940
Sub Total Operating Income	(8,250)	(4,965)	(6,304)
	132,905	99,978	75,636
Total Operating Expenditure	141,155	104,943	81,940
Total Operating Income	(8,250)	(4,965)	(6,304)
Program (Surplus)/Deficit	132,905	99,978	75,636



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Expenditure						
1020502		Depreciation - Sanitation	86,479	53,422	53,423	Depreciation of assets in accordance with accounting policies
1023482	21006	Recycling Contract (Cleanaway)	147,000	147,047	147,000	Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.
1025002		Purchase Compost Bins	200	0	200	Purchase of compost bins for re-sale
1025082		Salaries - Waste Co-ordinator	0	0	58,457	Salaries and Wages Budget
1025092		Superannuation - Waste Co-ordinator	0	0	5,480	Superannuation contributions paid for sanitation staff,
1025062		Workers Comp - Waste Co-ordinator	0	0	1,403	Workers Compensation insurances.
1025912		Staff Uniform - Waste Co-ordinator	0	0	250	Cost involved in providing Corporate Clothing.
1025552		Alloc Administration Expenses	43,183	42,559	47,028	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	10,692	10,409	8,914	Waste capital expenditure, Loan 156 - DE334 Rubbish Truck
1028002	20002	Refuse Collection - Denmark	94,000	190,531	142,000	Kerbside refuse pick up service undertaken by Council staff, in Denmark CBD and surrounds, including public litter bins and commercial collections.
1028102	20003	Residential Collection	118,000	46,259	70,000	Other residential collection including, Nornalup townsite collection.
1028102	20004	Refuse Collection - Nornalup (West)	10,000	8,982	10,000	Staff Wages, Staff Overheads, Plant Costs.
1028102	20006	Refuse Collection - Public Events	4,500	3,109	10,000	Staff Wages, Staff Overheads, Plant Costs.
1028102	20007	Refuse Collection - Transport Waste To Albany	34,000	38,211	31,500	Staff Wages, Staff Overheads, Plant Costs, Materials
1028112	20009	Refuse Collection - Peaceful Bay	12,500	11,625	12,500	Staff Wages, Staff Overheads, Plant Costs, Materials
1028202		Purchase Mobile Garbage Bins 120l	4,000	5,705	4,000	Purchase of mobile 120ltr bins for re-sale to residential customers
1028212		Purchase Mobile Garbage Bin 240l	4,000	6,276	4,000	Purchase of mobile 240ltre bins & parts for re-sale to collection users
1028302	21002	Transport From Transfer Station - McIntosh Rd	48,000	66,047	60,000	
1028312	21003	Waste Disposal Fees (City Of Albany)	178,000	174,006	178,000	
1028322	21001	Maintenance - McIntosh Road Transfer Station	250,000	301,214	241,100	Staff Wages & Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Materials, Insurance, Waste Chute Bin - DEC Compliance Audit, Upgrade signage.
1028322	21010	Sullage Pit Maintenance	0	939	10,000	Staff Wages, Staff Overheads, Plant Costs, Upgrade, Materials.
1028332	21012	Transport From T/fer Station - Peaceful Bay	11,500	11,661	12,000	
1028342	21004	Maintenance - Peaceful Bay Refuse Site	60,000	52,546	60,000	Contractor - SCEG, Contractor.
1028502		McIntosh Road Transfer Stn Site Development	20,000	27,725	30,000	Site remediation including liquid waste ponds.
1028602	21005	Street Bin Replacement / Repair	3,500	13,703	15,200	Replacement of old bins
Total Expenditure Sanitation Other			1,139,554	1,211,975	1,212,455	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Community Amenities - Schedule 10						
Sanitation Other - Income						
1026003		Sale of Worm Farms	(300)	0	(300)	
1027283		Domestic Rubbish Fortnightly	(224,490)	(227,766)	(233,490)	Fortnightly Domestic (Res) Kerbside Refuse Collection Service, 1086 services at \$215.
1027303		Domestic Rubbish Weekly	(509,040)	(510,313)	(537,500)	Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1250 services at \$430.
1027313		Commercial Sanitation Charges (2)	(118,370)	(99,571)	(95,900)	Twice weekly commercial refuse collection, 77 services at \$1,370 inc GST income Ex GST, Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(140,000)	(98,487)	(105,000)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees as per Schedule of Fees and Charges.
1027333		Sale 240L Bins	(4,000)	(6,913)	(4,000)	Sale of mobile 240ltr bins and their component parts
1027343		Commercial Sanitation Charges (1)	(29,145)	(28,911)	(32,614)	Weekly commercial refuse collection, 35 services at \$1025 inc GST income
1027353		Sanitation Other Income	(100)	(480)	(500)	Miscellaneous income associated with Sanitation Subprogram, Contingency.
1027363		Domestic Recycling Charge	(292,650)	(295,090)	(309,845)	Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 1999 services at \$155.
1027373		Commercial Recycling Charge	(11,990)	(8,882)	(8,964)	Commercial recycling service, Weekly - 14 services @ \$390, Fortnightly - 22 services @ \$200.
1027773		Alloc Administration Income	(1,704)	(2,831)	(1,566)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
1028203		Compost Bin Sales	(100)	0	0	Sale of compost bins
1028303		Fines Penalties & Charges	0	(182)	0	Fines and penalties for dumping of rubbish
1028393		Contribution - Greenskills	(8,000)	(8,000)	0	Contribution to Tip Shop Carpark Sealing 2016/17
1028503		Sale of Recycled Items	(10,000)	(9,263)	(10,000)	Sale of car bodies, waste oil etc
1028653		Sale 120L MGB	(5,000)	(5,774)	(4,000)	Sale of mobile 120ltr bins and their component parts
Total Income Sanitation Other			(1,354,889)	(1,302,464)	(1,343,679)	

Community Amenities - Schedule 10						
Sewerage - Income						
1037323		Septic Tank Application Fees	(13,000)	(9,676)	(12,000)	Septic tank inspection and application fees in accordance with Health (Treatment of sewage & Disposal of Effluent and Liquid Waste) Regulations 2006 - Reg 4 & 10(2)
Total Income Sewerage			(13,000)	(9,676)	(12,000)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Community Amenities - Schedule 10						
Town Planning & Regional Development - Expenditure						
1040072		Training Expenses - Planning	6,000	2,318	6,000	Attendance at seminars and other training as required., Training Costs, Conference Costs.
1040082		Salaries - Planning	320,771	305,497	342,080	Salaries to planning staff, as per Salaries & Wages Budget
1040092		Superannuation - Planning	29,424	29,694	31,474	Superannuation for planning staff, as per Salaries & Wages Budget
1040112		Planning Contract Services	1,000	0	1,000	Provision for contract planning services.
1040122		Planning-Housing Allowance	13,000	13,000	13,000	Accommodation Allowance for Director Planning and Sustainability as per Council Policy P090101, 52 weeks @ \$250.
1040132		Planning-Rental Payments Salary Sacrifice	18,250	30,670	18,250	
1040192		Vehicle Expenses - Planning	4,000	4,292	4,000	Fuel, licence and insurance costs for Planning vehicle. Senior Planner - DE09.
1040302		Advertising - Planning	6,000	5,755	6,000	Advertising costs associated with town planning applications and other planning advertising (i.e. job vacancy), Statutory advertising - reimbursed by applicant.
1040322		Other Expenses - Planning	4,000	2,505	4,000	Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	5,000	3,708	5,000	Annual GIS maintenance and cadastre updates for GIS System, Annual Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	9,455	9,455	9,022	Workers Compensation insurances associated with staff within the planning sub-program. As per Salaries & Wages Budget
1040502		Depreciation - Planning	6,573	3,240	3,239	Depreciation of assets in accordance with accounting policies
1040542		Fringe Benefits Tax - Planning	6,500	6,201	6,500	Fringe Benefits Tax payable on planning staff entitlements
1040912		Staff Uniform - Planning	900	1,050	1,450	Allowance available to administration staff, as per Salaries & Wages Budget and Council Policy P040206,3 staff at current allowance of \$350 each; DPS at \$400 (contract provision)
1040972		Planning Legal Expenses	12,000	1,041	12,000	Provision for legal costs associated with planning matters including appeals/tribunals.
1041002		Other Planning Studies	10,000	0	10,000	Provision to prepare concept plans and other studies. Concept plans for Hopson Park, Walters Park and Lake View Dairy Park.
1041012		Development Assessment Panels	1,000	0	1,000	Provision for new Regional Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below
1041022		Local Planning Scheme No. 4	8,000	0	8,000	Funds to assist with preparation of LPS No.4
1045552		Alloc Administration Expenses	118,864	117,146	129,448	Allocation of administration expenses to reflect true cost of providing works/services contained within these programs.
Total Expenditure Town Planning & Regional Development			580,737	535,574	611,463	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Community Amenities - Schedule 10						
Town Planning & Regional Development - Income						
1047243		Planning Salary Sacrifice Deductions	(18,250)	(32,240)	(18,250)	
1047333		Planning Advertising Reimbursements	(3,000)	(2,170)	(2,000)	Reimbursement of advertising costs associated with all planning matters
1047343		Rezoning Application Fees	(7,000)	(6,194)	(6,000)	Fees levied in accordance with Council's adopted Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees	(123,000)	(104,362)	(110,000)	Fees levied in accordance with Schedule of Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred
1047503		Planning Income Other	(300)	(118)	0	Miscellaneous income not otherwise included in the budget. Reimbursement of Officers time, Sale of Planning documents.
1047773		Alloc Administration Income	(3,123)	(5,198)	(2,871)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Town Planning & Regional Development			(155,673)	(150,282)	(140,121)	

Community Amenities - Schedule 10						
Other Community Amenities - Expenditure						
1050502		Depreciation - Other Community Amenities	24,772	35,759	35,759	Depreciation of assets in accordance with accounting policies
1055552		Alloc Administration Expenses	68,113	67,129	74,178	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
1058002		Maintenance - Public Conveniences				
1058002	10001	McLean Park Clubroom Toilets	6,744	7,419	8,912	Maintenance, cleaning, power, water for public conveniences., Salaries & Wages, Overheads, Plant Operation Costs, Insurance, Water, Power, Cleaning Supplies, Hygiene Supplies, Other Maintenance costs, inc repairs.
1058002	10002	McLean Park Changerooms	13,372	12,891	16,347	
1058002	10003	McLean Park Old Toilet Block	5,701	4,206	7,274	
1058002	10004	Berridge Park Toilets	16,103	17,989	20,000	
1058002	10005	Poddy Shot Toilets	4,100	4,060	3,946	
1058002	10006	Ocean Beach Toilets	12,364	25,009	20,000	
1058002	10008	Nornalup Toilets	13,240	10,136	11,240	
1058002	10009	Ricketts Reserve Toilets	4,200	7,335	3,323	
1058002	10010	Peaceful Bay Beach Toilets	12,503	14,743	12,503	
1058002	10011	Rivermouth Toilets	4,600	6,937	6,768	
1058002	10012	JC Memorial Bandstand Toilets	750	0	750	
1058002	10013	Civic Centre Toilets	21,000	27,598	26,568	
1058002	10014	Peaceful Bay Playground Toilets	4,748	4,656	4,750	
1058002	10015	Thornton Park Toilets	10,960	16,283	8,330	
1058002	10016	Boat Harbour Rotaloo Toilet	850	634	850	
1058002	10017	Lights Beach Rotaloo Toilet	4,000	6,390	10,050	
1058002	10018	Kwoorabup Community Park Toilets	15,960	16,921	25,420	
1058002	10020	Cleaners Uniforms, medicals and training	0	0	5,000	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Other Community Amenities - Expenditure Cont'd						
1058102	21201	Cemetery Maintenance	22,000	40,785	35,000	Salaries & Wages, Overheads, Plant operation costs, Insurance, Water, Mowing - Lions Club, Cemetery Landscaping Plan, Top Dressing, Miscellaneous.
1058122		Cemetery Plaques and Memorials	0	0	3,000	Expenses associated with the purchase of plaques and memorials, fully recoverable
1058152	21202	Grave Digging	18,000	13,806	18,000	Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc
1058162	11016	Denmark War Memorial Maintenance	500	239	617	
1058162	11017	Peaceful Bay War Memorial	500	0	500	
1058182		ANZAC Day Services	600	700	600	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.
Total Expenditure Other Community Amenities			285,680	341,626	359,685	

Community Amenities - Schedule 10						
Other Community Amenities - Income						
1057363		Cemetery Charges	(23,000)	(20,128)	(20,000)	Cemetery fees and charges, Plaques, Memorials and Undertakers and Monumental Masons fees.
1057773		Alloc Administration Income	(2,839)	(4,728)	(2,610)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Other Community Amenities			(25,839)	(24,856)	(22,610)	

Community Amenities - Schedule 10						
Protection of Environment - Expenditure						
1060082		Salaries - Sustainability	72,682	81,097	75,226	Allocation of Sustainability Officer's salary as per Salaries and Wages Budget
1060092		Superannuation - Sustainability	6,813	7,106	7,052	Allocated Superannuation contributions paid for PoE staff, as per Salaries and Wages Budget
1060102		Workers Comp - Sustainability	2,146	2,146	2,091	Workers Compensation insurances associated with staff within this sub-program
1060112		Training & Conference Costs - Sustainability	2,000	500	2,000	Coastal/State NRM Conference attendance; One Planet Training & other related training
1060142		Staff Uniform - Sustainability	250	250	350	Provision for purchase of Uniform as per Council Policy.
1060152		Other Expenses - Sustainability	1,000	849	1,000	Miscellaneous expenses associated with SS programs and activities. Equipment, Library materials, Meeting refreshments, Advertising, Other costs.
1060162		Sustainability - Environment Education	2,500	0	2,500	Workshops, signage, or brochures.
1060182		Climate Change Adaption Projects	5,000	3,190	5,000	Energy & Water Efficiency Projects; Planet Footprint subscription
1060202		Implementation of Dieback Study	5,000	9,500	10,500	Implementation of recommendations within Dieback Study., Annual Funding.
1060212		Sustainability - Urban Street Tree Planting	500	215	500	Urban Street Tree Planting project funds.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
1060222	16080	Coastal Hazard Risk Management & Adaptation Plan for Peaceful Bay and Ocean Beach	70,000	24,478	35,593	Associated grant funds see GL 1065513 \$30k and 1065443 \$5k received 2016/17
1060242		Sustainability - Community Projects	2,000	1,991	2,000	Community environmental projects; Garage Sale Trail.
1060292	16072	Sustainability Projects - Works	10,000	5,501	10,000	Provision for on-ground works consistent with adopted plans.
1063712		Implementation of WIMS Actions	6,000	6,000	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	Rehabilitation & Revegetation	30,000	38,746	31,300	
1064502	16004	Reserve 22890 Silvers Pit	6,000	2,222	1,000	
1064502	16006	Reserve 13255 Turner Road Pit	5,000	7,882	5,000	More works required
1064502	16019	Denmark Rail Trail Greenskills	0	104	0	
1064502	16028	Airport Revegetation	0	117	0	
1064502	16060	Wilson Inlet Revegetation	0	62	0	
1065502	16040	Weed Eradication - Shire Reserves	25,000	24,360	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	27,824	27,422	30,302	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Expenditure Protection of Environment			279,715	243,738	252,414	

Community Amenities - Schedule 10						
Protection of Environment - Income						
1065443		Grant - Projects - Plans & Studies GEN	(5,000)	(5,000)	0	\$5,000 contribution from DSLSC received 2016/17
1065513		Grant - Sustainability Projects - Studies	(30,000)	(15,000)	(15,000)	WAPC grant funds for CHRMAP Project
1065583		Grant - Dieback Implementation (State NRM Program)	0	(10,000)	0	
1067773		Alloc Administration Income	(1,065)	(1,772)	(1,379)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Protection of Environment			(36,065)	(31,772)	(16,379)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Summary of Operations - Community Amenities Program

Sanitation Other

Sub Total Operating Expenditure	1,139,554	1,211,975	1,212,455
Sub Total Operating Income	(1,354,889)	(1,302,464)	(1,343,679)
	(215,335)	(90,489)	(131,224)

Sewerage

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(13,000)	(9,676)	(12,000)
	(13,000)	(9,676)	(12,000)

Town Planning & Regional Development

Sub Total Operating Expenditure	580,737	535,574	611,463
Sub Total Operating Income	(155,673)	(150,282)	(140,121)
	425,064	385,291	471,342

Other Community Amenities

Sub Total Operating Expenditure	285,680	341,626	359,685
Sub Total Operating Income	(25,839)	(24,856)	(22,610)
	259,841	316,770	337,075

Protection of Environment

Sub Total Operating Expenditure	279,715	243,738	252,414
Sub Total Operating Income	(36,065)	(31,772)	(16,379)
	243,650	211,966	236,035

Total Operating Expenditure	2,285,686	2,332,913	2,436,017
Total Operating Income	(1,585,466)	(1,519,051)	(1,534,789)
Program (Surplus)/Deficit	700,220	813,862	901,228



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Expenditure						
1110502		Depreciation - Halls	128,795	117,095	117,095	Depreciation of assets in accordance with accounting policies
1112202		Contribution Parryville Hall Mtce	2,800	722	3,000	\$2,000 Contribution plus Insurance and other costs
1112222		Contribution Tingleddale Hall Mtce	8,100	8,062	3,000	\$2,000 Contribution plus Insurance and other costs
1112242		Contribution Scotsdale Hall Mtce	2,800	2,453	3,000	\$2,000 Contribution plus Insurance and other costs
1112262		Contribution Kentdale Hall Mtce	2,700	527	3,000	\$2,000 Contribution plus Insurance and other costs
1112272		Contribution Peaceful Bay Hall	4,000	3,102	3,000	\$2,000 Contribution plus Insurance and other costs
1112282		Contribution Nornalup Hall	3,200	894	4,000	\$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	64,329	63,400	70,057	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1118002	11006	Maintenance - Civic Centre Building	41,000	41,393	47,280	Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs, Minor equipment purchases, Seating Retraction services.
1118022		RSL Hall	4,500	3,671	4,500	Contributions towards the general maintenance and insurance costs of RSL Hall, Insurance, Fire Equipment Services, Annual contribution to Association.
Total Expenditure Public Halls & Civic Centres			262,224	241,319	257,932	

Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Income						
1117373		Civic Centre Hire Fees	(10,000)	(10,944)	(10,000)	Hire charges for Civic Centre Hall, Kitchen, Bar, and facilities
1117383		Grants - Halls and Civic Centre	(269,500)	0	(321,245)	Plane Tree Precinct Development GSDC \$152,445 and Tourism WA \$168,800
1117773		Alloc Administration Income	(2,697)	(4,482)	(2,479)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Public Halls & Civic Centres			(282,197)	(15,426)	(333,724)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Swimming Areas & Beaches - Expenditure						
1121022		Beach Patrols & Reimbursements	19,000	18,257	19,000	Provide lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.
1121042	11042	Coastal Infrastructure Maintenance	7,000	2,680	20,000	Provision for maintenance of various coastal infrastructure (lookouts, steps, signs seats etc)
1121042	11043	Lights Beach Lookout & Stairs	200	72	200	
1121042	11045	Sinker Bay Viewing Platform	105	27	105	
1121042	11046	Hillier Bay Viewing Platform	67	2,166	67	
1121042	11047	Other Viewing Platforms	500	0	500	
1121042	11048	Peaceful Bay Jetty Maintenance	5,500	1,180	5,500	
1121052	11044	Denmark Surf Life Saving Club	2,030	2,263	12,030	Fire services, Insurance,
1121062		Ocean Beach Alternate Launch and Retrieval Facility Study	19,000	12,639	0	Ocean Beach Boat Ramp Study
1125552		Alloc Administration Expenses	9,571	9,433	10,424	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Expenditure Swimming Areas & Beaches			62,973	48,718	67,826	

Recreation & Culture - Schedule 11						
Swimming Areas & Beaches - Income						
1121073		Fisherman's Lease	(2,486)	(2,486)	(2,486)	Income from fishing camp leases on Shire reserves, Bevan's (WA) Pty Ltd - Portion of Res. 24510 Peaceful Bay, L H Pinniger - Portion of Res. 20928 Parry Beach.
1121093		Grant - Ocean Beach Alternate Launch and Retrieval Facility Study	(19,500)	(14,811)	0	Recreational Boating Facilities Scheme grant for McGeary's
1127773		Alloc Administration Income	(426)	(710)	(391)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Income Swimming Areas & Beaches			(22,412)	(18,007)	(2,877)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure						
1130502		Depreciation - Parks etc	249,446	326,245	349,031	Depreciation of assets in accordance with accounting policies
1131002	21410	Peaceful Bay Reserves Contribution	20,000	25,298	40,000	Contribution to Peaceful Bay Progress Association. for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	Peaceful Bay Reserves Other	1,181	1,391	1,181	Insurances
1131022		Contr - Club Development Officer	6,650	6,650	6,650	1/3 contribution to Club Development Officer shared with Plantagenet & Cranbrook Shires
1131102		Sport 4 All - Kidsport Program	28,000	27,183	34,000	2017-2018 Programme (grant funded).\$30K
1131112	15091	Riverside Clubs - Planning	5,000	0	0	
1131112	15092	High School Oval Concept Plan	3,000	0	0	Included in 17040 - 2017/18 budget
1131112	15094	McLean Park Drainage/Surface Plan	20,000	450	0	
1131112	15096	Project Planning , Design and Approvals	0	0	25,000	WOW Walk, Prawn Rock Channel Planning & Design.
1131142	14071	GSSRFP - Local Plan	10,000	0	0	Included in 17040 - 2017/18 budget
1131142	17040	Recreation Master/Strategic Plan	40,000	0	41,800	Strategic Recreation Plan for Shire of Denmark and Master Plans for High School Oval and McLean Park Precinct
1131422	15073	Wilson Inlet Dredging	8,000	0	8,000	Includes Poddysht and Rivermouth Dredging and seaweed removal.
1135552		Alloc Administration Expenses	83,472	82,266	97,111	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1136662		Loan Interest - Scouts S/S Loan 129	1,568	1,548	1,423	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	1,928	1,892	1,514	Loan 145 interest repayments - new tennis courts.
1136692		Loan Interest - Football Clubrooms Ext No 147	12,876	12,829	12,328	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	911	894	715	Loan 148 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 158	18,704	17,613	16,069	Loan 158 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	9,301	13,093	14,631	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant	1,700	616	1,700	Purchase of minor plant items
1138102		Maintenance - Parks and Reserves	538,299	583,760	531,045	Refer to appendix of Detailed job listing.
1138112	15060	Walk Trail Maintenance	14,000	42,899	40,000	Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure cont'd						
1138122	11030	Denmark Golf Club	3,775	4,013	3,775	Insurance costs associated with various structures not directly attributable to other expenditure accounts.
1138122	11031	Riverside Club	4,184	4,184	13,019	\$8,835 Maintenance Agreement and Insurances
1138122	11032	Scouts Hall	1,541	1,572	1,541	
1138122	11033	Denmark Cottage Industry Building	1,120	1,903	3,000	
1138122	11034	Station Masters House (Lions Club)	648	2,437	648	Insurance costs only
1138122	11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,644	1,644	1,644	Insurance costs only
1138122	11139	Denmark Sea Rescue - Shed	193	193	193	Insurance costs only
1138122	11140	Denmark Boating & Angling Club - Parry Beach	74	74	74	Insurance costs only
1138122	11141	Denmark Machinery Restoration Group Shed	123	140	123	Insurance costs only
1138122	11142	Denmark Boating & Angling Club - Slipway & Shed	24	907	24	Insurance costs only
1139652		McLean Park Lighting	4,500	5,555	4,500	Power and maintenance costs associated with McLean Park oval lights, Power usage for McLean Park lighting towers, Contractor Maintenance costs.
Total Expenditure Other Recreation & Sport			1,091,862	1,167,248	1,250,739	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Recreation & Sport - Income						
1136663		S/S Loans Interest Repaid - Scouts	(1,568)	(807)	(1,423)	Self Supporting loan interest repayments, Scouts Loan No 129.
1136683		S/S Loan Interest Repaid Football Club	(911)	(907)	(715)	Self Supporting loan interest repayments, Football Club Loan 148.
1136713		S/S Loan Interest Repaid Riverside Club	(18,704)	(14,270)	(15,831)	Self Supporting loan interest repayments, Riverside Loan 157
1137033		Grant - Dept Sport & Recreation	(45,000)	(13,927)	(13,927)	Grant - Sport & Recreation Plan
1137053		Pistol Club CSRFF Grant & Contribution	(8,082)	0	0	
1137063		Grant - CSRFF Reconstruction McLean Park	0	0	0	Grant GRTSTH C08190 - GS2016/53 Approved
1137073		Grant - Federal Government	0	(15,000)	0	Stronger Communities Program Payment
1137123		Grant - Riverside Club Stage 1	(723,815)	(718,110)	0	Project completed
1137133		Grant -WOW Walk & Ride Trail	(150,000)	(150,909)	0	No grants for 2017/18
1137453		Grant - Lotteries West Kwoorabup Community Park	(6,900)	(6,900)	0	Project completed
1137463		Contribution Kwoorabup Community Park	(11,000)	0	0	Project completed
1137603		Contribution to Mtce School Oval	(18,000)	(10,636)	(12,000)	Dept of Education contribution to High School Oval maintenance.
1137613		Contribution Riverside Shed Relocation	(7,000)	0	0	Lions Club donated services for shed relocation
1137703		Income from Reserves-General	(5,000)	(5,824)	(5,000)	Income from Reserves and facilities., Berridge Park - Denmark Arts - Denmark Markets, Denmark High School Oval - Seasonal Special Rates for Local Sporting Groups, Denmark High School Oval - Other Hire, McLean Park - Seasonal Special Rates for Local Sporting Groups, McLean Park - Other Hire, Rivermouth Caravan Park Ablution Block Cleaning, Other Hire and Lease charges.
1137713		Mc Lean Park Lighting Charges	(2,000)	(2,193)	(2,000)	Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.
1137773		Alloc Administration Income	(3,407)	(5,676)	(3,132)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
1137783		Grant - Sport 4 All - Kidsport Program	(24,000)	(30,000)	(30,000)	Department Sport & Recreation
Total Income Other Recreation & Sport			(1,025,387)	(975,159)	(84,028)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Libraries - Expenditure						
1140082		Salaries - Library	112,657	122,026	119,064	Salary provision as per Salaries and Wages Budget
1140092		Superannuation - Library	11,962	13,021	15,405	Allocated Superannuation contributions paid for library staff, as per Salaries & Wages Budget.
1140102		Other Expenses - Library	8,000	7,848	10,000	Misc expenses associated with Library and programs offered., A Smart Start Program, Better Beginnings, Children's Book Week, Stationery, Advertising, Refreshments , Freight of library books, Great Southern Regional Activity Plan and Visiting Author Program.
1140122		Conference Expenses - Library	500	105	1,000	Provision for staff to attend conferences.
1140142		Telecommunications - Library	1,500	942	1,500	Provision for telecommunication charges, Fixed Phones, Internet.
1140172		Workers Comp - Library	3,194	3,194	3,345	Workers Compensation insurances associated with staff within library sub-program
1140192		Staff Uniform - Library	1,000	750	1,050	Cost involved in providing Corporate Clothing purchases.
1140202		Computer Maintenance	15,000	1,927	19,500	AMLIB software replacement \$15,655 and general computer maintenance.
1140222		Training Expenses - Library	1,000	356	1,000	Allowance for general training as required.
1140232		Lost & Damaged Books	600	400	600	Costs associated with lost and/or damaged library stock.
1140242		Library Subscriptions & Publications	1,500	1,223	2,000	Purchase of local stock for library , Books and DVD's, Writing WA membership, Public Libraries WA, Children's Book Council WA, Magazines, Newspapers, Periodicals, Miscellaneous.
1140252		Library Office Equipment	2,500	637	2,500	Allowance for sundry library equipment
1140262		Donations Expenditure	1,200	1,047	1,200	Provision for expenditure from donations received, Library books.
1140502		Depreciation Library	1,338	1,061	996	Depreciation of assets in accordance with accounting policies
1145552		Alloc Administration Expenses	42,738	42,120	46,543	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program
1148002	11008	Library Building	17,000	23,825	21,120	Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire services, Maintenance and repairs.
Total Expenditure Libraries			221,689	220,482	246,823	

Recreation & Culture - Schedule 11						
Libraries - Income						
1141003		Library Other Income	(1,500)	(1,502)	(1,000)	Misc income from internet, photocopy, replacement cards, and recoups for Visiting Author and Library Bags
1147003		Library Donations	(1,200)	(1,098)	(1,200)	Untied donations received from members (see Acc 1140262 for related expenditure)
1147113		Fines Penalties & Charges	(500)	(597)	(500)	Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.
1147773		Alloc Administration Income	(1,775)	(2,944)	(1,631)	
Total Income Libraries			(4,975)	(6,141)	(4,331)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151102		Arts Cultural Development Fund	16,315	11,135	9,458	Cultural Development Fund grants awarded annually as per Council Policy P110702.
1151132		Donations To Arts Council	88,000	88,000	88,000	Annual contribution to Denmark Arts
1152002	11050	Morgan Richards Community Centre Building Maintenance	28,292	26,358	0	Now allocated to Job 11051 and 11052
1152002	11051	Denmark Community Resource Centre Building Maintenance	0	0	10,000	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians
1152002	11052	Denmark Arts Building Maintenance	0	31	3,100	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians
1152002	15050	Morgan Richards Community Centre Grounds Maintenance	9,060	11,704	9,200	Salaries and Wages, Overheads, Plant Operation Costs, Tree maintenance, Maintenance and repairs.
1152022		Rental ex Community Resource Centre use of building to Denmark Village Theatre	8,000	8,000	8,000	Contra entry for use of Strickland St property utilised by Denmark Village Theatre
1152052		Denmark Historical Society Contribution	2,000	2,000	2,000	Annual contribution to DHS to assist with maintenance of museum collection.
1152072		Contribution Denmark Community Resource Centre Inc	2,000	2,000	2,000	Contribution to DCRC for the management of the Morgan Richards Community Centre.
1152102		Rental Denmark Community Resource Centre use of Building	0	0	50,400	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00
1152112		Rental Denmark Arts use of Building	0	0	32,000	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00
1156662		Loan Interest - Old Hospital Land Loan 160	13,113	16,174	13,964	Loan 160 interest repayments
1150542		Loss on Disposal of Asset	0	50,113	0	
1155552		Alloc Administration Expenses	43,405	42,778	47,270	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1158002	11009	Historical Museum	4,000	4,163	3,520	Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	11010	Memorial Bandstand	1,700	1,005	1,700	Salaries and Wages, Overheads, Insurance, Water, Power, Other maintenance.
1158122	11014	Health Clinic Building Maintenance	1,100	1,546	0	Demolished 2017
1158132	11020	Demolition Infant Health Clinic	25,000	14,584	0	
Total Other Culture Expenditure			241,985	279,590	280,612	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Culture - Income						
1150703		Rental - Cottage Industries	(1)	0	(1)	Denmark Cottage Crafts - Annual Rental for Lease of Reserve 26026 Portion of Denmark Lot 41 Mitchell St.
1151203		Grants & Donation - Old Hospital	(100,018)	(112,618)	0	Grants and other contributions/donations for development of Old Hospital - CRC Contribution, Denmark Arts.
1152003		Denmark Community Resource Centre Use of Council Facilities - Contra	0	0	(50,400)	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Community Resource Centre
1152013		Denmark Arts Use of Council Facilities - Contra	0	0	(32,000)	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Arts
1152023		Rental ex Community Resource Centre use of building to Denmark Village Theatre	(8,000)	(8,000)	(8,000)	Contra entry for use of Strickland St property utilised by Denmark Village Theatre
1155773		Alloc Administration Income	(1,917)	(3,187)	(1,761)	Allocation of administration income to reflect the true cost of providing workplace services contained within this function
Total Other Culture Income			(109,936)	(123,805)	(92,162)	

Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure						
1160062		Workers Comp - Rec Centre	7,363	7,363	6,555	Workers Compensation insurances associated with staff within the Recreation Centre.
1160082		Salaries - Rec Centre	85,280	92,214	95,420	Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.
1160092		Superannuation - Rec Centre	30,551	28,296	31,487	Allocated Superannuation contributions for recreation centre staff.
1160102		Other Recreation Services	39,420	44,217	47,075	Recreation staff wages associated with centre program planning, grant applications and other recreation matters
1160112		Recreation Centre Activation Pilot Project	3,000	0	0	Project completed
1160122		Equipment Mtce/Minor Purchases - Rec Centre	3,000	1,826	3,000	Maintenance and repair of Recreation Centre equipment, inc minor purchases, Gym/Crèche/Sporting Equipment maintenance, Office Equipment, Computer/IT Equipment, Miscellaneous.
1160132	11011	Maintenance Recreation Centre Building	42,000	49,146	46,000	Salaries and Wages, Overheads, Utilities , APRA Music Agreement, Fire services, Plumbing & Electrical repairs, Materials, Sports Court Lights Replacement, Front Foyer Floor, Sports Court Floor resurfacing, Miscellaneous.
1160142		Telecommunications - Rec Centre	3,500	2,704	4,500	Provision for telecommunication charges, Internet, Mobile and Fixed Phones.
1160152		Advertising - Rec Centre	5,000	5,906	5,500	Various advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.
1160172	12011	Cleaning - Recreation Centre	34,550	38,496	39,732	Salaries and Wages, Overheads, Cleaning Materials..
1160182		Staff Amenities - Rec Centre	1,200	1,184	1,200	Miscellaneous staffing related expenses, Uniforms, Refreshments, Staff kitchen equipment.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Expenditure cont'd						
		Recreation Centre Programmes				Allocation of salaries and other costs associated with running the following programs.
1160192	17000	Gym	34,200	33,884	36,700	
1160192	17001	Aerobics	12,500	19,331	20,060	
1160192	17002	Junior Basketball	2,000	0	1,215	
1160192	17004	Roller Disco	4,000	3,995	3,850	
1160192	17005	Toddler Gym	3,500	3,234	4,136	
1160192	17009	Mixed Netball	1,750	1,531	1,480	
1160192	17010	Creche	9,000	9,693	11,073	
1160192	17012	Indoor Cricket	2,000	1,808	1,687	
1160192	17014	Indoor Bowls	3,000	2,631	1,900	
1160192	17015	Sports Hall	18,950	18,726	19,230	
1160192	17017	Function Room	2,500	2,617	2,800	
1160192	17018	Indoor Soccer	2,000	1,454	1,300	
1160192	17019	Social Badminton	1,500	1,478	1,300	
1160192	17021	Aerobics - Living Longer Living Stronger	9,850	10,403	11,690	
1160192	17026	Birthday Parties	560	0	500	
1160192	17028	Shire of Denmark Staff Gym Membership Program	0	1,367	2,000	
1160202	17020	Youth Support Service Programmes	34,295	36,649	0	Transferred to Youth Services
1160222	17025	Holiday Program	9,500	1,890	7,550	Salaries and Wages, Refreshments and materials.
1160262		Insurance - Rec Centre	5,983	5,983	5,983	Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance
1160282		Travel & Training Expenses - Rec Centre	2,800	860	2,800	Recreation Centre staff training and associated expenses.
1160292		Conference Expenses - Rec Centre	1,200	0	1,200	Attendance at annual sport and recreation conference
1160302		Community Bus Operating Costs	9,500	9,817	9,762	
1160502		Depreciation - Rec Centre	72,789	73,315	73,313	Depreciation of assets in accordance with accounting policies
1160522		Printing & Stationery - Rec Centre	1,000	1,422	1,000	Provision for printing and stationery
1160742		Family Fun Day	500	0	500	Biennial open day at Centre
1160752		Regional Sports Star of Year	900	591	900	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	79,020	78,004	86,057	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs
1166662		Loan Interest - Rec Centre	2,277	2,234	1,788	Loan 144 Recreation Centre Expansion
Total Recreation - Rec Centre - Expenditure			581,938	594,270	592,243	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation - Rec Centre - Income						
1160103		Income - Function Room	(5,000)	(6,418)	(5,500)	
1160113		Income - Gym	(72,000)	(83,011)	(79,000)	
1160123		Income - Creche Child Minding	(3,500)	(3,231)	(3,850)	
1160153		Income - Sports Hall	(35,000)	(49,696)	(42,000)	
1160163		Income - Changerooms	(200)	0	0	
1160203		Income - Junior Basketball	(2,000)	0	0	
1160213		Income - Indoor Bowls	(1,000)	(564)	(1,000)	
1160223		Income - Mixed Netball	(2,000)	(1,138)	(2,000)	
1160243		Income - Junior Badminton	0	(71)	0	
1160263		Income - Senior Volleyball	0	(256)	0	
1160273		Income - Indoor Cricket	(2,500)	(2,556)	(2,500)	
1160323		Income - Roller Disco	(3,500)	(5,568)	(4,000)	
1160333		Income - Toddler Gym	(3,200)	(4,010)	(3,200)	
1160363		Income - Aerobics	(15,607)	(22,049)	(22,282)	
1160383		Income - Indoor Soccer	(1,500)	(1,374)	(1,500)	
1160393		Income - Social Badminton	(2,200)	(2,522)	(2,200)	
1160413		Holiday Programmes GST Applicable	(7,500)	(1,349)	(2,000)	
1160433		School Holiday Inclusion Fund	0	0	(3,000)	
1160423		Income - Aerobics LL,LS	(15,350)	(16,433)	(15,500)	
1160453		Income - Youth Support Service	(29,295)	(30,218)	0	Transferred to Youth Services
1160473		Income - Birthday Parties	(1,000)	(18)	(1,000)	
1160503		Community Bus Hire Charges	(12,040)	(12,232)	(13,240)	Income received from hire of Community Bus.
1160553		Sponsors Fees	(1,000)	(545)	(1,000)	
1160793		Grant - Dept Sport & Recreation	(9,967)	0	0	
1161003		Income - Rec Centre Other Income	(200)	0	0	Provision for miscellaneous income received from Recreation Centre operations, Hire of Chairs/Tables, Miscellaneous.
1167773		Alloc Administration Income	(3,265)	(5,427)	(3,001)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Recreation - Rec Centre - Income			(228,824)	(248,687)	(207,773)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Recreation Centre Kiosk - Expenditure						
1170082		Salaries - Kiosk	4,200	4,517	4,200	Allocation of recreation staff time towards the operation of the Recreation Centre kiosk
1170202		Kiosk Purchases - Drinks	5,500	4,085	5,500	Provision for drink purchases.
1170212		Kiosk Purchases - Confectionery	4,000	4,635	4,000	Provision for confectionery purchases.
1170222		Kiosk Purchases - Icecream	2,000	1,633	2,000	Provision for ice-cream purchases.
1175552		Alloc Administration Expenses	4,897	4,826	5,333	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
Total Recreation Centre Kiosk - Expenditure			20,597	19,695	21,033	

Recreation & Culture - Schedule 11						
Recreation Centre Kiosk - Income						
1170203		Kiosk Sales - Drinks	(10,000)	(6,350)	(6,000)	Income from the sale of drinks
1170213		Kiosk Sales - Confectionery	(7,500)	(7,109)	(6,000)	Income from the sale of confectionery
1170223		Kiosk Sales - Icecream	(3,000)	(2,445)	(2,500)	Income from the sale of ice creams
1170233		Kiosk Sales - Tea/Coffee	(75)	(10)	0	Income from the sale of coffee.
1177773		Alloc Administration Income	(247)	(406)	(227)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total Recreation Centre Kiosk - Income			(20,822)	(16,320)	(14,727)	

Recreation & Culture - Schedule 11						
TV & Radio Re Broadcasting - Expenditure						
1185552		Alloc Administration Expenses	13,578	13,382	14,787	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1188302	21104	Denmark TV Tower Maintenance	14,172	9,479	7,328	Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.
1188302	21105	Peaceful Bay TV Tower Maintenance	500	48	500	Broadcasting license, Power, Insurance, Maintenance and repairs.
Total TV Re Broadcasting - Expenditure			28,250	22,909	22,615	

Recreation & Culture - Schedule 11						
TV & Radio Re Broadcasting - Income						
1187773		Alloc Administration Income	(568)	(942)	(522)	Allocation of administration income to reflect the true cost of providing works/services contained within this function
Total TV Re Broadcasting - Income			(568)	(942)	(522)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Summary of Operations - Recreation & Culture Program**Public Halls & Civic Centres**

Sub Total Operating Expenditure	262,224	241,319	257,932
Sub Total Operating Income	(282,197)	(15,426)	(333,724)
	(19,973)	225,893	(75,792)

Swimming Areas & Beaches

Sub Total Operating Expenditure	62,973	48,718	67,826
Sub Total Operating Income	(22,412)	(18,007)	(2,877)
	40,561	30,710	64,949

Other Recreation & Sport

Sub Total Operating Expenditure	1,091,862	1,167,248	1,250,739
Sub Total Operating Income	(1,025,387)	(975,159)	(84,028)
	66,475	192,089	1,166,711

Libraries

Sub Total Operating Expenditure	221,689	220,482	246,823
Sub Total Operating Income	(4,975)	(6,141)	(4,331)
	216,714	214,341	242,492

Other Culture

Sub Total Operating Expenditure	241,985	279,590	280,612
Sub Total Operating Income	(109,936)	(123,805)	(92,162)
	132,049	155,785	188,450

Recreation - Rec Centre

Sub Total Operating Expenditure	581,938	594,270	592,243
Sub Total Operating Income	(228,824)	(248,687)	(207,773)
	353,114	345,582	384,470

Recreation Centre - Kiosk

Sub Total Operating Expenditure	20,597	19,695	21,033
Sub Total Operating Income	(20,822)	(16,320)	(14,727)
	(225)	3,375	6,306

TV & Radio Rebroadcasting

Sub Total Operating Expenditure	28,250	22,909	22,615
Sub Total Operating Income	(568)	(942)	(522)
	27,682	21,967	22,093

Total Operating Expenditure

Total Operating Expenditure	2,511,518	2,594,230	2,739,823
Total Operating Income	(1,695,121)	(1,404,487)	(740,144)
Program (Surplus)/Deficit	816,397	1,189,743	1,999,679



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Expenditure						
1220372		Power - Street Lighting	52,000	52,541	52,000	Electricity charges for Street lighting
1220392		Roadwise - Committee	500	905	500	
1225552		Alloc Administration Expenses	102,169	100,693	135,509	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1220412	16320	Pomery Lane Upgrade Design	0	0	25,000	Survey and full civil road and stormwater design
1220412	16321	Wise Lane Upgrade Design	0	0	15,000	Survey and full civil road and stormwater design
1220412	16322	Praed Lane Upgrade Design	0	0	15,000	Survey and full civil road and stormwater design
1220412	16323	Osborne Road alignment	0	0	19,750	Survey purchase of land part lot 11, 455 & 180
1228002		Maintenance - Roadworks General		1,502,052		
1228002	30000	Road Maintenance	1,303,100	0	1,346,255	
1228202	32001	Depot Maintenance	39,000	50,290	47,500	Overheads, Plant Operation costs, Power, Water, Telephone, Insurance, Cleaning materials, Fire Services, Materials, New desk.
1228212		Roadworks Other Equipment	0	0	0	Traffic control devices and other tools
1228302	32002	Footpaths Maintenance	10,000	9,064	29,200	Overheads, Plant Operation costs, Materials.
1228362	32005	Bridges Maintenance	19,200	20,990	19,000	Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Miscellaneous.
1228372	32006	Bus Shelter Maintenance	2,000	660	2,000	Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.
1128392	11005	Riverbend Lane House Maintenance	0	5,588	5,000	
1228382		Crossover Payments	4,000	1,594	4,000	Contribution to crossovers constructed by private contractors.
1230502		Depreciation - Roads Infrastr.	3,401,936	3,505,714	3,515,697	Depreciation of assets in accordance with accounting policies.
Total Streets, Roads, Bridges & Depot Mtc. - Expenditure			4,933,905	5,250,091	5,231,411	

Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income						
1226503		Engineers Supervision Fees	(8,000)	(15,512)	(15,000)	Fees as set out in accordance with Schedule of Fees & Charges., Supervision of Reinstatement fees, Development Standards' Inspection/Supervision fees.
1227603		Contribution to Roadworks	(2,500,000)	0	(2,500,000)	2017/18 Landcorp contribution to Denmark East Development
1228743		Interest on Denmark East Investment	(107,300)	(103,093)	(93,450)	Interest earned from OCDF investments with Western Australian Treasury Corporation
1228753		Rent Income - Riverbend House	0	(3,273)	(7,800)	
1227703		Commodity Routes Supplementary Funding (ex TIRES)	(125,000)	(125,000)	0	Former TIRES (tree industry) road upgrade funding program - renamed CRSF.
1227773		Alloc Administration Income	(4,259)	(7,079)	(3,914)	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income cont'd						
1228103		MRWA Project Grants	(371,669)	(337,557)	(641,999)	Grant funds from Main Roads WA (see Capital Exp Acc# 1220174 Road Project funding)
1228303		Roadwise Grant	0	(1,591)	0	Grant funds administered through WALGA
1228403		Grant - MRWA Direct	(108,802)	(108,802)	(112,947)	Grant funds from Main Roads WA (Direct Funding - not tied to specific project).
1228473		Grant - Specific Bridges	(150,000)	(172,419)	0	Bridge upgrades and preservation as per MRWA 10 Year Plan, part funded WA Grants Commission and MRWA, McNess Road Bridge No.4290
1228603		Grant - Roads to Recovery	(706,680)	(704,513)	(947,981)	Federal Government Roads To Recovery Program, for Council nominated projects (see Capital Exp Acc#), Royalties for Regions.
1228703		Grant - MRWA Blackspot	(24,000)	(24,000)	0	Grant funds administered through Main Roads WA (see Capital Exp Acc# 1220194 Blackspot Funding)
1228713		Grant - Regional Bicycle Network	0	0	0	Grant funds Department of Transport., Future Projects, No successful projects for 2017-2018
Total Streets, Roads, Bridges & Depot Mtc. - Income			(4,105,710)	(1,602,839)	(4,323,091)	

Transport - Schedule 12						
Road Plant Purchases - Expenditure						
1230492		Loss on Sale of Asset - Road Plant	34,000	95,940	86,646	Provision for non cash entry to show the loss on sale of assets in accordance with accounting policies and LG Act
1235552		Alloc Administration Expenses	8,681	8,556	9,454	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Road Plant Purchases - Expenditure			42,681	104,496	96,100	

Transport - Schedule 12						
Road Plant Purchases - Income						
1230493		Profit on Sale Of Assets - Road Plant	(2,000)	0	0	
1237773		Alloc Administration Income	(432)	(724)	(761)	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
Total Road Plant Purchases - Income			(2,432)	(724)	(761)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Transport - Schedule 12						
Traffic Control - Expenditure						
1495552		Alloc Administration Expenses	95,047	93,673	103,510	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1498002	29501	Vehicle Inspections	13,750	17,020	13,300	Shire mechanic wages allocated to the motor vehicle inspections
Total Traffic Control - Expenditure			108,797	110,694	116,810	

Transport - Schedule 12						
Traffic Control - Income						
1491003		Vehicle Inspection Fees	(15,000)	(15,894)	(12,000)	Dept of Transport vehicle inspection fees
1495773		Alloc Administration Income	(4,188)	(6,954)	(3,849)	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
1497083		Commissions DPI	(88,000)	(120,275)	(85,000)	Commission received from Dept of Transport for vehicle licensing services.
Total Traffic Control - Income			(107,188)	(143,122)	(100,849)	

Transport - Schedule 12						
Airports - Expenditure						
1228052	32003	Airstrip Maintenance	11,500	5,772	17,000	Provision for building maintenance, runway lighting, mowing and slashing and general operations of the airstrip, Salaries and Wages, Overheads, Plant Operation costs, Power, Telephone, Insurance, Fencing and Tree trimming/removal \$4,000
1265052		Airport Audit	0	0	4,535	
1265552		Alloc Administration Expenses	4,897	4,826	5,333	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1266662		Loan Interest - Airport	4,027	3,999	3,706	Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.
Total Airports - Expenditure			20,424	14,597	30,574	

Transport - Schedule 12						
Airports - Income						
1267773		Alloc Administration Income	(247)	(406)	(227)	Allocation of administration income to reflect the true cost of providing works/services contained within these sub-programs
1268053		FRRR Program Grant- Reduce Community Bushfire Risk	0	(4,000)	0	
1268043		GSDC Regional Grant Scheme -Airport Water Bomber Upgrade	(58,800)	(58,800)	0	Grant funds administered through Main Roads WA (see Capital Exp Acc# 1220194 Blackspot Funding)
1268033		Airport Hangar Lease Income	(1,875)	(1,230)	(1,230)	Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial.
Total Airports - Income			(60,922)	(64,436)	(1,457)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Summary of Operations - Transport Program

Streets, Roads, Bridges & Depot Maintenance

Sub Total Operating Expenditure	4,933,905	5,250,091	5,231,411
Sub Total Operating Income	(4,105,710)	(1,602,839)	(4,323,091)
	828,195	3,647,252	908,320

Road Plant Purchases

Sub Total Operating Expenditure	42,681	104,496	96,100
Sub Total Operating Income	(2,432)	(724)	(761)
	40,249	103,772	95,339

Traffic Control

Sub Total Operating Expenditure	108,797	110,694	116,810
Sub Total Operating Income	(107,188)	(143,122)	(100,849)
	1,609	(32,429)	15,961

Airports

Sub Total Operating Expenditure	20,424	14,597	30,574
Sub Total Operating Income	(60,922)	(64,436)	(1,457)
	(40,498)	(49,839)	29,117

Total Operating Expenditure

	5,105,807	5,479,877	5,474,895
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Total Operating Income	(4,276,252)	(1,811,121)	(4,426,158)
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Program (Surplus)/Deficit	829,555	3,668,756	1,048,737
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Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Rural Services - Expenditure						
1315802		Noxious Weed Control	10,000	10,000	10,000	Costs involved in the treatment of noxious weeds, Contract spraying.
1315852		Vermin Control expenses	2,500	2,000	2,500	Control of vermin - feral pigs etc, Shire of Plantagenet. 1080 Baits for fox and rabbit control.
1316002		Water - Standpipes	8,000	12,392	8,000	Provision for maintenance of Council owned water standpipes, Water Annual Service Charges, Water usage, Insurance, Maintenance and Repairs.
1317552		Alloc Administration Expenses	1,336	1,316	1,454	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
Total Rural Services - Expenditure			21,836	25,708	21,954	

Economic Services - Schedule 13						
Rural Services - Income						
1315773		Alloc Administration Income	(62)	(101)	(57)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1317543		Water - Income Standpipes	(3,000)	(3,311)	(3,000)	Income derived from the sale of water from standpipes. Consumption costs invoiced to private users.
Total Rural Services - Income			(3,062)	(3,412)	(3,057)	

Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure						
1320502		Depreciation - Tourism	31,580	36,471	36,471	Depreciation of assets in accordance with accounting policies
1322002	21404	Peaceful Bay Water Supply	28,000	17,674	20,000	Salaries and Wages, Power, Contractor costs, Materials, Telemetry Monitoring, Energy and Water Ombudsman Levy, Asset Management Plan Consultant, Plumbing Inspections.
1322102	21405	Peaceful Bay Water Monitoring	1,500	0	1,500	
1322132		Tourist Signage Audit & Policy	3,000	1,289	3,000	Implementation of sign audit undertaken by WATC.
1322142		Peaceful Bay Community Facilities	2,000	462	2,000	Misc expenses associated with Peaceful Bay tourism, Signage and other costs, Casual Rangers.
1322182	16300	Rivermouth Foreshore Concept Planning	10,000	2,654	10,000	Concept Planning for facility.
1322182	16301	Peaceful Bay Caravan Park Concept Planning	10,000	0	0	Concept Planning for facility.
1325552		Alloc Administration Expense	47,412	46,727	51,634	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1326002		Tidy Towns Donation	2,000	2,000	2,000	Donation towards projects undertaken in Denmark by the Tidy Towns Committee, Annual contribution.
1326202		Tidy Towns Shopping Bags	0	0	2,100	Provision for purchase of 500 calico shopping bags



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Tourism & Area Promotion - Expenditure						
1326662		Loan Interest - Visitors Centre	13,641	13,505	11,839	Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.
1327702		Overflow Camping Facility Expenses	1,000	0	1,000	Various expenses associated with Overflow Camping Facility
1327802		DTI Visitors Centre Subsidy	95,000	95,000	95,000	Contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination).
1327812		Other Expenses - Tourism	3,500	2,309	3,500	Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses,
1327832		Tourism Marketing Contribution	30,000	33,800	0	Marketing contribution to be determined by Council.
1327842		Alliance Projects and Contributions	40,000	21,589	52,000	Alliance Projects and Contributions
1327862		Visitor Centre Use of Council Facilities - Contra	30,870	30,870	42,000	Contra entry to reflect free lease of Visitors Centre by DTI
1327892		Business Planning Visitor Servicing	30,000	6,200	10,000	Denmark Tourist Strategic Plan in conjunction with the Denmark Tourism Inc. (DTI), Denmark Chamber of Commerce, Denmark Arts, the Shire and the community generally resolution 090716
1328002	11007	Visitors Centre Maintenance	3,500	7,647	3,500	Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.
1328712		Great Southern Display	500	0	0	Great Southern District Display no longer required.Cancelled
1328732	15080	Christmas Decorations	3,000	0	10,100	Decoration replacement and Council contribution to erecting and dismantling decorations and banners over xmas period.
1328742		Community Xmas Event	10,000	9,029	10,000	Contribution to Community Xmas Event
1328752		Contribution Walpole Visitors Centre	0	5,000	0	
Total Tourism & Area Promotion - Expenditure			396,503	332,226	367,644	

Economic Services - Schedule 13						
Tourism & Area Promotion - Income						
1326663		Grants - Tourism & Area Promotion	(24,000)	(24,000)	0	Tourism WA Grant Parry Beach Ablutions balance of grant.
1327773		Alloc Administration Income	(1,988)	(3,309)	(1,827)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1327923		Income Overflow Camping	(1,200)	0	0	
1327943		Visitors Centre - Use of Council Facilities Contra	(30,870)	(30,870)	(42,000)	Contra entry in lieu of Visitor Centre rental
1327953		Rental Peaceful Bay Caravan Pk	(29,500)	(29,743)	(29,500)	Lease of Peaceful Bay Caravan Park, expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(51,800)	(53,514)	(51,800)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(307,138)	(307,138)	(312,976)	Refer to Fees and Charges shedule for breakdown
Total Tourism & Area Promotion - Income			(446,496)	(448,574)	(438,103)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Building Control - Expenditure						
1330082		Salaries - Building	155,960	150,257	165,464	Salaries paid to building staff, including casual officers as per Salaries and Wages Budget, Permanent and casual allocation.
1330092		Superannuation - Building	18,168	16,961	19,106	Superannuation paid to building staff, including casual officers as per Salaries and Wages Budget
1330102		Other Expenses - Building	5,000	3,508	5,000	Miscellaneous expenses associated with Building Control, Mobile Phone Charges, Australian Building Codes and Standards, Other Regulations, Other sundry materials and expenses.
1330112		Training Expenses - Building	3,000	1,587	3,000	Provision for training and conferences for building staff, Training costs, Conference costs, Diploma Study - as per study policy.
1330152		Workers Comp - Building	4,701	4,701	3,950	As per Council insurance renewal
1330912		Staff Uniform - Building	500	516	1,050	Allowance available to administration staff, Council Policy P040210, Staff uniform, PPE.
1335552		Alloc Administration Expenses	107,067	105,520	116,601	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Building Expenditure			294,396	283,049	314,171	

Economic Services - Schedule 13						
Building Control - Income						
1337553		Building Licence Fees	(92,000)	(88,732)	(90,000)	Building fees and licenses (local government) charges in accordance with Schedule of Fees & Charges.
1337603		Other Income - Building	(100)	0	0	Commissions for collection of fees and charges on behalf of other government agencies, Builders Registration Board Commissions, Construction Training Fund Commission.
1337773		Alloc Administration Income	(3,407)	(5,675)	(3,132)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Building Income			(95,507)	(94,407)	(93,132)	

Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	4,897	4,826	5,333	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1346662		Loan Interest - Loan 152 Reserve 27101	23,764	23,671	22,835	Purchase Reserve 27101
1348002	32004	Saleyards Maintenance	1,000	615	1,000	Insurance and maintenance and repairs.
Total Saleyards Expenditure			29,661	29,112	29,168	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Saleyards - Income						
1347503		Lease Site Income - Denmark Haulage	(12,928)	(18,000)	(18,000)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347533		Lease Site Income Pt Lot 300 Cnr SC Highway - Soil Solutions.	(35,910)	(36,175)	(36,175)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347573		Lease Site Income - Denmark Earthmoving	(17,586)	(24,300)	(24,300)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347773		Alloc Administration Income	(247)	(406)	(227)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Saleyards Income			(66,671)	(78,881)	(78,702)	

Economic Services - Schedule 13						
Plant Nursery - Expenditure						
1350102	16200	General Nursery Operations	25,000	58,398	34,000	Where Shire of Denmark nursery plant stock, seedlings or like is purchased for usage on Shire land, including reserves, the appropriate cost associated with its production is to be expensed (charged) to the appropriate Job number to recognise the cost based on Council 's Schedule of Fees and Charges for sale of that item as though it was sold to the public or a third party. Income generated from the above transaction is to be allocated to GL 1351003 "Plant Nursery Income" and brought to account to via a journal monthly. Nursery staff are responsible for maintaining and providing a list to the Accountant where all stock is planted on a monthly basis, such that the appropriate journal entries can be effected.
1355552		Alloc Administration Expenses	5,120	5,046	5,575	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Plant Nursery - Expenditure			30,120	63,444	39,575	

Economic Services - Schedule 13						
Plant Nursery - Income						
1351003		Revegetation Nursery Income	(7,000)	(11,047)	(7,000)	Plants propagated at Revegetation Nursery, Plants from seedling cells.
1355773		Alloc Administration Income	(213)	(348)	(196)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Plant Nursery - Income			(7,213)	(11,395)	(7,196)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Parry Beach - Expenditure						
1360102		Parry Beach Camping Expenses	9,500	5,865	8,500	Expenses associated with the operation of the camping ground, Fire Equipment services, Equipment repairs, Sheds maintenance, Fixed Phones, Minor equipment purchases, Camping Ground Annual License, Insurances, Weed Control, Printing & Stationery. Survey of plumbing and fire infrastructure.
1360112		Parry Beach - Caretaker Gas	1,200	401	1,200	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	0	0	6,500	Caretakers cottage maintenance costs and \$3,000 upgrade to solar power..
1360502		Depreciation - Parry Beach	12,458	15,650	15,499	Depreciation of assets in accordance with accounting policies
1362002	21304	Parry Camping Ground Road Mtce	2,300	1,942	2,500	Salaries and Wages, Overheads, Plant Operation Costs, Materials
1362052	21302	Parry Beach Equipment Maintenance	1,000	290	3,000	
1362052	21303	Parry Beach Reserve & Pump	4,284	3,808	4,500	Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.
1362102		Vehicle Expenses - Parry Beach	1,000	4,814	5,000	Operating costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643.
1368002	20008	Refuse Collection - Parry Beach	10,000	6,143	8,575	Salaries and Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	Parry Beach Toilets Maintenance	14,000	18,399	19,590	Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
Total Parry Beach - Expenditure			55,742	57,312	74,864	

Economic Services - Schedule 13						
Parry Beach - Income						
1360103		Parry Beach Camping Charges	(122,000)	(126,834)	(148,000)	Collection of camping fees from Parry Beach Camp Ground., Camp Ground fees.
Total Parry Beach - Income			(122,000)	(126,834)	(148,000)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Economic Services - Schedule 13						
Other Economic Services - Expenditure						
1120102	70000	Lime Quarry Operations	250,000	0	260,000	Contractor costs . Mining of 20,000t subject to approval
1120102	70001	Other Expenses - Lime Quarry	50,000	75,936	61,000	Resource Drilling \$20K, Membership Fees, Lease Rental M70/1038, Royalties Audit, Lime sand testing and surveys
1120102	70002	Other Expenses - Lime Quarry Maintenance	10,000	6,987	10,000	
1121002		State Govt Lime Sand Royalties	9,200	0	15,000	Royalties estimated on 20,000tonnes average per annum, Royalties payable as per Agreement.
1371232		Refund CLGF Grant 2012-13 Program	0	53,670	0	
1375552		Alloc Administration Expenses	9,571	9,433	10,424	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Other Economic Services -Expenditure			328,771	146,026	356,424	

Economic Services - Schedule 13						
Other Economic Services - Income						
1121003		Sale of Lime Sand	(368,100)	0	(518,200)	Sale of Lime sand for agricultural purposes in accordance with adopted Fees and Charges in Annual Budget.
1375773		Alloc Administration Income	(426)	(710)	(391)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Other Economic Services - Income			(368,526)	(710)	(518,591)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
<u>Summary of Operations - Economic Services Program</u>						
Rural Services						
		Sub Total Operating Expenditure	21,836	25,708	21,954	
		Sub Total Operating Income	(3,062)	(3,412)	(3,057)	
			18,774	22,296	18,897	
Tourism & Area Promotion						
		Sub Total Operating Expenditure	396,503	332,226	367,644	
		Sub Total Operating Income	(446,496)	(448,574)	(438,103)	
			(49,993)	(116,348)	(70,459)	
Building Control						
		Sub Total Operating Expenditure	294,396	283,049	314,171	
		Sub Total Operating Income	(95,507)	(94,407)	(93,132)	
			198,889	188,642	221,039	
Saleyards						
		Sub Total Operating Expenditure	29,661	29,112	29,168	
		Sub Total Operating Income	(66,671)	(78,881)	(78,702)	
			(37,010)	(49,769)	(49,534)	
Plant Nursery						
		Sub Total Operating Expenditure	30,120	63,444	39,575	
		Sub Total Operating Income	(7,213)	(11,395)	(7,196)	
			22,907	52,049	32,379	
Parry Beach						
		Sub Total Operating Expenditure	55,742	57,312	74,864	
		Sub Total Operating Income	(122,000)	(126,834)	(148,000)	
			(66,258)	(69,521)	(73,136)	
Other Economic Services						
		Sub Total Operating Expenditure	328,771	146,026	356,424	
		Sub Total Operating Income	(368,526)	(710)	(518,591)	
			(39,755)	145,316	(162,167)	
Total Operating Expenditure						
			1,157,029	936,876	1,203,800	
Total Operating Income						
			(1,109,475)	(764,212)	(1,286,781)	
		Program (Surplus)/Deficit	47,554	172,664	(82,981)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Other Property & Services - Schedule 14						
Private Works Expenditure						
1258002		Private Works		7,927	0	
1258002	40130	Private Works	2,000	0	4,250	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges, Salaries and Wages, Overheads, Plant Operation Costs, Materials, Contractors.
1405552		Alloc Administration Expenses	8,681	8,556	9,454	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
Total Private Works - Expenditure			10,681	16,483	13,704	

Other Property & Services - Schedule 14						
Private Works Income						
1147593		P/Works - General Charges	(3,000)	(25,006)	(5,000)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges
1407773		Alloc Administration Income	(432)	(724)	(397)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Private Works - Income			(3,432)	(25,731)	(5,397)	

Other Property & Services - Schedule 14						
Public Works Overheads - Expenditure						
1430062		Workers Comp - Works Overheads	54,669	29,225	47,419	Workers compensation insurances for operations staff
1430082		Salaries - Infrastructure	573,161	661,767	569,678	Salaries for Engineering staff, as per Salaries & Wages budget.
1430092		Superannuation - Infrastructure	65,242	68,949	68,204	Allocated Superannuation contributions paid for infrastructure services staff, as per Salaries & Wages Budget
1430122		Housing Allowance - Infrastructure	13,000	19,300	18,240	Staff Housing rental for Director Infrastructure Services as per Council Policy P090101, @ \$1520 p/month
1430162		Workers Comp - Infrastructure Overheads	17,237	17,237	16,815	Workers Compensation insurances associated with engineering staff allocated to PWOH sub-program
1430192		Vehicle Expenses - Infrastructure	14,500	21,378	21,000	Fuel, licences, repairs and insurance for Engineer and Works Supervisors vehicles, DE15,DE7560 & DE11498
1430202		Court Order Entitlements R Whooley 2017 WAIRC 00232 GEN	0	43,894	0	
1430402		Medical Examination Costs	500	1,433	2,000	Provision for medical examinations on new employees
1430412		Office Expenses - Infrastructure	32,000	33,885	32,000	Miscellaneous expenses associated with engineering department (PWOH), ROMAN II Licence Fees, ROMAN Data Pick up, AutoCAD Civil Licence and Road Design, Infrastructure Services staff private phone reimbursements,
1430422		Superannuation - Outside Staff	163,197	178,476	172,035	Superannuation for Infrastructure Services staff, as per Salaries & Wages budget.



