



# SHIRE OF DENMARK

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

### TABLE OF CONTENTS

	Page
Statement of Comprehensive Income by Nature or Type	1
Statement of Comprehensive Income by Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Notes to and Forming Part of the Budget	5 to 34
Appendix A Detailed Statement of Comprehensive Income by Program	35 to 88
Appendix B Capital Expenditure by Program (including Funding Sources)	89 to 90
Appendix C Capital Expenditure by Type	91 to 92
Appendix D Plant Replacement Program	93
Appendix E Schedule of Grant Revenue	94
Appendix F Contributions and Donations	95 to 99
Appendix G Subscriptions and Memberships	100 to 101



**SHIRE OF DENMARK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>REVENUE</b>				
Rates	8	6,475,590	6,189,424	6,187,580
Operating Grants		1,097,972	1,482,897	824,136
Subsidies and Contributions		319,151	320,116	256,150
Fees and Charges	11	3,056,873	2,987,738	3,182,754
Service Charges	10	0	0	0
Interest Earnings	2(a)	276,884	292,457	289,336
Other Revenue		282,945	331,182	326,515
		<u>11,509,415</u>	<u>11,603,814</u>	<u>11,066,471</u>
<b>EXPENSES</b>				
Employee Costs		(5,991,979)	(5,985,259)	(5,772,182)
Materials and Contracts		(2,258,984)	(2,123,788)	(2,410,456)
Utility Charges		(270,423)	(260,792)	(238,404)
Depreciation	2(a)	(4,442,692)	(4,745,239)	(5,471,763)
Interest Expenses	2(a)	(141,032)	(154,529)	(151,723)
Insurance Expenses		(409,908)	(240,398)	(236,509)
Other Expenditure		(909,124)	(906,917)	(933,900)
		<u>(14,424,144)</u>	<u>(14,416,921)</u>	<u>(15,214,938)</u>
		<u>(2,914,729)</u>	<u>(2,813,107)</u>	<u>(4,148,467)</u>
Non-Operating Grants		3,665,350	1,915,176	4,980,325
Subsidies and Contributions		0	0	0
Profit on Asset Disposals	4	3,600	0	0
Loss on Asset Disposals	4	(90,300)	0	(86,646)
<b>NET RESULT</b>		<b>663,921</b>	<b>(897,931)</b>	<b>745,212</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>663,921</b></u>	<u><b>(897,931)</b></u>	<u><b>745,212</b></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 2019**

NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>			
Governance	87,160	14,167	23,204
General Purpose Funding	7,290,044	7,499,861	6,955,658
Law, Order, Public Safety	450,668	471,408	257,775
Health	39,000	43,029	42,305
Education and Welfare	63,642	42,309	42,609
Housing	4,147	6,013	6,304
Community Amenities	1,564,510	1,490,914	1,534,789
Recreation and Culture	449,676	397,205	418,899
Transport	282,884	317,494	336,178
Economic Services	1,128,684	1,126,434	1,286,781
Other Property and Services	149,000	194,981	161,969
	<u>11,509,415</u>	<u>11,603,814</u>	<u>11,066,471</u>
<b>EXPENSES EXCLUDING</b>			
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>			
Governance	(745,957)	(645,043)	(684,573)
General Purpose Funding	(576,506)	(459,018)	(472,320)
Law, Order, Public Safety	(1,844,953)	(1,622,226)	(1,491,449)
Health	(223,893)	(292,224)	(298,462)
Education and Welfare	(277,855)	(245,697)	(234,738)
Housing	(58,246)	(23,511)	(41,726)
Community Amenities	(2,674,544)	(2,411,605)	(2,427,103)
Recreation & Culture	(2,794,663)	(2,632,426)	(2,677,391)
Transport	(3,847,440)	(4,689,254)	(5,384,543)
Economic Services	(1,120,667)	(1,030,235)	(1,169,126)
Other Property and Services	(118,387)	(211,155)	(181,784)
	<u>(14,283,112)</u>	<u>(14,262,392)</u>	<u>(15,063,215)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>			
Governance	(1,151)	(1,632)	(1,783)
Housing	(36,743)	(39,567)	(40,214)
Community Amenities	(6,437)	(8,337)	(8,914)
Recreation & Culture	(62,410)	(67,074)	(62,432)
Transport	(3,272)	(3,648)	(3,706)
Economic Services	(31,019)	(34,271)	(34,674)
	<u>(141,032)</u>	<u>(154,529)</u>	<u>(151,723)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Law, Order, Public Safety	285,135	502,115	569,100
Communities Amenities	30,200	0	0
Recreation and Culture	520,015	164,445	321,245
Transport	2,830,000	1,248,616	4,089,980
	<u>3,665,350</u>	<u>1,915,176</u>	<u>4,980,325</u>
<b>PROFIT/(LOSS) ON</b>	3,600	0	0
<b>DISPOSAL OF ASSETS (Refer Note 4)</b>	(90,300)	0	(86,646)
	<u>(86,700)</u>	<u>0</u>	<u>(86,646)</u>
<b>NET RESULT</b>	<u>663,921</u>	<u>(897,931)</u>	<u>745,212</u>
<b>Other Comprehensive Income</b>	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<u><u>663,921</u></u>	<u><u>(897,931)</u></u>	<u><u>745,212</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 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		6,475,590	6,297,833	6,187,580
Operating Grants		1,097,972	1,482,897	824,136
Subsidies and Contributions		319,151	341,236	256,150
Fees and Charges		3,080,475	2,994,037	3,415,795
Service Charges		0	0	0
Interest Earnings		276,884	292,457	289,336
Goods and Services Tax		0	0	0
Other		282,945	341,623	326,515
		<u>11,533,017</u>	<u>11,750,083</u>	<u>11,299,512</u>
<b>Payments</b>				
Employee Costs		(5,991,979)	(5,801,260)	(5,772,182)
Materials and Contracts		(2,143,331)	(2,099,283)	(2,333,884)
Utility Charges		(270,423)	(260,792)	(238,404)
Insurance Expenses		(409,908)	(240,398)	(236,509)
Interest Expenses		(141,032)	(154,529)	(151,723)
Goods and Services Tax		0	0	0
Other		(909,124)	(902,157)	(933,900)
		<u>(9,865,799)</u>	<u>(9,458,418)</u>	<u>(9,666,602)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,667,218</u>	<u>2,291,665</u>	<u>1,632,909</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(2,758,445)	(671,023)	(861,260)
Payments for Construction of Infrastructure	3	(4,362,103)	(3,782,545)	(7,340,918)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,665,350	1,915,176	4,980,325
Proceeds from Sale of Plant & Equipment	4	191,500	0	40,000
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(3,263,698)</u>	<u>(2,538,392)</u>	<u>(3,181,853)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(284,185)	(270,579)	(270,579)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		50,683	47,721	47,721
Proceeds from New Debentures	5	0	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(233,502)</u>	<u>(222,858)</u>	<u>(222,858)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,829,981)</u>	<u>(469,585)</u>	<u>(1,771,802)</u>
Cash at Beginning of Year		12,164,730	12,634,315	12,591,829
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>10,334,749</u></u>	<u><u>12,164,730</u></u>	<u><u>10,820,027</u></u>

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



**SHIRE OF DENMARK  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>REVENUES</b>				
	1,2			
Governance		89,160	14,167	23,204
General Purpose Funding		814,454	1,310,437	768,078
Law, Order, Public Safety		737,403	973,523	826,875
Health		39,000	43,029	42,305
Education and Welfare		63,642	42,309	42,609
Housing		4,147	6,013	6,304
Community Amenities		1,594,710	1,490,914	1,534,789
Recreation and Culture		969,691	561,650	740,144
Transport		3,112,884	1,566,110	4,426,158
Economic Services		1,128,684	1,126,434	1,286,781
Other Property and Services		149,000	194,981	161,969
		<b>8,702,775</b>	<b>7,329,566</b>	<b>9,859,216</b>
<b>EXPENSES</b>				
	1,2			
Governance		(747,108)	(646,675)	(686,356)
General Purpose Funding		(576,506)	(459,018)	(472,320)
Law, Order, Public Safety		(1,844,953)	(1,622,226)	(1,491,449)
Health		(223,893)	(292,224)	(298,462)
Education and Welfare		(277,855)	(245,697)	(234,738)
Housing		(94,989)	(63,078)	(81,940)
Community Amenities		(2,680,981)	(2,419,941)	(2,436,017)
Recreation & Culture		(2,865,773)	(2,699,500)	(2,739,823)
Transport		(3,932,312)	(4,692,901)	(5,474,895)
Economic Services		(1,151,686)	(1,064,506)	(1,203,800)
Other Property and Services		(118,387)	(211,155)	(181,784)
		<b>(14,514,444)</b>	<b>(14,416,921)</b>	<b>(15,301,583)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	86,700	0	86,646
Depreciation on Assets	2(a)	4,442,692	4,745,239	5,471,763
Movement in Accrued Interest		3,096	0	3,787
Movement in Accrued Income		13,248	0	12,556
Movement in Employee Provisions		34,752	0	0
Movement in Deferred Pensioner Rates (Non Current)		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(2,072,945)	(96,562)	(147,750)
Purchase Infrastructure Assets	3	(4,362,103)	(3,782,545)	(7,340,918)
Purchase Plant and Equipment	3	(670,500)	(529,299)	(654,810)
Purchase Furniture and Equipment	3	(15,000)	(45,162)	(58,700)
Proceeds from Disposal of Assets	4	191,500	0	40,000
Repayment of Debentures	5	(284,185)	(270,579)	(270,579)
Proceeds from New Debentures	5	0	0	0
Self Supporting Loan Advances		0	0	0
Self-Supporting Loan Principal Income		50,683	47,721	47,721
Transfers to Reserves (Restricted Assets)	6	(1,010,945)	(1,029,716)	(1,002,216)
Transfers from Reserves (Restricted Assets)	6	1,808,500	1,709,307	1,905,173
Estimated Expenses Not yet Realised			(33,683)	
Estimated Income Not yet Realised			0	
Restricted Grants to be Carried Forward			(164,445)	
Restricted Grants to be Utilised		164,445	469,183	469,183
Estimated Surplus/(Deficit) July 1 B/Fwd	7	956,141	834,612	692,931
Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	956,141	0
<b>Amount Required to be Raised from Rates</b>	<b>8</b>	<b>(6,475,590)</b>	<b>(6,189,424)</b>	<b>(6,187,580)</b>
Rate Income		6,475,590	6,189,424	



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**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) Prior Year Actual Balances**

Balances shown in this budget as Prior Year 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 2019**

**(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 2019**

**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 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 2019**

**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 2019**

**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 2019**

**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 2019**

**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 2019**

**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 2019.

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 2019**

**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 2019**

**(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.

	<b>2018/19 Budget \$</b>	<b>2017/18 Forecast Actual \$</b>	<b>2017/18 Budget \$</b>
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	34,000	28,136	26,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	166,499	169,481	170,862
General Purpose Funding	0	0	0
Law, Order, Public Safety	687,051	690,148	597,563
Health	0	0	0
Education and Welfare	8,204	8,189	9,137
Housing	0	0	0
Community Amenities	88,952	95,234	92,421
Recreation and Culture	569,447	529,711	540,435
Transport	2,358,011	2,686,601	3,515,697
Economic Services	59,471	60,385	51,970
Other Property and Services	505,057	505,489	493,678
	<u>4,442,692</u>	<u>4,745,239</u>	<u>5,471,763</u>
<b><u>By Class</u></b>			
Land and Buildings	624,910	624,134	757,043
Furniture and Equipment	56,640	58,374	62,668
Plant and Equipment	1,190,848	1,221,215	966,739
Infrastructure - Roads	2,302,314	2,648,430	3,447,539
Infrastructure - Reserves	249,217	175,663	218,023
Airstrip	18,763	17,423	19,750
	<u>4,442,692</u>	<u>4,745,239</u>	<u>5,471,763</u>



**SHIRE OF DENMARK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUES AND EXPENSES (Continued)**

**Interest Expenses (Finance Costs)**

- Finance Lease Charges	0	0	0
- Debentures ( <i>refer note 5(a)</i> )	141,032	154,529	151,723
	141,032	154,529	151,723

**Rental Charges**

- Operating Leases	42,000	14,700	14,700
	42,000	14,700	14,700

(ii) Crediting as Revenues:

**Interest Earnings**

Investments			
- Reserve Funds	175,945	185,463	157,966
- Other Funds	29,939	40,272	99,170
Other Interest Revenue ( <i>refer note 13</i> )	71,000	66,722	32,200
	276,884	292,457	289,336

**(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 2019**

**3. ACQUISITION OF ASSETS**

**2018/19  
Budget  
\$**

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

**By Program**

Governance	15,000
General Purpose Funding	0
Law, Order, Public Safety	337,135
Health	0
Education and Welfare	0
Housing	0
Community Amenities	108,700
Recreation and Culture	1,819,810
Transport	4,809,903
Economic Services	30,000
Other Property and Services	0
	<b><u>7,120,548</u></b>

**By Class**

Land Held for Resale	
Land and Buildings	2,072,945
Infrastructure Assets - Roads	4,254,403
Infrastructure Assets - Parks and Ovals	107,700
Plant and Equipment	670,500
Furniture and Equipment	15,000
	<b><u>7,120,548</u></b>

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.



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 Budget \$	2018/19 Budget \$	2018/19 Budget \$
Administration	35,500	37,500	2,000
Law and Order	20,400	22,000	1,600
Recreation and Culture	10,700	2,000	(8,700)
Transport	211,600	130,000	(81,600)
	278,200	191,500	(86,700)
<b>By Class</b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 Budget \$	2018/19 Budget \$	2018/19 Budget \$
<b>Plant &amp; Equipment</b>			
Hyundai IX35 Wagon	13,500	14,000	500
Hyundai IX35 Wagon	13,600	15,000	1,400
Mazda 3 Sedan	8,400	8,500	100
Holden Colorado Crew Cab Utility	20,400	22,000	1,600
Ford Ranger Utility	10,400	5,000	(5,400)
John Deere 1445 Mower	10,700	2,000	(8,700)
Isuzu NPR400 Patching Truck	43,100	12,000	(31,100)
Mazda BT50 Dual Cab Ute	22,100	18,000	(4,100)
UD Nissan Truck	64,000	30,000	(34,000)
JCB Backhoe Loader	32,000	25,000	(7,000)
CAT Backhoe Loader	40,000	40,000	0
	278,200	191,500	(86,700)

**Summary**

	<b>2018/19 Budget</b>
	<b>\$</b>
Profit on Asset Disposals	3,600
Loss on Asset Disposals	(90,300)
	<u>(86,700)</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 2019

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest & GFEE Repayments		Interest Rate	Maturity Date
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$		
123 Lionsville S/Supporting	55,294		26,553	24,531	28,741	55,294	4,147	5,383	7.98%	10-Feb-20
129 Scouts S/Supporting	19,893		3,157	2,978	16,736	19,893	1,240	1,356	5.84%	21-Jul-23
131 Visitors Centre	130,319		29,339	27,412	100,980	130,319	9,454	11,622	6.91%	28-Jun-22
142 Lionsville	437,460		26,014	24,312	411,447	437,460	32,596	34,185	6.88%	12-Nov-29
143 Airport	48,407		5,704	5,363	42,703	48,407	3,272	3,648	6.26%	30-Jun-25
144 Recreation Centre Expansion	18,731		9,090	8,572	9,640	18,731	1,121	1,696	5.96%	30-Jun-20
145 Recreation - Tennis Club	15,859		7,697	7,258	8,162	15,859	950	1,436	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	166,652		9,610	9,026	157,042	166,652	11,585	12,229	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	7,492		3,636	3,429	3,856	7,492	448	678	5.96%	30-Jun-20
152 Purchase Reserve 27101	325,128		17,074	16,088	308,054	325,128	21,565	22,649	6.04%	30-Jun-31
153 Photovoltaic System	27,402		13,426	12,897	13,976	27,402	1,151	1,632	4.06%	06-Apr-20
156 Purchase Rubbish Truck	158,750		50,989	49,153	107,761	158,750	6,437	8,337	3.70%	16-May-21
157 Riverside Club S/Supporting	416,969		17,337	16,783	399,632	416,969	16,366	16,944	3.27%	12-May-36
159 Riverside Club Stage 1	463,612		18,873	18,300	444,739	463,612	17,435	18,048	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	402,222		45,687	44,478	356,535	402,222	13,265	14,686	2.70%	01-Jun-26
	<b>2,694,191</b>	<b>0</b>	<b>284,185</b>	<b>270,579</b>	<b>2,410,005</b>	<b>2,694,191</b>	<b>141,032</b>	<b>154,529</b>		

All debenture repayments are to be financed from 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 2019



5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2018/19

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 proposed for 2018-2019								
	0				0		0	

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2018, nor is it expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council does not have any formal overdraft arrangements.

(e) It is 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 2019**

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>6. RESERVES</b>			
<b>Cash Backed Reserves</b>			
<b>(a) Employee Entitlements Reserve</b>			
Opening Balance	427,677	417,588	417,588
Amount Set Aside / Transfer to Reserve	9,837	10,089	8,757
Amount Used / Transfer from Reserve	0	0	0
	437,514	427,677	426,345
<b>(b) Plant Reserve</b>			
Opening Balance	600,991	586,814	586,814
Amount Set Aside / Transfer to Reserve	463,823	14,177	13,305
Amount Used / Transfer from Reserve	(466,500)	0	0
	598,314	600,991	600,119
<b>(c) Parry Beach Campground Reserve</b>			
Opening Balance	171,155	98,281	98,281
Amount Set Aside / Transfer to Reserve	73,937	150,375	150,662
Amount Used / Transfer from Reserve	(44,000)	(77,501)	(101,364)
	201,092	171,155	147,579
<b>(d) Cemetery Reserve</b>			
Opening Balance	2,020	1,972	1,972
Amount Set Aside / Transfer to Reserve	46	48	40
Amount Used / Transfer from Reserve	0	0	0
	2,066	2,020	2,012
<b>(e) Lime Quarry Rehabilitation Reserve</b>			
Opening Balance	270,232	166,217	166,217
Amount Set Aside / Transfer to Reserve	56,215	104,015	104,442
Amount Used / Transfer from Reserve	0	0	0
	326,447	270,232	270,659
<b>(f) Land and Building Reserve</b>			
Opening Balance	889,111	379,933	379,933
Amount Set Aside / Transfer to Reserve	170,450	509,178	507,967
Amount Used / Transfer from Reserve	(600,000)	0	0
	459,561	889,111	887,900
<b>(g) Waste Services Reserve</b>			
Opening Balance	574,129	531,293	531,293
Amount Set Aside / Transfer to Reserve	63,205	42,836	41,723
Amount Used / Transfer from Reserve	(30,000)	0	0
	607,334	574,129	573,016
<b>(h) Kwoorabup Community Park Reserve</b>			
Opening Balance	75,333	73,556	73,565
Amount Set Aside / Transfer to Reserve	1,733	1,777	1,542
Amount Used / Transfer from Reserve	0	0	0
	77,066	75,333	75,107
<b>(i) Aquatic Facility Development Reserve</b>			
Opening Balance	97,153	94,862	92,214
Amount Set Aside / Transfer to Reserve	2,235	2,291	1,933
Amount Used / Transfer from Reserve	0	0	0
	99,388	97,153	94,147
<b>(j) Lionsville Reserve</b>			
Opening Balance	364,097	412,625	415,262
Amount Set Aside / Transfer to Reserve	8,374	9,969	8,708
Amount Used / Transfer from Reserve	(58,000)	(58,497)	(58,809)
	314,471	364,097	365,161
<b>(k) Peaceful Bay Water Supply Reserve</b>			
Opening Balance	67,609	50,147	50,147
Amount Set Aside / Transfer to Reserve	26,555	17,462	17,301
Amount Used / Transfer from Reserve	0	0	0
	94,164	67,609	67,448



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(l) Rivermouth Caravan Park Reserve</b>			
Opening Balance	72,429	51,192	51,192
Amount Set Aside / Transfer to Reserve	11,666	21,237	21,036
Amount Used / Transfer from Reserve	0	0	0
	<u>84,095</u>	<u>72,429</u>	<u>72,228</u>
<b>(m) Peaceful Bay Caravan Park Reserve</b>			
Opening Balance	36,214	25,595	25,595
Amount Set Aside / Transfer to Reserve	10,833	10,619	10,530
Amount Used / Transfer from Reserve	0	0	0
	<u>47,047</u>	<u>36,214</u>	<u>36,125</u>
<b>(o) Recreation Centre Equipment Reserve</b>			
Opening Balance	50,155	40,664	40,663
Amount Set Aside / Transfer to Reserve	21,154	20,982	20,820
Amount Used / Transfer from Reserve	(10,000)	(11,491)	0
	<u>61,309</u>	<u>50,155</u>	<u>61,483</u>
<b>(p) Denmark East Deveopment Reserve</b>			
Opening Balance	6,267,858	7,715,015	7,715,015
Amount Set Aside / Transfer to Reserve	90,884	114,661	93,450
Amount Used / Transfer from Reserve	(600,000)	(1,561,818)	(1,745,000)
	<u>5,758,742</u>	<u>6,267,858</u>	<u>6,063,465</u>
<b>TOTAL CASH BACKED RESERVES</b>	<u><b>9,168,608</b></u>	<u><b>9,966,163</b></u>	<u><b>9,742,796</b></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	9,837	10,089	8,757
Plant Reserve	463,823	14,177	13,305
Parry Beach Campground Reserve	73,937	150,375	150,662
Cemetery Reserve	46	48	40
Lime Quarry Rehabilitation Reserve	56,215	104,015	104,442
Land and Building Reserve	170,450	509,178	507,967
Waste Services Reserve	63,205	42,836	41,723
Kwoorabup Community Park Reserve	1,733	1,777	1,542
Aquatic Facility Development Reserve	2,235	2,291	1,933
Lionsville Reserve	8,374	9,969	8,708
Peaceful Bay Water Supply Reserve	26,555	17,462	17,301
Rivermouth Caravan Park Reserve	11,666	21,237	21,036
Peaceful Bay Caravan Park Reserve	10,833	10,619	10,530
Recreation Centre Equipment Reserve	21,154	20,982	20,820
Denmark East Deveopment Reserve	90,884	114,661	93,450
	<u>1,010,945</u>	<u>1,029,716</u>	<u>1,002,216</u>



SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

6. RESERVES (Continued)	2018/19 Budget \$	2017/18 Forecast Actual \$	2017/18 Budget \$
<b>Transfers from Reserves</b>			
Plant Reserve	(466,500)	0	0
Parry Beach Campground Reserve	(44,000)	(77,501)	(101,364)
Cemetery Reserve	0	0	0
Lime Quarry Rehabilitation Reserve	0	0	0
Land and Building Reserve	(600,000)	0	0
Waste Services Reserve	(30,000)	0	0
Kwoorabup Community Park Reserve	0	0	0
Aquatic Facility Development Reserve	0	0	0
Lionsville Reserve	(58,000)	(58,497)	(58,809)
Peaceful Bay Water Supply Reserve	0	0	0
Rivermouth Caravan Park Reserve	0	0	0
Peaceful Bay Caravan Park Reserve	0	0	0
Recreation Centre Equipment Reserve	(10,000)	(11,491)	0
Denmark East Development Reserve	(600,000)	(1,561,818)	(1,745,000)
	<u>(1,808,500)</u>	<u>(1,709,307)</u>	<u>(1,905,173)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(797,555)</u>	<u>(679,591)</u>	<u>(902,957)</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.