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
1430432		Sick Pay	52,320	80,053	54,638	Provision for sick pay for all Infrastructure Services staff (engineering and operations)
1430442		Holiday Pay	122,997	190,845	128,422	Provision for annual leave and leave loading for Infrastructure Services staff.
1430452		Protective Clothing - Outside Staff	17,000	17,835	22,000	Provision of safety clothing, ear protection etc for infrastructure services staff, Boots, Clothing, Hats & Gloves, Other safety equipment.
1430462		Conference Expenses- Infrastructure	5,000	3,717	11,400	Includes conference registration, travelling and accommodation expenses
1430472		Adverse Working Condition Allowance	40,208	30,286	49,026	Provision for allowance paid in accordance with the Local Government Industry Award
1430482		Safety Meetings - Outside Staff	5,779	3,808	5,779	Provision for attendance at OH&S and other meetings Infrastructure Services staff.
1430502		Depreciation - Infrastructure	27,643	36,414	36,414	Depreciation of assets in accordance with accounting policies
1430522		Traffic Management Plans	0	0	3,000	TMP's for events i.e. Anzac Day, Xmas Parade, Queens Birthday Relay and prescribed burns
1430532		Advertising - Infrastructure	3,000	1,716	3,000	Provision for advertising related to engineering services i.e. tenders and position vacancies, Tenders.
1430542		Fringe Benefits Tax - Infrastructure	17,350	24,589	17,350	Fringe Benefits Tax payable on engineering staff entitlements
1430692		ROMAN Road Survey	28,000	31,950	25,000	AARB Condition rating - associated road assets, including culverts, drainage networks.
1430702		Infrastructure Consultants	8,000	5,811	8,000	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	15,600	15,608	15,600	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses, Regional Risk Coordinator, Occupational Health & Safety, Risk Management.
1430802		Training Expenses - Infrastructure	28,000	29,687	35,000	First Aid, traffic control, working at heights, elevated work platform, dogging, plant operating tickets etc.
1430812		Long Service Leave - Infrastructure	35,000	34,575	35,000	Long Service Leave entitlements paid to operations staff as per LSL regulations
1430912		Staff Uniform - Infrastructure	1,500	1,729	1,800	Allowance available to Administration-based Infrastructure Services staff.
1435552		Alloc Administration Expenses	118,196	116,488	128,721	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1436902		Less Overheads Allocated to Works	(1,467,631)	(1,693,512)	(1,511,627)	PWO Costs allocated at 125%
Total Public Works Overheads - Expenditure			(8,532)	7,142	15,914	

Other Property & Services - Schedule 14						
Public Works Overheads - Income						
1432003		Road Closure/Gate Fees	0	(395)	(400)	
1437703		Sale Misc Items	(300)	0	(300)	Sale of miscellaneous items (not assets) i.e. grader blades, Contingency.
1437773		Alloc Administration Income	(4,046)	(6,747)	(3,719)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
Total Public Works Overheads - Income			(4,346)	(7,142)	(4,419)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
Other Property & Services - Schedule 14						
Plant Operation Costs - Expenditure						
1440062		Insurance - Plant	38,675	38,858	38,675	Provision for vehicle insurance as per Insurance schedule.
1440482		Fuel & Oils	235,530	249,503	235,000	Purchase of fuel, oil and grease for maintenance and running of works vehicles and machinery. Fuel, Oil, Grease, Other (including staff and contractor fuel reimbursements).
1440492		Tyres	40,000	35,096	40,000	Provision for new tyres and tyre repairs as required, New tyres, Repairs.
1440502		Parts & Repairs	220,000	271,916	247,990	Purchase of parts and repair costs for vehicles and machinery.
1440512		Repair Wages	131,256	124,547	135,206	Allocation of wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.
1440522		Licences	16,000	2,400	16,000	Vehicle licensing - all Infrastructure Services vehicles & plant
1440532		Plant Refurbishment	0	0	24,000	Refurbishment of plant
1440542		Plant Lease Costs	0	0	42,000	Lease of Tip Truck
1440552		Expendable Stores	22,000	19,743	22,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	350,397	418,082	457,264	Depreciation of assets in accordance with accounting policies
1440572		Minor Equipment Purchases	2,000	3,496	4,500	Provision for purchase of minor equipment, including workshop tools
1440582	32100	Storage Cabinets x 2 (Tools Lockable)	700	0	0	
1440582	32101	Oil Drain & Transfer to Storage x 2	1,200	346	0	
1440582	32102	Milwaukee 4 Piece Cordless Tool Pack	1,250	1,058	0	
1440582	32103	Ratchet Jack Stands 8000kg	200	172	0	
1440582	32104	Trolley Jack (Low Profile) 2700kg	440	390	0	
1440582	32105	Storage Cabinet - Hazardous Goods	1,650	1,422	0	
1445552		Alloc Administration Expenses	55,648	54,842	60,603	Allocation of administration expenses within this sub-program
1446912		Less Plant Op Alloc to Works	(742,636)	(811,275)	(850,748)	
1446922		Depreciation allocated to jobs	(374,435)	(364,950)	(434,325)	
Total Expenditure Plant Operation Costs			(125)	45,647	38,165	

Other Property & Services - Schedule 14						
Plant Operation Costs - Income						
1440823		Plant - Insurance Claim Rebate	0	0	0	
1447773		Alloc Administration Income	(2,343)	(3,905)	(2,153)	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
1450803		Diesel Fuel Rebate	(31,000)	(41,742)	(36,000)	Rebate Fuel tax credit scheme through ATO
Total Expenditure Plant Operation Costs			(33,343)	(45,647)	(38,153)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Other Property & Services - Schedule 14**Stock Fuels & Oils - Expenditure**

1450802		Purchase of Fuel	285,000	197,714	235,000	
1450852		Purchase of Oils and Greases	8,000	13,523	8,000	
1456932		Less Allocated to Plant Costs	(293,000)	(224,002)	(243,000)	
Total Expenditure Stock Fuels & Oils			0	(12,765)	0	

Other Property & Services - Schedule 14**Stock Materials - Expenditure**

1460602		Purchase of Stock Materials	150,000	266,049	150,000	
1466942		Less Allocated to Works	(150,000)	(304,999)	(150,000)	
Total Expenditure Stock Materials			0	(38,950)	0	

Other Property & Services - Schedule 14**Salaries & Wages - Expenditure**

1470612		Gross Salaries & Wages	4,812,000	5,033,580	4,976,915	Total Salaries and Wages payable for all staff
1470832		Workers Compensation	12,000	15,957	12,000	Workers Compensation paid to staff
1470872		Novated Lease Payments	56,500	63,114	65,000	Full cost recovery from CEO and Directors deductions
1470882		Parental Leave Scheme Allowance	12,000	12,107	12,000	Full cost recovery from Federal Govt.
1470892		Income Protection Insurance	0	42,945	0	Full cost recovery from LGIS
1476952		Less Sal & Wages Alloc to Works	(4,812,000)	(5,042,473)	(4,976,915)	Total Salaries and Wages allocated to Sub-programs
Total Expenditure Salaries & Wages			80,500	125,230	89,000	

Other Property & Services - Schedule 14**Salaries & Wages - Income**

1470873		Novated Lease - Pre Tax Deductions	(40,000)	(32,572)	(35,000)	Full cost recovery from CEO and Directors deductions
1470883		Novated Lease - Post Tax Deductions	(30,000)	(30,542)	(30,000)	Full cost recovery from CEO and Directors deductions
1477653		Reimbursement - Workers Comp	(12,000)	(17,379)	(12,000)	Workers Compensation costs reimbursed from insurer
1478883		Reimbursement - Paid Parental Scheme	(12,000)	(12,107)	(12,000)	Full cost recovery from Federal Govt.
1478893		Reimbursement - Income Protection Claim	0	(23,181)	0	Full cost recovery from LGIS
Total Income Salaries & Wages			(94,000)	(115,781)	(89,000)	



Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
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Other Property & Services - Schedule 14**Unclassified - Expenditure**


1480202		Reimbursements/Clearing A/c	25,000	12,863	25,000	
1480212		Employment Programs	25,000	0	0	Work for the Dole Scheme
Total Expenditure Unclassified			50,000	12,863	25,000	

Other Property & Services - Schedule 14**Unclassified - Income**


1480213		Recoverable Costs Income	(25,000)	(12,868)	(25,000)	
1480223		Employment Scheme Income	(20,000)	0	0	
Total Income Unclassified			(45,000)	(12,868)	(25,000)	




Account Number	Job	Description	2016/2017 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	Narrative
<u>Summary of Operations - Other Property & Services Program</u>						
Private Works						
		Sub Total Operating Expenditure	10,681	16,483	13,704	
		Sub Total Operating Income	(3,432)	(25,731)	(5,397)	
			7,249	(9,248)	8,307	
Public Works Overheads						
		Sub Total Operating Expenditure	(8,532)	7,142	15,914	
		Sub Total Operating Income	(4,346)	(7,142)	(4,419)	
			(12,878)	(0)	11,495	
Plant Operation Costs						
		Sub Total Operating Expenditure	(125)	45,647	38,165	
		Sub Total Operating Income	(33,343)	(45,647)	(38,153)	
			(33,468)	0	12	
Stock Fuels & Oils						
		Sub Total Operating Expenditure	0	(12,765)	0	
		Sub Total Operating Income	0	0	0	
			0	(12,765)	0	
Stock Materials						
		Sub Total Operating Expenditure	0	(38,950)	0	
		Sub Total Operating Income	0	0	0	
			0	(38,950)	0	
Salaries & Wages						
		Sub Total Operating Expenditure	80,500	125,230	89,000	
		Sub Total Operating Income	(94,000)	(115,781)	(89,000)	
			(13,500)	9,449	0	
Unclassified						
		Sub Total Operating Expenditure	50,000	12,863	25,000	
		Sub Total Operating Income	(45,000)	(12,868)	(25,000)	
			5,000	(5)	0	
		Total Operating Expenditure	132,524	155,650	181,784	
		Total Operating Income	(180,121)	(207,169)	(161,969)	
		Program (Surplus)/Deficit	(47,597)	(51,519)	19,815	
		Grand Total All Programs (Surplus)/Deficit	(2,390,339)	(38,354)	(745,214)	

<div>  <div> <div>Detailed Capital Expenditure by Program</div> </div> </div>			SOURCE OF FUNDS 2017/2018														
COA or Job	Description	2017/2018 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
Governance																	
1411104	Furniture & Equipment (iPad & Council Reption Area Projector)	11,000														11,000	11,000
52022	Beveridge Street House Kitchen Refurbishment	26,000														26,000	26,000
52023	Beveridge Street House Curtains and Window Treatments	3,000														3,000	3,000
52024	Chiltern Road House Replace Curtains	5,000														5,000	5,000
52026	Administration Building Solar Inverter Battery Upgrade	4,400														4,400	4,400
1421104	Furniture & Equipment - Administration (Furniture and Computers)	30,000														30,000	30,000
		79,400															
Law, Order & Public Safety																	
55107	Fire Gates and Bollard	5,000														5,000	5,000
1541054	Plant - ESL	569,100				569,100											569,100
		574,100															
Community Amenities																	
53008	Tip Shop Drainage Works	7,420														7,420	7,420
53013	McIntosh Road Transfer Stn Skip Bin Cover	30,000														30,000	30,000
53012	McIntosh Refuse Site Fencing Stage 2	25,000														25,000	25,000
50150	Cemetery Eco Toilet	6,150														6,150	6,150
51127	Cemetery - Turf for New Burial Section	17,000														17,000	17,000
51128	Cemetery - Bridge and Paving between Old and New Sections	25,000														25,000	25,000
		110,570															
Recreation & Culture																	
50210	Plane Tree Precinct Development Implementation	531,245									168,800		152,445			210,000	531,245
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000														3,000	3,000
50171	Norm Thornton Park BBQ & Shelter Repairs	30,000														30,000	30,000
1131054	Purchase Plant - Recreation	6,710														6,710	6,710
50197	McLean Oval Project - Oval Drainage	0			0											0	0
51670	Dog Park Fencing	7,000														7,000	7,000
50074	Painting - Lions Club House	11,800														11,800	11,800
50272	Morgan Richards CC Upgrades- Old Lodge	30,900														30,900	30,900
50282	Denmark Arts Building Decking	30,000														30,000	30,000
50094	Paint Function Room & Creche	5,500														5,500	5,500
50097	After Hours access to gym facility	4,000														4,000	4,000
1161104	Computer Booking System	10,700														10,700	10,700
		670,855															
Transport																	
50736	Council Construction - Lot 22 Ocean Beach Road Drainage	7,800														7,800	7,800
51514	Denmark East Development Project - East Precinct Works	2,600,000		455,000						1,745,000				400,000		0	2,600,000
51525	Denmark East Development Project - McIntosh LIA	2,500,000						2,500,000								0	2,500,000
50354	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6	516,403	273,333													243,070	516,403
50355	MRWA Project - Reseal Churchill Road SLK 0.0 to 5.30	200,000	133,333													66,667	200,000
50356	MRWA Project - Reseal Mount Lindesay Road SLK 0.18 to 3.50	125,000	83,333													41,667	125,000
50357	MRWA Project - Reseal William Bay Road SLK 1.00 to 4.07	150,000	100,000													50,000	150,000
50512	Bridge Const - Bridge 4973 - Nunns Road	39,265														39,265	39,265
50514	Bridge Const - Bridge 4261A Scotsdale Brook	492,000		492,000												0	492,000
1231054	Purchase of Plant	79,000													40,000	39,000	79,000
		6,709,468															
Airport																	
54006	Airport Fencing	3,000														3,000	3,000
54009	Airport Water Tank & Equipment Storage Shed	14,285														14,285	14,285
		17,285															
Economic Services																	
57034	Peaceful Bay Solar Lighting	7,000														7,000	7,000
55021	Parry Beach - Fire Main, Pump, Shelter and Hose Reels	8,000														8,000	8,000
55088	Parry Beach - Ablution Block Upgrades	10,000														10,000	10,000
55096	Parry Beach - Bore Pump Solar Power	8,500														8,500	8,500
		33,500															
Other Property																	
1431104	Infrastructure Services Epson A0 Plotter/Scanner	7,000														7,000	7,000
		7,000															
Grand Totals		8,202,178	589,999	947,000	0	569,100	0	2,500,000	0	1,745,000	168,800	0	152,445	400,000	40,000	1,089,834	8,202,178

Detailed Capital Expenditure by Program			SOURCE OF FUNDS 2017/2018														
COA or Job	Description	2017/2018 Budget \$	RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Contributions \$	Loan Funds \$	Reserve Funds \$	Lottery West \$	Tourism WA \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
Income Supporting Capital Expenditure Program																	
MRWA Regional Road Group		COA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
MRWA Project Funding		1228103	589,999														589,999
Bridge Grants		1228473															0
Blackspot Program		1228703															0
Roads to Recovery		1228603		947,000													947,000
Grant - Sport & Recreation - McLeanOval Drainage		1137033			0												0
Department of Sport & Recreation		1137043															0
Dept Fire and Emergency Services - ESL Vehicles		1540103				569,100											569,100
Grant - Plane Tree Precinct Development		1117383									168,800		152,445				321,245
In Kind Contribution																	0
Denmark East Development Reserve										1,745,000							1,745,000
Contribution Denmark East Development								2,500,000									2,500,000
Purchase of Plant		1231055													40,000		40,000
Restricted Grants														400,000			400,000
Council Funding																1,089,834	1,089,834
Grand Totals			589,999	947,000	0	569,100	0	2,500,000	0	1,745,000	168,800	0	152,445	400,000	40,000	1,089,834	8,202,178

 Detailed Capital Expenditure by Type		
COA or Job	Description	2017/2018 Budget \$
Furniture and Equipment		
1411104	Furniture & Equipment (iPad & Projector)	11,000
1421104	Furniture & Equipment - Administration (Photocopier and Computers)	30,000
1161104	Computer Booking System	10,700
1431104	Infrastructure Services Epson A0 Plotter/Scanner	7,000
Total Furniture and Equipment		58,700
Land and Buildings		
52022	Beveridge Street House Kitchen Refurbishment	26,000
52023	Beveridge Street House Curtains and Window Treatments	3,000
52024	Chiltern Road House Replace Curtains	5,000
52026	Administration Building Solar Inverter Battery Upgrade	4,400
50150	Cemetery Eco Toilet	6,150
52106	Ongoing Upgrade Of Coastal Infrastructure - Provision	3,000
50074	Painting - Lions Club House	11,800
50272	Morgan Richards CC Upgrades- Old Lodge	30,900
50282	Denmark Arts Building Decking	30,000
50094	Paint Function Room & Creche	5,500
50097	After Hours access to gym facility	4,000
55021	Parry Beach - Fire Main, Pump, Shelter and Hose Reels	8,000
55088	Parry Beach - Ablution Block Upgrades	10,000
Total Land and Buildings		147,750
Plant and Equipment		
1541054	Plant - ESL	569,100
1131054	Purchase Plant - Recreation	6,710
1231054	Purchase of Plant	79,000
Total Plant and Equipment		654,810
Infrastructure Other		
55107	Fire Gates and Bollard	5,000
53012	McIntosh Refuse Site Fencing Stage 2	25,000
53008	Tip Shop Drainage Works	7,420
53013	McIntosh Road Transfer Stn Skip Bin Cover	30,000
51127	Cemetery - Turf for New Burial Section	17,000
51128	Cemetery - Bridge and Paving between Old and New Sections	25,000
50210	Plane Tree Precinct Development Implementation	531,245
50171	Norm Thornton Park BBQ & Shelter Repairs	30,000
50197	McLean Oval Project - Oval Drainage	0
51670	Dog Park Fencing	7,000
50512	Bridge Const - Bridge 4973 - Nunns Road	39,265
50514	Bridge Const - Bridge 4261A Scotsdale Brook	492,000
54006	Airport Fencing	3,000
54009	Airport Water Tank & Equipment Storage Shed	14,285
57034	Peaceful Bay Solar Lighting	7,000
55096	Parry Beach - Bore Pump Solar Power	8,500
Total Infrastructure Other		1,241,715

 Detailed Capital Expenditure by Type		
COA or Job	Description	2017/2018 Budget \$
Infrastructure Roads		
50736	Council Construction - Lot 22 Ocean Beach Road Drainage	7,800
51514	Denmark East Development Project - East Precinct Works	2,600,000
51525	Denmark East Development Project - McIntosh LIA	2,500,000
50354	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6	516,403
50355	MRWA Project - Reseal Churchill Road SLK 0.0 to 5.30	200,000
50356	MRWA Project - Reseal Mount Lindesay Road SLK 0.18 to 3.50	125,000
50357	MRWA Project - Reseal William Bay Road SLK 1.00 to 4.07	150,000
Total Infrastructure Roads		6,099,203
Totals By Asset Class		
	Furniture and Equipment	58,700
	Land and Buildings	147,750
	Plant and Equipment	654,810
	Infrastructure Other	1,241,715
	Infrastructure Roads	6,099,203
Grand Totals		8,202,178



Shire of Denmark Plant Replacement Program 2017/2018

Plant Description/Program	Acquisitions				Disposals				
	Asset No.	Plant No.	Hours/Kms	Purchase Price \$	Sale Trade Price \$	Fair Value Valuation \$	Depreciation \$	Written Down Value \$	(Profit) or Loss \$
Law and Order									
Urban Tanker Ocean Beach Brigade				569,100	0	0	0	0	0
Sub Total				569,100	0	0	0	0	0
Recreation and Culture									
Ride on Mower				4,000					
Mowers X 2				2,710					
Sub Total				6,710	0	0	0	0	0
Plant Purchases									
Replace Patching Truck DE10864	TRUCK23	P40010	164,000km	79,000	10,000	57,600	9,394	48,206	38,206
Replace UD CW385 Tip Truck DE 337	TRUCK20	P40011		0	30,000	99,640	21,200	78,440	48,440
Sub Total				79,000	40,000	157,240	30,594	126,646	86,646
Grand Totals				654,810	40,000	157,240	30,594	126,646	86,646

Funding

Proceeds from Sale	(40,000)
Transfers from Plant Replacement Reserve	
Funding Grants and Contributions	(569,100)
Funding Required from Municipal Budget	(45,710)
	(654,810)

Profit on Sale of Assets	0
Loss on Sale of Assets	86,646
Net Profit	86,646



Shire of Denmark Grant Revenue 2017/2018

COA	Description	Capital Grants			Operating Grants	
		2017/2018 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$	2016/2017 Forecast Actual \$	2017/2018 Budget \$
General Purpose Income						
1327033	Grants Commission Grant	(283,004)	0	0	(895,692)	(283,004)
1327103	Grants Commission Grant-R/Work	(205,352)	0	0	(722,636)	(205,352)
1327203	Grants Commission - Special	0	0	0	(30,000)	0
1337043	Pens Deferred Rates Int Grant	(580)	0	0	(688)	(580)
Total General Purpose Income		(488,936)	0	0	(1,649,016)	(488,936)
Governance						
1411003	Grants Governance	(1,000)	0	0	0	(1,000)
1422243	Grant - Youth Development Scholarship	(200)	0	0	(9,750)	(200)
Total Governance		(1,200)	0	0	(9,750)	(1,200)
Law Order & Public Safety						
1518963	Grant - Fire Operating	0	(47,887)	0	0	0
1530523	Grant - Thank a Volunteer	(1,000)	0	0	(1,000)	(1,000)
1540053	Emergency Services Levy - Brigades	(112,266)	0	0	(139,730)	(112,266)
1540103	Emergency Services Levy - Vehicles	(569,100)	(735,924)	(569,100)	0	0
1550103	Grant - Emergency Services Levy Operating	(18,060)	0		(17,180)	(18,060)
Total Law Order & Public Safety		(700,426)	(783,811)	(569,100)	(157,910)	(131,326)
Education, Aged & Welfare						
1620453	Income - Youth Support Service	(30,000)	0	0	0	(30,000)
1627503	Grant - Youth Scholarship	0	0	0	(7,000)	0
1630033	Grant - Aged Council on Ageing WA	(500)	0	0	(750)	(500)
Total Education, Aged & Welfare		(30,500)	0	0	(7,750)	(30,500)
Community Amenities						
1065583	Grant - Dieback Implementation (State NRM Pro)	0	0	0	(10,000)	0
1065513	Grant - Sustainability Projects - Studies	(15,000)	0	0	(15,000)	(15,000)
Total Community Amenities		(15,000)	0	0	(25,000)	(15,000)
Recreation and Other Culture						
1117383	Halls and Civic Centre Grants	(321,245)	0	(321,245)	0	0
1121093	Grant -Ocean Beach Alternative Launch/Retrieval	0	0	0	(14,811)	0
1137033	Grant - Dept Sport & Recreation	(13,927)	0	0	(13,927)	(13,927)
1137063	Grant - CSRFF Reconstruction McLean Park	0	0	0	0	0
1137073	Grant - Federal Government Stronger Communities	0	(15,000)	0	0	0
1137123	Grant - Riverside Club Stage 1	0	(718,110)	0	0	0
1137133	Grant -WOW Walk & Ride Trail	0	(150,909)	0	0	0
1137453	Grant - Lotteries West Kwoorabup Community Park	0	(6,900)	0	0	0
1137783	Grant - Sport 4 All - Kidsport Program	(30,000)	0	0	(30,000)	(30,000)
1151203	Grants & Donation - Old Hospital	0	(112,618)	0	0	0
1160453	Income - Youth Support Service	0	0	0	(29,764)	0
1160793	Grant - Dept Sport & Recreation	0	0	0	0	0
Total Recreation and Other Culture		(365,172)	(1,003,537)	(321,245)	(88,502)	(43,927)
Transport						
1227703	Commodity Routes Supplementary Funding	0	(125,000)	0	0	0
1227603	Contribution to Roadworks	(2,500,000)	0	(2,500,000)	0	0
1228103	MRWA Project Grants	(641,999)	(337,557)	(641,999)	0	0
1228303	Roadwise Grant	0	0	0	(1,591)	0
1228403	Grant - MRWA Direct	(112,947)	0	0	(108,802)	(112,947)
1228473	Grant - Specific Bridges	0	(172,419)	0	0	0
1228603	Grant - Roads to Recovery	(947,981)	(704,513)	(947,981)	0	0
1228703	Grant - MRWA Blackspot	0	(24,000)	0	0	0
1268043	GSDC Regional Grant Scheme -Airport Water Bomber Upgrade	0	(58,800)	0	0	0
Total Transport		(4,202,927)	(1,422,289)	(4,089,980)	(110,393)	(112,947)
Economic Services						
1326663	Grants - Tourism & Area Promotion	0	(24,000)	0	0	0
Total Economic Services		0	(24,000)	0	0	0
Grand Totals		(5,804,161)	(3,233,637)	(4,980,325)	(2,048,321)	(823,836)



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	REFRESHMENTS & RECEPTIONS
14100	General Refreshments
14101	Social Club Contribution
14102	Hosting Meetings
14103	Council Meeting Meals

	CIVIC RECEPTIONS
14120	Citizenship Ceremonies
14121	Australia Day Breakfast
14122	Other Civic Functions
14124	Thank A Volunteer Day Function

Job No	BUILDING MAINTENANCE
11001	Administration Building
11002	Council Chambers
11103	DFA - 24 Chiltern Road House Maintenance
11004	CEO - 7 Beveridge Street House Maintenance
11006	Civic Centre Building
11007	Visitors Centre Maintenance
11008	Library Building
11009	Historical Museum
11010	Memorial Bandstand
11011	Recreation Centre
12011	Cleaning - Rec Centre
11012	Youth Centre
12012	Youth Centre Cleaners
11013	Maintenance - Occasional Day Care Centre
11014	Health Clinic (ex Denmark Arts Building) Maintenance
11015	Old Post Office Building Mtce
11016	Denmark War Memorial Maintenance
11017	Peaceful Bay War Memorial
11030	Denmark Golf Club
11031	Denmark Bowling Club
11032	Boy Scouts Hall
11033	Denmark Cottage Industry Building
11034	Station Masters House (Lions Club)
11042	Coastal Infrastructure Maintenance
11043	Lights Beach Lookout & Stairs
11044	Denmark Surf Life Saving Club (Res 24913)
11045	Sinker Bay Viewing Platform
11046	Hillier Bay Viewing Platform
11047	Other Viewing Platforms
11048	Peaceful Bay Jetty Maintenance
11051	Denmark Community Resource Centre Building Maintenance
11052	Denmark Arts Building Maintenance
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach
11139	Denmark Sea Rescue - Shed
11140	Denmark Boating & Angling Club - Parry Beach
11141	Denmark Machinery Restoration Group Shed
11142	Denmark Boating & Angling Club - Slipway & Shed

	CEMETERY OPERATIONS
21201	Cemetery Maintenance
21202	Grave Digging



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	PUBLIC CONVENIENCES MAINTENANCE
10001	McLean Park Clubroom Toilets
10002	McLean Park Changerooms
10003	McLean Park Old Toilet Block
10004	Berridge Park Toilets
10005	Poddy Shot Toilets
10006	Ocean Beach Toilets
10007	Parry Beach Toilets
10008	Nornalup Toilets
10009	Yacht Club Toilets
10010	Peaceful Bay Beach Toilets
10011	Rivermouth Toilets
10012	JC Memorial Bandstand Toilets
10013	Civic Centre Toilets
10014	Peaceful Bay Playground Toilets
10015	Thornton Park Toilets
10016	Boat Harbour Rotaloo Toilet
10017	Lights Beach Rotaloo Toilet
10018	Kwoorabup Community Park Toilets
10020	Cleaners Uniforms, medicals and training

Job No	GENERAL MAINTENANCE
32001	Depot Maintenance
32002	Footpaths Maintenance
32003	Airstrip Maintenance
32004	Saleyards Maintenance
32005	Bridges Maintenance
32006	Bus Shelter Maintenance
29501	Vehicle Inspections

	TV & RADIO TRANSMISSION TOWERS MTCE
21104	Denmark TV & Radio Tower Maintenance
21105	Peaceful Bay TV & Radio Tower Maintenance
	FIRE PREVENTION
15501	Strategic Firebreaks
15502	Fire Prevention Plan & Reserve Management Expenses
15505	Fire Fighting Expenses
15506	Fire Prevention Expenses

	REFUSE COLLECTION
20002	Refuse Collection - Denmark
20003	Residential Collection
20004	Refuse Collection - Nornalup (West)
20006	Refuse Collection - Public Events
20007	Refuse Collection - Transport Waste to Albany
20008	Refuse Collection - Parry Beach
20009	Refuse Collection - Peaceful Bay

	REFUSE & RECYCLING SITE MAINTENANCE
21001	McIntosh Road Transfer Station
21002	Transport From Transfer Station - McIntosh Road
21012	Transport From Transfer Station - Peaceful Bay
21003	Waste Disposal Fees (City Of Albany)
21004	Peaceful Bay Refuse Site
21005	Street Bin Replacement / Repair
21006	Recycling Contract (Cleanaway)
21010	Sullage Pit Maintenance



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	REVEGETATION NURSERY
16020	Rehabilitation & Revegetation - General
16004	Reserve 22890 Silvers Pit
16006	Reserve 13255 Turner Road Pit
16040	Weed Eradication - Shire Reserves
16072	Sustainability Project - Works
16080	Coastal Hazard Risk Management & Adaptation Plan for Peaceful Bay and Ocean Beach
16200	General Nursery Operations

	PARKS AND RESERVES MAINTENANCE
15001	Other Parks & Reserves
15002	Market Days
15003	Bowling Club & Bandstand
15004	Mitchell Street Reserve
15005	Ocean Beach Reserves
15006	Annie Harrison Park
15007	Kwoorabup Community Park
15008	Prawn Rock Channel
15009	Harrington Park (Poddysht)
15010	Nornalup (Settlers) Parks & Reserves
15011	Waterfall Park
15012	McLean Park
15013	Berridge Park
15014	Randall Park
15015	Norm Thornton Park
15016	Miscellaneous
15017	Rec Centre Gardens
15018	Tourist Information Bays
15019	Street Gardens & Civic Centre
15021	Town CBD
15022	Admin Building Gardens
15023	High School Oval Maintenance
15024	Barnett Street Reserves
15025	Bore Water Treatment - Oval & Admin
15026	Tidy Town Park
15027	RSL Hall Gardens
15028	Street Display Banners
15029	War Memorial
15030	Hockley Park
15031	Visitors Centre Gardens - New
15032	Smith Bros. Park
15033	Firestation Reserve
15034	Walters Reserve
15035	Skate Park Maintenance
15036	Youth Centre Gardens
15037	Hopson Park
15038	Hallowell Park
15039	Lake View Dairy Park
15043	Sheoak Park
15044	Ron Proctor Park
15045	Kingdon Park
15046	Atkinson Park
15047	Fyfe Park
15048	Hamilton Reserve
15049	Harry & Fred Tysoe Park
15050	Morgan Richards Community Centre Grounds Maintenance
15051	Nockolds Park
15052	Ricketts Reserve



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	PARKS AND RESERVES MAINTENANCE Cont'd
15053	Pony Club
15054	Poyser Reserve
15055	Nellie Saw Reserve
15056	Denmark No. 3 Railway Station Reserve
15057	Brenton Reserve
15058	Frank Read Reserve
15059	Peter Gros Park
15060	Walk Trail Maintenance
15061	Laing Park
15070	Rivermouth Boat Ramp Dredging
15073	Wilson Inlet Dredging
15080	Christmas Decorations

Job No	PARKS and RESERVES PLANNING & APPROVALS
15096	Project Planning , Design and Approvals
17040	Recreation Master/Strategic Plan

	RECREATION CENTRE PROGRAMS
17000	Gym
17001	Aerobics
17002	Junior Basketball
17004	Roller Disco
17005	Toddler Gym
17009	Mixed Netball
17010	Creche
17012	Indoor Cricket
17014	Indoor Bowls
17015	Sports Hall
17017	Function Room
17018	Indoor Soccer
17019	Social Badminton
17021	Aerobics - Living Longer Living Stronger
17023	Meeting Room
17025	Holiday Program
17026	Birthday Parties
17028	Shire of Denmark Staff Gym Membership Program
17030	Youth Support Service