**Land & Building Reserve**

- for the purchase or construction of Land and Buildings. It is expected to be partially 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.

**Lime Quarry Reserve**

- to maintain or rehabilitate the Lime Quarry. It is not expected to be utilised during the Financial Year.

**Waste Services Reserve**

- to be used for the purpose of providing for the proper performance of all or any of the waste services Council provides. 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 2019

6. RESERVES (Continued)

**Peaceful Bay Water Supply Reserve**

- to be used for future site maintenance and development requirements. It is not expected to be 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 not expected to be 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 not 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 expected to be partially utilised during the Financial Year.

**Denmark East Deveopment Reserve**

- to be used to for the Denmark East Development Project, funds held in this Reserve are the balance of original State Government Grant Funding amount 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	2018/19 Budget \$	2017/18 Forecast Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	1,166,141	2,198,567
Cash - Restricted Reserves	15(a)	9,168,608	9,966,163
Receivables		228,723	488,012
Inventories		152,511	167,783
		10,715,983	12,820,525
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		(1,547,375)	(1,733,776)
NET CURRENT ASSET POSITION		9,168,608	11,086,749
Less: Cash - Restricted Reserves	15(a)	(9,168,608)	(9,966,163)
Less: Cash - Restricted Municipal		0	(164,445)
Add Back: Liabilities Supported by Reserves	6	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	956,141

The estimated surplus/(deficiency) C/fwd in the 2017/18 forecast actual column represents the surplus (deficit) brought forward as at 1 July 2018.

The estimated surplus/(deficiency) C/fwd in the 2018/19 budget column represents the surplus (deficit) carried forward as at 30 June 2019.





SHIRE OF DENMARK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Forecast Actual \$
<b>Differential General Rate</b>								
<b>Code GRV</b>								
1 Residential Developed	10.1995	1,237	16,683,152	1,701,598	25,000	2,000	1,728,598	
2 Business/Commercial Developed	10.9458	138	4,935,359	540,215	0	0	540,215	
3 Lifestyle Developed	10.2319	479	7,011,680	717,428	0	0	717,428	
4 Rural Developed	10.9782	143	2,215,796	243,255	0	0	243,255	
5 Holiday Use Developed	11.4109	102	1,466,504	167,341	0	0	167,341	3,189,643
6 Residential Vacant	20.3340	125	1,014,330	206,254	0	0	206,254	
7 Business/Commercial Vacant	14.4285	19	332,320	47,949	0	0	47,949	
8 Rural Vacant	15.4669	6	110,310	17,062	0	0	17,062	
9 Lifestyle Vacant	19.2525	212	1,708,960	329,018	0	0	329,018	627,915
<b>UV</b>								
10 UV Base	0.5138	498	232,957,000	1,196,933	0	0	1,196,933	
11 UV Additional Use 1	0.5651	31	12,815,999	72,423	0	0	72,423	
12 UV Additional Use 2	0.6165	10	4,727,000	29,142	0	0	29,142	
13 UV Additional Use 3	0.6679	8	3,439,000	22,969	0	0	22,969	
14 UV Additional Use 4	0.7193	3	1,503,000	10,811	0	0	10,811	1,236,112
<b>Sub-Totals</b>		3,011	290,920,410	5,302,398	25,000	2,000	5,329,398	5,053,670
<b>Minimum Rates</b>								
<b>Code GRV</b>								
1 Residential Developed	1065.00	579	4,803,732	616,635	0	0	616,635	
2 Business/Commercial Developed	1185.00	124	781,673	146,940	0	0	146,940	
3 Lifestyle Developed	1092.00	54	473,082	58,968	0	0	58,968	
4 Rural Developed	1092.00	32	274,844	34,944	0	0	34,944	
5 Holiday Use Developed	1173.00	7	59,280	8,211	0	0	8,211	839,663
6 Residential Vacant	968.00	118	372,780	114,224	0	0	114,224	
7 Business/Commercial Vacant	1076.00	6	17,050	6,456	0	0	6,456	
8 Rural Vacant	1076.00	1	6,900	1,076	0	0	1,076	
9 Lifestyle Vacant	990.00	12	59,580	11,880	0	0	11,880	132,314
<b>UV</b>								
10 UV Base	1303.00	96	15,802,121	125,088	0	0	125,088	
11 UV Additional Use 1	1434.00	13	735,100	18,642	0	0	18,642	
12 UV Additional Use 2	1564.00	2	459,000	3,128	0	0	3,128	
13 UV Additional Use 3	1694.00	0		0	0	0	0	
14 UV Additional Use 4	1824.00	0		0	0	0	0	163,777
<b>Sub-Totals</b>		1,044	23,845,142	1,146,192	0	0	1,146,192	1,135,754
		4,055	314,765,552	6,448,590	25,000	2,000	6,475,590	6,189,424
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
							6,475,590	6,189,424
Concessions and Waivers (Note 12)							(50,684)	(47,353)
<b>Totals</b>							6,424,906	6,142,071



## SHIRE OF DENMARK

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2019

#### 8. RATING INFORMATION - 2018/19 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 2018/2019, in accordance with Section 6.35 of the Local Government Act 1995. The rating

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 rates 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](http://www.denmark.wa.gov.au/governance-documents-and-forms.aspx).

The following wording is adopted for the 2018/2019 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 be levied.

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.

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 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,
- 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 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,
- 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 accordance with the requirements of the Minister for Local Government; and,



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

**8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd**

- 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 purpose zoning (for example rural to special rural), with full cost recovery from the applicant where the rezoning is not instigated by the Shire of Denmark; and,
- 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 which all other GRV rated land is assessed.
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 additional cost of servicing non-residential activity including CBD carparking, landscaping and other amenities and, in recognising the importance of tourism to these non-residential uses, the development of tourist related services and infrastructure and promotion of the district to attract more visitors.
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 10.14% 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.



**8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd**

**Differential Rating - Objects and Reasons Cont'd**

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 11.16% 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 in addition to investment in tourism by Council, to benefit commercial entities.

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 11.16% 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 10.05% 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.



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR Cont'd

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 30.00% 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.
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.

A Notice of Intention to Levy Differential Rates 2018/2019 was advertised for public comment on the 20 June 2018 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 12 July 2018, with five submissions received.

The following table compares the differential rates that were advertised for public comment with an with a proposed increase of 4% to the rate in the \$, of all differential rate categories. Council conducted workshops between April and June 2018 and through this process provided strong fiscal leadership.

Differential General Rating Category	Adopted Rate 2018/19 (cents/\$ of valuation)	Minimum Payment	Advertised Rate 2018/19 (cents/\$ of valuation)	Minimum Payment
<b>Gross Rental Value Land</b>				
1. GRV Residential/Non-Commercial Developed (Improved Base)	10.1995	1,065	10.1995	1,065
2. GRV Commercial Developed	10.9458	1,185	10.9458	1,185
3. GRV Lifestyle Developed	10.2319	1,092	10.2319	1,092
4. GRV Rural Developed	10.9782	1,092	10.9782	1,092
5. GRV Holiday Use Developed	11.4108	1,173	11.4108	1,173
6. GRV Residential Vacant (Vacant Base)	20.3340	968	20.3340	968
7. GRV Commercial Vacant	14.4285	1,076	14.4285	1,076
8. GRV Rural Vacant	15.4669	1,076	15.4669	1,076
9. GRV Lifestyle Vacant	19.2525	990	19.2525	990
<b>Unimproved Value Land</b>				
10. UV Base	0.5138	1,303	0.5138	1,303
11. UV Additional Use 1	0.5651	1,434	0.5651	1,434
12. UV Additional Use 2	0.6165	1,564	0.6165	1,564
13. UV Additional Use 3	0.6679	1,694	0.6679	1,694
14. UV Additional Use 4	0.7193	1,824	0.7193	1,824



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**9. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR**

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

**10. SERVICE CHARGES - 2018/19 FINANCIAL YEAR**

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

	<b>2018/19 Budget</b>	<b>2017/18 Forecast Actual</b>
<b>11. FEES &amp; CHARGES REVENUE</b>	<b>\$</b>	<b>\$</b>
Governance	31,700	29,911
General Purpose Funding	0	0
Law, Order, Public Safety	33,150	39,327
Health	39,000	39,997
Education and Welfare	11,642	10,500
Housing	0	0
Community Amenities	1,501,010	1,414,323
Recreation & Culture	319,221	322,193
Transport	29,000	29,357
Economic Services	1,084,684	1,076,515
Other Property & Services	7,465	25,615
	<u><b>3,056,873</b></u>	<u><b>2,987,738</b></u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS  
- 2018/19 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 \$10 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 \$500.

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 and register with the Shire to receive any concession.

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 2018/2019 financial year as described in the schedule of Contributions and Donations.

	<b>\$</b>
<b>Denmark Arts Council Inc.</b>	
A5731 - Part Lot 228 and Part Lot 1093, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
<b>Denmark Boating &amp; Angling Club</b>	
A5585 – Lease of Part Lots 304 and 307 Parry Road, Parryville - Boating and angling shed and land at Parry Beach	1,434
<b>Denmark Boating &amp; Angling Club, &amp; Denmark Sea Rescue Group</b>	
A5587 – 891B (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Sea rescue, boating and angling hall and sheds	1,434
<b>Denmark Clay Target Club</b>	
A3565 – Lease of Whole Lot 7399, Sunny Glen Road, Hay - Clay target shooting range	1,434
<b>Denmark Cottage Crafts Inc.</b>	
A5584 – Lease of Part Lot 41 Mitchell Street, Denmark - Craft hall and Denmark Family Centre Church building	1,185



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS**  
**- 2018/19 FINANCIAL YEAR Cont'd**

	\$
<b>Denmark Country Club Inc.</b>	
A3088 – 925 (Lease of Whole Lots 154, 155, 156, 157, 158, 159, 1072, and 1073) South Coast - Golf Course, Tennis Courts and facilities	3,723
<b>Denmark Environment Centre Incorporated</b>	
A2622 – 1/35 (Strata Lot 1) Strickland Street, Denmark	1,185
A3747 – 4/35 (Strata Lot 4) Strickland Street, Denmark - Shop and administration centre	2,704
<b>Denmark Machinery Restoration Group Inc.</b>	
A5599 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Shed and displays	1,185
<b>Denmark Occasional Day Care Centre Inc. and Denmark Playgroup</b>	
A3179 – 81 (Lease of Whole Lot 500) South Coast Highway, Denmark - Day care and playgroup building	1,185
<b>Denmark Pistol Club</b>	
A3167 – 223 (Lease of Whole Lot 7441) Churchill Road, Scotsdale - Pistol shooting range	1,434
<b>Denmark Equestrian Club Inc.</b>	
A3189 – 73 (Lease of Whole Lot 1004) Beveridge Road, Denmark - Horse racing track and facilities	1,185
<b>Denmark Riverside Club</b>	
A5601 – Lease of Part Lot 1002 Bambrey Road, Denmark	1,185
A3069 – 3 (Lease of Whole Lot 1110) Morgan Road, Denmark - Bowling green, canoeing, kayaking and dragon boating launching site and facilities	2,299
<b>Denmark Surf Lifesaving Club</b>	
A5588 – 891A (Lease of Part Lot 556) Ocean Beach Road, Ocean Beach - Clubrooms and facilities	1,434
<b>Denmark Tourism Incorporated</b>	
A3186 – 73 (Lease of Lot 501) South Coast Hwy, Denmark - Denmark Visitor Centre	6,294
<b>Green Skills Inc.</b>	
A5590 – 46 (Lease of Part Lot 326) McIntosh Road, Hay - Recycling Centre and Tip Shop	1,434
<b>Kentdale Community Hall Committee Inc.</b>	
A5593 – 518 (Lease of Part Lot 300) Parker Road, Kentdale - Kentdale Hall	1,434
<b>Lions Club of Denmark Inc.</b>	
A5600 – 2 (Lease of Part Lot 952) Inlet Drive, Denmark - Clubroom	1,185
<b>Nornalup Residents and Ratepayers Association</b>	
A5591 – 3 (Lease of Part Lot 2368) Riverside Drive, Nornalup - Nornalup Community Hall	1,185
<b>Parry's Beach Voluntary Management Group Inc.</b>	
A5592 – 2830 (Lease of Part Lot 5393) South Coast Highway, William Bay - Parryville Hall	1,434
<b>Peaceful Bay Progress Association Inc.</b>	
A5615 – 30 (Lease of Whole Site 300) First Avenue, Peaceful Bay	1,185
A5616 – 3 (Lease of Whole Site 302) West Avenue, Peaceful Bay - Peaceful Bay Community Hall and Les Carpenter Fire Station	1,185
<b>Peaceful Bay Returned Services League (RSL) Sub Branch</b>	
A5596 – 28 (Lease of Whole Site 400) First Avenue, Peaceful Bay - Clubroom	1,185
<b>Peaceful Bay Sea Rescue Group Inc.</b>	
A5595 – Lease of Whole Lots 401 and 402 Old Peaceful Bay Road, Peaceful Bay - Sea rescue facilities	1,185
<b>Scout Association of Australia</b>	
A5597 – 53 (Lease of Part Lot 1087) Brazier Street, Denmark - Scout Hall and facilities	1,185



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, WAIVERS & WRITE-OFFS**  
**- 2018/19 FINANCIAL YEAR Cont'd**

	\$
<b>The Returned &amp; Services League of Australia WA Branch Inc</b>	
A3097 – 54 (Lease of Whole Lot 40) Strickland Street, Denmark - RSL Hall	1,185
<b>Tingledale Hall Committee Inc.</b>	
A5594 – 976 (Lease of Part Lot 2381) Valley of the Giants Road, Tingledale - Tingledale Hall and Community Centre	1,434
<b>Trustees: Richard John Marshall and Richard William Mumford and Eric Rose</b>	
A3041 – 891 (Lot 583) Scotsdale Road, Scotsdale Scotsdale Hall and tennis courts	1,434
<b>Denmark Community Resource Centre Inc.</b>	
A5729 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
<b>Denmark Over 50's Association</b>	
A5730 - Part Lot 228, 2 Strickland Street Denmark Morgan Richards Community Centre	1,185
<b>Denmark Historical Society Inc.</b>	
A3256 – 16 (Lease of Whole Lot 1021) Mitchell Street, Denmark - Denmark Historical Museum	1,185
<b>Total</b>	<b>50,684</b>

**13. INTEREST CHARGES AND INSTALMENTS - 2018/19 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Budgeted Revenue \$
<b>Interest on Rates</b>			
Overdue rates and charges	11%		50,000
Instalment option	5.5%		21,000
			71,000
<b>Instalment Administration Charge</b>			
Per instalment for all instalment options		12.00	29,000
			29,000

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

**Option 1 - Payment in full by a single instalment**

Due Date: 10 September 2018

**Option 2 - Payment by two equal instalments**

First Instalment Due Date: 10 September 2018

Second Instalment Due Date: 12 November 2018

**Option 3 - Payment by four equal instalments**

First Instalment Due Date: 10 September 2018

Second Instalment Due Date: 12 November 2018

Third Instalment Due Date: 14 January 2019

Fourth Instalment Due Date: 18 March 2019





**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

<b>14. ELECTED MEMBERS REMUNERATION</b>		<b>2018/19 Budget \$</b>	<b>2017/18 Forecast Actual \$</b>	<b>2017/18 Budget \$</b>
The following fees, expenses and allowances were paid to council members and/or the president.				
Meeting Fees	9 @ \$10,100	90,900	89,938	90,000
President's Allowance	1 @ \$11,110	11,110	10,902	11,000
Deputy President's Allowance	1 @ \$2,778	2,778	2,756	2,750
Telecommunications Allowance	9 @ \$2,424	21,816	21,585	21,600
		<u>126,604</u>	<u>125,181</u>	<u>125,350</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:

	<b>2018/19 Budget \$</b>	<b>2017/18 Forecast Actual \$</b>	<b>2017/18 Budget \$</b>
Cash - Unrestricted	1,166,141	2,198,567	1,077,231
Cash - Restricted	9,168,608	9,966,163	9,742,796
	<u>10,334,749</u>	<u>12,164,730</u>	<u>10,820,027</u>

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

Employee Entitlement Reserve	437,514	427,677	426,345
Plant Replacement Reserve	598,314	600,991	600,119
Land & Building Reserve	459,561	889,111	887,900
Cemetery Reserve	2,066	2,020	2,012
Parry Beach Campground Reserve	201,092	171,155	147,579
Lime Quarry Reserve	326,447	270,232	270,659
Refuse Site Development Reserve	607,334	574,129	573,016
Kwoorabup Community Park Reserve	77,066	75,333	75,107
Aquatic Facilities Development Reserve	99,388	97,153	94,147
Lionsville Reserve	314,471	364,097	365,161
Peaceful Bay Water Supply Reserve	94,164	67,609	67,448
Rivermouth Caravan Park Reserve	84,095	72,429	72,228
Peaceful Bay Caravan Park Reserve	47,047	36,214	36,125
Recreation Centre Equipment Reserve	61,309	50,155	61,485
Denmark East Development Reserve	5,758,742	6,267,858	6,063,465
	<u>9,168,608</u>	<u>9,966,163</u>	<u>9,742,796</u>

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

Net Result	663,921	(897,931)	745,212
Amortisation	0	0	0
Depreciation	4,442,692	4,745,239	5,471,763
(Profit)/Loss on Sale of Asset	86,700	0	86,646
(Increase)/Decrease in Receivables	23,602	700,884	233,041
(Increase)/Decrease in Inventories	15,272	41,800	14,572
Increase/(Decrease) in Payables	100,381	(199,152)	62,000
Increase/(Decrease) in Employee Provisions		(183,999)	0
Grants/Contributions for the Development of Assets	(3,665,350)	(1,915,176)	(4,980,325)
<b>Net Cash from Operating Activities</b>	<u>1,667,218</u>	<u>2,291,665</u>	<u>1,632,909</u>



**SHIRE OF DENMARK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	<b>2018/19 Budget</b>	<b>2017/18 Forecast Actual</b>	<b>2017/18 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	30,000	30,000	30,000
Credit Card Balance at Balance Date	3,500	2,158	3,500
<b>Total Amount of Credit Unused</b>	<u>33,500</u>	<u>32,158</u>	<u>33,500</u>
 <b>Loan Facilities</b>			
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 2019

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 1/07/2018 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/2019 \$
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	181,179	0	0	181,179
Fire Command Vehicle	1,814	0	0	1,814
Nomination Deposits	0	0	0	0
	182,993	1,465,312	(1,465,312)	182,993

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.



Shire of Denmark  
**Notes to and forming part of the Draft Budget**  
For the year ending 30 June 2019



**SHIRE OF DENMARK**  
**Detailed Statement of Comprehensive Income by**  
**Program**  
**2018/2019**



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>General Purpose Funding - Schedule 3</b>						
<b>Rate Revenue - Income</b>						
1317013		General Rate - UV	(1,236,112)	(1,236,112)	(1,332,278)	UV valuations applied to rural land annually, Refer Note 8 for further detail.
1317713		Minimum Rates - UV	(163,777)	(163,777)	(146,858)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1317813		GRV - Developed Land	(3,164,799)	(3,164,799)	(3,369,837)	Rates payable on GRV developed land.
1317823		Minimum Rates - GRV Developed Land	(839,663)	(839,663)	(865,698)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1317843		GRV - Vacant Land	(627,915)	(627,915)	(600,283)	Rates payable on GRV vacant land.
1317853		Minimum Rates - GRV Vacant Land	(132,314)	(132,314)	(133,636)	Minimum rate set by Council to ensure cost of provision services is borne equally by all ratepayers.
1318023		Penalty On Rates	(32,000)	(66,722)	(50,000)	Interest applied to outstanding rates and instalment options as per LG (Fin. Mgt.) Reg. 68 & 70, Annual Budget, Overdue Payment Interest @ 11% p.a.
1318043		Rates Legal Fees	(5,000)	0	(5,000)	Recovery of legal fees incurred in rates debt recovery action as per LG Act.
1318133		Rates Enquiry Fees	(40,000)	(32,556)	(30,000)	Rates settlement enquiries and other sundry rating income, Rating Searches & Account/Settlement Enquiries, Rate Books (inc extracts).
1318143		Rates Administration Charges	(51,000)	(44,087)	(50,000)	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	(20,000)	(24,155)	(25,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	(3,000)	(689)	(2,000)	
<b>Total Operating Income Rate Revenue</b>			<b>(6,315,580)</b>	<b>(6,332,789)</b>	<b>(6,610,590)</b>	

<b>General Purpose Funding - Schedule 3</b>						
<b>General Purpose Grants - Expenditure</b>						
1327542		Miscellaneous GPF Expenses	2,000	0	2,000	Grant Submission Review - external 3rd party.
1327552		Alloc Administration Expenses	8,000	8,150	8,726	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure General Purpose Grants</b>			<b>10,000</b>	<b>8,150</b>	<b>10,726</b>	

<b>General Purpose Grants - Income</b>						
1325773		Alloc Administration Income	(377)	(362)	0	
1327033		Grants Commission Grant - Untied	(283,004)	(561,031)	(298,608)	Financial Assistance Grants Allocation for general Local Government operations. Advance payments received June 2018.
1327103		Grants Commission Grant - Road Work	(205,352)	(482,287)	(265,246)	Financial Assistance Grants Allocation for the purpose of unspecified roadworks.
1327203		Grants Commission Grant - Special	0	0	0	
<b>Total Operating Income General Purpose Grants</b>			<b>(488,733)</b>	<b>(1,043,680)</b>	<b>(563,854)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**General Purpose Funding - Schedule 3**

**Other General Purpose Funding - Expenditure**

1315552		Alloc Administration Expenses	301,077	297,729	<b>328,424</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1317082		Rates Salaries	60,808	65,598	<b>62,329</b>	Salaries paid
1317092		Rates Superannuation	5,700	3,467	<b>5,843</b>	Superannuation paid
1318012		Rates - Printing & Stationery	11,000	7,305	<b>10,000</b>	Provision for printing Rates stationery, Rate Notices, Final Notice, Instalment Notices, Miscellaneous.
1318022		Rates - Postage & General Expenses	8,000	10,778	<b>8,000</b>	Provision for posting Rate notices, instalment reminders and other general expenses, Postage, Differential Rate Advertising, Other general expenses.
1318042		Rate Collection Fees	5,000	545	<b>5,000</b>	Provision for legal expenses relating to rate debt recovery.
1318033		Rates Write Off	0	345	<b>500</b>	
1318052		Rates - Waiver & Concessions	48,735	47,353	<b>50,684</b>	In accordance with Council Policy No.030101.
1318062		GRV & UV Valuation and General Expenses	22,000	17,748	<b>95,000</b>	GRV's are currently undertaken every 4 years, Annual UV Roll, 4 Yearly GRV Roll Revaluation, General Valuation expenses.
<b>Total Operating Expenditure General Purpose Funding</b>			<b>462,320</b>	<b>450,868</b>	<b>565,780</b>	