	PARRYS BEACH
21301	Parrys Beach Caretakers Cottage Maintenance
21302	Parrys Beach Equipment Maintenance
21303	Parrys Beach Reserve & Pump
21304	Parrys Carpark/Road Maintenance

	PEACEFUL BAY WATER MAINTENANCE
21404	Peaceful Bay Water Supply
21405	Peaceful Bay Bore Water Testing

	PEACEFUL BAY RESERVES
21410	Peaceful Bay Reserves Contribution
21411	Peaceful Bay Reserves Other

	OCEAN BEACH LIME QUARRY
70000	Lime Quarry Loading
70001	Lime Quarry Other Expenses
70002	Lime Quarry Maintenance



Shire of Denmark
JOB NUMBERS 2017/2018

EMERGENCY SERVICES

Job No	FIRE BRIGADES OPERATING EXPENSES
60002	Camarthen
60003	Denmark East
60004	Harewood
60006	Kordabup / Owingup
60007	Mehniup
60008	Mount Lindesay
60009	Nornalup
60010	Ocean Beach
60011	Parryville
60012	Peaceful Bay
60013	Scotsdale / Shadforth
60014	Somerset Hill
60015	Tingledale
60017	William Bay
60051	Denmark SES
60099	Other Fire Expenses

	FIRE BRIGADE VEHICLES
P43000	CARMARTHEN - Isuzu 1.4 Tanker
P43002	HAREWOOD - Toyota Landcruiser
P43004	KORDABUP / OWINGUP - Heavy Duty 2.4
P43005	KORDABUP / OWINGUP - Toyota Landcruiser
P43006	KORDABUP / OWINGUP - Toyota Landcruiser
P43008	DENMARK EAST - Toyota Landcruiser
P43009	DENMARK EAST - Hino Heavy Duty
P43010	MT LINDESAY - Isuzu
P43011	OCEAN BEACH - Isuzu FSS
P43012	OCEAN BEACH - Toyota Landcruiser
P43013	SHADFORTH / SCOTSDALE - Hino Kestrel
P43014	SHADFORTH / SCOTSDALE - Toyota Landcruiser
P43015	HAZELVALE - Toyota Landcruiser
P43016	TOWN - Isuzu FSS550
P43017	NORNALUP - Toyota Landcruiser
P43018	NORNALUP - Hino
P43019	PEACEFUL BAY - Isuzu FSS550
P43021	TINGLEDALE - Hino Ranger
P43022	MEHNIUP - Toyota Landcruiser
P43023	SOMERSET HILL - Isuzu NPS300
P43024	PARRYVILLE - Toyota Landcruiser
P43025	WILLIAM BAY - Isuzu FSS550
P43027	HAREWOOD - Isuzu
P43029	PEACEFUL BAY - Toyota Light Tanker
P43050	Bushfire Command vehicle
P43101	DENMARK SES - Toyota Landcruiser
P43102	DENMARK SES Trailer 1QTB461
P43103	DENMARK SES - Trailer DE 15144



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30390	Abernethy Crt
30221	Adams Rd
30400	Agnes Cl
30193	Alundorra Way
30530	Aniseed Loop
30199	Anning Rd
30383	Atkinson Rd
30397	Avis Ct
30111	Bambrey Rd
30252	Bandit Rd
30504	Barnes Rd
30044	Barnett St
30448	Barrett Hts
30135	Barry Rd
30169	Bastaini Rd
30113	Bavin St
30283	Bay Crt
30420	Bayview Rise
30273	Beata Crt
30529	Beaufortia Gardens
30251	Bell Rd
30293	Bellanger Rd
30544	Benson Road
30183	Bent St
30198	Berridge St
30114	Beveridge St
30412	Bidewell Rd
30328	Bimbimbi Way
30104	Blackburn Rd
30176	Blue Lake Rd
30407	Blue Wren Lane (S)
30257	Blue Wren Rd
30017	Board Rd
30010	Boat Harbour Point Rd
30015	Boat Harbour Rd
30317	Bolton Cl
30403	Boobook Cl
30389	Bowman Cl
30195	Bracknell Cr
30259	Braidwood Elm
30024	Brazier St
30413	Brenton Rd
30549	Buckingham Lane
30101	Buckley Rd
30517	Bullich Road
30207	Burke Pl
30446	Bush Road
30337	Byleveld Close
30292	Calm Quarry - Nornalup Beach Rd
30156	Campbell Rd
30177	Caravan Park Rd
30414	Champion Lane
30509	Chauncy Place
30510	Cherax Lane
30161	Chiltern Rd
30185	Christina Cres
30073	Church Rd
30037	Churchill Rd



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30468	Clark Cl South
30411	Clarke Cl
30197	Collingwood Rd
30451	Collins Place
30148	Collis Rd
30291	Conspicuous Beach Rd
30280	Conspicuous Cliff Rd (Np)
30157	Cotswold Drive
30425	Coughlan Dr
30422	Craig View
30048	Crellin St
30163	Crowea Rd
30069	Crusoe Beach Rd
30019	Cussons Rd
30032	Dingo Flats Rd
30204	Douglas Pl
30094	Dudley Rd
30399	Dunskey Pl
30230	Eaglemont Place
30286	East Ave
30035	East River Rd
30547	Ebbett Road
30511	Edward Street
30410	Escort Cl
30109	Federal St
30046	Fernley Rd
30168	Ficifolia Rd
30284	Fifth Ave
30285	First Ave
30112	Flay St
30512	Flower Way
30191	Forest Rd
30288	Fourth Ave
30087	Freds Rd
30241	Fyfe St
30170	George Ebbett Rd
30220	Gilbert Ave
30522	Glendale Close
30013	Glenrowan Rd
30200	Glover St
30255	Grant St
30093	Greatorex Rd
30261	Greenbury Pl
30354	Greenham Rd
30182	Haire St
30192	Hallowell Dr
30030	Hamilton Rd
30011	Happy Valley Rd
30201	Hard Pl
30025	Hardy St
30023	Harewood Rd
30115	Harington Break
30401	Harlequin St
30402	Harpdene Rise
30117	Harper Rd
30090	Hastings Rd
30415	Hawes Rd
30031	Hazelvale Rd
30343	Hazleval North Rd



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30187	Heather Rd
30190	Heavitree Rd
30186	Helen Rd
30055	Hicks Rd
30421	Hillside Cl
30391	Hockley Cl
30215	Hodgson St
30086	Hodgsons Rd
30159	Holling Rd
30523	Honey Possum Court
30531	Honeymyrtle Circuit
30042	Horsley Rd
30359	Hovea Rd
30078	Howe Rd
30020	Illsey Dr
30189	Iluka Ave
30224	Industrial Rd
30279	Information Bay
30219	Inlet Cr
30004	Inlet Dr
30256	Jack Ricketts Dr
30431	Jamieson Hts
30432	Jamieson Hts (W)
30393	Jarrah Cl
30434	Jasper Pl
30184	Jill St
30057	Karri Dr
30160	Karriglen Way
30375	Kearsley Rd
30396	Kemsley Pl
30061	Kent River Siding Rd
30062	Kenton Dr
30039	Kernutts Rd
30429	Kerr Cl
30106	Kingdon St
30128	Kingdons Rd
30232	Kingston Ct
30430	Knowles Ct
30018	Kordabup Rd
30162	Laing Rd
30275	Lake View Place
30085	Lantzke Rd
30071	Lapko Rd
30440	Laverack Lane
30327	Lights Beach Access Rd
30036	Lights Rd
30033	Limbourn Rd
30228	Little River Rd
30524	Love Crescent
30206	Lunan Rd
30442	Mackay Lane
30350	Macpherson Drive
30438	Mairet Rise
30404	Maloney Cl
30227	Maraveen Pl
30507	Mardow Road
30116	Marlow Rd
30532	Matthew Street
30092	Maynards Lane



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30406	McIlroy Bend
30022	McIntosh Rd
30465	McIntyre Rd
30319	McLean Rd
30012	McLeod Rd
30102	McNabb Rd
30081	McNess Rd
30137	Middle Rd (F)
30249	Middleton Cl
30223	Middleton St
30052	Millar St
30158	Minsterly Rd
39000	Miscellaneous Works
30027	Mitchell St
30248	Mohr Rd
30209	Mooney Valley Pl
30550	Morchella Lane
30045	Morgan Rd
30426	Mowday Rd
30435	Mt Leay Rd
30014	Mt Lindesay Rd
30002	Mt Shadforth Rd
30444	Murphy Lane
30167	Myers Rd
30382	Nekel Rd
30202	Nockolds Pl
30008	Nornalup Rd
30462	North Rd
30242	North St
30171	Northumberland Rd
30151	Nunn Rd
30234	Nut Rd
30079	Nutcracker Rd
30387	Ocean Beach Road
30043	Offer St
30476	Old School Rd
30372	Osborne Rd
30231	Panorama Rd
30352	Paperbark Dale
30016	Parker Rd
30009	Parry Beach Rd
30342	Parry Inlet Rd
30105	Parry St
30358	Pascoe Rd
30107	Paterson St
30063	Pates Rd
30464	Paxillus Way
30222	Payne Rd
30050	Peace St
30428	Peace St (W)
30386	Peaceful Bay Rd
30424	Pember Rd (E)
30427	Pember Rd (W)
30269	Peppermint Way
30049	Pierce St
30240	Pinnigers Rd
30066	Pitt Rd
30246	Pittam Rd
30235	Plozza Rd



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30120	Poddyshot Pl
30418	Point Hillier Vista
30437	Pomery Lane
30165	Porch Rd
30233	Powley St
30074	Powleys Rd
30304	Praed Lane
30041	Pratt Rd
30053	Price St
30338	Privett Rd
30208	Procter Rd
30119	Rainbow Cl
30213	Rames Head Rd
30276	Randall Rd
30525	Ratcliff View
30423	Ravenhill Hts
30258	Red Gum Lane
30029	Redman Rd
30067	Rice Rd
30520	Richardson Road
30082	Richmond Rd
30226	Ridley Pl
30306	Riverbend Lane
30060	Riverside Dr
30034	Roberts Rd
30118	Roberts St
30054	Rockford St
30277	Rugyard Rd
30360	Ruhen Rd
30218	Rushton St
30449	Russell Rise
30326	Saggers Rd
30130	Saw Rd (F)
30001	Scotsdale Road
30506	Sea Change Cl
30289	Second Ave
30068	Settlers Boundary Rd
30075	Settlers Rd
30545	Shaw Road
30505	Sheed Rd
30395	Sheoak Dr
30026	Short St
30084	Silver Rd
30203	Simmonds Pl
30072	Skipping Rd
30263	Smith St
39999	South Coast Highway
39010	South Coast Hwy Commuter Carpark
30274	Springdale Heights
30205	Stahl Pl
30076	Stan Rd
30419	Stanley Cl
30059	Station Rd
30005	Strickland St
30211	Styx River Rd
30457	Styx River Rd (N)
30040	Sunny Glen Rd
30021	Sunrise Rd
30083	Suttons Rd



Shire of Denmark
JOB NUMBERS 2017/2018

Job No	ROADWORKS MAINTENANCE
30164	Swallow Rd
30147	Talbot Rd
30433	Tame Cl
30452	Tearle Court
30243	Teesdale St
30300	Third Ave
30196	Thorne Rd
30526	Thornett Cove
30225	Thornton Pl
30096	Ti Tree Lane
30007	Tindale Rd
30132	Tingledale East Rd
30513	Tomkin Drive
30166	Tree Frog Lane
30528	Triggerplant Loop
30439	Tucker Lane
30392	Tulley Cl
30028	Turner Rd
30268	Tysoe Close
30006	Valley Of Giants Rd
30097	Vermulen Rd
30503	View Road
30447	Vigus Rd
30416	Walker St
30514	Walnut Grove
30368	Walter Rd
30236	Warham Rd
30229	Waterfall Place
30064	Watson Rd
30515	Wattle Way
30398	Wave Ct
30103	Weedon Hill Rd
30051	Welsh St
30070	Wentworth Rd
30210	Wentworth Rd
30287	West Ave
30388	William Bay Rd
30080	Williams Rd
30212	Williams Rd
30501	Willow Creek Dr
30038	Wirrell Way
30443	Wise Lane
30247	Wishart Cl
30405	Wishart Pl
30518	Wolfe Road
30521	Woodward Heights - Randall Road
30527	Woodward Heights - Springdale Beach
30502	Woylie Road
30394	Wrightson Rd
30188	Yarimbah Rd
30458	Zig Zag Rd
30110	Zimmermann St



Shire of Denmark
JOB NUMBERS 2017/2018

VEHICLES

PLANT NO	BACKHOE	Plate No.	Internal Hire Hourly Rates		
			Base	Depn	Total
P40002	JCB Backhoe	DE 6319	60.00	40.00	100.00
P40003	Cat 432 ETC Backhoe	DE 10613	60.00	40.00	100.00

BUS

P40200	Toyota Coaster Bus	DE2044	Direct Recovery
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CARS

P45002	Mitsubishi Outlander	DE 992	Direct Recovery
P45004	Mitsubishi Outlander	DE 45	""
P40106	Mazda BT 50 Dual Cab DE 15	DE 15	""
P40107	Mazda BT 50 Dual Cab	DE 7560	""
P45006	Hyundai iX35 DE 09	DE 09	""
P45007	Mazda 3 DE 7005	DE 7005	""
P45008	Hyundai iX35 DE 87	DE 87	""
P40160	Mazda BT50 4x4 (Ranger)Ute	DE 025	""
P40161	Ford Ranger (Ranger) DE 7	DE 7	""
P40162	Isuzu D-Max Crew Cab (Fire) DE 54	DE 54	""

FRONT END LOADERS

P40004	Case 621EZ Front End Loader	DE 896	60.00	40.00	100.00
P40018	Komatsu Front End Loader	DE 950	65.00	45.00	110.00
P40028	Skid Steer Loader	DE 10863	45.00	25.00	70.00
P40030	Komatsu Forklift	DE11510			

GRADERS

P40005	Komatsu GD555-5 Grader (2011)	DE 245	65.00	45.00	110.00
P40006	Komatsu GD 555-3 Grader (2015)	DE 317	65.00	45.00	110.00
P40026	Komatsu GD 555-3 Grader	DE 10902	65.00	45.00	110.00

MOWERS

P40301	MEY Barrell Mower		Direct Recovery
P40302	John Deere Ride on Mower	DE 2444	""
P40303	All Push Mowers		""
P40304	Ford Tractor Mower	DE 5338	""
P40305	Slasher		""
P40306	Cmade Slasher		""

PUMPS

P40307	Kelly & Lewis Portable Water Pump	DE 5086	Direct Recovery
P40308	All other Pumps		""

ROLLERS

P40008	Dynapac CA252D Roller	DE 1111	55.00	35.00	90.00
P40020	Ammann Tyred Roller	DE 7333	55.00	35.00	90.00

PLANT NO TRACTORS

P40009	Kubota M8540 Tractor	DE 344	50.00	25.00	75.00
P40019	Merlo Tractor	DE 6690	55.00	30.00	85.00
P40022	Massey Ferguson 6713 Tractor		50.00	30.00	80.00



Shire of Denmark
JOB NUMBERS 2017/2018

Internal Hire Hourly Rates
Base Depn Total

TRUCKS

P40010	Isuzu Patching Truck	DE 10864	50.00	25.00	75.00
P40011	UD CW 385 Nissan Tip Truck	DE 337	50.00	25.00	75.00
P40012	Ford 0509 Tip Truck (Maintenance)	DE 1447	50.00	25.00	75.00
P40013	Hino Ranger 9 Compactor Truck	DE 336	50.00	25.00	75.00
P40014	Nissan UD GW470 Tip Truck & Trailer	DE 10862	50.00	25.00	75.00
P40015	Nissan UD Condor Truck	DE 10417	50.00	25.00	75.00
P40016	Nissan Tip CW 320 Truck	DE 1207	50.00	25.00	75.00
P40017	Hino Ttop	DE 1490	50.00	25.00	75.00
P40023	Dennis Eagle Compacting Refuse Truck	DE 935	50.00	25.00	75.00

TRAILERS

P40310	Tandem Axle Trailer (Gardeners)	DE 5530	Direct Recovery
P40311	Sprayer Unit	DE 5553	""
P40312	Cmade Boxtop	DE 5747	""
P40313	Parry's Beach Trailer	1TBB 134	""
P40314	Peaceful Bay Tip Trailer	DE 15427	""
P40325	Traffic Lights Trailer	DE 5934	""
P40326	Radar Speed Display Trailer	DE 5976	""
P40327	Box Trailer	DE 15013	""
P40328	Dog Trailers	DE 15457	""
P40329	Pig Trailer	DE 15456	""
P40330	4.5T Plant Trailer	DE 15459	""
P40331	Pig Trailer	DE 15067	""
P40332	Crash Trailer	DE 15198	""
P40333	Traffic Lights Trailers	DE 15198	""
P40334	CM Mower Trailer	DE 15449	""
P40335	Youth Centre Trailer	DE 15573	""

UTES

P40140	Triton GLX Utility (Admin)	DE 6226	Direct Recovery
P40101	Mazda Utility (Parks & Gardens)	DE 840	""
P40102	Mazda BT 50 B32Q Single Cab Auto XT 4x4 U	DE 7853	""
P40103	Mitsubishi Triton (Gardeners) New	DE 057	""
P40104	Mazda BT 50 Ute (Grader Drivers)	DE 198	""
P40105	Isuzu D-Max 4x2 (Workshop)	DE 686	""
P40108	Ford Ranger XL Ute (Tip)	DE 192	""
P40115	Holden Colorado Ute	DE 680	""
P40180	Holden Rodeo (Parrys Beach Management)	DE 080	""

OTHER

P40315	All Chainsaws		Direct Recovery
P40316	All Sundry Plant / Minor Equipment		""
P40317	Screening Plant		""
P40318	Rotary Hoe		""
P40319	Demountable Tank		""
P40320	Fire Fighting Unit		""
P40321	Spray Tank		""
P40323	Waste Compactor		""
P40324	Honda M/Cycle (Parrys Beach)	DE 6643	""
P40340	Honda ATV		""
P40341	Noremat Magistra M61T Mower		""
40144	Fleetcare - DEC		""



Schedule of Insurances

Appendix H

Insurer	Underwriter	General Ledger	Description	2017/2018 BUDGET \$
LGIS	LGIS	Various	Workers Compensation	137925
LGIS	LGIS	Various	Property Insurance	81,150
LGIS	Zurich	Various	Motor Vehicle	73,513
LGIS	LGIS	1540352	Bushfire	16,800
LGIS	LGIS	1420352	Liability	41,469
LGIS	ACE	1410062	Management Liability	7,755
LGIS	QBE	1420362	Capital Works	5,890
LGIS	CGU	1420362	Journey Injury	358
LGIS	Chubb	1420362	Cyber Liability	3,750
LGIS	Chubb	1410062	Travel	750
LGIS	AAI	1420362	Marine Cargo	600
LGIS	Chubb	1420362	Personal Accident	425
LGIS	LGIS	1420362	Crime	963
Grand Totals				371,349
Workers Compensation Breakdown				
		110250620	Workers Comp - Waste Co-ordinator	1,403
		110403920	Workers Comp - Planning	9,022
		110601020	Workers Comp - Sustainability	2,091
		111401720	Workers Comp - Library	3,345
		111600620	Workers Comp - Rec Centre	6,555
		113301520	Workers Comp - Building	3,950
		114200620	Workers Comp - Administration	33,022
		114300620	Workers Comp - Works Overheads	47,419
		114301620	Workers Comp - Infrastructure Overheads	16,815
		115100620	Workers Comp - Fire	1,670
		115201120	Workers Comp - Animal Control	835
		115301120	Workers Comp - Other Law & Order	1,670
		115601320	Workers Comp - Community Emergency Services Manager	2,981
		116200620	Workers Comp - Youth Officer	3,742
		117300620	Workers Comp - Health	3,405
				137,925



Schedule of Contributions and Donations

Appendix I

Ledger Acc Job No.	Waivers, Contributions and Donations 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
	<i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2016/17 financial year.</i>		
1318052	<i>Rates - Waiver & Concessions</i>		
	A5583 – Denmark Arts Council	1,095	-
	A5731 -- Denmark Arts Council Inc.	1,095	1,139
	A5585 – Denmark Boating & Angling Club	1,326	1,379
	A5587 – Denmark Boating & Angling Club,& Denmark Sea Rescue Group	1,326	1,379
	A3565 – Denmark Clay Target Club	1,326	1,379
	A5729 -- Denmark Community Resource Centre Inc.	1,095	1,139
	A5584 – Denmark Cottage Crafts Inc.	1,095	1,139
	A3088 – Denmark Country Club Inc.	3,441	3,580
	A2622 – Denmark Environment Centre Incorporated	1,095	1,139
	A3747 – Denmark Environment Centre Incorporated	2,500	2,600
	A3189 – Denmark Equestrian Club Inc.	1,095	1,139
	A3256 – Denmark Historical Society Inc.	1,095	1,139
	A5599 – Denmark Machinery Restoration Group Inc.	1,095	1,139
	A3179 – Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	1,095	1,139
	A5730 -- Denmark Over 50's Association	1,095	1,139
	A3167 – Denmark Pistol Club	1,326	1,379
	A5601 – Denmark Riverside Club	1,095	1,139
	A3069 – Denmark Riverside Club	2,126	2,211
	A5588 – Denmark Surf Lifesaving Club	1,326	1,379
	A3186 – Denmark Tourism Incorporated	5,819	6,052
	A5590 – Green Skills Inc.	1,326	1,379
	A5593 – Kentdale Community Hall Committee Inc.	1,326	1,379
	A5600 – Lions Club of Denmark Inc.	1,095	1,139
	A5591 – Nornalup Residents and Ratepayers Association	1,095	1,139
	A5592 – Parry's Beach Voluntary Management Group Inc.	1,326	1,379
	A5615 – Peaceful Bay Progress Association Inc.	1,095	1,139
	A5616 – Peaceful Bay Progress Association Inc.	1,095	1,139
	A5596 – Peaceful Bay Returned Services League (RSL) Sub Branch	1,095	1,139
	A5595 – Peaceful Bay Sea Rescue Group Inc.	1,095	1,139
	A5597 – Scout Association of Australia	1,095	1,139
	A3097 – The Returned & Services League of Australia WA Branch Inc	1,095	1,139
	A5594 – Tingledale Hall Committee Inc.	1,326	1,379
	A3041 – Scotsdale Hall Committee Inc.	1,326	1,379
		47,951	48,735
1410082	<i>Donations Gifts Gratuities</i>		
	Donations etc as per Council Delegation D040401		
	CEO approved donations - (\$200 maximum each)	3,000	3,000
	Riding for the Disabled carryover	1,634	-
	Staff Incentive Scheme	550	500
	Staff Service Gifts	3,500	3,000
	Denmark RSL Youth Achievement Award contribution	1,000	1,000
	Great Southern Institute of Technology's Awards Ceremony	100	100
	Denmark SLSC - Southern Ocean Mile Swim Race	200	200
	Denmark Golf Club - Summer Classic contra	5,000	5,000
	Council approved donations (Council resolution required)	5,300	7,200
		20,284	20,000
1410602	<i>Donated Use of Council Facilities</i>		
	Hire / use of council facilities not charged		
	Denmark Over 50's (Recreation Centre)	600	700
	Denmark Aquatic Centre Committee (Recreation Centre)	100	300
	Denmark Netball Association (Recreation Centre)	160	200
	Riding for the Disabled (Recreation Centre)	300	300
	Equestrian Club (Recreation Centre)	340	200
	Denmark Basketball Assoc (Recreation Centre)	200	150
	Albany Legal Service (Recreation Centre)	800	-
	Woodturners of Denmark Annual Exhibition	3,000	3,000
	Other Organisations and Community Groups	2,000	1,150
		7,500	6,000



Schedule of Contributions and Donations

Appendix I

Ledger Acc Job No.	Waivers, Contributions and Donations 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
1630252	Seniors Week Civic Reception		
	Provision for Seniors Week Functions		
	Function Catering	3,000	4,000
	Other Costs	500	500
		3,500	4,500
1630282	Donation Denmark Over 50's Association		
	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)	5,000	2,000
		5,000	2,000
1058182	ANZAC Day Services		
	Annual contribution to local Anzac Day Services		
	Denmark RSL ANZAC Day Service	400	400
	Peaceful Bay RSL ANZAC Day Service	200	200
		600	600
1112202	Contribution Parryville Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	417	421
	Fire Equipment Services and Other costs	383	579
	Annual contribution to hall committee	2,000	2,000
		2,800	3,000
1112222	Contribution Tingle Dale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	744	750
	Upgrade Ceiling	5,000	
	Fire Equipment Services and Other costs	356	250
	Annual contribution to hall committee	2,000	2,000
		8,100	3,000
1112242	Contribution Scotsdale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	382	382
	Fire Equipment Services and Other costs	418	618
	Annual contribution to hall committee	2,000	2,000
		2,800	3,000
1112262	Contribution Kentdale Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	339	382
	Fire Equipment Services and Other costs	461	618
	Annual contribution to hall committee	2,000	2,000
		2,800	3,000
1112272	Contribution Peaceful Bay Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	114	116
	Fire Equipment Services and Other costs	1,886	884
	Annual contribution to hall committee	2,000	2,000
		4,000	3,000
1112282	Contribution Nornalup Hall Maintenance		
	Annual contribution towards ongoing maintenance		
	Insurance	781	790
	Fire Equipment Services and Other costs	1,219	210
	Annual contribution to hall committee	2,000	2,000
		4,000	3,000
1118022	Contribution RSL Hall Maintenance		
	Contributions towards the general maintenance and insurance costs of RSL Hall		
	Insurance	633	633
	Fire Equipment Services and Other costs	867	867
	Annual contribution to Association	3,000	3,000
		4,500	4,500



Schedule of Contributions and Donations

Appendix I

Ledger Acc Job No.	Waivers, Contributions and Donations 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
1121052	Denmark Surf Club		
11044	Maintenance of Surf Club		10,000
	Fire services	386	386
	Insurance	1,644	1,644
		2,030	12,030
1138122	Other Parks & Reserves Insurances		
	Insurance costs associated with various structures not directly attributable to other expenditure accounts		
11030	Denmark Golf Club	3,775	3,775
11031	Denmark (Bowling) Riverside Club insurance and maintenance	4,184	13,019
11032	Denmark Scout Hall	1,541	1,541
11033	Denmark Cottage Crafts	1,120	3,000
11034	Denmark Lions - Station Masters House	648	648
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,644	1,644
11139	Denmark Sea Rescue - Shed	193	193
11140	Denmark Boating & Angling Club - Parry Beach	74	74
11141	Denmark Machinery Restoration Group Shed	123	123
11142	Denmark Boating & Angling Club - Slipway & Shed	24	24
		13,326	24,041
1131002	Peaceful Bay Reserve Service Agreement and Insurances		
	Insurances costs of Peaceful Bay Progress Association, RSL Hall, ANZAC Memorial, Sea Rescue Boat Shed and other structures.		
21411	Insurance Peaceful Bay structures.	1,181	1,181
		1,181	1,181
1151102	Cultural Development Fund		
	Cultural Development Fund grants awarded annually as per Council Policy P110702		
	Green Skill Inc. - Denmark Community Sculpture Project	-	
	Denmark Arts Council - The Creation of Now	-	
	Funds to be allocated	-	
	ArtSouth WA - Southern Art & Craft Trail	2,500	
	Silvia Lehmann - Dance Workshop carry over	-	
	Silvia Lehman - Living Testaments	1,000	
	Niah Kartijin Coolingars(Listen , learn children Inc.)	1,815	908
	Contact Improvisation Denmark - Winter Contact	1,000	
	Peaceful Bay Progress Assoc - Pictorial History of Peaceful Bay	2,000	
	Denmark Historical Society - Infant Health Centres Stories	2,000	
	Avril Steyl (Denmark Arts) - The Judgement of Paris	2,000	
	Peter Keelan (Denmark Arts) - Greens Pool The Musical	2,000	
	The Community Empowerment Network - Community Hub Pilot Project	2,000	
	Normalup Resident & Ratepayers Assoc - Historical Display		2,700
	Denmark Primary School - Develop a Bush Zone meeting place		5,000
	Narayani (Nari) Lees - Exploration into dance		850
		16,315	9,458
1151132	Contribution to Denmark Arts		
	Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds .		
		88,000	88,000
		88,000	88,000
1152052	Denmark Historical Society Contribution		
	Annual contribution to DHS to assist with maintenance of museum collection.		
		2,000	2,000
		2,000	2,000
1152102	Rental Denmark Community Resource Centre use of Building		
	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00	-	50,400
		-	50,400
1152112	Denmark Arts Use of Council Facilities		
	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00	-	32,000
		-	32,000



Schedule of Contributions and Donations

Appendix I

Ledger Acc Job No.	Waivers, Contributions and Donations 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
1152072	Contribution Denmark Community Resource Centre Inc Contribution to DCRC for the management of the Morgan Richards Community Centre.	2,000	2,000
		2,000	2,000
1228382	Crossovers Contributed Contribution to crossovers constructed by private contractors.	4,000	4,000
		4,000	4,000
1327802	Denmark Tourism Inc. - Specific Grants Council contribution to Denmark Tourism Inc for operation of Visitors Centre and other activities (subject to annual budget determination). Operating contribution	95,000	95,000
		95,000	95,000
1327842	Contribution - Regional Economic Development Strategy (REDS)	30,000	
		30,000	-
1327862	DTI Use of Council Facilities - Contra Contra entry to reflect free lease of Visitors Centre by DTI	30,870	42,000
		30,870	42,000
1328712	Great Southern District Display Annual contribution for Great Southern District Display at Perth Royal Show	500	-
		500	-
1327812	Tourism Other Expenses Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses Visitor Centre Insurance Visitor Centre Sundry Expenses Denmark CRC Community Calendar Miscellaneous	2,286 200 500 514	2,310 200 500 490
		3,500	3,500
1328732	Christmas Decorations Council contribution to erecting and dismantling decorations and banners over xmas period		
15080	Wages and overheads	1,500	1,000
	Council plant	1,500	1,100
	New Decorations	-	8,000
		3,000	10,100
1328742	Community Xmas Event Contribution to Community Xmas Event	10,000	10,000
		10,000	10,000
1326002	Tidy Towns Donation Donation towards projects undertaken in Denmark by the Tidy Towns Committee. Annual contribution	2,000	2,000
		2,000	2,000
	Grand Totals	497,019	535,007

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

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



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
1410072	Subscriptions - Councillors		
	Memberships of various associations, societies etc as per Annual Budget and Council Resolution		
	WALGA - Membership	22,965	28,343
	Australia's South West - Essential Membership	120	120
	Cemeteries and Crematoria Association membership	115	120
	Australia Day Council of WA membership	200	200
	State Law Publisher's Government Gazette membership	1,100	1,200
	Miscellaneous	500	2,360
		25,000	32,343
1420102	Other Expenses - Administration		
	Senior Staff Professional Memberships	1,700	1,740
	IT Vision User Group membership	650	650
		2,350	2,390
1420132	Computer Equipment Maintenance		
	ITVision Annual Licence	36,890	38,028
	ITVision Database & User Licence Fee	4,050	4,170
		40,940	42,198
1428002	Maintenance - Administration Building		
11001	Foxtel	1,000	1,000
	PPCA Ltd (Music on Hold)	280	300
	APRA Music - Copyright Royalty	350	350
	Biomax Maintenance	1,200	1,500
		2,830	3,150
1028322	Maintenance - McIntosh Road Refuse Site		
21001	Department of Environment - Refuse Site Licence McIntosh Road	1,000	1,050
		1,000	1,050
1040332	GIS Data Maintenance & Aerial Photography		
	Landgate - Annual Slip Licence	2,244	2,400
	Landgate - Annual Cadastral Data	1,200	1,200
		3,444	3,600
1060182	Climate Change Adaption Projects		
	Planet Footprint	3,190	3,200
		3,190	3,200
1138102	Maintenance - Parks & Reserves		
15008	Jetty Licence - Prawn Rock Channel	80	80
15010	Jetty Licence - Nornalup	40	40
15013	Jetty Licence - Berridge Park	40	40
15016	Jetty Licence - Reserve 15022	40	40
15032	Jetty Licence - Smith Bros Park (Rivermouth)	40	40
		240	240
1140202	Library Computer Maintenance		
	OCLC - AmLIB	1,620	1,700
	Spydus Library Management System		15,655
	Envisionware P/L - Annual Licence for PC Reservation	319	320
		1,939	17,675
1140242	Publications and Subscriptions		
	Writing WA membership	125	130
	Public Libraries WA	165	170
	Children's Book Council WA	60	60
		350	360
1140102	Other Expenses		
	A Smart Start Program	2,000	2,000
	State Library of WA	1,321	1,350
	Great Southern Regional Activity Plan	1,595	2,874
	Visiting Author Program	1,000	1,000
	Other	500	500
		6,416	7,724
1160132	Maintenance - Recreation Centre Building		
11011	APRA Music Agreement	250	250
		250	250
1160192	Centre Programs		
17000	PPCA Ltd Background Music etc	70	75
17001	PPCA Ltd Background Music etc	2,105	2,200
17001	APRA Music Agreement	1,600	1,600
17021	Council of the Ageing - Living Longer	1,020	1,050
		4,795	4,925