**General Purpose Funding - Schedule 3**

**Other General Purpose Funding - Income**

1317773		Alloc Administration Income	(10,765)	(11,644)	<b>0</b>	
1331003		Interest on Investments	(140,000)	(110,910)	<b>(115,000)</b>	Interest earned from investments (as per Council Policy P040229 Investment Policy), Reserve Funds, Municipal Funds, Restricted Cash (Bonds).
1337043		Pens Deferred Rates Int Grant	(580)	(838)	<b>(600)</b>	Interest payment from State Govt for pensioners rates deferred by owner.
<b>Total Operating Income General Purpose Funding</b>			<b>(151,345)</b>	<b>(123,392)</b>	<b>(115,600)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Summary of Operations - General Purpose Funding</b>						
<b>Rate Revenue</b>						
		Sub Total Operating Expenditure	0	0	0	
		Sub Total Operating Income	(6,315,580)	(6,332,789)	(6,610,590)	
			<b>(6,315,580)</b>	<b>(6,332,789)</b>	<b>(6,610,590)</b>	
<b>General Purpose Grants</b>						
		Sub Total Operating Expenditure	10,000	8,150	10,726	
		Sub Total Operating Income	(488,733)	(1,043,680)	(563,854)	
			<b>(478,733)</b>	<b>(1,035,530)</b>	<b>(553,128)</b>	
<b>Other General Purpose Funding</b>						
		Sub Total Operating Expenditure	462,320	450,868	565,780	
		Sub Total Operating Income	(151,345)	(123,392)	(115,600)	
			<b>310,975</b>	<b>327,476</b>	<b>450,180</b>	
		<b>Total Operating Expenditure</b>	472,320	459,018	576,506	
		<b>Total Operating Income</b>	(6,955,658)	(7,499,861)	(7,290,044)	
		<b>Program (Surplus)/Deficit</b>	<b>(6,483,338)</b>	<b>(7,040,843)</b>	<b>(6,713,538)</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Members of Council - Expenditure</b>						
1410012		Travelling Expenses- Councillors	8,000	15,205	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	15,000	2,781	15,000	Elected members attendance at Conferences as per Council Delegation D040103(reflects election cycle), WA Local Government Week.
1410032		Election Expenses	30,000	27,717	0	Expenses associated with conducting biennial municipal elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allow.	11,000	10,902	11,110	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in four (4) quarterly instalments.
1410052	14100	<b>General Refreshments</b>	5,500	3,849	5,000	Meals, refreshments etc associated with Elected Members, Misc. 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	<b>Employees Social Club Contribution</b>	7,000	7,000	8,000	
1410052	14102	<b>Hosting Meetings</b>	6,000	4,362	6,000	
1410052	14103	<b>Council Meeting Meals</b>	10,000	7,958	10,000	
1410062		Insurance - Councillors	8,505	8,505	8,890	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Councillors	32,343	29,623	35,000	Refer Subscriptions and Memberships schedule appendix J.
1410082		Donations Gifts	20,000	8,473	21,600	Refer Contribution and Donations schedule appendix I.
1410092		Deputy Pres.Local Govt Allow	2,750	2,756	2,778	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	21,585	21,816	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$2,424pa.
1410122		Councillors Fees	90,000	89,938	90,900	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$10,100 pa.
1410152		Councillors Training	9,000	495	9,000	Training expenses - Elected Members (reflects \$1,000 per Councillor), Councillor Training - WALGA.
1410192		Vehicle Expenses - Admin	7,500	3,325	10,000	Operating lease costs - DE 7005.
1410252	14120	<b>Citizenship Ceremonies</b>	1,000	215	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	<b>Australia Day Breakfast</b>	11,000	11,053	12,000	Australia Day Breakfast, incl. Citizen of the Year awards.
1410252	14122	<b>Other Civic Functions</b>	1,500	12,686	5,000	Other Civic functions and events.
1410252	14124	<b>Thank A Volunteer Day Function</b>	4,500	2,633	3,000	Thank a Volunteer Day.
1410502		Depreciation - Council	6,257	10,244	10,221	Provision for depreciation of assets - Members of Council.
1410602		Donated use Council Facilities	6,000	2,457	5,550	Refer Contribution and Donations schedule appendix I.
1410522		Risk Management	3,000	0	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	356,831	352,864	389,243	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1418002	11002	<b>Council Chambers</b>	12,070	10,048	10,000	Provision for maintenance of Chambers only, Wages & Overheads, Cleaning Materials, Pest Control, Sundry materials, & Honour Boards.
<b>Total Operating Expenditure Members of Council</b>			<b>686,356</b>	<b>646,675</b>	<b>702,108</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(7,000)	(500)	(5,000)	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)	0	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(1,000)	0	0	Various grants associated with Members Sub-program.
1417503		Governance Reimbursements	(200)	(689)	(200)	Reimbursements paid by Elected Members for private expenses, incl. meals, conference expenses, etc.
1417773		Alloc Administration Income	(12,004)	(12,978)	0	
<b>Total Operating Income Members of Council</b>			<b>(23,204)</b>	<b>(14,167)</b>	<b>(8,200)</b>	

Governance - Schedule 4						
Administration - Expenditure						
1420062		Workers Comp - Administration	33,022	33,022	33,947	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,229,766	1,272,698	1,375,580	Salaries paid to administration staff.
1420092		Superannuation - Administration	162,028	138,707	163,134	Superannuation contributions paid for administration staff.
1420102		Other Expenses - Administration	12,500	19,583	20,000	Admin Staff Room supplies - inc's minor refreshments, staff functions, hygiene and cleaning items, Senior Staff Professional Memberships, newspapers, IT Vision User Group membership, Corporate events, Staff functions , minor gifts & Easy Grants Subscription Service, Miscellaneous.
1420122		Office Equipment Maintenance - Admin	16,500	32	16,500	Office equip maintenance, including telephones, radios etc. (Not - computer/IT equipment and photocopiers)
1420132		Computer Equipment Maintenance - Admin	75,000	93,445	90,000	Computer and IT equipment (Not photocopiers), IT Vision - SynergySoft Maintenance agreement, SynergySoft Database & User Licence Fees, IT Support and computer repairs (including minor purchases), Website Development.
1420142		Telecommunications - Admin	23,000	29,043	25,000	Provision for telephone and telecommunication operating costs, (including - Fixed Phones, Staff private phone reimbursements (on call/after hours), Internet Connection, Mobiles - calls.
1420152		Advertising - Administration	26,000	27,062	26,000	Provision for advertising costs not directly associated with other Sub-programs (i.e. Town Planning advertisements), 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	23,627	26,000	Provision for service agreements (based on meter readings) and general maintenance/repairs/toner of office copiers.
1420172		Postage	12,500	7,891	10,000	Postage, freight charges, note specific freight to be allocated to account relating to purchase.
1420182		Bank Fees	20,500	20,059	20,000	Fees associated with General Banking Fees, Merchant/Eftpos Fees.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Governance - Schedule 4</b>						
<b>Administration - Expenditure cont'd</b>						
1420192		Vehicle Expenses - Admin	12,000	14,461	<b>25,000</b>	Operating Lease for DE87 and DE09. Running costs for DE6226 (Ute)
1420202		Travel & Accommodation - Admin	8,500	14,002	<b>12,000</b>	Allowance for accommodation , travel and other related costs for staff attending training, seminars.
1420212		Audit Fees	26,000	28,136	<b>34,000</b>	Costs associated for interim and annual audits, Roads to Recovery, Grant Acquittals and others, Annual Audit Contract.
1420232		Legal Expenses	20,000	11,730	<b>20,000</b>	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	10,000	150	<b>10,000</b>	Training and development for Executive Team.
1420272		ESL - Council Properties	5,000	4,800	<b>5,000</b>	Emergency Services Levy payable by Council on Council properties.
1420282		Training Expenses - Admin	17,000	12,901	<b>17,000</b>	Allowance for staff attending training courses and seminars. Allocation for 17 Staff.
1420292		Leased Property Expenses	10,000	4,315	<b>10,000</b>	Provision of Lease property expenditure including preparation of leases.
1420312	<b>16350</b>	<b>Telecommunications Leasing Costs</b>	22,333	11,546	<b>22,000</b>	Operating lease for phone system.
1420312	<b>16351</b>	<b>Office Layout (Administration Building)</b>	15,000	21,154	<b>50,000</b>	Review of office accommodation to maximise future needs.
1420312	<b>16352</b>	<b>Review of Shire Property</b>	10,000	0	<b>10,000</b>	Review of Council property for LTFP
1420312	<b>16352</b>	<b>Governance Projects</b>	10,000	0	<b>35,000</b>	\$15k Section 17 Review, \$20k Local law review.
		<b>Corporate Services Projects</b>			<b>45,000</b>	\$10k Records Mgt Strategy, \$35k Financial reporting software
1420322		Strategic Planning & General Consultancies	60,000	66,571	<b>55,000</b>	Provision for Community Survey, Culture Survey, Graphic design and Qtrly CBP advertising. General Consultancy \$10k.
1420332		Asset Management & Intergrated Planning & Reporting	100,000	101,046	<b>75,000</b>	Asset Mgt Software license \$15k, Hardware \$12k, training \$9k. Asset Building Valuation \$20k, Building condition rating \$20k.
1420342		Community Financial Assistance Program	10,000	8,886	<b>17,370</b>	Financial Assistance to Community Groups: Approved projects subject to annual grant process.
1420352		Insurance - Public Liability	41,469	41,469	<b>43,550</b>	Public Liability insurance annual premium.
1420362		Insurance - Admin	11,986	16,454	<b>12,055</b>	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	<b>0</b>	Loss on Sale of Vehicles.
1420502		Depreciation - Admin	164,605	159,237	<b>156,278</b>	Depreciation of assets in accordance with accounting policies.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Governance - Schedule 4						
Administration - Expenditure cont'd						
1420522		Printing & Stationery - Admin	26,000	17,912	20,000	General printing and stationery including letterheads, envelopes and others not directly allocated.
1420542		Fringe Benefits Tax - Admin	2,000	3,932	10,000	FBT provision payable.
1420812		Conference Expenses - Admin	15,000	10,102	15,000	Allowance for staff attending conferences and professional development.
1420912		Staff Uniform - Admin	5,750	0	5,700	Allowance available to administration staff, 14 staff at current allowance of \$350 each, New members of staff (2 at \$400 each).
1420922		Staff Housing Subsidy	41,300	20,465	26,000	Staff Housing subsidy (as per Policy P090901), CEO - 52 weeks @ \$350 per week, DCCS - 52 weeks @\$150 - less contributions (see 1427233).
1420932		Staff Relocation Expenses	5,000	7,775	5,000	Provision for reimbursement of removalist costs for new senior staff - contingency Staff relocation expenses.
1420942	11004	CEO Beveridge Street House Mtce	5,150	6,522	8,200	Maintenance including utilities and insurance. \$1,800 UV water treatment system
1420942	11103	39 Chiltern Road House Mtce	5,000	10,029	10,350	Maintenance including insurance. Replacement cupboards
1422502		Debt Write-off	5,000	768	2,500	Provision for writing off small bad debts.
1425552		Alloc Administration Expenses	(2,424,127)	(2,397,175)	(2,644,315)	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1426662		Loan Interest - Photovoltaic System	1,783	1,632	1,151	Loan interest repayments - Administration Centre Photovoltaic System.
1428002	11001	Administration Building	121,435	136,010	125,000	Staff Wages (Cleaners, garden and building mtce), Overheads (Cleaners, garden and building mtce), Cleaning materials, contracts and associated expenses., Security Alarm Monitoring, 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).
<b>Total Operating Expenditure Administration</b>			<b>0</b>	<b>(0)</b>	<b>45,000</b>	

Governance - Schedule 4						
Administration - Income						
1420493		Profit on Sale of Asset - Admin	0	0	(2,000)	Profit on sale of vehicles (DE09, DE7005, DE87).
1424503		Telstra Exchange Lease Res 45552	(661)	(647)	(700)	Exchange on Reserve 45552 Ocean Beach Road.
1422223		Interest on Overdue Debtors	(200)	(352)	(200)	
1427043		Roundings Surplus/Deficit	(10)	18	(10)	Account used to round various receipts, invoices to nearest 5 cents.
1427053		Sale Of Corporate Documents	0	(21)	(50)	Sale of miscellaneous Shire documents (electoral roll, rate book etc) as per Schedule of Fees and Charges.
1427063		Photocopying And Secretarial	(350)	(445)	(500)	Provision for misc. income - General Photocopying / Printing / Binding / Faxing, Rural Property Addressing, Public Street Banners, Freedom of Information Fees.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1427203		Reimbursement - Other	(5,000)	(21,278)	(15,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Rental Reimbursement Income	(41,940)	(28,764)	(26,000)	Staff Housing subsidy reimbursement - as per employment contract/Council Policy P090901. DCCS - 52 weeks @ \$150 per week, CEO - 52 weeks @ \$350.
1427403		Reimbursement - Staff Sal Sac.	(250)	0	(250)	Reimbursements made by staff for salary sacrifice purchases.
1427503		Reimbursement - Credit Card Fees	(3,500)	(2,788)	(3,000)	Visa/Mastercard credit card fee 1.5% through BPay and Secure pay.
1427603		Reimbursement - Legal Fees	(2,000)	0	(2,000)	Reimbursement of legal fees (leases, sundry debtors etc - not rates).
1427613		LGIS Insurance Rebate	(25,000)	(30,880)	(30,000)	Rebate associated with insurance scheme ownership and good claims record.
1427703		Sale of Misc Items	(250)	0	(250)	
1427773		Alloc Administration Income	80,161	86,609	0	
1427973		Commissions - Other	(1,000)	(1,453)	(1,000)	Provision for various commissions( CTF & BRB) received.
<b>Total Operating Income Administration</b>			<b>0</b>	<b>(0)</b>	<b>(80,960)</b>	

**Summary of Operations - Governance Program**

**Members of Council**

Sub Total Operating Expenditure	686,356	646,675	702,108
Sub Total Operating Income	(23,204)	(14,167)	(8,200)
	<b>663,152</b>	<b>632,508</b>	<b>693,908</b>

**Administration**

Sub Total Operating Expenditure	0	(0)	45,000
Sub Total Operating Income	0	(0)	(80,960)
	<b>0</b>	<b>(0)</b>	<b>(35,960)</b>

<b>Total Operating Expenditure</b>	686,356	646,675	747,108
<b>Total Operating Income</b>	(23,204)	(14,167)	(89,160)
<b>Program (Surplus)/Deficit</b>	<b>663,152</b>	<b>632,508</b>	<b>657,948</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Expenditure</b>						
1510062		Workers Comp - Fire	1,670	1,670	1,717	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	60,222	59,331	60,272	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	8,500	8,374	7,234	Superannuation contributions paid for ranger staff.
1510102	60099	<b>Other Fire Expenses</b>	5,000	5,701	4,550	
1510112		Bushfire Risk Management	0	95,323	173,556	Bushfire Risk Management Coordinator (Program - Fully DFES funded).
1510192		Vehicle Expenses - Fire	10,000	11,227	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	1,203	3,000	
1510322	15505	<b>Fire Fighting Expenses</b>	8,000	4,878	6,980	General allocation only
1510332	15506	<b>Fire Prevention Expenses</b>	4,500	1,771	4,500	Expenditure provision only
1510342		<b>ISG and IMG Training</b>	0	0	5,250	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1510352		LEMC Consultancies	4,000	756	2,500	Costs associated with administration of Local Emergency Management, Committee administration and Miscellaneous meeting costs.
1510372		Feast not Fire Dinner	3,000	1,463	3,000	Annual volunteer Thank you event
1510392		Hazard Reduction Burning Expenses	5,000	7,142	7,000	Offset with GL 1517183
1510402		Fire Prevention Expenses	1,000	1,428	1,500	\$650 SMS messaging system, \$800 New volunteer induction manual.
1510472		Contractor Expenses - Fire Regulation Clearing	6,000	510	7,000	
1510482		Fire Regulation Promotion	1,000	316	1,500	
1510492		Standpipe Maintenance Program	6,000	0	4,250	
1510502		Depreciation - Fire	550,449	644,561	641,463	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	4,500	5,163	6,000	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other (non-BFB).
1510702	15501	<b>Strategic Firebreaks</b>	30,000	18,288	29,533	Contractor costs for clearing strategic firebreaks
1515002	15502	<b>Fire Prevention &amp; Reserve Management Expenses</b>	18,000	16,049	18,000	Provision for costs associated with preparation of prescribed burns, firebreak maintenance and stakeholder consultation.
1515002		<b>Community Risk Acceptability Survey</b>	0	0	10,000	
1515552		Alloc Administration Expenses	60,361	59,690	65,843	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Fire Prevention</b>			<b>789,202</b>	<b>944,843</b>	<b>1,074,648</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention - Income</b>						
1517113		Reimbursement- Fire Reg Non-Compliance	(1,000)	(1,797)	(2,500)	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	(6,600)	(9,950)	(500)	
1517183		Hazard Reduction Burning Income	(5,000)	(8,173)	(8,000)	Offset with GL 1510392.
1517193		Grant - Bushfire Risk Management	0	(124,451)	(173,556)	Grant - Bushfire Risk Management Planning Program
1517773		Alloc Administration Income	(2,026)	(2,180)	0	Allocation of administration income within this sub-program
1518003		Reimbursement Other Brigades	0	0	0	Miscellaneous and Feast not Fire Income.
<b>Total Operating Income Fire Prevention</b>			<b>(18,626)</b>	<b>(158,880)</b>	<b>(188,556)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Expenditure</b>						
1520082		Salaries - Rangers Animal Control	30,111	29,709	30,136	20% of Rangers salaries.
1520092		Superannuation - Animal Control	3,579	4,187	3,617	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	835	835	859	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	3,500	4,608	4,000	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE7 - Senior Ranger, DE25 - Ranger.
1520222		Other Equipment - Animal Control	2,000	918	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.
1520262		Dog Litter Bags, Bins and Composter	1,500	1,463	2,000	Provision of dog bags bins and composter at Lights Beach, Laing Park and Prawn Rock Channel Exercise Area.
1520272		Other Expenses - Animal Control	6,000	5,475	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	1,750	0	1,750	Preparation of Dog Park Concept Plan
1520302		Dog Exercise Area Signage	2,000	731	1,000	Signage
1520522		Printing & Stationery - Animal Control	1,000	884	1,000	Printing of Dog Registration Renewals and reminder notices.
1525552		Alloc Administration Expenses	70,300	69,518	76,685	Allocation of expenses contained within this sub-program.
<b>Total Operating Expenditure Animal Control</b>			<b>124,575</b>	<b>120,329</b>	<b>131,047</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Animal Control - Income</b>						
1527113		Fines and Penalties - Animal Control	(5,000)	(6,082)	(5,000)	Provision of income from fines and penalties in accordance with Schedule of Fees and Charges, Stock Trespassing, Dogs.
1527123		Snake Removal Fees	(500)	(1,296)	(900)	Snake removal service by Shire of Denmark Rangers as per Schedule of Fees and Charges
1527133		Cat and Dog Pound Fees	(4,000)	(3,472)	(4,000)	Provision of income from impounded animals in accordance with adopted fees and charges.
1527143		Dog Registration Fees	(20,000)	(18,869)	(15,000)	Registration income as per Western Australian Dog Act 1976 (Sections 15 and 16). Due 31 October, Dog License Fees.
1527153		Cat Registration Fees	(2,000)	(1,461)	(1,000)	Registration income as per Cat Act, registration 31 October.
1527163		Small Animal Trap Hire	(250)	(464)	(250)	Hire of miscellaneous equipment - animal control, Hire of Anti-Barking Dog Collar, Hire of Animal Trap.
1527773		Alloc Administration Income	(2,161)	(2,328)	0	
<b>Total Operating Income Animal Control</b>			<b>(33,911)</b>	<b>(33,974)</b>	<b>(26,150)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Expenditure</b>						
1530082		Salaries - Rangers Other Law & Order	60,222	65,260	60,272	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	8,000	8,983	7,234	Superannuation contributions paid for ranger staff, as per Salaries and Wages Budget
1530102		Uniform - Other Law & Order	2,000	1,166	1,500	Provision of Law Enforcement Uniform replacement and other protective clothing, 2 Rangers + casuals.
1530112		Workers Comp - Other Law & Order	1,670	1,670	1,717	Workers Compensation insurances
1530192		Vehicle Expenses - Other Law & Order	5,000	7,033	6,000	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	1,544	3,500	Allowance for expenditure on sundry items., Vehicle/Sign/Trolley Impoundment costs, Mobile Phones Replacement, Ranger Tools, camera and minor equipment.
1530262		Local & State Emergency Disaster Relief	5,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	5,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	1,000	0	2,000	Australia Day Breakfast Donations in accordance with Policy P050033.
1530352		Training Expenses - Other Law & Order	6,000	1,495	4,000	Allowance for rangers attending training courses and/or seminars.
1530492		Loss on Sale of Asset - Other Law & Order	0	0	0	
1530502		Depreciation - Other Law & Order	37,866	36,340	36,340	Depreciation of assets in accordance with accounting policies
1530522		Printing & Stationery - Other Law & Order	1,000	710	1,000	Miscellaneous printing & stationery requirements., Infringement Books/Notices.
1535552		Alloc Administration Expenses	44,846	44,348	48,920	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Other Law, Order &amp; Public Safety</b>			<b>181,104</b>	<b>168,549</b>	<b>180,483</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Other Law, Order &amp; Public Safety - Income</b>						
1530493		Profit on Sale of Asset - Other Law & Order	0	0	(1,600)	Profit on Sale of DE25
1530523		Grant - Thank a Volunteer	(1,000)	0	(1,000)	
1530533		Australia Day Breakfast Donations - RFDS	(1,000)	(1,365)	(1,000)	Gold coin donation at Australia Day Breakfast
1530543		Sale of Abandoned Vehicles	0	(240)	0	
1537113		Fines & Penalties - Other Law Order	(3,000)	(4,332)	(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	(2,062)	(1,619)	0	
<b>Total Operating Income Other Law, Order &amp; Public Safety</b>			<b>(7,062)</b>	<b>(7,555)</b>	<b>(6,600)</b>	