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2017/2018 Budget	2016/2017 BUDGET \$	2017/2018 BUDGET \$
1188302	TV Tower Maintenance		
21104	Annual Lease on Weedon Hill (The Cove)	1,092	1,200
		1,092	1,200
1228052	Airstrip Maintenance		
32003	Australian Communications and Annual Apparatus Licence	45	45
		45	45
1498002	Vehicle Inspections		
29501	DOT Annual - Vehicle Inspections Renewal Fee	135	140
		135	140
1120102	Other Expenses Lime Quarry		
70001	Dept Mines & Petroleum - Lime Quarry Licence	200	220
	Lime WA	1,360	1,400
		1,560	1,620
1430412	Infrastructure Services Office Expenses		
	ROMAN II Licence Fees	6,100	6,300
	Invarion Rapidplan Licecnce	2,990	3,200
	AutoCAD Civil Licence and Road Design	4,200	4,500
		13,290	14,000
Grand Totals		108,866	136,110

Shire of Denmark
Notes to and forming part of the Adopted Budget
For the year ending 30 June 2018



SHIRE OF DENMARK
SCHEDULE OF FEES AND CHARGES
2017 - 2018

Adopted 18 July 2017

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Schedule of Fees and Charges 2017 - 2018								
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
GENERAL PURPOSE FUNDING								
<u>RATES</u>								
Minimum Payment (for each Differential General Rating Category)								
Gross Rental Value ("GRV")								
Residential Developed		1,024.00	Exempt	1,024.00	985.00		#NAME?	1317823
Business/Commercial Developed		1,139.00	Exempt	1,139.00	1,095.00			1317853
Lifestyle Developed		1,050.00	Exempt	1,050.00	1,010.00			1317853
Rural Developed		1,050.00	Exempt	1,050.00	1,010.00			1317853
Holiday Use Developed		1,128.00	Exempt	1,128.00	1,085.00			1317853
Residential Vacant		931.00	Exempt	931.00	895.00		#NAME?	1317853
Business/Commercial Vacant		1,035.00	Exempt	1,035.00	995.00			1317853
Rural Vacant		1,035.00	Exempt	1,035.00	995.00			1317853
Lifestyle Vacant		952.00	Exempt	952.00	915.00		#NAME?	1317843
Unimproved Value ("UV")								
UV Base		1,253.00	Exempt	1,253.00	1,205.00		#NAME?	1317713
UV Additional Use 1		1,379.00	Exempt	1,379.00	1,326.00			1317713
UV Additional Use 2		1,504.00	Exempt	1,504.00	1,446.00			1317713
UV Additional Use 3		1,629.00	Exempt	1,629.00	1,566.00			1317713
UV Additional Use 4		1,754.00	Exempt	1,754.00	1,687.00			1317713
Rate (for each Differential General Rating Category; cents per each \$ of the valuation of the land)								
Gross Rental Value ("GRV")								
Residential Developed		9.8072	Exempt	9.8072	9.4300		#NAME?	1317813
Business/Commercial Developed		10.5248	Exempt	10.5248	10.1200			1317853
Lifestyle Developed		9.8384	Exempt	9.8384	9.4600			1317853
Rural Developed		10.5560	Exempt	10.5560	10.1500			1317853
Holiday Use Developed		10.9720	Exempt	10.9720	10.5500			1317853
Residential Vacant		19.5520	Exempt	19.5520	18.8000			1317853
Business/Commercial Vacant		13.8736	Exempt	13.8736	13.3400			1317853
Rural Vacant		14.8720	Exempt	14.8720	14.3000			1317853
Lifestyle Vacant		18.5120	Exempt	18.5120	17.8000			1317853
Unimproved Value ("UV")								
UV Base		0.4940	Exempt	0.4940	0.4750		#NAME?	1317013
UV Additional Use 1		0.5434	Exempt	0.5434	0.5225			1317713
UV Additional Use 2		0.5928	Exempt	0.5928	0.5700			1317713
UV Additional Use 3		0.6422	Exempt	0.6422	0.6175			1317713
UV Additional Use 4		0.6916	Exempt	0.6916	0.6650			1317713
Emergency Services Levy ["ESL"] (special conditions may apply, per Fire and Emergency Services Act 1998, and Fire and Emergency Services [Determination of Emergency Services Levy] Notice 2014).								
ESL Rate (dollars per \$ of the valuation of the land, unless otherwise mentioned).								
Category 1	*	0.0133	Exempt	0.013259	0.0127		#NAME?	9300915
Category 2	*	0.0099	Exempt	0.009944	0.0095			9300915
Category 3	*	0.0066	Exempt	0.006629	0.0063			9300915
Category 4	*	0.0046	Exempt	0.004641	0.0044			9300915
Category 5 (fixed charge)	*	75.00	Exempt	75.00	71.00			9300915
Category Mining Tenements (fixed charge)	*	75.00	Exempt	75.00	71.00			9300915

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
GENERAL PURPOSE FUNDING									
<u>RATES</u>									
Emergency Services Levy cont'd									
Minimum ESL Charge									
Category 1	*	75.00	Exempt	75.00	71.00				9300915
Category 2	*	75.00	Exempt	75.00	71.00				9300915
Category 3	*	75.00	Exempt	75.00	71.00				9300915
Category 4	*	75.00	Exempt	75.00	71.00				9300915
Maximum ESL Charge									
Residential, Farming and Vacant Land									
Category 1	*	395.00	Exempt	395.00	375.00				9300915
Category 2	*	296.00	Exempt	296.00	275.00				9300915
Category 3	*	197.00	Exempt	197.00	184.00				9300915
Category 4	*	138.00	Exempt	138.00	130.00				9300915
Commercial, Industrial and Miscellaneous									
Category 1	*	225,000.00	Exempt	225,000.00	213000.00				9300915
Category 2	*	168,000.00	Exempt	168,000.00	156000.00				9300915
Category 3	*	112,000.00	Exempt	112,000.00	104000.00				9300915
Category 4	*	78,000.00	Exempt	78,000.00	73000.00				9300915
Overdue Interest Rate (>35 days)									
ESL		11.00%	Exempt	11.00%	11.00%				1318023
Rate Charges		11.00%	Exempt	11.00%	11.00%			#NAME?	1318023
Instalment Options									
Interest Rate (chargeable to all assessments on an Instalment Option)									
ESL		0.00%	Exempt	0.00%	0.00%			#NAME?	1318143
Rate Charges		5.50%	Exempt	5.50%	5.50%				1318143
Administration Fee									
Two Instalments (Option 2)		12.00	Exempt	8.00	8.00				1318143
Four Instalments (Option 3)		36.00	Exempt	24.00	24.00				1318143
Custom Instalment Agreements Interest Rates									
ESL		11.00%	Exempt	11.00%	11.00%				1318023
Rate Charges		11.00%	Exempt	11.00%	11.00%				1318023
Administration Fee (per agreement, as shown below; per signed agreement)									
Up to 6 months		64.00	Exempt	64.00	63.00				1318143
Over six and up to twelve months		96.00	Exempt	96.00	94.00				1318143
Over 12 months		130.00	Exempt	130.00	126.00				1318143
Rate Debt Collection Fees									
Legal Fees (GST status dependent upon fee incurred)		Actual Cost; GST Inclusive			Actual Cost			#NAME?	1318043
Interest Rate on Legal Fees		11.00%	Exempt	11.00%	11.00%				1318023
Debt Paid Confirmation Letter (per Assessment, per enquiry)		26.00	Exempt	26.00	26.00				1318043
Property Transfers									
Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)									
All properties - EAS Financials only		74.00	Exempt	74.00	73.00			#NAME?	1318133
All properties - Financials, Orders & Requisitions)		205.00	Exempt	205.00	205.00				1318133
Mortgage Consent - with a Transfer		100.00	10.00	110.00	110.00				1318133
Mortgage Consent - not with a Transfer		157.27	15.73	173.00	173.00				1318133
Other Peaceful Bay Leasehold Fees - NOTE: Shire of Denmark is no longer offering this service									
Peaceful Bay Leasehold (Also see "Other Peaceful Bay Leasehold Fees" below)		0.00	Exempt	0.00	378.00				1318133

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
GENERAL PURPOSE FUNDING								
<u>RATES</u>								
Rate Book and Ownership Enquiries								
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)								
Adjoining Property Owner Enquiry		23.64	2.36	26.00	26.00			1318133
Confirmation of Ownership (provided to Owner only)		50.91	5.09	56.00	55.00			1318133
Rate Book (not to be used for commercial purposes, statutory declaration required)								
Standard Rate Book (per copy; for all requests for information from the rate book)								
Paper		60.00	6.00	66.00	65.00			1318133
CD		20.00	2.00	22.00	22.00			1318133
Email		10.91	1.09	12.00	12.00			1318133
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)								
Hourly Rate		47.27	4.73	52.00	52.00			1318133
Mailing Labels (per page)		0.91	0.09	1.00	1.00			1318133
Financials Requests (does not include requests as part of a property transfer)								
Rate Notices (includes instalment reminders and interim notices, reprints and updates; not reprinted for previous financial year; per notice)								
Over Counter		7.27	0.73	8.00	8.00			1318133
Posted		8.18	0.82	9.00	9.00			1318133
Emailed		15.45	1.55	17.00	17.00			1318133
Transaction Listing (per assessment, per enquiry)								
Over Counter		7.27	0.73	8.00	8.00			1318133
Posted		8.18	0.82	9.00	9.00			1318133
Emailed		0.00	0.00	0.00	0.00			1318133
Other Rating Services Charges Interest Rate (>35 days)								
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)		11.00%	Exempt	11.00%	11.00%			1318023
GENERAL PURPOSE FUNDING								
<u>OTHER GENERAL PURPOSE FUNDING</u>								
<u>GOVERNANCE</u>								
<u>MEMBERS OF COUNCIL</u>								
Local Government Elections								
Election Candidate's								
Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])	*	80.00	Exempt	80.00	80.00		0.00	Trust (ND)
Labels								
Per page		5.45	0.55	6.00	6.00			1427053
* plus Shire Officer time as listed under "Shire Officer time"								
Electoral Rolls (per copy; on CD, email, or paper; not to be used for commercial purposes).		47.27	4.73	52.00	52.00		#NAME?	1427053
Owners and Occupiers Roll (per Ward, per copy; on CD, email, or paper; not to be used for commercial purposes).		14.55	1.45	16.00	16.00			1427053

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
<u>ADMINISTRATION CENTRE CHAMBERS / RECEPTION AREA</u>									
Bonds - (payable on all room hire, at time of application)									
With Alcohol			440.00	Free	440.00	440.00			Type (2)
Without Alcohol			220.00	Free	220.00	220.00			Type (2)
Reception Area Only									
Room Hire (inclusive of kitchen; bar is not available for hire)									
Full Day (more than 4 hours)			218.18	21.82	240.00	236.00		#NAME?	1410103
Half Day (maximum 4 hours)			150.00	15.00	165.00	163.00			1410103
Casual (per hour, maximum 3 hours)			38.18	3.82	42.00	42.00			1410103
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						
Reception Area and Chambers									
Room Hire (inclusive of kitchen; bar is not available for hire; minimum Half Day hire)									
Full Day (more than 4 hours)			500.00	50.00	550.00	540.00			1410103
Half Day (maximum 4 hours)			300.00	30.00	330.00	325.00			1410103
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						
Shire Presidents Office									
Room Hire – Hourly Rate			19.09	1.91	21.00	21.00			1410103
Utensil Hire									
Bond (payable on all utensil hire, at time of application)									
Cutlery (per item, per day; minimum of 50 items)			110.00	Free	110.00	110.00			Type (2)
Crockery (per item, per day; minimum of 50 items)			0.91	0.09	1.00	0.90			1410103
Glasses (per item, per day; minimum of 25 items)			0.91	0.09	1.00	0.95			1410103
Damaged or lost items (per item)			0.91	0.09	1.00	1.20			1410103
			5.45	0.55	6.00	6.00			1410103
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						
<u>GOVERNANCE</u>									
<u>ADMINISTRATION - (OTHER GOVERNANCE)</u>									
Official 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.									
Adopted Annual Budget (per copy)			20.91	2.09	23.00	23.00			1427053
Annual Financial Statements (incl. Annual Report; per copy)			20.91	2.09	23.00	23.00			1427053
Strategic Community Plan (per copy)			29.09	2.91	32.00	31.00			1427053

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
GOVERNANCE								
ADMINISTRATION - (OTHER GOVERNANCE) cont'd								
Council Meeting Papers								
<i>Agendas (per copy)</i>								
Full Agenda (not bound)		23.64	2.36	26.00	26.00			1427053
Single Agenda Item (not bound)		9.09	0.91	10.00	10.00			1427053
<i>Minutes (per requested copy)</i>								
Full Minutes (bound)		29.09	2.91	32.00	31.00			1427053
Single Minuted Item (not bound)		9.09	0.91	10.00	10.00			1427053
<i>Special Rates for Agenda and Minute Copies</i>								
Progress and Ratepayer Associations - provided free of charge		0.00	0.00	0.00	0.00			
Nornalup Residents and Ratepayers - provided free of charge		0.00	0.00	0.00	0.00			
Delegations Register (per copy)		29.09	2.91	32.00	31.00			1427053
Local Laws (per copy, per law)		5.45	0.55	6.00	6.00			1427053
Long Term Financial Plan (per copy; when finalised)		29.09	2.91	32.00	31.00			1427053
Policy Manual (per copy)		20.91	2.09	23.00	23.00			1427053
Credit Card Commission Fees								
Charged per transaction when making payment by credit card (Note: American Express, Diners & AMEX cards not accepted).		1.50%	Exempt	1.50%	1.50%		#NAME?	1427503
Sundry Debtors								
Peaceful Bay Holiday Cottage Leases								
Interest Rate on Overdue Accounts >7 days (per annum; charged in accordance with Clause 3.03 "Interest on Overdue Money" of the Lease)		5.50%	Exempt	5.50%	5.50%			1422223
Other Sundry Debtors Charges Interest Rate (>35 days)								
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)		5.50%	Exempt	5.50%	5.50%			1422223
Sundry Office Costs								
Binding (per document)		8.18	0.82	9.00	9.00		#NAME?	1427063
Faxing (per page)								
Send		5.45	0.55	6.00	6.00			1427063
Receive		5.45	0.55	6.00	6.00			1427063
Photocopying (per copy - each side)								
Black and White								
A4		1.09	0.11	1.20	1.20			1427063
A3		1.82	0.18	2.00	2.00			1427063
Colour								
A4		2.73	0.27	3.00	3.00			1427063
A3		3.64	0.36	4.00	4.00			1427063
Printing (per page - each side)								
Black and White								
A4		1.09	0.11	1.20	1.20			1427063
A3		1.82	0.18	2.00	2.20			1427063
Colour								
A4		2.73	0.27	3.00	3.00			1427063
A3		3.64	0.36	4.00	4.00			1427063

Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
GOVERNANCE										
<u>ADMINISTRATION - (OTHER GOVERNANCE) cont'd</u>										
Sundry Product/Equipment Sales and Hire										
Projector Screen										
Bond (payable on all hire)				300.00	Free	300.00	300.00			1427063
Hire (per day)				30.91	3.09	34.00	33.00			1427063
Rural Property Numbering										
Green Metal Sign (per sign)				28.18	2.82	31.00	31.00			1427063
Tidy Towns Calico Shopping Bags (per bag)				4.55	0.45	5.00	3.00		#NAME?	1327853
White Board - (Electronic white board not available for hire)										
Bond (payable on all hire)				100.00	Free	100.00	100.00			1427063
Hire (per day)				27.27	2.73	30.00	29.00			1427063
Freedom of Information										
(per Freedom of Information Regulations 1993)										
Application Fee										
Non Personal			*	30.00	Exempt	30.00	33.00			1427063
Search / Other Fees (per hour, or part thereof [where relevant])										
Shire Officer Time (for dealing with the enquiry)			*	30.00	Exempt	30.00	33.00			1427063
Supervised Access Time			*	30.00	Exempt	30.00	33.00			1427063
<i>Photocopying Charges</i>										
Officer Time			*	30.00	Exempt	30.00	33.00			1427063
Per page copied				0.20	Exempt	0.20	0.20			1427063
Transcribing Information Time			*	30.00	Exempt	30.00	33.00			1427063
Media Duplication (non-paper media)				Actual Cost; GST Exempt			Actual Cost			
Delivery, Packaging and Postage				Actual Cost; GST Exempt			Actual Cost			
Public Street Banners/Signs/Displays										
(for non-commercial use only; in the following locations only)										
CBD Banner Poles (in the median strip Strickland Street)										
Erection and Display (per week)				0.00	0.00	0.00	0.00			
Post Display Storage (per week)				0.00	0.00	0.00	0.00			
Corner Ocean Beach Road and South Coast Highway										
Erection and Display (per week)				0.00	0.00	0.00	0.00			
Post Display Storage (per week)				0.00	0.00	0.00	0.00			
South Coast Highway outside the Shire Administration Centre										
Erection and Display (per week)				0.00	0.00	0.00	0.00			
Post Display Storage (per week)				0.00	0.00	0.00	0.00			
Dishonoured Cheque Fees										
Administration fee				20.00	2.00	22.00	22.00			1427203
Shire Officer Time										
(per hour; where not otherwise stated)										
Accountant				133.64	13.36	147.00	147.00			1427063
Administration and Finance Officers				100.00	10.00	110.00	110.00			1427063
Chief Executive Officer				176.36	17.64	194.00	194.00			1427063
Cleaner				80.91	8.09	89.00	89.00			1427063
Community Emergency Services Manager				133.64	13.36	147.00	147.00			1427063
Compliance Officer (inspections, etc.)				100.00	10.00	110.00	110.00			1427063
Customer Service Officer - Technical Services				100.00	10.00	110.00	110.00			1427063

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18	17-18	17-18	16-17	16-17	16-17	
			\$	\$	\$	\$	\$	\$	
GOVERNANCE									
ADMINISTRATION - (OTHER GOVERNANCE) cont'd									
Shire Officer Time cont'd									
Director of Finance and Administration			167.27	16.73	184.00	184.00			1427063
Director of Community and Regulatory Services			167.27	16.73	184.00	184.00			1427063
Director of Infrastructure Services			167.27	16.73	184.00	184.00			1427063
Director of Planning and Sustainability			167.27	16.73	184.00	184.00			1427063
Engineering Technical Officer			100.00	10.00	110.00	110.00			1427063
Environmental Health Technical Officer			167.27	16.73	184.00	184.00			1427063
Law Enforcement Officer (Ranger)			100.00	10.00	110.00	110.00			1427063
Principal Building Surveyor			167.27	16.73	184.00	184.00			1427063
Senior Planning Officer			133.64	13.36	147.00	147.00			1427063
Planning Officer			100.00	10.00	110.00	110.00			1427063
Sustainability Officer			100.00	10.00	110.00	110.00			1427063
Travel Charge for non-Denmark Town Area - Inspections (per kilometre) - less than 10 Kilometres is not charged.			0.85	0.09	0.94	0.94			1427063
LAW, ORDER & PUBLIC SAFETY									
FIRE PREVENTION									
Emergency Management									
Sale of available Emergency Management Arrangements (per copy)			0.00	0.00	0.00	0.00			
Urban Fire Management									
Initial Assessment of Urban Fire Management Plan - <i>single dwelling</i> (includes first year registration)			110.91	11.09	122.00	121.00			1517193
Renewal of Urban Fire Management Plan - <i>single dwelling</i> (per year payable by 1 Dec)			54.55	5.45	60.00	60.00			1517193
Initial Assessment of Urban Fire Management Plan - <i>multiple dwelling</i> (includes first year registration)			110.91	11.09	122.00	121.00			1517193
<i>Each Additional dwelling or chalet (includes first year registration)</i>			27.27	2.73	30.00	29.00			1517193
Renewal of Urban Fire Management Plan – <i>multiple dwelling</i> (per year payable by 1 Dec)			54.55	5.45	60.00	60.00			1517193
<i>Each Additional dwelling or chalet</i>			13.64	1.36	15.00	13.00			1517193
Supply of H Key Fire Gate Locks (no key provided)			95.45	9.55	105.00	105.00			1517193
Hazard Reduction Burning on Private Property									
(Per Policy P050110)									
<i>Standard Appliance Costs (per hour)</i>									
Light Tanker			45.45	4.55	50.00	49.00			1517183
1.4 Rural Tanker			59.09	5.91	65.00	65.00			1517183
2.4 Rural/Urban Tanker			73.64	7.36	81.00	81.00			1517183
LAW, ORDER & PUBLIC SAFETY									
ANIMAL CONTROL									
Dog Registration									
(per Dog Regulations 1976; 50% eligible pensioner discount ["pensioner" defined per Section 6.46 of the Local Government Act 1995]; only 50% of a fee is charged after 31 May in any year, for that registration year)									
								#NAME?	1527143
One Year Registration (unless in a special category below)									
Sterilised	*		20.00	Exempt	20.00	20.00			1527143
Unsterilised	*		50.00	Exempt	50.00	50.00			1527143
Three Year Registration (unless in a special category below; 50% fee after 31 May not applicable)									
Sterilised	*		42.50	Exempt	42.50	42.50			1527143
Unsterilised	*		120.00	Exempt	120.00	120.00			1527143

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
<u>LAW, ORDER & PUBLIC SAFETY</u>									
<u>ANIMAL CONTROL cont'd</u>									
Dog Registration cont'd									
Lifetime Registration									
Sterilised	*	100.00	Exempt	100.00	100.00				1527143
Unsterilised	*	250.00	Exempt	250.00	250.00				1527143
Application to keep more than two (2) dogs	*	250.00	Exempt	250.00	250.00				1527143
Dogs kept in an approved Kennel Establishment (per annum; per establishment, where dogs are not otherwise registered; per Section 27 of the Dog Act 1976)									
Kennel Licence Fees	*	200.00	Exempt	200.00	200.00				1527143
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	*	300.00	Exempt	300.00	300.00				1527143
Issue or renewal of a kennel licence annually	*	100.00	Exempt	100.00	100.00				1527143
Lodging an application for the transfer of a valid kennel licence (the transferee) to pay	*	100.00	Exempt	100.00	100.00				1527143
Working Dogs used for driving or tending stock (25% of the normal dog registration fee)									
One Year Registration									
Sterilised	*	2.50	Exempt	2.50	2.50				1527143
Unsterilised	*	7.50	Exempt	7.50	7.50				1527143
Three Year Registration									
Sterilised	*	4.50	Exempt	4.50	4.50				1527143
Unsterilised	*	18.75	Exempt	18.75	18.75				1527143
Guide Dogs (registered for such purpose)	*	0.00	Exempt	0.00	0.00				
SES Tracker Dogs	*	1.00	Exempt	1.00	1.00				1527143
Replacement of Dog Tag		0.00	0.00	0.00	0.00				
Dog Register									
Inspection of Register		0.50	Exempt	0.50	0.50				1527143
Certified Copy of an Entry in the Register		1.00	Exempt	1.00	1.00				1527143
Anti Barking Dog Collar									
Bond (per collar; payable on all hire)		50.00	Free	50.00	50.00			#NAME?	1527163
Hire (per week)		11.82	1.18	13.00	13.00				1527163
Small Animal Cage Traps Hire									
Bond (per cage; payable on all hire)									1527163
Snake trapping		110.00	Free	110.00	110.00				1527163
All other animals		65.00	Free	65.00	65.00				1527163
Hire (per week)									
Snake trapping		15.45	1.55	17.00	17.00				1527163
All other animals		15.45	1.55	17.00	17.00				1527163
Dog or Cat Impoundment									
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)		52.00	Exempt	52.00	52.00				1527133
Impounding Fees (per dog or cat)									
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)									
Impounded after 8.30am and before 5.00pm		88.00	Exempt	88.00	88.00			#NAME?	1527133
Impounded after 5.00pm and before 8.30am		110.00	Exempt	110.00	110.00				1527133
Impounded after 5.00pm Friday and before 8.30am Monday		142.00	Exempt	142.00	142.00				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		52.00	Exempt	52.00	52.00				1527133
Impounded after 5.00pm and before 8.30am		84.00	Exempt	84.00	84.00				1527133
Impounded after 5.00pm Friday and before 8.30am Monday		84.00	Exempt	84.00	84.00				1527133

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
Sustenance Fees for Dog or Cat Impounded									
(per dog or cat, per day or part thereof)									
LAW, ORDER & PUBLIC SAFETY			22.00	Exempt	22.00	22.00			1527133
ANIMAL CONTROL cont'd									
Surrender of Dog or Cat for Euthanising (per dog or cat) 100% Cost recovery									
Cat - Euthanasia Only									
			102.73	10.27	113.00	113.00			1527133
Dog under 10kg									
			102.73	10.27	113.00	113.00			1527133
Dog over 10kg under 29kg									
			148.18	14.82	163.00	163.00			1527133
Dog over 30kg under 50kg									
			186.36	18.64	205.00	205.00			1527133
Sale of Dog or Cat from Pound									
			20.00	2.00	22.00	22.00			1527133
Cat Registration									
per Cat Regulations 2012; All cats are required to be micro chipped and sterilised as of 1 Nov 2013; 50% eligible pensioner discount ["pensioner" defined per Section 6.46 of the Local Government Act 1995]; only 50% of a fee is charged after 31 May in any year, for that registration year)									
One Year Registration		*	20.00	Exempt	20.00	20.00		#NAME?	1527153
Three Year Registration		*	42.50	Exempt	42.50	42.50			1527153
Lifetime Registration		*	100.00	Exempt	100.00	100.00			1527153
Annual Application for approval or renewal of approval to breed cats (per cat)		*	100.00	Exempt	100.00	100.00			1527153
Stock Impoundment									
(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)									
Impounding Stock Fees									
Entire horses, mules, asses, camels, bulls or boars									
			22.00	Exempt	22.00	22.00			1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs									
			12.00	Exempt	12.00	12.00			1527133
Wethers, ewes, lambs, goats									
			1.00	Exempt	1.00	1.00			1527133
Impounded after 6.00pm and before 6.00am (per head)									
Entire horses, mules, asses, camels, bulls or boars									
			33.00	Exempt	33.00	33.00			1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs									
			22.00	Exempt	22.00	22.00			1527133
Wethers, ewes, lambs, goats									
			2.00	Exempt	2.00	2.00			1527133
Impounded after 6.00pm Friday and before 6.00am Monday (per head)									
Entire horses, mules, asses, camels, bulls or boars									
			65.00	Exempt	65.00	65.00			1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs									
			44.00	Exempt	44.00	44.00			1527133
Wethers, ewes, lambs, goats									
			4.00	Exempt	4.00	4.00			1527133
Staff Time for Stock Impounded (per hour)									
			96.36	9.64	106.00	106.00			1527133
Poundage Fees for Stock Impounded									
(no charge for suckling animal under 6 months running with mother)									
First 24 hours or part thereof (per head)									
Entire horses, mules, asses, camels, bulls or boars (above, or apparently above, 2 years old)									
			4.00	Exempt	4.00	4.00			1527133
Entire horses, mules, asses, camels, bulls or boars (under, or apparently under, 2 years old)									
			2.00	Exempt	2.00	2.00			1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs									
			2.00	Exempt	2.00	2.00			1527133
Wethers, ewes, lambs, goats									
			1.00	Exempt	1.00	1.00			1527133
Each subsequent 24 hours or part thereof (per head)									
Entire horses, mules, asses, camels, bulls or boars (above, or apparently above, 2 years old)									
			1.00	Exempt	1.00	1.00			1527133
Entire horses, mules, asses, camels, bulls or boars (under, or apparently under, 2 years old)									
			1.00	Exempt	1.00	1.00			1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs									
			1.00	Exempt	1.00	1.00			1527133
Wethers, ewes, lambs, goats									
			1.00	Exempt	1.00	1.00			1527133

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
LAW, ORDER & PUBLIC SAFETY									
ANIMAL CONTROL cont'd									
Sustenance Fees for Stock Impounded									
<i>(no charge for suckling animal under 6 months running with mother)</i>									
<i>For each 24 hours or part thereof (per head)</i>									
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves				Actual Cost; GST Exempt		Actual Cost			
Pigs of any description				Actual Cost; GST Exempt		Actual Cost			
Rams, wethers, ewes, lambs or goats				Actual Cost; GST Exempt		Actual Cost			
Staff Time for Providing Sustenance to Stock Impounded (per hour)			33.64	3.36	37.00	37.00			1527133
Transportation Fees for Stock Impounded									
<i>For each vehicle load or part thereof</i>									
for transporting up to 10km (per km)				Actual Cost; GST Exempt		Actual Cost			
for transporting over 10km (per km)				Actual Cost; GST Exempt		Actual Cost			
Staff Time for Transportation of Stock Impounded (per hour)			33.64	3.36	37.00	37.00			1527133
Stock Trespassing									
<i>(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; no charge for a suckling animal under 6 months running with its mother)</i>									
<i>In an Enclosed Growing Crop of any kind, or Garden or Enclosure from which the crop has not been removed, or in an Enclosed Public Cemetery or Sanitary Site (per head)</i>									
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, heifers, calves, asses, mules or camels			6.00	Exempt	6.00	6.00			1527113
Pigs of any description			6.00	Exempt	6.00	6.00			1527113
Sheep of any description			3.00	Exempt	3.00	3.00			1527113
Goats			3.00	Exempt	3.00	3.00			1527113
<i>In an Unenclosed Paddock or Meadow of Grass or of Stubble (per head)</i>									
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, heifers, calves, asses, mules or camels			3.00	Exempt	3.00	3.00			1527113
Pigs of any description			3.00	Exempt	3.00	3.00			1527113
Sheep of any description			2.00	Exempt	2.00	2.00			1527113
Goats			2.00	Exempt	2.00	2.00			1527113
<i>In Other Enclosed Land (per head)</i>									
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, heifers, calves, asses, mules or camels			5.00	Exempt	5.00	5.00			1527113
Pigs of any description			5.00	Exempt	5.00	5.00			1527113
Sheep of any description			2.00	Exempt	2.00	2.00			1527113
Goats			2.00	Exempt	2.00	2.00			1527113
<i>In Other Unenclosed Land (per head)</i>									
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, heifers, calves, asses, mules or camels			2.00	Exempt	2.00	2.00			1527113
Pigs of any description			2.00	Exempt	2.00	2.00			1527113
Sheep of any description			2.00	Exempt	2.00	2.00			1527113
Goats			2.00	Exempt	2.00	2.00			1527113