<b>Law, Order &amp; Public Safety - Schedule 5</b>						
<b>Fire Prevention Brigades (ESL) - Expenditure</b>						
1540052		ESL - Maintenance of Brigade Vehicles	28,000	38,826	35,000	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing costs, Repairs, Maintenance/ Servicing, Fuel, Lubricants, Licensing, Minor Plant and Equipment.
1540152	60001	<i>Brigade Building ( Budget)</i>	0	0	0	
1540152	60002	<i>Camarthen Brigade Operating Costs</i>	1,000	400	1,000	
1540152	60003	<i>Denmark East Brigade Operating Costs</i>	1,500	260	1,500	
1540152	60004	<i>Harewood Brigade Operating Costs</i>	1,250	175	1,250	
1540152	60006	<i>Kordabup/Owingup Brigade Operating Costs</i>	1,600	292	1,600	
1540152	60007	<i>Mehniup Brigade Operating Costs</i>	250	147	500	
1540152	60008	<i>Mt Lindesay Brigade Operating Costs</i>	300	1,333	500	
1540152	60009	<i>Nornalup Brigade Operating Costs</i>	700	277	900	
1540152	60010	<i>Ocean Beach Brigade Operating Costs</i>	1,600	332	1,900	
1540152	60011	<i>Parryville Brigade Operating Costs</i>	250	110	500	
1540152	60012	<i>Peaceful Brigade Operating Costs</i>	1,300	183	1,500	
1540152	60013	<i>Shadforth/Scotsdale Brigade Operating Costs</i>	1,500	264	1,500	
1540152	60014	<i>Somerset Hill Brigade Operating Costs</i>	400	183	750	
1540152	60015	<i>Tingledale Brigade Operating Costs</i>	250	142	500	
1540152	60017	<i>William Bay Brigade Operating Costs</i>	500	140	850	
1540202		ESL - Safety Clothes & Accessories	18,000	8,103	21,000	Provision of protective, safety clothing, footwear and accessories.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1540252		ESL - Utilities, Rates & Taxes	6,000	5,735	7,000	Electricity, Water and Sewerage Rates, Telephone and FCO Mobile Phones, Power, Water, Sewerage, Fixed Phones, Mobiles.
1540302		ESL - Other Goods & Services	10,000	6,424	10,000	Communications licence renewal, brigade members training, refreshments, first aid kits etc.
1540312		Unspecified Small items of Equipment	3,000	4,835	5,000	Miscellaneous expenses, equipment and radio repairs, BFB Office Equipment (non-brigade specific), Minor equipment (non-brigade specific).
1540352		ESL - Insurance Brigades	55,950	51,803	60,770	Includes Bushfire Injury, property, vehicles and equipment, Bush Fire injury, Brigade Vehicles.
1545552		Alloc Administration Expenses	35,150	34,759	48,920	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Operating Expenditure Fire Prevention Brigades (ESL)</b>			<b>168,500</b>	<b>154,723</b>	<b>202,440</b>	

Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Income						
1540053		Emergency Services Levy - Brigades	(112,266)	(172,853)	(147,370)	Operational grant from DFES for operating expenditure above
1540063		Emergency Services Levy - Overrun	0	0	0	Reimbursement from DFES - over expenditure previous financial year.
1540103		Emergency Services Levy - Vehicles	(569,100)	(502,115)	0	Grant - Urban Tanker Ocean Beach
1540113		Emergency Services Levy - Buildings	0	0	(285,135)	Grant - Ocean Beach Fire Shed modifications
1540503		ESL - Administration Fee	(4,000)	(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	(1,240)	(1,337)	0	
<b>Total Operating Income Fire Prevention Brigades (ESL)</b>			<b>(686,606)</b>	<b>(680,305)</b>	<b>(436,505)</b>	

Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Expenditure						
1550012		SES - Maintenance Of Plant & Equip	1,000	0	1,000	Costs associated with servicing, repairs & maintenance, of SES equip.
1550052		SES - Maintenance Of Vehicles Trailers & Boats	1,200	2,618	1,500	Costs associated with servicing, repairs & maintenance, fuel, lubricants & licensing costs, Maintenance/ Servicing, Fuel & Lubricants, Licensing.
1550152	60051	<b>Denmark SES Building Operating Costs</b>	3,000	851	3,000	
1550252		SES - Utilities Rates & Taxes	3,500	5,398	4,500	Includes power, telephone & internet charges, Water, Power, Fixed Phones, Mobiles, Internet.
1550302		SES - Other Goods & Services	7,860	8,907	6,000	Other expenditure associated with SES services, Training costs, Call-out costs, PO Box renewal, Stationery, Open Day costs, Postage, Miscellaneous.
1550352		SES - Insurance	1,500	1,368	1,500	Includes injury, property, vehicles and equipment, Motor Vehicle, Property.
1550402		SES - Unspecified Small items of Equipment	0	0	0	Purchase of small items of equipment as per approved grant, IT/Computer Equipment purchases.
1555552		Alloc Administration Expenses	29,574	29,246	45,482	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure L &amp; O - State Emergency Services</b>			<b>47,634</b>	<b>48,387</b>	<b>62,982</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Law, Order & Public Safety - Schedule 5						
Law & Order State Emergency Services - Income						
1550103		Grant - Emergency Services Levy Operating	(18,060)	(23,986)	(19,592)	DFES grant for SES brigade operations.
1550113		Emergency Services Levy SES (Vehicles)	0	0	0	DFES grant for SES brigade operations.
1555773		Alloc Administration Income	(1,044)	(1,121)	0	
<b>Total Operating Income L &amp; O - State Emergency Services</b>			<b>(19,104)</b>	<b>(25,108)</b>	<b>(19,592)</b>	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Expenditure						
1560082		Salaries	101,434	107,176	97,550	Salary in accordance with MOU with DFES.
1560092		Uniforms	400	164	500	Provision for protective clothing and uniform.
1560102		Other Expenses	500	0	500	Provision for miscellaneous items
1560122		Superannuation	12,828	14,711	12,543	Allocated Superannuation contributions.
1560132		Workers Comp	2,981	2,981	3,064	Workers Compensation insurances
1560142		Mobile Phone	500	519	600	Mobile phone expenses
1560152		Training	1,000	268	3,000	Registration and other attendance costs at training courses and conferences.
1560192		Vehicle Expenses	5,000	4,303	5,000	Vehicle running costs DE54
1560492		Loss on Sale of Asset - CESM	0	0	0	DE54
1560502		Depreciation	9,248	9,248	9,248	Depreciation of assets in accordance with accounting policies
1565552		Alloc Administration Expenses	46,543	46,026	61,348	Allocation of expenses contained within this sub-program
<b>Total Operating Expenditure Community Emergency Serv. Man.</b>			<b>180,434</b>	<b>185,395</b>	<b>193,353</b>	

Law, Order & Public Safety - Schedule 5						
Community Emergency Services Manager - Income						
1560063		Reimbursement CESM from DFES	(60,000)	(66,019)	(60,000)	Operating reimbursement from DFES
1560493		Profit Sale of Assets CESM	0	0	0	Provision for non cash entry to show the profit on sale of assets in accordance with accounting policies and regulations
1565773		Alloc Administration Income	(1,566)	(1,682)	0	
<b>Total Operating Income Community Emergency Serv. Man.</b>			<b>(61,566)</b>	<b>(67,701)</b>	<b>(60,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**Summary of Operations - Law, Order & Public Safety Program**

**Fire Prevention**

Sub Total Operating Expenditure	789,202	944,843	1,074,648
Sub Total Operating Income	(18,626)	(158,880)	(188,556)
	<b>770,576</b>	<b>785,963</b>	<b>886,092</b>

**Animal Control**

Sub Total Operating Expenditure	124,575	120,329	131,047
Sub Total Operating Income	(33,911)	(33,974)	(26,150)
	<b>90,664</b>	<b>86,355</b>	<b>104,897</b>

**Other Law, Order & Public Safety**

Sub Total Operating Expenditure	181,104	168,549	180,483
Sub Total Operating Income	(7,062)	(7,555)	(6,600)
	<b>174,042</b>	<b>160,994</b>	<b>173,883</b>

**Fire Prevention Brigades (ESL)**

Sub Total Operating Expenditure	168,500	154,723	202,440
Sub Total Operating Income	(686,606)	(680,305)	(436,505)
	<b>(518,106)</b>	<b>(525,583)</b>	<b>(234,065)</b>

**Law & Order - State Emergency Services**

Sub Total Operating Expenditure	47,634	48,387	62,982
Sub Total Operating Income	(19,104)	(25,108)	(19,592)
	<b>28,530</b>	<b>23,279</b>	<b>43,390</b>

**Community Emergency Services Manager**

Sub Total Operating Expenditure	180,434	185,395	193,353
Sub Total Operating Income	(61,566)	(67,701)	(60,000)
	<b>118,868</b>	<b>117,694</b>	<b>133,353</b>

<b>Total Operating Expenditure</b>	1,491,449	1,622,226	1,844,953
<b>Total Operating Income</b>	(826,875)	(973,523)	(737,403)
<b>Program (Surplus)/Deficit</b>	<b>664,574</b>	<b>648,703</b>	<b>1,107,550</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Expenditure</b>						
1730062		Workers Comp - Health	3,405	3,405	3,500	Workers Compensation insurances
1730082		Salaries - Health	132,150	137,187	88,988	Salary provision
1730092		Superannuation - Health	16,682	17,347	12,733	Superannuation contributions
1730102		Other Expenses - Health	2,500	1,344	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	1,847	2,000	Training costs for Conference and training.
1730192		Vehicle Expenses - Health	12,500	14,222	12,500	Lease costs and fuel, licence and general maintenance of vehicle.
1730302		Analytical Expenses	3,000	2,296	3,000	Costs involved in water sampling and other testing. LHAAC, Samples - freight costs, Samples - testing and analysis costs.
1730542		Fringe Benefits Tax - Health	4,500	5,025	6,300	FBT applicable to Health staff
1730912		Staff Uniform - Health	700	0	350	Cost involved in providing Corporate Clothing purchases.
1735552		Alloc Administration Expenses	111,025	109,551	92,022	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Health Inspection &amp; Admin</b>			<b>288,462</b>	<b>292,224</b>	<b>223,893</b>	

<b>Health - Schedule 7</b>						
<b>Health Inspection &amp; Administration - Income</b>						
1732003		Inspections - Food Business	(10,000)	(10,145)	(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)	(635)	(1,000)	
1737173		Holiday Accommodation	(16,000)	(17,454)	(16,000)	Applications for various Health Licences, Registration and Permits
1737223		Health Licenses Other	(12,000)	(11,763)	(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.
1730493		Profit on Sale Of Assets - Health	0	0	0	
1737773		Alloc Administration Income	(2,805)	(3,032)	0	
<b>Total Operating Income Health Inspection &amp; Administration</b>			<b>(42,305)</b>	<b>(43,029)</b>	<b>(39,000)</b>	

<b>Health - Schedule 7</b>						
<b>Health Other - Expenditure</b>						
1740002		Contribution - Medical Services Walpole	10,000	0	0	
<b>Total Operating Expenditure Health Other</b>			<b>10,000</b>	<b>0</b>	<b>0</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**Summary of Operations - Health Program**

**Health Inspection & Administration**

Sub Total Operating Expenditure	288,462	292,224	223,893
Sub Total Operating Income	(42,305)	(43,029)	(39,000)
	<b>246,157</b>	<b>249,195</b>	<b>184,893</b>

**Health Other**

Sub Total Operating Expenditure	10,000	0	0
Sub Total Operating Income	0	0	0
	<b>10,000</b>	<b>0</b>	<b>0</b>