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18	17-18	17-18	16-17	16-17	16-17	
		\$	\$	\$	\$	\$	\$	
<u>LAW, ORDER & PUBLIC SAFETY</u>								
<u>ANIMAL CONTROL cont'd</u>								
Snake Removal								
50% eligible pensioner discount per Section 6.46 of the Local Government Act 1995; removals are only carried out in the Shire of Denmark)								
(per Council Resolution 130509 and Policy P050202 - Council, in acknowledging it is not the responsible authority with respect to snake protection and removal and that there is the potential for competition with businesses that offer a competing service within the Shire, supports its Law Enforcement Officers [Rangers] providing a licensed Department of Environment and Conservation service to capture, remove and relocate snakes in the Shire on a 'user pays' principle subject to the following circumstances:)								
Removal Fees								
(per live snake; charged when snake is located and successfully relocated to a suitable habitat)								
From within any residence		24.55	2.45	27.00	27.00		#NAME?	1527123
Call out fee when snake is unsuccessfully removed or not found within any residence		10.91	1.09	12.00	12.00			1527123
From within any trap		24.55	2.45	27.00	27.00			1527123
From within any building (non-residence), or on any land, zoned residential or special residential		50.00	5.00	55.00	55.00			1527123
Call out fee when snake is unsuccessfully removed or not found within any building (non-residence), or on any land zoned residential or special residential		20.00	2.00	22.00	22.00			1527123
From within any other building or on any other land		100.00	10.00	110.00	110.00			1527123
Call out fee when snake is unsuccessfully removed or not found within any other building or on any other land		30.00	3.00	33.00	33.00			1527123
<u>LAW, ORDER & PUBLIC SAFETY</u>								
<u>OTHER LAW, ORDER & PUBLIC SAFETY</u>								
Vehicle Impoundment								
Towage of Vehicle to be impounded		Actual Cost (GST Inclusive) + 10% Administration Fee (GST Exempt)			Actual Cost + 10%			1537113
Collection of Impounded Vehicle		233.00	Exempt	233.00	233.00			1537113
Sign Impoundment								
Collection of Impounded Sign		60.00	Exempt	60.00	60.00			1537113
Shopping Trolley Impoundment								
Collection of Impounded Trolley		13.00	Exempt	13.00	13.00			1537113
Fines and Penalties								
(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).								
Fines Enforcement Registry Fees								
Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994								
Issuing final demand	*	18.50	Exempt	18.50	18.20			1537113
Preparing enforcement certificate	*	15.75	Exempt	15.75	15.50			1537113
Registration of Infringement notice	*	59.00	Exempt	59.00	58.00			1537113

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18	17-18	17-18	16-17	16-17	16-17	
			\$	\$	\$	\$	\$	\$	
HEALTH									
MATERNAL & INFANT HEALTH									
PREVENTATIVE SERVICES - IMMUNISATION									
PREVENTATIVE SERVICES - MEAT INSPECTION									
PREVENTATIVE SERVICES - HEALTH ADMINISTRATION									
Annual Registration Fees									
Accommodation Places (per property) (pro-rata ending 30 June)(including initial assessment)									
B & B / Farmstays			171.82	17.18	189.00	189.00			1732003
Chalets			171.82	17.18	189.00	189.00			1732003
Cottage and Holiday Units			171.82	17.18	189.00	189.00			1732003
Home Holiday (per unit only; per Town Planning Policy 19.4)			171.82	17.18	189.00	189.00		#NAME?	1737173
Hotel / Motels			171.82	17.18	189.00	189.00			1732003
Lodging / Backpacker Boarding Houses			171.82	17.18	189.00	189.00			1732003
Application for Approval to Construct, Establish, Alter or Upgrade the following Premises									
Alfresco Dining (new and extension) (Note: Annual Licence Fee also applies)			190.91	19.09	210.00	210.00			1737223
Child / Family Day Care Centres (Note: Annual Food Licence Fee also applies)			190.91	19.09	210.00	210.00			1737223
Hairdressers - Fixed			190.91	19.09	210.00	210.00			1737223
Hairdressers - Mobile (Note: Annual Licence Fee also applies)			52.73	5.27	58.00	58.00			1737223
Skin Piercing Establishments			190.91	19.09	210.00	210.00			1737223
Application for Approval to Alter or Upgrade the following Premises									
Food Premises (Note: Annual Food Licence Fee also applies)			210.00	Free	210.00	210.00			1737223
Annual Registrations / Licence Renewals (per property) (pro-rata ending 30 June)									
Annual Inspection Fees									
Property Inspections \$165.00 per hour.									
Peaceful Bay Leasehold (minimum charge 2 hours)			178.00	Exempt	178.00	178.00			1732003
see "Shire Officer Rate" under Administration - General fees									
Plumbing Works			161.82	16.18	178.00	178.00	Shire Officer Rate		1732003
Public Buildings			161.82	16.18	178.00	178.00			1732003
All Other Properties			161.82	16.18	178.00	178.00			1732003
Food Premises - Fixed			161.82	16.18	178.00	178.00			1732003
Food Vendors - Mobile			161.82	16.18	178.00	178.00			1732003
Typical house is one hour.			161.82	16.18	178.00	178.00			1732003
see "Shire Officer Rate" under Administration - General fees									
All other properties							Shire Officer Rate		1732003
Caravan Parks and Camping Grounds									
Caravan Parks / Camping Grounds (per Caravan Parks and Camping Grounds Regs 1997 Part 5)									
Application for Grant or Renewal of Licence									
Minimum Fee (per application; only charged if greater than the final total of site type charges, listed below)									
Annual			210.00	Exempt	210.00	210.00			1737223
Temporary			105.00	Exempt	105.00	105.00			1737223
Camping on Privately Held Land Policy (per Caravan Parks and Camping Grounds Regs 1997 Reg 13)									
Assessment of an Application			104.55	10.45	115.00	115.00			1737223

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
HEALTH								
PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd								
Accommodation Places cont'd								
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)								
Long Stay Sites		6.00	Exempt	6.00	6.00			1737223
Short Stay Sites		6.00	Exempt	6.00	6.00			1737223
Sites in Transit Parks		6.00	Exempt	6.00	6.00			1737223
Camp Sites		3.00	Exempt	3.00	3.00			1737223
Overflow Sites		2.00	Exempt	2.00	2.00			1737223
Renewal after Expiry Penalty (charged in addition to application fee above)		21.00	Exempt	21.00	21.00			1737223
Transfer of Licence Fee		105.00	Exempt	105.00	105.00			1737223
Food Vendors – Mobile/Temporary/Home-based Application Fee								
(per Food Act 2008) (per annum, per van/property etc) (pro-rata ending 30 June)								
Mobile/Itinerant/Temporary/Street Traders								
For the Denmark Markets		0.00	Free	0.00	0.00			1737223
All other Mobile/Itinerant/Street Traders (where no other licence is paid)		105.00	Free	105.00	105.00			1737223
Home-based								
For the Denmark Markets		0.00	Free	0.00	0.00			1737223
All other Home-based Food Producers		26.00	Free	26.00	26.00			1737223
Food Premises Annual Licence - Fixed (per Food Act 2008) (per annum, per property) (pro-rata ending 30 June)								
Restaurants, Takeaways, Lunch Bars, Cafes, and Bakeries serving food		210.00	Free	210.00	210.00			1737223
General Stores, Supermarkets, Butchers		210.00	Free	210.00	210.00			1732003
Selling prepared packages of food and drink		52.00	Free	52.00	52.00			1732003
Cellar Doors								
Serving food		210.00	Free	210.00	210.00			1732003
Not serving food		52.00	Free	52.00	52.00			1732003
Selling imported liquor products (+food fee)		105.00	Free	105.00	105.00			1732003
Liquor Stores		105.00	Free	105.00	105.00			1732003
Rural Producers / Distributors								
Major (including packaging dairies / apiaries)		105.00	Free	105.00	105.00			1732003
Minor (including cottage producers, low volume apiaries/olives)		52.00	Free	52.00	52.00			1732003
Alfresco Dining / Trading - Annual Licence Fee								
Public Places		157.00	Free	157.00	157.00			1737223
Private Property (Temporary Licence only; from a vehicle or tent; per Food Act 2008)		105.00	Free	105.00	105.00			1737223
Hairdressers - Mobile - Annual Licence Fee		105.00	Free	105.00	105.00			1737223
Gaming Licensing								
(per Gaming and Wagering Commission Regulations 1988; GST Exempt)								
Prescribed Fees charged per the Regulations								
Liquor Licensing								
(per Liquor Control Act 1988 Section 39; also see Liquor Licensing under Planning Services)								
Certificate of Local Government	*	65.00	Exempt	65.00	61.00			1737223
Noise Monitoring Requests								
Regulation 18 – Event Noise Exemption (EPA Noise Regulations), per application		525.00	Exempt	525.00	525.00			1732003

Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18	17-18	17-18	16-17	16-17	16-17	
				\$	\$	\$	\$	\$	\$	
HEALTH										
PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd										
Noise Monitoring Requests cont'd										
Officer Time (per hour)				see "Shire Officer Rate" under Administration						
Sound Level Meter (per day) B & K 2250				196.36	19.64	216.00	216.00			1732003
Water Sampling Requests (GST Inclusive) Collection of Samples (per hour or part thereof)				161.82	16.18	178.00	178.00			1732003
Standard Chemical Analysis				Actual Cost + 10% Administration Fee			Actual Cost + 10%			
Brief Chemical Analysis				Actual Cost + 10% Administration Fee			Actual Cost + 10%			
Bacteriological Sampling Results				Actual Cost + 10% Administration Fee			Actual Cost + 10%			
Offensive Trades per Health (Offensive Trades Fees) Regulations 1976 (per property, per annum, pro-rata ending 30 June)										
Slaughterhouses			*	285.00	Exempt	285.00	285.00			1737223
Piggeries			*	285.00	Exempt	285.00	285.00			1737223
Artificial Manure Depots			*	202.00	Exempt	202.00	202.00			1737223
Bone Mills			*	163.00	Exempt	163.00	163.00			1737223
Places for storing, drying or preserving bones			*	163.00	Exempt	163.00	163.00			1737223
Fat melting, fat extracting or tallow melting establishments			*							
Butcher Shop (or similar)			*	163.00	Exempt	163.00	163.00			1737223
Larger establishments			*	285.00	Exempt	285.00	285.00			1737223
Blood Drying			*	163.00	Exempt	163.00	163.00			1737223
Gut scraping & preparation of sausage skins			*	163.00	Exempt	163.00	163.00			1737223
Fellmongeries			*	163.00	Exempt	163.00	163.00			1737223
Manure Works			*	202.00	Exempt	202.00	202.00			1737223
Fish Curing establishments			*	202.00	Exempt	202.00	202.00			1737223
Laundries / Dry cleaning establishments			*	140.00	Exempt	140.00	140.00			1737223
Bone Merchant premises			*	163.00	Exempt	163.00	163.00			1737223
Flock factories			*	163.00	Exempt	163.00	163.00			1737223
Knackeries			*	285.00	Exempt	285.00	285.00			1737223
Poultry Processing establishments			*	285.00	Exempt	285.00	285.00			1737223
Poultry Farming			*	285.00	Exempt	285.00	285.00			1737223
Rabbit Farming			*	285.00	Exempt	285.00	285.00			1737223
Offensive Trades per Health (Offensive Trades Fees) Regulations 1976 (cont'd)										
Seafood establishments										
Fish processing (whole fish are cleaned and prepared)			*	285.00	Exempt	285.00	285.00			1737223
Shellfish / Crustacean processing			*	285.00	Exempt	285.00	285.00			1737223
Other Offensive Trades (not elsewhere specified)			*	285.00	Exempt	285.00	285.00			1737223
Carcass Inspections – Denmark College of Agriculture										
In accordance with Health (Meat Inspection, Branding and Processing) Regulations 1950 (Scale I)										
For each sheep, lamb, goat, calf or deer (under 70kg) per carcass			*	0.50	Exempt	0.50	0.50			1737223
For each swine			*	2.50	Exempt	2.50	2.50			1737223
For each cow, bull, heifer or steer			*	4.40	Exempt	4.40	4.40			1737223

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
HEALTH									
PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd									
Health (Public Buildings) Regulations 1992 (per Regulation 9)									
Construction / Alteration of a Public Building									
Fee equal to the actual cost of considering an application (maximum fee shown)		*	832.00	Free	832.00	832.00			1737223
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 (these fees are applicable to Septic Tank applications)								#NAME?	1037323
Application for the approval of an apparatus by a relevant local government (per Regulation 4)		*	118.00	Exempt	118.00	118.00			1037323
Issuing of a 'Permit to Use an Apparatus' (per Regulation 10[2])		*	118.00	Exempt	118.00	118.00			1037323
Application for approval of an apparatus by the Executive Director Public Health (per Regulation 4A)									
Local Government Report included		*	38.50	Exempt	38.50	38.50			1037323
Local Government Report not included		*	110.00	Exempt	110.00	110.00			1037323
Temporary Accommodation Permits									
Application Fee			104.55	10.45	115.00	115.00			1737223
Permit Fee (valid for 6 months)			295.45	29.55	325.00	325.00			1737223
Renewal (maximum of three renewals, each valid for six months)			148.18	14.82	163.00	163.00			1737223
Trading in Thoroughfares and Public Places Activity Permit									
(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.)									
Application Fee			104.55	10.45	115.00	115.00			1737223
Temporary (7 days or less)			119.09	11.91	131.00	131.00			1737223
Part Time (1 month per annum)			176.36	17.64	194.00	194.00			1737223
Annual (1 year)			362.73	36.27	399.00	399.00			1737223
In accordance with Ordinary Council Meeting dated 11 November 2014 Resolution 141114 the following Trading Locations and individuals have been granted sites to trade from.									
William Bay Car Park - J Sharp (Icecream van only)			500.91	50.09	551.00	551.00			1737223
Berridge Park Car Park - J Sharp (Icecream Van only)			333.64	33.36	367.00	367.00			1737223
Visitors Centre Car Park - T & S Morley (Packaged sea food van)			362.73	36.27	399.00	399.00			1737223
Annual Permit to Run Fitness Classes and Fitness training in Council Reserves and Lands (Note: Hire Charges may also apply if the applicant seeks the use of a specified area.)									
Sign Permit on Reserve (subject to application and approval)			190.91	19.09	210.00	210.00			1737223
Application Fee			104.55	10.45	115.00	115.00			1737223
Temporary (7 days or less)			0.00	0.00	0.00	0.00			
Part Time (1 month per annum)			57.27	5.73	63.00	63.00			1737223
Annual (1 year)			110.00	11.00	121.00	121.00			1737223
Food Contamination									
Spoilt Food Disposal Certificate			66.36	6.64	73.00	73.00			1737223
Supervision of Condemned Food Disposal (per hour or part thereof)			see "Shire Officer Rate" under Administration - General fees			Shire Officer Rate			1737223
Ozone Generator									
(air purifier using O ₃ ions to remove mould spores, smoke/pet/other odours)									
Bond (payable on all hire)			205.00	Free	205.00	205.00			1427063
Hire (per day)			52.73	5.27	58.00	58.00			1427063

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
HEALTH								
PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd								
Borescope (digital camera with a flexible metal neck for easy surveying of small, hard-to-reach spaces)								
Otek Super Snake Cam OT 2808-S (with USB extension for connection to an external laptop)								
Bond (payable on all hire)		58.00	Free	58.00	58.00			1427063
Hire (per day)		11.82	1.18	13.00	13.00			1427063
Explorer Premium 8803AL (with SD-card recordable monitor)								
Bond (payable on all hire)		55.00	Free	55.00	55.00			1427063
Hire (per day)		9.09	0.91	10.00	10.00			1427063
PREVENTATIVE SERVICES - OTHER								
OTHER HEALTH								
EDUCATION & WELFARE								
PRE SCHOOLS								
OTHER EDUCATION								
CARE OF FAMILIES & CHILDREN								
DENMARK YOUTH SERVICES								
(no alcohol permitted in the Youth Centre; all regular commercial users are entitled to apply for a 20% subsidy per Point 3.5 of Youth Centre Conditions of Hire; "Non-Commercial" is defined as "Any organisation that is based within the Shire and operates on a non-profit basis", and is verified by an organisation's minutes, constitution or other similar document)								
Bond (payable on all room hire, at time of application)								
Commercial		400.00	Free	400.00	400.00			Type (2)
Non-Commercial		300.00	Free	300.00	300.00			Type (2)
Hire Fees								
Main Open Space (inclusive of pool tables, ping pong tables and sound system; minimum two hours hire [walk-in and walk out] per Point 1.3 of Youth Centre Conditions of Hire)								
Commercial - with Internet Access		42.73	4.27	47.00	47.00		#NAME?	1620103
Commercial - without Internet Access		31.82	3.18	35.00	35.00			1620103
Non Commercial - with Internet Access		20.91	2.09	23.00	23.00			1620103
Non Commercial - without Internet Access		15.45	1.55	17.00	17.00			1620103
Additional Setting Up Time (per hour)								
Commercial		26.36	2.64	29.00	29.00			1620103
Non-Commercial		22.73	2.27	25.00	25.00			1620103
Shire Officer in attendance								
(per hour, per Officer; charged in addition to Main Open Space hire)								
Commercial		33.64	3.36	37.00	37.00			1620103
Non-Commercial		33.64	3.36	37.00	37.00			1620103
Cancellation Fee (within 48 hours of start of hire; per Point 2.4 of Youth Centre Conditions of Hire)								
Forfeit full of hire charge; GST Inc.								
Kitchen (per hour; charged in addition to Main Open Space hire)								
Commercial		31.82	3.18	35.00	35.00			1620103
Non-Commercial		15.45	1.55	17.00	17.00			1620103
Play Station 3 Room / Meeting Room								
(per hour; charged in addition to Main Open Space hire)								
<i>Commercial</i>								
With Games and Accessories		28.18	2.82	31.00	31.00			1620103
Without Games and Accessories		14.55	1.45	16.00	16.00			
<i>Non-Commercial</i>								
With Games and Accessories		15.45	1.55	17.00	17.00			1620103
Without Games and Accessories		10.91	1.09	12.00	12.00			1620103

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
EDUCATION & WELFARE								
CARE OF FAMILIES & CHILDREN cont'd								
DENMARK YOUTH SERVICES cont'd								
Surround Sound TV / Movie Room								
(per hour; charged in addition to Main Open Space hire)								
Commercial		20.91	2.09	23.00	23.00			1620103
Non-Commercial		10.91	1.09	12.00	12.00			1620103
Special Rates for Organisations								
Youth Focus, Relationships Australia, Reconnect - 4 hours or less		28.18	2.82	31.00	31.00			1620103
Youth Focus, Relationships Australia, Reconnect - Over 4 hours		52.73	5.27	58.00	58.00			1620103
Whole Building								
(exclusive of Office; minimum two hours hire, see Main Open Space conditions above)								
Commercial (per hour)		104.55	10.45	115.00	115.00			1620103
Non-Commercial (per hour)		52.73	5.27	58.00	58.00			1620103
Shire Officer in attendance								
(per hour, per Officer; charged in addition to Whole Building hire)								
Commercial		33.64	3.36	37.00	37.00			1620103
Non-Commercial		33.64	3.36	37.00	37.00			1620103
Cleaning (per hour; charged if required after inspection)								
Commercial		61.82	6.18	68.00	68.00			1620103
Non-Commercial		61.82	6.18	68.00	68.00			1620103
AGED & DISABLED - SENIOR CITIZENS CENTRES								
HOUSING								
HOUSING OTHER								
COMMUNITY AMENITIES								
SANITATION - HOUSEHOLD								
(only receptacles specified or approved by the Shire of Denmark may be used; per S 67(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)								
Domestic / Residential Premises (per bin, per financial year; house refuse only)								
Rubbish Service (120L bin)								
Weekly		430.00	Exempt	430.00	420.00		#NAME?	1027303
Fortnightly		215.00	Exempt	215.00	210.00		#NAME?	1027283
120 L Bin Sale		72.73	7.27	80.00	78.00			1028653
Recycling Service (240L bin)								
Fortnightly		155.00	Exempt	155.00	150.00		#NAME?	1027363
240L Bin Sale		90.91	9.09	100.00	100.00			1027333
Changes to Service (inclusive of bin lid)								
First change		0.00	0.00	0.00	0.00			
Each additional change		32.73	3.27	36.00	35.00			1027363
Peaceful Bay Leasehold Special Collection (November to April only)								
Weekly service during peak holiday period for six months only no other service will be provided.		215.00	Exempt	215.00	New			1027283
Commercial / Industrial Premises								
(per bin, per financial year, unless otherwise stated; trade refuse only)								
Rubbish Service (240L bin)								
Twice Weekly		1,245.45	124.55	1,370.00	1330.00		#NAME?	1027313
Weekly		931.82	93.18	1,025.00	1005.00		#NAME?	1027343
Provision of Rubbish Bin & Disposal for Events								
Per bin per day (The number of bins required will be based on number of people expected to attend the event)		18.18	1.82	20.00	0.00			1027313

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
SANITATION - HOUSEHOLD cont'd									
Commercial / Industrial Premises cont'd									
<i>Recycling Service (240L bin)</i>									
Weekly			354.55	35.45	390.00	385.00		#NAME?	1027373
Fortnightly			181.82	18.18	200.00	195.00			1027373
<i>Changes to Service (inclusive of bin lid)</i>									
First change (per financial year)			0.00	0.00	0.00	0.00			
Each additional change (per financial year)			51.82	5.18	57.00	57.00			1027373
<i>Special Rates</i>									
<i>Rivermouth Caravan Park Rubbish Service only</i>									
Base charge (10 bins, twice weekly)			10,472.73	1,047.27	11,520.00	11520.00			1027313
<i>Peaceful Bay Caravan Park Rubbish Service only</i>									
Base charge (1 bin, weekly)			763.64	76.36	840.00	840.00			1027313
<i>Extra bins picked up</i>									
per minute			1.82	0.18	2.00	2.00			1027313
per bin			4.09	0.41	4.50	4.50			1027313
Kerbside Waste Collection Services									
(only receptacles specified or approved by the Shire of Denmark may be used; per S 67(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)									
Non-Profit Organisations Premises									
per bin, per financial year, unless otherwise stated; trade refuse only; house refuse not accepted)									
<i>Rubbish Service (120L bin)</i>									
Frequency of services and charges as per "Commercial / Residential Premises" above									
<i>Rubbish Service (240L bin)</i>									
Frequency of services and charges as per "Commercial / Residential Premises" above									
<i>Recycling Service (240L bin)</i>									
Frequency of services and charges as per "Commercial / Residential Premises" above									
<i>Mobile Bin Sale</i>									
120 L Bin Sale			72.73	7.27	80.00	78.00			1028653
240L Bin Sale			90.91	9.09	100.00	100.00			1027333
<i>Changes to Service (inclusive of bin lid)</i>									
First change			0.00	0.00	0.00	0.00			
Each additional change			31.82	3.18	35.00	35.00			1027363
Sale of Mobile Bins and Components									
Mobile Bins (per bin)									
120 L Bin			72.73	7.27	80.00	78.00		#NAME?	1028653
240L Bin			90.91	9.09	100.00	100.00		#NAME?	1027333
Lids (per lid)									
Dark Green (to suit 120L bins only)			28.18	2.82	31.00	31.00			1028653
Dark Green (to suit 240L bins only)			23.64	2.36	26.00	26.00			1027333
Yellow (to suit 120L bins only)			28.18	2.82	31.00	31.00			1028653
Red (to suit 240L bins only)			23.64	2.36	26.00	26.00			1027333
Bin Lid Stickers			9.09	0.91	10.00	New			1027333
Wheel Components (per component; to suit 120L and 240L bins, unless otherwise stated)									
Wheels			12.73	1.27	14.00	14.00			1027333
Axles (to suit 120L bins only)			14.55	1.45	16.00	16.00			1027333
Axles (to suit 240L bins only)			17.27	1.73	19.00	19.00			1027333
Wheel Pins			2.27	0.23	2.50	2.50			1027333

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
SANITATION - HOUSEHOLD cont'd									
Sale of Compost Bins and Worm Farms									
Compost Bins (per bin; 700mm by 780mm high)		63.64	6.36	70.00	70.00			#NAME?	1028203
Worm Farms (per farm; 500mm by 660mm high)		81.82	8.18	90.00	90.00			#NAME?	1026003
McIntosh Road Transfer Station Refuse Disposal Fees									
General Material									
(sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of these rates)								#NAME?	1027323
Minimum Fee		6.36	0.64	7.00	7.00				1027323
2 x 120L wheelie bin, or equivalent		13.64	1.36	15.00	15.00				1027323
3 x 120L wheelie bin, or equivalent		20.91	2.09	23.00	23.00				1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		28.18	2.82	31.00	30.00				1027323
5 x 120L wheelie bin, or equivalent		35.45	3.55	39.00	38.00				1027323
6 x 120L wheelie bin, or equivalent		40.00	4.00	44.00	43.00				1027323
7 x 120L wheelie bin, or equivalent		43.64	4.36	48.00	47.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		50.91	5.09	56.00	55.00				1027323
Skip Bins and Large Trailers (2m³)		100.00	10.00	110.00	108.00				1027323
Truck Load (5m³)		244.55	24.45	269.00	264.00				1027323
Truck Load (10m³)		475.45	47.55	523.00	513.00				1027323
Truck Load (20m³)		927.27	92.73	1,020.00	1000.00				1027323
Inert Waste- (including building rubble)									
Minimum Charge		3.64	0.36	4.00	4.00				1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		14.55	1.45	16.00	16.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		28.18	2.82	31.00	30.00				1027323
Skip Bins and Large Trailers (2m³)		58.18	5.82	64.00	63.00				1027323
Truck Load (5m³)		140.91	14.09	155.00	152.00				1027323
Truck Load (10m³)		280.00	28.00	308.00	302.00				1027323
Truck Load (20m³)		545.45	54.55	600.00	595.00				1027323
Green Waste from Domestic Sources and in domestic quantities is free (Contractors must provide address & owners of the property).									
Green Waste - Commercial									
Uncontaminated									
Minimum Fee		2.73	0.27	3.00	3.00				1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		3.64	0.36	4.00	4.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		6.36	0.64	7.00	7.00				1027323
Skip Bins and Large Trailers (2m³)		13.64	1.36	15.00	15.00				1027323
Truck Load (5m³)		26.36	2.64	29.00	28.00				1027323
Truck Load (10m³)		52.73	5.27	58.00	57.00				1027323
Truck Load (20m³)		104.55	10.45	115.00	113.00				1027323

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
SANITATION - HOUSEHOLD cont'd									
Truck Load (20m³)		152.73	15.27	168.00	165.00				1027323
McIntosh Road Transfer Station Refuse Disposal Fees cont'd									
Carcass/Offal									
Minimum (e.g. cat)		14.55	1.45	16.00	16.00				1027323
Maximum (e.g. cattle)		75.45	7.55	83.00	81.00				1027323
Hazardous Waste – Asbestos									
(disposal + quantity fees payable)									
Disposal Fee (per disposal)		94.55	9.45	104.00	102.00				1027323
Quantity Fees									
Per m³ of hazardous waste material		40.00	4.00	44.00	43.00				1027323
Earthworks (material greater than 1m³)		Actual Cost; GST Inclusive			Actual Cost				1027323
Used Oil - Residential No fee up to first 10 litres									
per litre Residential		0.45	0.05	0.50	New				1027323
per litre Commercial		0.45	0.05	0.50	New				1027323
Tyres (per tyre)									
Car		6.36	0.64	7.00	7.00				1027323
Truck		10.91	1.09	12.00	11.00				1027323
Tractor Small		22.73	2.27	25.00	12.00				1027323
Tractor Large		45.45	4.55	50.00	12.00				1027323
Vehicle Bodies									
Car		13.64	1.36	15.00	12.00				1027323
Truck		45.45	4.55	50.00	12.00				1027323
Tractor		45.45	4.55	50.00	12.00				1027323
Trailer		10.91	1.09	12.00	12.00				1027323
Peaceful Bay Transfer Station Refuse Disposal Fees									
General Material									
(sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of rates)									1027323
Minimum Fee									
2 x 120L wheelie bin, or equivalent		6.36	0.64	7.00	7.00				1027323
3 x 120L wheelie bin, or equivalent		13.64	1.36	15.00	15.00				1027323
3 x 120L wheelie bin, or equivalent		20.91	2.09	23.00	23.00				1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		28.18	2.82	31.00	30.00				1027323
5 x 120L wheelie bin, or equivalent		35.45	3.55	39.00	38.00				1027323
6 x 120L wheelie bin, or equivalent		40.00	4.00	44.00	43.00				1027323
7 x 120L wheelie bin, or equivalent		43.64	4.36	48.00	47.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		50.91	5.09	56.00	55.00				1027323
Skip Bins and Large Trailers (2m³)		100.00	10.00	110.00	108.00				1027323
Truck Load (5m³)		244.55	24.45	269.00	264.00				1027323
Truck Load (10m³)		475.45	47.55	523.00	513.00				1027323
Truck Load (20m³)		927.27	92.73	1,020.00	1000.00				1027323
Inert Waste (incl. building rubble)									
Minimum Charge									
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		3.64	0.36	4.00	4.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		14.55	1.45	16.00	16.00				1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		28.18	2.82	31.00	30.00				1027323
Skip Bins and Large Trailers (2m³)		58.18	5.82	64.00	63.00				1027323
Truck Load (5m³)		140.91	14.09	155.00	152.00				1027323
Truck Load (10m³)		280.00	28.00	308.00	302.00				1027323
Truck Load (20m³)		545.45	54.55	600.00	595.00				1027323

Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES										
SANITATION - HOUSEHOLD cont'd										
Peaceful Bay Transfer Station Refuse Disposal Fees cont'd										
Green Waste from Domestic Sources and in domestic quantities is free (Contractors must provide address & owners of the property).										
Green Waste - Commercial										
Uncontaminated										
Minimum Fee				2.73	0.27	3.00	3.00			1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)				3.64	0.36	4.00	4.00			1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)				6.36	0.64	7.00	7.00			1027323
Skip Bins and Large Trailers (2m³)				13.64	1.36	15.00	15.00			1027323
Truck Load (5m³)				26.36	2.64	29.00	28.00			1027323
Truck Load (10m³)				52.73	5.27	58.00	57.00			1027323
Truck Load (20m³)				104.55	10.45	115.00	113.00			1027323
Carcass/Offal										
Minimum (e.g. cat)				14.55	1.45	16.00	16.00			1027323
Maximum (e.g. cattle)				75.45	7.55	83.00	81.00			1027323
Hazardous Waste – Asbestos										
(disposal + quantity fees payable)										
Disposal Fee (per disposal)				94.55	9.45	104.00	102.00			1027323
Quantity Fees										
Per m³ of hazardous waste material				40.00	4.00	44.00	43.00			1027323
Earthworks (material greater than 1m³)				Actual Cost; GST Inclusive			Actual Cost			1027323
Tyres (per tyre)										
Car				6.36	0.64	7.00	7.00			1027323
Truck				10.91	1.09	12.00	12.00			1027323
Tractor Small				22.73	2.27	25.00	12.00			1027323
Tractor Large				45.45	4.55	50.00	12.00			1027323
Vehicle Bodies										
Car				13.64	1.36	15.00	12.00			1027323
Truck				45.45	4.55	50.00	12.00			1027323
Tractor				45.45	4.55	50.00	12.00			1027323
Used Oil - Residential No fee up to first 10 litres										
per Litre Residential				0.45	0.05	0.50	New			1027323
per litre Commercial				0.45	0.05	0.50	New			1027323

Schedule of Fees and Charges 2017 - 2018								
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
SANITATION - OTHER SEWERAGE URBAN STORMWATER DRAINAGE COMMUNITY AMENITIES PROTECTION OF THE ENVIRONMENT TOWN PLANNING & REGIONAL DEVELOPMENT								
Determination of Development Applications with Construction Values (per Planning and Development Regulations 2009 Part 7; GST Exempt)								
Estimated Cost (GST exclusive) of Proposed Development								
\$0 to \$50,000	*	147.00	Exempt	147.00	147.00		#NAME?	1047403
\$50,001 to \$500,000	*	0.32% of the estimated cost			0.32%			1047403
\$500,001 to \$2,500,000	*	\$1,700+0.257% for every \$1 in excess of \$500,000, of the estimated cost			1,700.00 + 0.257%			1047403
\$2,500,001 to \$5,000,000	*	\$7,161+0.206% for every \$1 in excess of \$2,500,000, of the estimated cost			7,161.00 + 0.206%			1047403
\$5,000,001 to \$21,500,000	*	\$12,633+0.123% for every \$1 in excess of \$5,000,000, of the estimated cost			12,633 + 0.123%			1047403
\$21,500,001 and above	*	34,196.00	Exempt	34,196.00	34,196.00			1047403
Determination of Development Applications where Construction Values are not relevant								
Extractive Industry								
(per Planning and Development Regulations 2009 Part 7, Shire of Denmark Town Planning Scheme Policy No. 34, and Shire of Denmark Extractive Industries Local Law).								
Application Fee	*	739.00	Exempt	739.00	739.00			1047403
Local Law Licence Fee		122.00	Exempt	122.00	122.00			1047403
Annual Licence Fee		61.00	Exempt	61.00	61.00			1047403
Transfer of Licence Fee (non-refundable)		61.00	Exempt	61.00	61.00			1047403
Renewal of Licence Fee		61.00	Exempt	61.00	61.00			1047403
Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)		2,200.00	Free	2,200.00	2200.00			Type (16)
Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof)		5,000.00	Free	5,000.00	5000.00			Type (16)
Signs		74.00	Exempt	74.00	74.00			1047403
Change of use, or alteration or extension or change of non-conforming use								
(per Planning and Development Regulations 2009 Part 7)								
Application Fee	*	295.00	Exempt	295.00	295.00			1047403
Modifications to Building Envelope		76.00	Exempt	76.00	76.00			1047403
Events, Concerts and Other Organised Gatherings								
Category A – over 2000 people		220.00	Exempt	220.00	220.00			1047403
Category B – 500 to 2000 people		152.00	Exempt	152.00	152.00			1047403
Home Occupation/Home Business; Holiday Homes; Holiday Accommodation; Bed and Breakfast; Family Day Care; Cottage Industries								
per Planning and Development Regulations 2009 Part 7, and Shire of Denmark Town Planning Scheme Policy								
No. 19.4 [where relevant]; Environmental Health Community Services Inspection Fees may also apply).								
Initial Application (New)	*	222.00	Exempt	222.00	222.00			1047403
Renewal Fee before expiry (where applicable)		77.00	Exempt	77.00	77.00			1047403
Determination of all Susequent Development Applications								
(applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).								
Application Fee		Three times the current applicable Planning Services application fee			3 x App'n Fee			1047403

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
TOWN PLANNING & REGIONAL DEVELOPMENT cont'd									
Advertising Costs (per Planning and Development Regulations Part 7)									
Development Applications, Scheme Amendment Requests, Rezoning Requests, Outline Development Plans, Structure Plan Adoptions, and Road Closure Applications requiring advertising.			Actual Cost (GST inclusive)			Actual Cost		#NAME?	1047333
Development Assessment Panel Application Fee for Service Associated with a Development Assessment Panel Application			Same fee as if application was to be determined by the Shire of Denmark					#NAME?	1047423
Request for Amendment to Planning Approval			*	50% of the current applicable application fee; Maximum of \$295.00		50% of App'n Fee			1047403
Request for Extension of Time to Planning Approval request to be lodged prior to planning approval expiring Fee			*	295.00	Exempt	295.00	295.00	#NAME?	1047503
Request for Reconsideration of a Determined Application <i>Consideration by...</i> Shire Officers Council				210.00 367.00	Exempt Exempt	210.00 367.00	210.00 367.00		1047503 1047503
Liquor Licensing (per Liquor Control Act 1988 Section 40; also see Liquor Licensing under Environmental Health and Community Services)									
Certificate of Local Planning Authority Road Closures - Permanent (where an owner seeks to amalgamate the road reserve into their adjoining property; per Land Administration Act 1997 Section 58)				65.00	Exempt	65.00	65.00		1047503
Application Fee				286.36	28.64	315.00	315.00	#NAME?	1432003
Provision of a Subdivision Clearance Requests (Freehold and Strata; per Planning and Development Regulations 2009 Part 7)									
Number of Lots Not more than 5 lots (per lot to maximum of \$365.00)			*	73.00	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)			*	35.00	Exempt	35.00	35.00		1047403
More than 196 lots			*	7,393.00	Exempt	7,393.00	7393.00		1047403

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18	17-18	17-18	16-17	16-17	16-17	
			\$	\$	\$	\$	\$	\$	
COMMUNITY AMENITIES									
TOWN PLANNING & REGIONAL DEVELOPMENT cont'd									
Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans									
(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).									
Scheme Amendment Request (SAR) Application Fee			858.18	85.82	944.00	944.00		#NAME?	1047343
Lodging of Amendment Document									
Rezoning Requests									
(n.b. "Minor" is generally considered to be:									
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			1,818.18	181.82	2,000.00	2,000.00			1047343
Major" Amendments			3,636.36	363.64	4,000.00	4,000.00			1047343
Local Development Plans / Structure Plans									
New plans for Council adoption			2,500.00	250.00	2,750.00	2,750.00			1047343
Minor variations to adopted plans			454.55	45.45	500.00	500.00			1047343
Shire Officer Time for Scheme Amendment / Structure Plan Adoptions									
(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 Planning and Sustainability	*		80.00	8.00	88.00	92.00			1047343
Senior Planner/Sustainability Officer	*		60.00	6.00	66.00	69.00			1047343
Planning Officer	*		33.51	3.35	36.86	39.00			1047343
Other staff e.g. Environ. Health Technical Officer	*		33.51	3.35	36.86	39.00			1047343
Secretarial / Admin staff e.g. CSO Tech Services	*		27.45	2.75	30.20	32.00			1047343
Local Planning Strategy (LPS) Amendment									
Request Application Fee			715.45	71.55	787.00	787.00			1047403
Lodging of LPS Amendment			1,909.09	190.91	2,100.00	2100.00			1047403
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.									

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18	17-18	17-18	16-17	16-17	16-17	
			\$	\$	\$	\$	\$	\$	
COMMUNITY AMENITIES									
TOWN PLANNING & REGIONAL DEVELOPMENT cont'd									
Cash in Lieu of Car Parking (per Shire of Denmark Town Planning Scheme No. 3 ["TPS 3"]; GST Exempt)									
Charged per following formula		Shortfall x [(Bay Size x Land Value per m ²) + Construction Cost]	Shortfall x [(Bay Size x Land Value per m ²) + Construction Cost]		Type (13)				
Definition of formula terms: "Bay Size" = 27m ² "Construction Cost" = \$2,255 per bay "Land Value per m ²ⁿ " = 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									
Road Maintenance Contributions (per Shire of Denmark Town Planning Scheme)									
Chalets (per chalet)		3,300.00	Exempt	3,300.00	3300.00	Type (11)			
Other Tourist Related Land Uses (depending upon scale, etc.)		3,300.00	Exempt	3,300.00	3300.00	Type (11)			
Relocated Dwellings (per Town Planning Scheme Policy 12.1)									
Performance Bond (per dwelling)		5,000.00	Free	5,000.00	5,000.00	Type (8)			
Administration Costs									
Denmark Local Planning Strategy (per copy of full document; available on website for free)		52.73	5.27	58.00	58.00	1047503			
Electronic Documents (per item of media)		11.82	1.18	13.00	13.00	1047503			
GIS Plan Creation									
Officer Time (per hour; minimum one hour)									
A4									
Colour		110.00	11.00	121.00	121.00	1047503			
Black and White		100.91	10.09	111.00	111.00	1047503			
A3									
Colour		108.18	10.82	119.00	119.00	1047503			
Black and White		100.91	10.09	111.00	111.00	1047503			
Land Information Service enquiry		28.18	2.82	31.00	31.00	1047503			
Municipal Heritage Inventory (per full document)									
Black and White		24.55	2.45	27.00	27.00	1047503			
Colour		42.73	4.27	47.00	47.00	1047503			
Property Settlement Questionnaire response per questionnaire; per P&D Regulations 2009 Part 7)									
		73.64	7.36	81.00	81.00	1047503			
Scheme Map (per sheet)		11.82	1.18	13.00	13.00	1047503			
Scheme Text (per copy of full document)		24.55	2.45	27.00	27.00	1047503			
Site / Property Plans (per set of plans)		11.82	1.18	13.00	13.00	1047503			
Statistics (per hour; minimum charge is 1 hour)		see "Shire Officer Rate" under Administration - General fees				Shire Officer Rate			
Structure Plans (per copy)		11.82	1.18	13.00	13.00	1047503			
Sundry Documents (per document)		33.64	3.36	37.00	37.00	1047503			

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
TOWN PLANNING & REGIONAL DEVELOPMENT cont'd									
Written Town Planning Advice									
(per Planning and Development Regulations 2009 Part 7)		*	66.36	6.64	73.00	73.00			1047503
Zoning Certificate issued									
per certificate; per Planning and Development Reg's 2009 Part 7)		*	73.00	Exempt	73.00	73.00			1047503
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)									#NAME? 1057363
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			545.45	54.55	600.00	550.00			1057363
2.5 metres x 2.5 metres			750.00	75.00	825.00	825.00			1057363
Pre-need Fee (Reservation of Burial Site)			63.64	6.36	70.00	65.00			1057363
Transfer of Grant of Right of Burial			22.73	2.27	25.00	25.00			1057363
Sinking of New Graves (based on 2 metres deep)									
<i>Weekdays</i>									
For a person 7 years of age and over			909.09	90.91	1,000.00	700.00			1057363
For a person under 7 years of age (including stillborn)			454.55	45.45	500.00	409.00			1057363
<i>Additional fee for Saturday, Sunday or Public Holidays</i>			454.55	45.45	500.00	New			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			63.64	6.36	70.00	70.00			1057363
Dug by hand			118.18	11.82	130.00	130.00			1057363
Re-opening of Existing Grave & Exhumation Fees									
Interment in Existing Grave (re-opening)			909.09	90.91	1,000.00	766.00			1057363
Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application)			981.82	98.18	1,080.00	1080.00			1057363
Reburial of a person after exhumation			696.36	69.64	766.00	766.00			1057363
Additional fee for Saturday, Sunday or Public Holidays			454.55	45.45	500.00	500.00			1057363
Interment of Ashes in Niche Walls									
Ficifolia and Jacksonii									
Single only			100.00	10.00	110.00	110.00			1057363
Double only			195.45	19.55	215.00	215.00			1057363
Pre-need Reservation									
Single only			30.00	3.00	33.00	27.00			1057363
Double only			30.00	3.00	33.00	27.00			1057363

Schedule of Fees and Charges 2017 - 2018				Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
					17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES											
OTHER COMMUNITY AMENITIES											
DENMARK CEMETERY											
Interment of Ashes in Niche Walls											
Kingia Australis											
Single only					295.45	29.55	325.00	325.00			1057363
Double only					490.91	49.09	540.00	540.00			1057363
Pre-need Reservation											
Single only					72.73	7.27	80.00	80.00			1057363
Double only					72.73	7.27	80.00	80.00			1057363
Interment or Scattering of Ashes & Plaques											
Application for interment of Ashes in a Family Grave					90.91	9.09	100.00	60.00			
In a location within Cemetery other than Niche Wall, Family Grave or Memorial Garden					54.55	5.45	60.00	60.00			1057363
Transfer of ashes to a new location by Shire Officer (plus any associated costs)					90.91	9.09	100.00	60.00			1057363
Removal of ashes from Cemetery by Shire Officer to an authorised family member					90.91	9.09	100.00	43.00			1057363
Interment of ashes by Shire Officer (in addition to relevant interment fees above)											
Weekdays					54.55	5.45	60.00	60.00			1057363
Weekends and Public Holidays					109.09	10.91	120.00	120.00			1057363
Lawn Section - Garden Ground Niche Single (may not be available) - includes plinth					227.27	22.73	250.00	250.00			1057363
Lawn Section - Garden Ground Niche Double (may not be available) - includes plinth					454.55	45.45	500.00	500.00			1057363
Gazebo & Bridge Plaque Position (plus plaque) (may not be available)					136.36	13.64	150.00	150.00			1057363
Jacksonii & Ficifolia Garden Area - Kerb Plaque Single (plus plaque costs) (may not be available)					181.82	18.18	200.00	200.00			1057363
Plaque - cost plus 10% plus \$50.00 Admin Fee (includes installation)											
					Actual Cost + \$50 Admin Fee + GST			Actual Cost + \$50 Admin			
Memorial Tree											
Pre-need Tree Leaf Position (25 year reservation)					59.09	5.91	65.00	65.00			1057363
Tree Leaves (per position; plus plaque costs)					181.82	18.18	200.00	310.00			1057363
Undertakers Fees											
Annual Licence Fee					245.00	Exempt	245.00	238.00			1057363
Single Funeral Permit					152.00	Exempt	152.00	152.00			1057363
Single Funeral Permit (non Funeral Directors)					500.00	Exempt	500.00	238.00			1057363
Monumental Masons Fees											
Annual Licence Fee					245.00	Exempt	245.00	238.00			1057363
Single Permit					152.00	Exempt	152.00	152.00			1057363
Other Cemetery Fees											
Interment or burial without due notice (refer clause 3.4 of Local Law)					167.27	16.73	184.00	184.00			1057363
Printed copy of a Burial Register					27.00	Exempt	27.00	27.00			1057363
Late arrival or departure (refer clause 3.4 of Local Law)					21.82	2.18	24.00	24.00			1057363
Permission to Erect or Alter Headstone, Monument or Name Plate					65.00	Exempt	65.00	65.00			1057363
Memorial Facilities under development											
(the provision of the following items is under development and is not necessarily available at this time)											
Memorial Rock - Standard (up to 700mm high)					2,809.09	280.91	3,090.00	3,090.00			1057363
Memorial Rock - Large (701mm to 1500mm high)					4,681.82	468.18	5,150.00	5,150.00			1057363
Memorial Rock - Very Large (over 1500mm high; limited to 2 only)					14,045.45	1,404.55	15,450.00	15,450.00			1057363
Memorial Seat (purchase & installation by Shire Officers) plus plaque costs					3,745.45	374.55	4,120.00	15,450.00			1057363
Permission to place a plaque on an existing seat					325.00	Free	325.00	15,450.00			1057363

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
COMMUNITY AMENITIES									
RECREATION & CULTURE									
PUBLIC HALLS, CIVIC CENTRES									
DENMARK CIVIC CENTRE									
("Non-Commercial" is defined as "Any organisation that is based within the Shire and operates on a non-profit basis", and is verified by an organisations minutes, constitution or other similar document.)									
Bond (payable on all Civic Centre hire, at time of application)									
With Alcohol			455.00	Free	455.00	455.00			Type (2)
Without Alcohol			227.00	Free	227.00	227.00			Type (2)
Hall (inclusive of performance fees, power, lighting, evaporative air-conditioning, tables, retractable seating, unless otherwise indicated below; Non-Commercial rates are subject to Civic Centre availability and approval)									
								#NAME?	1117373
Full Day (more than 4 hours)			93.64	9.36	103.00	103.00			1117373
Half Day (maximum 4 hours)			46.36	4.64	51.00	51.00			1117373
Casual									
Commercial (per hour, maximum 3 hours)			17.27	1.73	19.00	19.00			1117373
Non-Commercial (per hour, maximum 3 hours)			9.09	0.91	10.00	10.00			1117373
Heaters (per day/evening)			24.55	2.45	27.00	27.00			1117373
Retractable Seating (permanently extended)									
Retracted			111.82	11.18	123.00	123.00			1117373
Relocated			246.36	24.64	271.00	271.00			1117373
Kitchen (behind stage)									
Full Day (more than 4 hours)			78.18	7.82	86.00	86.00			1117373
Half Day (maximum 4 hours)			43.64	4.36	48.00	48.00			1117373
Bar (behind retractable seating)									
Full Day (more than 4 hours)			39.09	3.91	43.00	43.00			1117373
Half Day (maximum 4 hours)			24.55	2.45	27.00	27.00			1117373

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
PUBLIC HALLS, CIVIC CENTRES									
DENMARK CIVIC CENTRE cont'd									
Dressing Room ("The Green Room")									
Per Day			30.00	3.00	33.00	33.00			1117373
Cleaning (charged if required after inspection)									
Per hour			59.09	5.91	65.00	65.00			1117373
Chair and Table Hire (when used outside of the Denmark Civic Centre)									
Bond (payable at time of application; per 50 items, or part thereof)									
Plastics Chairs only			100.00	Free	100.00	100.00			Type (2)
Tables only			100.00	Free	100.00	100.00			Type (2)
Plastic Chairs and Tables			100.00	Free	100.00	100.00			Type (2)
Chair and Table Hire (when used outside of the Denmark Civic Centre) cont'd									
Hire Charges									
Plastic Chairs			0.55	0.05	0.60	0.60			1117373
Tables			1.09	0.11	1.20	1.20			1117373
Piano per performance			45.45	4.55	50.00	New			1117373
Cancellation Fee (within 48 hours of start of hire)									
Forfeit 50% of hire charge; GST Inc.									
Community Groups - Special Rates									
Denmark State Emergency Service									
(only for training purposes and emergency situations)									
Bond			0.00	0.00	0.00	0.00			
Whole of Denmark Civic Centre			0.00	0.00	0.00	0.00			
SWIMMING AREAS & BEACHES									
OTHER RECREATION & SPORT									
RESERVE CHARGES									
("Non-Commercial" is defined as "Any organisation that is based within the Shire and operates on a non-profit basis", and is verified by an organisation's minutes, constitution or other similar document.)									
Denmark High School Oval									
Bond (payable on all events, at time of application)									
Commercial (per event)			440.00	Free	440.00	440.00			Type (15)
Non Commercial (per event)			300.00	Free	300.00	300.00			Type (15)
Hire Rates									
<i>Commercial</i>									
Full Day			114.55	11.45	126.00	126.00			1137703
Hourly			19.09	1.91	21.00	21.00			1137703
<i>Non Commercial</i>									
Full Day			51.82	5.18	57.00	57.00			1137703
Hourly			8.64	0.86	9.50	9.50			1137703
<i>Special Rates (per season; based on average use of each group in preceding years)</i>									
Denmark Junior Soccer Club			292.73	29.27	322.00	322.00			1137703
Denmark Cricket Club (including Junior Cricket Club)			96.36	9.64	106.00	106.00			1137703
Denmark Brothers Rugby Club (currently not operating)			54.55	5.45	60.00	60.00			1137703
Denmark Senior Soccer Club			81.82	8.18	90.00	90.00			1137703
Cancellation Fee (within 48 hours of start of hire)									
Forfeit 50% of hire charge; GST Inc.									

Schedule of Fees and Charges 2017 - 2018					Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
						17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE												
OTHER RECREATION & SPORT												
RESERVE CHARGES cont'd												
McLean Park												
Bond (payable on all events, at time of application)												
Commercial (per event)						440.00	Free	440.00	440.00			Type (15)
Non Commercial (per event)						300.00	Free	300.00	300.00			Type (15)
Hire Rates												
<i>Commercial</i>												
Full Day						125.45	12.55	138.00	138.00		#NAME?	1137703
Hourly						20.91	2.09	23.00	23.00			1137703
<i>Non Commercial</i>												
Full Day						65.45	6.55	72.00	72.00			1137703
Hourly						10.91	1.09	12.00	12.00			1137703
<i>Special Rates (per season; based on average use of each group in preceding years)</i>												
Denmark Soccer Club						576.36	57.64	634.00	634.00			1137703
Denmark Walpole Football Club						655.45	65.55	721.00	721.00			1137703
Denmark Walpole Junior Football Club						268.18	26.82	295.00	295.00			1137703
Denmark Cricket Club (including Junior Cricket Club)						384.55	38.45	423.00	423.00			1137703
Denmark Junior Soccer Club						103.64	10.36	114.00	114.00			1137703
Denmark Little Athletics						127.27	12.73	140.00	140.00			1137703
Touch Rugby						98.18	9.82	108.00	108.00			1137703
Lighting Towers Hire Rates												
Commercial (per hour)						85.45	8.55	94.00	94.00		#NAME?	1137713
Non Commercial (per hour)						41.82	4.18	46.00	46.00			1137713
Special Rates for Local Sporting Clubs only												
<i>Training Standard</i>												
Denmark Walpole Football Club only (per season)						1,427.27	142.73	1,570.00	1570.00			1137713
Practice Standard (per hour)						13.27	1.33	14.60	14.60			1137713
Competition Standard (per hour)						26.55	2.65	29.20	29.20			1137713
Cancellation Fee (within 48 hours of start of hire)					Forfeit 50% of hire charge; GST Inc.							
Berridge Park												
General Hire Rates												
Commercial (per hour, or part thereof)						9.09	0.91	10.00	10.00			1137703
Non Commercial (per hour, or part thereof)						4.55	0.45	5.00	5.00			1137703
Special Hire Rates												
further fees are chargeable under Environmental Health and Community Services for "Trading in Thoroughfares and Public Places Activity Permit")												
<i>Denmark Arts</i>												
Denmark Markets (per day)						524.55	52.45	577.00	577.00			1137703
Paddle Boat Vendors(per year)						524.55	52.45	577.00	577.00			1137703
River and Inlet Cruise Vendors (per year)						420.00	42.00	462.00	462.00			1137703
Bicycle, Canoe, Kayak Vendors (per year)						524.55	52.45	577.00	577.00			1137703
Cancellation Fee (within 48 hours of start of hire)					Forfeit 50% of hire charge; GST Inc.							

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
OTHER RECREATION & SPORT									
RESERVE CHARGES cont'd									
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			28.18	2.82	31.00	31.00			1137703
RESERVE LEASES, RENTAL AGREEMENTS, & OTHER ARRANGEMENTS									
all lease particulars are correct at the time of adopting the budget, however, leases may be changed as a result of rent review clause provisions and expiry dates; the Shire of Denmark does not generally invoice for leases under the value of \$15.00 per year, however, the Shire of Denmark does reserve the right to do so)									
Bevan's WA Pty Ltd									
A2581 – Fishing Lease of Peaceful Bay Lot 1(A) Portion of Reserve 24510, at Location 1423 Peaceful Bay Rd (Portion of Hay Locations 1423, 1424 and 2229) (expiry 30 June 2021)			1,230.00	123.00	1,353.00	1,353.00		#NAME?	1121073
Denmark Airstrip Hangar Leases									
Lots 1 to 2 (expiry 30 April 2020)			195.00	19.50	214.50	214.50		#NAME?	1268033
Lots 3,4,6 & 7 (expiry 30 April 2020)			210.00	21.00	231.00	231.00			1268033
Lots 5 (expiry 30 April 2020)			420.00	42.00	462.00	462.00			1268033
Lots 8 to 9 (expiry 30 April 2020)			225.00	22.50	247.50	247.50			1268033
Denmark Arts Council									
A5731 - Lease of Portion Reserve45623 and Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre (Contra)			32,000.00	3,200.00	35,200.00	1.10			1152013
Denmark Over 50's Association									
A5730 - Lease of Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre			1.00	0.10	1.10	1.10			
Denmark Boating and Angling Club - Parrys Beach									
A3073 – Lease of Portion Reserve A20928 and A3170 - Portion Reserve 36578 (expiry 31 December 2021)			1.00	0.10	1.10	1.10			1137703
Denmark Boating and Angling Club / Denmark Sea Rescue Group									
A3108 – Lease of Portion Reserve 24913, Location 7625 (expiry 30 June 2031)			1.00	0.10	1.10	1.10			1137703
Denmark Riverside Club									
A3069 – Lease of Portion of Reserve A20403 (new lease to be prepared)			4.55	0.45	5.00	5.00			1137703
Denmark Community Resource Centre									
A5729 - Lease of Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre (Contra)			50,400.00	5,040.00	55,440.00	1.10			1152003
Denmark Historical Society									
A3256 - Lease of Reserve 42278 Lot 1021 No 16 Mitchell Street.			1.00	0.10	1.10	1.10			
Denmark Cottage Crafts									
A3117 – Lease of Portion of Denmark Lot 41, on LA Plan Denmark 319, Reserve 26026, 41 Mitchell St (expiry 30 November 2019)			1.00	0.10	1.10	1.10		#NAME?	1150703
Denmark Country Club									
A3088 – Lease of Reserve 22886 (expiry 29 March 2029)			4.55	0.45	5.00	5.00			1137703
Denmark Earthmoving									
A3123 – Lease of Portion Reserve 27101, at 6917 Denmark-Mt Barker Rd (expiry 31 December 2017)			24,300.00	2,430.00	26,730.00	18,854.00		#NAME?	1347573
Denmark Haulage									
A2228 – Lease of Portion Reserve 27101 (Plantagenet Location 6917 and 7327), at 6917 Denmark-Mt Barker Rd (expiry 31 December 2017)			18,000.00	1,800.00	19,800.00	13,860.00		#NAME?	1347503
Soil Solutions									
A3123 – Lease of Portion Reserve 27101 (Plantagenet Location 6917 and 7327), at 6917 Denmark-Mt Barker Rd (expiry 31 December 2017) Ex Saleyards			36,175.00	3,617.50	39,792.50	38,500.00		#NAME?	1347533

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
OTHER RECREATION & SPORT									
RESERVE LEASES, RENTAL AGREEMENTS, & OTHER ARRANGEMENTS cont'd									
Denmark Machinery Restoration Group									
A5599 – Lease of Portion of Lot 952 Reserve 30277 (Leasehold Area 3) (expiry 26 February 2015)			1.00	0.10	1.10	1.10			1137703
Denmark Pistol Club									
A3167 – Lease of Whole of Reserve 36044 Hay Location 7441 (expiry 30 March 2032)			1.00	0.10	1.10	1.10			1137703
Denmark Surf Life Saving Club									
A3108 – Lease of Reserve 24913 (expiry 31 December 2031)			1.00	0.10	1.10	1.10			1137703
Denmark Tourism Inc									
A3186 – Lease of Reserve 38440, 73 South Coast Hwy (expiry 30 April 2012) (Contra)			42,000.00	4,200.00	46,200.00	33,957.00		#NAME?	1327943
Denmark Riding and Pony Club									
A3189 – Lease of Reserve 39067, Denmark Lot 1004 (expiry 21 April 2022)			1.00	0.10	1.10	1.10			1137703
Green Skills Inc									
A5590 – Lease of Portion of Reserve 23067, "Tipshop" (expiry 1 March 2023)			1.00	0.10	1.10	1.10			1137703
Jenbrook Nominees									
A1324 – Rivermouth Caravan Park Lease of Reserve 46241, Lot 1084, at 1 Inlet Drive (expiry 31 March 2025)			50,000.00	5,000.00	55,000.00	55,000.00		#NAME?	1327963
A3027 – Rivermouth Foreshore Ablution Block Cleaning, per Lease of Reserve 46241, Lot 1084, at 1 Inlet Drive (expiry 31 March 2025)			1,800.00	180.00	1,980.00	1,980.00			1327963
Les Pinniger									
A2678 – Fishing Lease of Portion of Reserve 20928 (Portion of Plantagenet Location 2440), at 6 Parry Rd, Parry Beach (expiry 30 June 2022)			1,200.00	120.00	1,320.00	1,320.00		#NAME?	1121073
Lions Club of Denmark									
A5600 – Lease of Portion Reserve 30277 - Old Station Masters House (expiry 31 August 2022)			1.00	0.10	1.10	1.10			1137703
ML & JF & RJL Phillips									
A1971 – Lease of Reserve 24510 (Peaceful Bay Caravan Park) (Portion of Hay Location 2229, site 204A, on LASS Plan 20017, now known as Site 305) (Portion of Hay Locations 2229, Site 204B, on LASS Plan 20017, now known as Site 306) (expiry 29 May 2028)			35,540.91	3,554.09	39,095.00	39,095.00		#NAME?	1327953
Nornalup Residents and Ratepayers Association									
A5591 – Nornalup Hall, Part Reserve 17937, Hay Location 2368 (Lot 2368) (expiry 31 December 2032)			1.00	0.10	1.10	1.10			1137703
Parrys Beach Voluntary Management Group (Inc)									
A3066 – Parryville Hall, Portion Reserve 19925, Portion Lot 5393 (expiry 01 November 2034)			1.00	0.10	1.10	1.10			1137703
Kentdale Community Hall Committee (Inc)									
A5593 – Kentdale Hall, Portion Reserve 27490, Portion Loc 6955 (expiry 01 November 2034)			1.00	0.10	1.10	1.10			1137703
Tingledale Hall Committee (Inc)									
A5594 – Tingledale Hall, Portion Reserve 19264, Portion Loc 2381 (expiry 01 November 2034)			1.00	0.10	1.10	1.10			1137703
Peaceful Bay Reserve									
Holiday Cottage Leases (yearly rental amount subject to annual changes to Consumer Price Index [Perth – All Groups – March], except for revaluations by Valuer General as at 1 July in the years 2015, 2020, 2025, and 2030; expiry 30 June 2031)									
130 units			1,494.55	149.45	1,644.00	1613.00		#NAME?	1327973
31 units			1,545.45	154.55	1,700.00	1668.00			1327973
40 units			1,649.09	164.91	1,814.00	1780.00			1327973
1 unit – A2432			1,776.36	177.64	1,954.00	1918.00			1327973
1 unit – A1970			3,036.36	303.64	3,340.00	3336.00			1327973

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
OTHER RECREATION & SPORT									
RESERVE LEASES, RENTAL AGREEMENTS, & OTHER ARRANGEMENTS cont'd									
Peaceful Bay Sea Rescue Group									
A3104 – Lease of Portion of Reserve 24510 (expiry 31 December 2023)			5.00	0.50	5.50	5.50			1137703
Scout Association of Australia									
A5597 – Lease of Portion Denmark Lot 1087 (Scout Hall) (expiry 31 December 2022)			5.00	0.50	5.50	5.50			1137703
Spirit of Play Community School Inc.									
A5598 – Lease of Inlet Drive Portion Reserve 30277 (expiry 30 November 2013)			10,500.00	1,050.00	11,550.00	11,550.00		#NAME?	1617173
Telstra									
A3808 – Lease of Portion Reserve 46764 (Plantagenet Location 8171), for Telstra Exchange (expiry 31 December 2023)			647.00	64.70	711.70	711.70		#NAME?	1424503
Returned Services League of Australia WA									
A3097 – Lease of Reserve 23631 (expiry 30 October 2012)			1.82	0.18	2.00	2.00			1137703
Western Power									
A3104 – Lease of Reserve 24510 - Rames Head capital contribution (expiry 9 December 2021)			0.00	0.00	0.00	0.00			1137703
Peaceful Bay Progress Association									
A3104 – Peaceful Bay Community HallLease of Lot 300 & Lot 302, First Ave, Peaceful Bay (proposed new lease 2014)			1.00	0.10	1.10	1.10			1137703
Peaceful Bay Returned Services League									
A5596 - Lease of Lot 400 First Ave, Peaceful Bay (Proposed new lease 2014)			1.00	0.10	1.10	1.10			1137703
TELEVISION & RADIO RE-BROADCASTING									
LIBRARIES									
("Non-Commercial" is defined as “Any organisation that is based within the Shire and operates on a non-profit basis”, and is verified by an organisations minutes, constitution or other similar document.)									
Administration - Library									
<i>Memberships</i>									
Resident Users			0.00	0.00	0.00	0.00			
Temporary Resident Users			0.00	0.00	0.00	0.00			
Bond (refundable upon return of all Library items borrowed, after which membership is ceased)			20.00	Free	20.00	20.00			Type (2)
Replacement Library Cards (lost or damaged)			2.27	0.23	2.50	2.50			1147113
Lost, damaged, or non returned Library items borrowed								#NAME?	1147113
Administration Fee			11.82	1.18	13.00	13.00			1147113
plus other charges incurred in debt collection or recovery of Library items (including actual replacement or repair cost) (GST status dependent upon charges incurred)									1147113
Photocopying									
<i>(per page; for study/research purposes only; black and white only)</i>									
A4			0.23	0.02	0.25	0.25		#NAME?	1141003
A3			0.45	0.05	0.50	0.50			1141003
Printing - per page									
<i>(per page; for study/research purposes only; black and white only)</i>									
			0.23	0.02	0.25	0.25			1141003
<i>(per page; for all other purposes; black and white only)</i>									
			1.00	0.10	1.10	1.10			1141003
Internet Access (per hour, or part thereof)									
during Denmark CRC opening hours (for study / research purposes only)			7.27	0.73	8.00	8.00			1141003
during Denmark CRC closing hours (email and personal communication allowed)			7.27	0.73	8.00	8.00			1141003

Schedule of Fees and Charges 2017 - 2018

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
LIBRARIES cont'd									
Library Meeting Room									
<i>(Property damage or loss of equipment will be recouped at cost from the hirer)</i>									
Room Hire									
Full Day (more than 4 hours)			90.91	9.09	100.00	100.00			1141003
Half Day (maximum 4 hours)			57.27	5.73	63.00	63.00			1141003
<i>Casual</i>									
Commercial (per hour, maximum 3 hours)			24.55	2.45	27.00	27.00			1141003
Non-Commercial (per hour, maximum 3 hours; subject to availability and approval)			9.09	0.91	10.00	10.00			1141003
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						
DENMARK RECREATION CENTRE									
<i>("Non-Commercial" is defined as "Any organisation that is based within the Shire and operates on a non-profit basis", and is verified by an organisations minutes, constitution or other similar document; property damage or loss of equipment will be recouped at cost from the hirer)</i>									
Main Sports Hall									
(all hire includes cleaning)									
Advertising Signboards (per year)									
Sponsors Plaque (Foyer Area only)			109.09	10.91	120.00	120.00			1160553
<i>Arena Signage</i>									
2.4 x 1.2m			272.73	27.27	300.00	300.00		#NAME?	1160553
2.4 x 1.6m			545.45	54.55	600.00	600.00			1160553
Sports Courts (all sporting use hire; no longer available for function hire)									
<i>Bond (payable on all hire of the Main Sports Hall, at time of application)</i>									
Commercial			300.00	Free	300.00	300.00			Type (15)
Non-Commercial			300.00	Free	300.00	300.00			Type (15)
<i>During normal trading hours (per hour)</i>									
<i>Court 1 only</i>									
Commercial			32.73	3.27	36.00	36.00			1160153
Non-Commercial			21.82	2.18	24.00	24.00			1160153
Special Rate for Denmark Basketball, Netball, Magpies Netball & Gymnastics Associations			18.18	1.82	20.00	20.00			1160153
<i>Court 1 and Court 2</i>									
Commercial			65.45	6.55	72.00	72.00			1160153
Non-Commercial			43.64	4.36	48.00	48.00			1160153
<i>Outside of normal trading hours (per hour)</i>									
<i>Court 1 only</i>									
Commercial			64.55	6.45	71.00	71.00			1160153
Non-Commercial			53.64	5.36	59.00	59.00			1160153
<i>Court 1 and Court 2</i>									
Commercial			96.36	9.64	106.00	106.00			1160153
Non-Commercial			75.45	7.55	83.00	83.00			1160153
<i>Additional Setting Up Time Hire Rates (per hour) with staff in attendance</i>									
Commercial			31.82	3.18	35.00	35.00			1160153
Non-Commercial			31.82	3.18	35.00	35.00			1160153
Cancellation Fee (within 24 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
DENMARK RECREATION CENTRE cont'd									
Special Rates									
Red Faces - Badminton (per hour)			68.18	6.82	75.00	75.00			1160153
Function Room								#NAME?	1160103
<i>Bond (payable on all function room hire, at time of application)</i>									
Commercial and Non-Commercial			300.00	Free	300.00	300.00			1160103
During normal trading hours (per hour)									
<i>Function Room only</i>									
Commercial			32.73	3.27	36.00	36.00			1160103
Non-Commercial			21.82	2.18	24.00	24.00			1160103
<i>Function Room & Kitchen</i>									
Commercial			43.64	4.36	48.00	48.00			1160103
Non-Commercial			32.73	3.27	36.00	36.00			1160103
<i>Function Room & Kitchen & Bar</i>									
Commercial			54.55	5.45	60.00	60.00			1160103
Non-Commercial			43.64	4.36	48.00	48.00			1160103
<i>Kitchen only</i>									
Commercial			32.73	3.27	36.00	36.00			1160103
Non-Commercial			21.82	2.18	24.00	24.00			1160103
<i>Additional Setting Up Time with staff in attendance</i>									
Commercial			31.82	3.18	35.00	35.00			1160103
Non-Commercial			31.82	3.18	35.00	35.00			1160103
Outside of normal trading hours (per hour)									
<i>Function Room only - Commercial</i>									
With Staff in attendance			64.55	6.45	71.00	71.00			1160103
<i>Non-Commercial</i>									
With Staff in attendance			53.64	5.36	59.00	59.00			1160103
<i>Function Room & Kitchen - Commercial</i>									
With Staff in attendance			75.45	7.55	83.00	83.00			1160103
<i>Non-Commercial</i>									
With Staff in attendance			64.55	6.45	71.00	71.00			1160103
<i>Function Room & Kitchen & Bar - Commercial</i>									
With Staff in attendance			86.36	8.64	95.00	95.00			1160103
<i>Non-Commercial</i>									
With Staff in attendance			75.45	7.55	83.00	83.00			1160103
<i>Kitchen only</i>									
Commercial			64.55	6.45	71.00	71.00			1160103
Non-Commercial			53.64	5.36	59.00	59.00			1160103
<i>Additional Setting Up Time</i>									
Commercial			31.82	3.18	35.00	35.00			1160103
Non-Commercial			31.82	3.18	35.00	35.00			1160103
Government Elections (per day)			250.00	25.00	275.00	275.00			1160103
Meeting Room									
Commercial			30.00	3.00	33.00	33.00		#NAME?	1160143
Non-Commercial			15.00	1.50	16.50	16.50			1160143
Cancellation Fee (within 24 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.						

Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE										
DENMARK RECREATION CENTRE cont'd										
Change-Rooms										
(including free standing change-rooms)										
Room Hire										
<i>per Game</i>										
Commercial				60.00	6.00	66.00	66.00		#NAME?	1160163
Non-Commercial				30.00	3.00	33.00	33.00			1160163
<i>per Day</i>										
Commercial				150.00	15.00	165.00	165.00			1160163
Non-Commercial				75.00	7.50	82.50	82.50			1160163
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.						
Creche										
#NAME? 1160123										
Room Hire (per hour)										
Commercial				30.00	3.00	33.00	33.00			1160123
Non-Commercial				15.00	1.50	16.50	16.50			1160123
Childcare										
First Child (per hour)				2.73	0.27	3.00	3.00			1160123
Each Extra Child (per hour)				1.36	0.14	1.50	1.50			1160123
Multi Attendance (First Child only) - 10 hours				24.55	2.45	27.00	27.00			1160123
Staff in attendance outside normal creche hours (per hour)				27.27	2.73	30.00	30.00			1160123
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.						
Chair and Table Hire										
<i>Bond (payable at time of application; per 50 items, or part thereof)</i>										
Chairs only				90.91	9.09	100.00	100.00			Type (15)
Tables only				90.91	9.09	100.00	100.00			Type (15)
Chairs and Tables				90.91	9.09	100.00	100.00			Type (15)
Hire (per 4 hours, per item)										
Plastic Chairs				1.09	0.11	1.20	1.20			1160103
Cloth/Padded Chairs				1.64	0.16	1.80	1.80			1160103
Trestle Tables				3.27	0.33	3.60	3.60			1160103
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.						
Gym/Fitness Room										
#NAME? 1160113										
Room Hire (per hour)										
<i>Gym Room Hire only</i>										
Commercial				65.45	6.55	72.00	72.00			1160113
Non-Commercial				54.55	5.45	60.00	60.00			1160113
<i>Gym Room Hire with Instructor</i>										
Commercial				97.27	9.73	107.00	107.00			1160113
Non-Commercial				86.36	8.64	95.00	95.00			1160113
<i>Fitness Room Hire only</i>										
Commercial				40.00	4.00	44.00	44.00			1160113
Non-Commercial				30.00	3.00	33.00	33.00			1160113
Special Rates – Room Hire										
<i>Denmark Physiotherapy</i>										
Gym and Fitness Room only				45.45	4.55	50.00	50.00			1160113
Gym room with Instructor (Local Schools rate)				70.00	7.00	77.00	77.00			1160113
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.						

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE								
DENMARK RECREATION CENTRE cont'd								
Fitness Appraisal (per appraisal)								
Normal Fee		65.45	6.55	72.00	72.00			1160113
At Renewal of Gym/Fitness Membership		32.73	3.27	36.00	36.00			1160113
New Member		Free		Free	Free			1160113
Gym Entry and General Fitness Classes								
<i>Adult (16 years and over)</i>								
<i>Normal Gym Entry</i>								
Per Attendance		10.00	1.00	11.00	11.00			1160113
Multi Attendance - 10 sessions		90.00	9.00	99.00	99.00			1160113
<i>Fitness Class Entry</i>								
Per Attendance		10.00	1.00	11.00	11.00			1160113
Multi Attendance - 10 sessions		90.00	9.00	99.00	99.00			1160113
<i>Seniors Card Holder</i>								
<i>Normal Gym Entry</i>								
Per Attendance		6.36	0.64	7.00	7.00			1160113
Multi Attendance - 10 sessions		57.27	5.73	63.00	63.00			1160113
<i>Fitness Class Entry</i>								
Per Attendance		6.36	0.64	7.00	7.00			1160113
Multi Attendance - 10 sessions		57.27	5.73	63.00	63.00			1160113
Term Program - 10 weeks		100.00	10.00	110.00	110.00			1160113
Term program - weekly charge		15.00	1.50	16.50	16.50			1160113
Dance for Fitness – Zumba, Yoga classes only								
Per session		10.91	1.09	12.00	12.00			1160113
Multi Attendance - 10 sessions		98.18	9.82	108.00	108.00			1160113
Living Longer Living Stronger Program (LLLS)								
Per session		6.36	0.64	7.00	7.00		#NAME?	1160423
Multi Attendance - 10 sessions		57.27	5.73	63.00	63.00			1160423
Fitness Appraisal (per appraisal)		50.00	5.00	55.00	55.00			1160423
Personal Training								
<i>Normal Entry</i>								
Per session		10.91	1.09	12.00	12.00			1160113
Multi Attendance - 10 sessions		98.18	9.82	108.00	108.00			1160113
One-on-One								
Per session		54.55	5.45	60.00	60.00			1160113
Multi Attendance - 3 sessions		131.82	13.18	145.00	145.00			1160113
Thump								
Per session		10.91	1.09	12.00	12.00			1160113
Multi Attendance - 10 sessions		98.18	9.82	108.00	108.00			1160113
Towel Hire (per towel, per session)		0.91	0.09	1.00	1.00			1160113
Inner Hire (per set for boxing gloves)		0.91	0.09	1.00	1.00			1160113
Memberships – Gym/Fitness								
<i>Loyalty Members who renew their Gym/Fitness Membership for:</i>								
12 months, will receive 1 month extra for free		per applicable charges below			per below			
6 months, will receive 2 weeks extra for free		per applicable charges below			per below			
3 months, will receive 1 week extra for free		per applicable charges below			per below			

Schedule of Fees and Charges 2017 - 2018				Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
					17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE											
DENMARK RECREATION CENTRE cont'd											
Gold Membership (includes Welcome Package, all Gym/Fitness Room AND Fitness/Aerobics classes)											
<i>with Creche for 1 child</i>											
12 months					727.27	72.73	800.00	800.00			1160113
6 months					472.73	47.27	520.00	520.00			1160113
3 months					272.73	27.27	300.00	300.00			1160113
<i>without Creche</i>											
12 months					636.36	63.64	700.00	700.00			1160113
6 months					418.18	41.82	460.00	460.00			1160113
3 months					245.45	24.55	270.00	270.00			1160113
Silver Membership - (includes Gym/Fitness Room and Aerobics classes)											
<i>with Creche for 1 child</i>											
12 months					545.45	54.55	600.00	600.00			1160113
6 months					381.82	38.18	420.00	420.00			1160113
3 months					209.09	20.91	230.00	230.00			1160113
<i>without Creche</i>											
12 months					454.55	45.45	500.00	500.00			1160113
6 months					327.27	32.73	360.00	360.00			1160113
3 months					181.82	18.18	200.00	200.00			1160113
Bronze Membership - (includes Gym OR Aerobics classes)											
12 months					390.91	39.09	430.00	430.00			1160113
6 months					263.64	26.36	290.00	290.00			1160113
3 months					145.45	14.55	160.00	160.00			1160113
Out of Hours Gym Access Charges											
FOB Deposit					40.91	4.09	45.00	45.00			1160113
Replacement fee for lost FOB					40.91	4.09	45.00	45.00			1160113
Bronze/Silver Membership extra charge for Out of Hours Gym Access											
3 months					45.45	4.55	50.00	50.00			1160113
6 months					68.18	6.82	75.00	75.00			1160113
12 months					90.91	9.09	100.00	100.00			1160113
Recreation Centre Entry Fees											
Adult											
<i>Normal Entry</i>											
Per Attendance					4.55	0.45	5.00	5.00			1160153
10 passes					40.91	4.09	45.00	45.00			1160153
Indoor Bowls					4.55	0.45	5.00	5.00		#NAME?	1160213
<i>Participant Fees (per session)</i>											
Soccer, Indoor Cricket, Rippaball, Hockey, Volleyball					5.45	0.55	6.00	6.00		#NAME?	1160383
Tennis, Netball					6.36	0.64	7.00	7.00		#NAME?	1160223
10 passes Hockey, Soccer, Volleyball, Indoor Cricket					49.09	4.91	54.00	54.00			1160263
10 passes Tennis, Netball					57.27	5.73	63.00	63.00			1160263
10 passes Bowls					40.91	4.09	45.00	45.00			1160263
Child											
<i>Normal Entry (Year 12 students and under; Multi Attendance passes may only be used for Normal Entry)</i>											
Per Attendance					3.18	0.32	3.50	3.50			1160153
Multi Attendance - 10 sessions					28.64	2.86	31.50	31.50			1160153
Multi Attendance - 20 sessions					54.09	5.41	59.50	59.50			1160153
<i>Participant Fees (per session)</i>											
Tennis, Netball					5.45	0.55	6.00	6.00			1160153

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE									
DENMARK RECREATION CENTRE cont'd									
Recreation Centre Entry Fees cont'd									
Hockey, Soccer, Volleyball, Indoor Cricket, Rippaball			4.55	0.45	5.00	5.00			1160153
10 passes Hockey, Soccer, Volleyball, Indoor Cricket			40.91	4.09	45.00	45.00			1160153
10 passes Tennis, Netball			49.09	4.91	54.00	54.00			1160153
<i>Participant Fees (per term; dependent on number of sessions per term)</i>									
Gymnastics/Kindy Gym Coaching			80.00	8.00	88.00	88.00			1160463
Junior Badminton Coaching			60.00	6.00	66.00	66.00		#NAME?	1160243
Junior Soccer Coaching			60.00	6.00	66.00	66.00		#NAME?	1160283
Junior Tennis Coaching			70.00	7.00	77.00	77.00		#NAME?	1160373
Junior Indoor Cricket Coaching			60.00	6.00	66.00	66.00		#NAME?	1160273
Junior Basketball Coaching			60.00	6.00	66.00	66.00		#NAME?	1160203
or per session			10.00	1.00	11.00	11.00			
<i>Local Denmark Schools (per student)</i>									
Normal Entry			0.91	0.09	1.00	1.00			1160153
Denmark High School Basketball Extension Program			0.55	0.05	0.60	0.60			1160153
<i>Roller Skating</i>									
Per Attendance			5.00	0.50	5.50	5.50		#NAME?	1160323
Sausage Sizzle			2.73	0.27	3.00	3.00			1160323
<i>Toddler Gym (inclusive of Instructor)</i>									
First Child (per attendance)			5.45	0.55	6.00	6.00		#NAME?	1160333
Each Extra Child (in family; per attendance)			3.64	0.36	4.00	4.00			1160333
Disability Pension Card Holder									
<i>Normal Entry</i>									
Per Attendance			2.73	0.27	3.00	3.00			1160153
Senior Card Holder									
<i>Normal Entry</i>									
Per Attendance			2.73	0.27	3.00	3.00			1160153
Tennis, Netball			5.45	0.55	6.00	6.00			1160153
Hockey, Soccer, Volleyball, Indoor Cricket, Rippaball and Indoor Bowls			4.55	0.45	5.00	5.00			1160153
Centre Run Holiday Activities									
Full Day									
First Child (in family)			25.00	2.50	27.50	27.50		#NAME?	1160413
Second Child (in family)			19.09	1.91	21.00	21.00			1160413
Each Extra Child (in family)			17.27	1.73	19.00	19.00			1160413
Half Day (AM)									
Each Child (in family)			15.91	1.59	17.50	17.50			1160413
Half Day (PM)									
Each Child (in family)			13.18	1.32	14.50	14.50			1160413
Late Child Pick-up (per every 5 mins)									
Each Child (in family)			4.55	0.45	5.00	5.00			1160413
Late Cancellation Fee									
Less than 48 hours notice									1160413
Birthday Parties (minimum of 12 children)									
Each Child			10.91	1.09	12.00	12.00		#NAME?	1160473
Merchandise									
			Actual cost + 100%						

Schedule of Fees and Charges 2017 - 2018					Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
						17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE												
DENMARK RECREATION CENTRE cont'd												
Community Bus												
Bond (payable on all hire, at time of application)						300.00	Free	300.00	300.00		#NAME?	1160503 Type (3)
<i>Hire (inclusive of insurance)</i>												
<i>Half Day (4 hours, or part thereof)</i>												
Normal Rate (includes first 75km)						122.73	12.27	135.00	135.00			1160503
<i>Full Day (24 hours, or part thereof)</i>												
Normal Rate (includes first 150km)						181.82	18.18	200.00	200.00			1160503
Excess Kilometres												
Half Day (each kilometre over 75km)						0.45	0.05	0.50	0.50			1160503
Full Day (each kilometre over 150km)						0.45	0.05	0.50	0.50			1160503
Refuelling Charge (per litre)						2.73	0.27	3.00	3.00			1160503
Cleaning Charge (if bus is returned uncleaned)						90.91	9.09	100.00	100.00			1160503
Cancellation Fee (within 24 hours of start of hire)					Forfeit 50% of hire charge; GST Inc.							
Community Groups												
<i>Special Rates Donated Use of Council Facilities Contra</i>												
Albany Legal Service												
Creche						0.00	0.00	0.00	0.00			
Denmark Aquatic Centre Committee												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Basketball Association												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Cricket Club												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Environment Centre												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Junior Soccer Association												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Little Athletics												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Netball Association												
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Over 50's Association												
Function Room						0.00	0.00	0.00	0.00			
Meeting Room						0.00	0.00	0.00	0.00			
Denmark Tidy Towns Committee												
Creche						0.00	0.00	0.00	0.00			
Function Room						0.00	0.00	0.00	0.00			
Meeting Room						0.00	0.00	0.00	0.00			
Line Marker Usage												
Free of charge to Sporting Groups of the Shire on Council Recreation Reserves						Free	Free	Free	Free			

Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
RECREATION & CULTURE										
DENMARK RECREATION CENTRE cont'd										
Kiosk										
Sale of Food Items										
[Refer to kiosk for current prices; prices will fluctuate with changes in wholesale purchasing costs]				Actual cost + 100%						1170213
HERITAGE										
OTHER CULTURE										
TRANSPORT										
STREETS, ROAD, BRIDGES, DEPOTS										
ROAD PLANT PURCHASES										
PARKING FACILITIES										
TRAFFIC CONTROL (VEHICLE LICENSING)										
Traffic Control – Department of Transport Licensing Services			*	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						
Weighing Facility (utilising Forklift Scales)										
Weighing Trailers for licensing - per use				9.09	0.91	10.00	New			
AERODROMES										
Denmark Airstrip										
<i>Per Movement (takeoff & landing)</i>										
Commercial Air Charter Operators				9.09	0.91	10.00	10.00		#NAME?	1267003
Non-commercial				0.00	0.00	0.00	0.00			
Hangar Lease Fees (per square metre area; leases, at 30 June 2015, are summarised in “Reserve Leases”)										
Commercial Air Charter Operators				1.00	0.10	1.10	1.10			1268033
Non-commercial				1.00	0.10	1.10	1.10			1268033
WATER TRANSPORT FACILITIES										
ECONOMIC SERVICES										
TOURISM & AREA PROMOTION										
PARRY BEACH										
Parry Beach Nature Park Camping Fees - amended 21 November 2017										
<i>(per camp; 50% concession for significant voluntary work at Parry Beach; bookings are not taken)</i>										
Caravan/Campervan/Mobile Home/Trailer									#NAME?	1360103
<i>First two people, per site</i>										
Per night				15.45	1.55	17.00	8.50			1360103
Per week				90.91	9.09	100.00	50.00			1360103
Each extra adult				7.73	0.77	8.50	7.50			1360103
Child (3-16) per night				2.73	0.27	3.00	3.00			1360103
Tent/Swag/Other non vehicular camp										
<i>First two people only</i>										
Per night				15.45	1.55	17.00	8.50			1360103
Per week				90.91	9.09	100.00	50.00			1360103
Each extra adult				7.73	0.77	8.50	7.50			1360103
Child (3-16) per night				2.73	0.27	3.00	3.00			1360103
Other Reserves (no bond payable)										

Schedule of Fees and Charges 2017 - 2018					Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
						17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
ECONOMIC SERVICES												
TOURISM & AREA PROMOTION												
PARRY BEACH cont'd												
Hire Rates												
Commercial (per hour or part thereof)						9.09	0.91	10.00	10.00			1137703
Non Commercial (per hour or part thereof)						4.55	0.45	5.00	5.00			1137703
Cancellation Fee (within 48 hours of start of hire)						Forfeit 50% of hire charge; GST Inc.						
BUILDING CONTROL												
(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))											#NAME?	1337553
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).												
Class 1 or Class 10 building or incidental structure					*	0.19% of the estimated value - minimum fee		0.19% - min.				1337553
					*	\$97.70		\$96				
Class 2 to Class 9 – building or incidental structure					*	0.09% of the estimated value - minimum fee		0.09% - min.				1337553
					*	\$97.70		\$96				
Uncertified application for a building permit Class 1 or class 10 (s. 16(1))					*	0.32% of the estimated value - minimum fee		0.32% - min.				1337553
					*	\$97.70		\$96				
Application for a Certificate of Design Compliance for Classes 2 to 9 Buildings within the Shire of Denmark.					*	0.09% of the estimated construction value -		0.09% - min.				1337553
					*	minimum fee \$220 inc GST		\$220				
Application to amend a Building Permit (Uncertified Application)					*	0.32% of the estimated construction value -		0.32% - min.				1337553
					*	minimum fee \$99 inc GST		\$99				
Application to provide a Certificate of Construction Compliance –includes one (1) on site inspection.					*	\$198 minimum inc GST Additional		\$198 min Add				1337553
					*	inspections \$132 inc GST		\$132				
Application to provide a Certificate of Building Compliance –includes one (1) on site inspection.					*	\$198 minimum inc GST Additional		\$198 min Add				1337553
					*	inspections \$132 inc GST		\$132				
Building information, Copies of Permits, Building Approvals. Certificates (s129 Building Act 2011), Copies of Building Records to an Interested Person (s131 Building Act 2011).					*	80.00	8.00	88.00	88.00		#NAME?	1337603
Application for a demolition permit (s. 16(1))												
Class 1 or Class 10 building or incidental structure					*	97.70	Exempt	97.70	95.00			1337553
Class 2 to Class 9 – for each storey					*	97.70	Exempt	97.70	95.00			1337553
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of sub-division (s. 50(1) and (2))					*	\$10.80 for each strata unit - minimum fee		\$10.50 ea				1337553
					*	\$107.70		min. \$104.65				

Schedule of Fees and Charges 2017 - 2018

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
		17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
ECONOMIC SERVICES								
BUILDING CONTROL cont'd								
Certified application for a building permit (s. 16(1))								
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	*	97.70	Exempt	97.70	96.00			1337553
Application for an occupancy permit for a completed building (s. 46)	*	97.70	Exempt	97.70	96.00			1337553
Application for an temporary occupancy permit for an incomplete building (s. 47)	*	97.70	Exempt	97.70	96.00			1337553
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	*	97.70	Exempt	97.70	96.00			1337553
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	*	97.70	Exempt	97.70	96.00			1337553
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	*	0.18% of the estimated value - minimum fee \$97.70			0.18% - min. \$96			1337553
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51 (3))	*	0.38% of the estimated value - minimum fee \$97.70			0.38% - min. \$96			1337553
Application to replace an occupancy permit for an existing building (s. 52(1))	*	97.70	Exempt	97.70	96.00			1337553
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	*	97.70	Exempt	97.70	96.00			1337553
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	*	97.70	Exempt	97.70	96.00			1337553
Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	*	2,160.15	Exempt	2,160.15	2,123.00			1337553
Building Services Levy								
(GST Exempt)								
The Building Services Levy superseded the Builders Registration Board Levy (Building Licence fee) on 2 April 2012								
Building Approval Certificate and permits								
Building permit under \$45,000	*	61.65	Exempt	61.65	61.65		#NAME?	9300316
Building permit over \$45,000	*	0.137% of work value						
Demolition permit under \$45,000	*	61.65	Exempt	61.65	61.65			9300316
Demolition permit over \$45,000	*	0.137% of work value						
Occupancy permit under \$45,000	*	61.65	Exempt	61.65	61.65			9300316
Occupancy permit over \$45,000	*	61.65	Exempt	61.65	61.65			9300316
Building Approval Certificate under \$45,000	*	123.30	Exempt	123.30	123.30			9300316
Building Approval Certificate over \$45,000	*	123.30	Exempt	123.30	123.30			9300316
Unauthorised Building Work under \$45,000	*	81.00	Exempt	81.00	81.00			9300316
Unauthorised Building Work over \$45,000	*	0.18% of work value						
Determining Value of Work								
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								

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Schedule of Fees and Charges 2017 - 2018			Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
				17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
OTHER PROPERTY & SERVICES										
PRIVATE WORKS cont'd										
Backhoe				195.45	19.55	215.00	210.00			1147593
Demountable Tank				86.36	8.64	95.00	94.00			1147593
Grader				214.55	21.45	236.00	231.00			1147593
<u>Loaders</u>										
Front End - Case				194.55	19.45	214.00	210.00			1147593
Front End - Komatsu				214.55	21.45	236.00	231.00			1147593
Skid Steer				170.91	17.09	188.00	184.00			1147593
Plate Compactor				86.36	8.64	95.00	92.00			1147593
<u>Rollers</u>										
Multi Wheel – Tyred				190.91	19.09	210.00	206.00			1147593
Vibrating				190.91	19.09	210.00	206.00			1147593
Pedestrian Roller				86.36	8.64	95.00	92.00			1147593
Slasher				86.36	8.64	95.00	92.00			1147593
<u>Tractors</u>										
Kubota				170.91	17.09	188.00	184.00			1147593
Merlo				194.55	19.45	214.00	210.00			1147593
<u>Trucks</u>										
Patching Truck				175.45	17.55	193.00	189.00			1147593
Rubbish Truck				180.00	18.00	198.00	194.00			1147593
Tip Truck				180.00	18.00	198.00	194.00			1147593
<u>Trailers</u>										
Dog (Converter Dolly/Semi) Trailer				83.64	8.36	92.00	92.00			1147593
Pig Trailer				86.36	8.64	95.00	92.00			1147593
<u>Traffic Lights Trailer</u>										
Bond (payable on all hire)				325.00	Free	325.00	325.00			9411059
Hire				209.09	20.91	230.00	226.00			1147593
Other Equipment - Minimum Charge One (1) hour or part thereof.										
(per item of equipment, per day only; Mobilisation and Demobilisation are charged separately, where relevant).										
Roadwork's Traffic Signs Hire (per sign)				15.45	1.55	17.00	17.00			1147593
Labour only										
per hour; Private Works Machinery Hire already includes a Labour component; GST incl.) For labour used at job, not on machinery i.e. traffic control.										
Ordinary Hours of Work				76.36	7.64	84.00	84.00			1147593
Overtime Hours (Penalty Rates = 1.5, or 2, or 2.5)				\$83 * Applicable Penalty Rate			84.00			1147593
Tourist Information Bay										
Signs are no longer accepted for installation at the Tourist Information Bay										
General Charges – Private Works - Minimum Charge One (1) hour or part thereof.										
(GST inclusive; Private Works Machinery hire already includes an Administration Fee component)										
Administration Fee – General				10.0% of total Private Works Charges			10.00%			1147593
Administration Fee – all State and Federal Government Departments and Agencies				12.5% of total Private Works Charges			12.50%			1147593
				Actual Cost + 20%.						

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18 \$	17-18 \$	17-18 \$	16-17 \$	16-17 \$	16-17 \$	
OTHER PROPERTY & SERVICES									
PRIVATE WORKS cont'd									
Driveway Entrances (Crossovers)									
Permit Application Fee (per crossover)			29.09	2.91	32.00	31.00			1226503
Shire of Denmark Contribution (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)			218.18	21.82	240.00	236.00		#NAME?	1228382
Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe)			627.27	62.73	690.00	682.00			1228382
The Shire of Denmark does not pay a crossover subsidy where a crossover is a subdivision approval requirement.									
Gate Permit									
(per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)									
Fee (per year)			29.09	2.91	32.00	31.00		#NAME?	1432003
Supervision of Reinstatement Fees									
(per site visit)									
Drainage			100.00	10.00	110.00	110.00		#NAME?	1226503
Footpaths			100.00	10.00	110.00	110.00			1226503
Gate			100.00	10.00	110.00	110.00			1226503
Kerbing			100.00	10.00	110.00	110.00			1226503
Road Pavements			100.00	10.00	110.00	110.00			1226503
Other Council Road Reserve Infrastructure			100.00	10.00	110.00	110.00			1226503
Standpipe Water Use (per kL)			3.00	Free	3.00	3.00		#NAME?	1317543
All other materials			Per General Charges – Private Works			Per Private Works			1437703
Directional Road Signage									
(per sign)									
Application Fee			71.82	7.18	79.00	79.00			1147593
Sale of Raw Materials									
			Per General Charges - Private Works fees			Per Private Works			1147593
Sign Materials			Per relevant Private Works fees			Per Private Works			1147593
Erection Fee			Per relevant Private Works fees			Per Private Works			1147593
Removal Fee									
Roadside Memorials – Installation Local roads only									
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)			0.00	0.00	0.00	0.00			

Schedule of Fees and Charges 2017 - 2018		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Forecast	Income Actual (exc. GST)	Income Account
			17-18	17-18	17-18	16-17	16-17	16-17	
			\$	\$	\$	\$	\$	\$	
OTHER PROPERTY & SERVICES									
ADMIN OVERHEADS									
PUBLIC WORKS OVERHEADS									
Guidelines for Development and Subdivision of Land 2008 ("Development Standards")									
per copy			52.73	5.27	58.00	58.00			1047503
Supervision Fees									
(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						1.50% of the estimated value of the proposed works	1.50%		1226503
...is Not provided by developer						3.00% of the estimated value of the proposed works	3.00%		1226503
Defects Liability Guarantee									
Minimum guarantee (works up to \$28,571.43)			909.09	90.91	1,000.00	1,000.00		#NAME?	Type (10)
Works over \$28,571.43 (GST inclusive)						3.50% of the estimated value	3.50%		Type (10)
Bonding Assessment Fee									
Minimum fee (outstanding works up to \$10,000)			227.27	22.73	250.00	250.00			1226503
Outstanding works over \$10,000 (GST inclusive)						2.50% of the estimated value	2.50%		1226503
Planting Maintenance Guarantee									
Guarantee (includes a 20% contingency; GST Free)						120% of the estimated value	120%	#NAME?	Type (6)
Developer Contributions for Road Infrastructure									
(per Shire of Denmark Council Resolution 180410)									
Development Type									
Subdivision (per new lot created)			1,885.00	Exempt	1,885.00	1,885.00		#NAME?	Type (18)
Group or Strata Developments (per dwelling)			1,885.00	Exempt	1,885.00	1,885.00			Type (18)
Industrial or Commercial (per 1000m ² of land or floor space, whichever is greater)			1,885.00	Exempt	1,885.00	1,885.00			Type (18)

Les Pinniger				Ex GST
A2678 – Fishing Lease of Portion of Reserve 20928 (Portion of Plantagenet Location 2440), at 6 Parry Rd, Parry Beach (expiry 30 June 2022)				1,200.00
Peaceful Bay Reserve				
Holiday Cottage Leases (yearly rental amount subject to annual changes to Consumer Price Index [Perth – All Groups – March], except for revaluations by Valuer General as at 1 July in the years 2015, 2020, 2025, and 2030; expiry 30 June 2031)				
				Ex GST
201 units				1,100.00
1 unit – A2432				1,300.00
1 unit – A1970				2,500.00

GST	2015/16	2014/15	2013/14	2012/13
120.00	0.00	1,320.00	1,320.00	1,320.00
GST	2014/15	2014/15	2013/14	2012/13
110.00	0.00	1,210.00	1,192.00	1,164.00
130.00	0.00	1,430.00	1,408.00	1,375.00
250.00	0.00	2,750.00	2,705.00	2,642.00