<b>Total Operating Expenditure</b>	298,462	292,224	223,893
<b>Total Operating Income</b>	(42,305)	(43,029)	(39,000)
<b>Program (Surplus)/Deficit</b>	<b>256,157</b>	<b>249,195</b>	<b>184,893</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Expenditure</b>						
1630222		International Day of Disability	3,000	1,277	<b>3,000</b>	Provision for event promotion.
1630232		Contribution Peaceful Bay RSL & Community Bus	1,000	909	<b>1,000</b>	Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community.
1630252		Seniors Week Civic Reception	4,500	4,057	<b>4,500</b>	Provision for Seniors Week Functions, Function Catering, Other.
1630282		Donation Denmark Over 50's Association	2,000	2,000	<b>0</b>	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association).
1635552		Alloc Administration Expenses	20,363	20,136	<b>22,212</b>	Allocation of administration expenses within this sub-program.
<b>Total Operating Expenditure Aged &amp; Disabled</b>			<b>30,863</b>	<b>28,380</b>	<b>30,712</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Aged &amp; Disabled - Income</b>						
1630013		Grant - Aged Friendly Communities	(500)	0	<b>0</b>	Disability Services Commission Contribution.
1630033		Grant - Council on the Ageing WA	(500)	0	<b>0</b>	
1637773		Alloc Administration Income	(718)	(776)	<b>0</b>	
<b>Total Operating Income Aged &amp; Disabled</b>			<b>(1,718)</b>	<b>(776)</b>	<b>0</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Expenditure</b>						
1610822		Shire of Denmark Youth Leadership Award.	2,000	0	<b>2,000</b>	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	<b>1,000</b>	Scholarship provided to student at Ag College as per Policy P080201.
1610852	<b>11015</b>	<b>Old Post Office Building Mtce</b>	1,500	4,844	<b>1,270</b>	Insurance and other maintenance costs.
1610862	<b>11013</b>	<b>Maintenance - Occasional Day Care Centre</b>	4,462	602	<b>4,375</b>	Insurance and other maintenance costs.
1615552		Alloc Administration Expenses	11,151	11,027	<b>12,164</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Operating Expenditure Pre Schools</b>			<b>20,113</b>	<b>17,473</b>	<b>20,809</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Pre Schools - Income</b>						
1617173		Lease payment - Pre Schools	(10,500)	(10,500)	<b>(11,642)</b>	Lease Fee for Old Post Office Building to Spirit of Play.
1617773		Alloc Administration Income	(391)	(423)	<b>0</b>	
<b>Total Operating Income Pre Schools</b>			<b>(10,891)</b>	<b>(10,923)</b>	<b>(11,642)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Education &amp; Welfare Schedule 8</b>						
<b>Youth Services - Expenditure</b>						
1620062		Workers Comp	3,742	3,742	<b>3,847</b>	Workers Compensation insurances
1620082		Salaries	65,025	62,730	<b>69,925</b>	Salary and casual staff allocation \$5,000.
1620092		Superannuation	9,063	5,796	<b>6,561</b>	Superannuation contributions paid.
1620102		Other Expenses - Club Development	2,000	1,082	<b>2,000</b>	Provision for sundry and minor expenses, Stationery and advertising.
1620112		Training	1,000	0	<b>1,500</b>	Provision for training.
1620132		Equipment Maintenance	500	185	<b>1,000</b>	Provision for maintenance of office equipment, Computer/IT, Other Equipment and Furniture.
1620172		Youth Programs	0	25	<b>1,000</b>	Youth careers expo
1620192		Denmark Youth Festival	1,000	10,897	<b>12,500</b>	Annual 4Youth Fest, (\$10k grant funding requested).
1620202	<b>17030</b>	<b>Youth Support Service Program</b>	54,260	49,373	<b>70,000</b>	AYSA Youth Program. (\$30k Grant funding approved)
1620222		Youth Holiday Activities	15,000	0	<b>15,000</b>	\$12k - Leadership Camp (outward bound). \$3k Youth holiday programs.
1620232		Denmark Youth Art Program	0	0	<b>0</b>	Various grant funded programs offered at Youth Centre, Youth Arts Anti-Graffiti project. Grant dependant.
1620242		Misc Office Equipment	0	145	<b>500</b>	Provision for purchase of miscellaneous office equipment (minor).
1620252		Staff Uniforms	350	0	<b>350</b>	Purchase uniform for CDO.
1620282		Youth Services Programs	0	0	<b>12,000</b>	Youth Programs Expense (subject to grant funding approvals)
1620292		Youth Advisory Expenditure	1,000	456	<b>1,000</b>	Purchase of materials see 1620103.
1620502		Depreciation - Youth Centre	9,137	8,189	<b>8,204</b>	Depreciation of assets in accordance with accounting policies
1625552		Alloc Administration Expenses	10,035	40,033	<b>10,947</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1628002	<b>11012</b>	<b>Youth Centre Building Maintenance</b>	7,150	11,644	<b>7,500</b>	
1628022	<b>12012</b>	<b>Youth Centre Cleaners</b>	4,500	5,548	<b>2,500</b>	
<b>Total Operating Expenditure Welfare Youth</b>			<b>183,762</b>	<b>199,844</b>	<b>226,334</b>	

<b>Education &amp; Welfare Schedule 8</b>						
<b>Other Welfare - Income</b>						
1620243		Grant - Youth Services Programs	0	0	<b>(12,000)</b>	Grant Provision for Youth Services Programs.
1627523		Grant - Denmark 4Youth Fest	0	0	<b>(10,000)</b>	Grant for Annual 4Youth Fest.
1620453		Income - Youth Support Service	<b>(30,000)</b>	<b>(29,131)</b>	<b>(30,000)</b>	AYSA contract funding
1627773		Alloc Administration Income	0	<b>(1,479)</b>	<b>0</b>	
<b>Total Operating Income Welfare Youth</b>			<b>(30,000)</b>	<b>(30,610)</b>	<b>(52,000)</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**Summary of Operations - Education & Welfare Program**

**Aged & Disabled**

Sub Total Operating Expenditure	30,863	28,380	30,712
Sub Total Operating Income	(1,718)	(776)	0
	<b>29,145</b>	<b>27,603</b>	<b>30,712</b>

**Pre Schools**

Sub Total Operating Expenditure	20,113	17,473	20,809
Sub Total Operating Income	(10,891)	(10,923)	(11,642)
	<b>9,222</b>	<b>6,550</b>	<b>9,167</b>

**Other Welfare**

Sub Total Operating Expenditure	183,762	199,844	226,334
Sub Total Operating Income	(30,000)	(30,610)	(52,000)
	<b>153,762</b>	<b>169,234</b>	<b>174,334</b>

<b>Total Operating Expenditure</b>	234,738	245,697	277,855
<b>Total Operating Income</b>	(42,609)	(42,309)	(63,642)
<b>Program (Surplus)/Deficit</b>	<b>192,129</b>	<b>203,388</b>	<b>214,213</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Housing - Schedule 9</b>						
<b>Housing Other - Expenditure</b>						
1075552		Alloc Administration Expenses	16,726	16,541	<b>18,246</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1076002		Hardy Street Remediation	15,000	3,150	<b>40,000</b>	Costs associated with remediation of contaminated site (Site audit and Tender process)
1076012		Hardy Street Business Plan	10,000	3,820	<b>0</b>	Plan required for Major Land Transaction
1076662		Loan Interest - Lionsville S/S Loan 123	5,717	5,383	<b>4,147</b>	Interest expense for Lionsville S/S loans # 123.
1076672		Loan Interest - Lionsville Loan 142	34,497	34,185	<b>32,596</b>	Interest expense associated with Lionsville loans, Loan #142 (Reserve funded)
<b>Total Expenditure Housing Other</b>			<b>81,940</b>	<b>63,078</b>	<b>94,989</b>	

<b>Housing - Schedule 9</b>						
<b>Housing Other - Income</b>						
1076663		Interest Repayment - Loan 123	(5,717)	(5,383)	<b>(4,147)</b>	Lionsville Self Supporting Interest Loan 123.
1076683		Grant - Lionsville Study	0	0	<b>0</b>	Investigate remediation options/costs, GSDC.
1077773		Alloc Administration Income	(587)	(630)	<b>0</b>	
<b>Total Income Housing Other</b>			<b>(6,304)</b>	<b>(6,013)</b>	<b>(4,147)</b>	

**Summary of Operations - Housing Program**

**Housing Other**

Sub Total Operating Expenditure	81,940	63,078	94,989
Sub Total Operating Income	(6,304)	(6,013)	(4,147)
	<b>75,636</b>	<b>57,065</b>	<b>90,842</b>
<b>Total Operating Expenditure</b>	81,940	63,078	94,989
<b>Total Operating Income</b>	(6,304)	(6,013)	(4,147)
<b>Program (Surplus)/Deficit</b>	<b>75,636</b>	<b>57,065</b>	<b>90,842</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Expenditure</b>						
1020502		Depreciation - Sanitation	53,423	58,620	<b>58,954</b>	Depreciation of assets in accordance with accounting policies
1023482	<b>21006</b>	<b>Recycling Contract (Cleanaway)</b>	147,000	195,306	<b>210,000</b>	Kerbside Collection, Peaceful Bay Glass, Processing Cardboard, Processing Recyclables, New Bins, Bin Repair, Customer Service.
1025002		Consulting Fees	200	0	<b>15,000</b>	Consulting Fees - Waste Services Review
1025082		Salaries - Waste	58,457	64,094	<b>57,134</b>	Salaries paid
1025092		Superannuation - Waste	5,480	7,826	<b>8,174</b>	Superannuation contributions paid
1025062		Workers Comp - Waste	1,403	1,403	<b>1,442</b>	Workers Compensation insurances.
1025912		Staff Uniform - Waste	250	0	<b>250</b>	Cost involved in providing Corporate Clothing.
1025552		Alloc Administration Expenses	47,028	46,505	<b>51,300</b>	Allocation of administration expenses within this sub-program
1026662		Loan Interest - Rubbish Truck	8,914	8,337	<b>6,437</b>	Waste Loan 156 - DE334 Rubbish Truck
1028002	<b>20002</b>	<b>Refuse Collection - Denmark</b>	142,000	125,455	<b>150,000</b>	Kerbside refuse pick up service undertaken by Council staff, in Denmark CBD and surrounds, including public litter bins and commercial collections.
1028102	<b>20003</b>	<b>Residential Collection</b>	70,000	56,532	<b>70,000</b>	Other residential collection including, Nornalup townsite collection.
1028102	<b>20004</b>	<b>Refuse Collection - Nornalup (West)</b>	10,000	6,529	<b>11,000</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20006</b>	<b>Refuse Collection - Public Events</b>	10,000	7,743	<b>11,000</b>	Staff Wages, Staff Overheads, Plant Costs.
1028102	<b>20007</b>	<b>Refuse Collection - Transport Waste To Albany</b>	31,500	23,217	<b>30,000</b>	Staff Wages, Staff Overheads, Plant Costs, Materials.
1028112	<b>20009</b>	<b>Refuse Collection - Peaceful Bay</b>	12,500	8,562	<b>14,000</b>	Staff Wages, Staff Overheads, Plant Costs, Materials.
1028202		Purchase Mobile Garbage Bins 120l	4,000	0	<b>0</b>	
1028212		Purchase Mobile Garbage Bin 240l	4,000	0	<b>0</b>	
1028302	<b>21002</b>	<b>Transport From Tfr Station - McIntosh Rd</b>	60,000	97,676	<b>100,000</b>	Transport costs
1028312	<b>21003</b>	<b>Waste Disposal Fees (City Of Albany)</b>	178,000	188,316	<b>185,000</b>	Fees payable to CoA
1028322	<b>21001</b>	<b>Maintenance - McIntosh Road Transfer Station</b>	241,100	288,343	<b>245,000</b>	Staff Wages & Overheads, Plant Costs, Power, Rubbish Calendar Printing, Miscellaneous, Waste Oil removal, Materials, Insurance, Waste Chute Bin - DEC Compliance Audit, Upgrade signage, Refuse Site Lic's.
1028322	<b>21010</b>	<b>Sullage Pit</b>	10,000	2,928	<b>10,000</b>	Decommissioning of Sullage pit
1028332	<b>21012</b>	<b>Transport From T/fer Station - Peaceful Bay</b>	12,000	10,270	<b>11,000</b>	
1028342	<b>21004</b>	<b>Maintenance - Peaceful Bay Refuse Site</b>	60,000	45,510	<b>45,000</b>	Contractor - SCEG, Contractor.
1028502		Site development - McIntosh Road and Peaceful Bay	30,000	2,559	<b>15,000</b>	Balance of Consulting Fees for perational Strategy comenced 17/18
1028602	<b>21005</b>	<b>Street Bin Replacement / Repair</b>	15,200	11,478	<b>10,000</b>	Staff Wages, materials for cleaning and repairs to townsite street bins
<b>Total Expenditure Sanitation Other</b>			<b>1,212,455</b>	<b>1,257,211</b>	<b>1,315,691</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Sanitation Other - Income</b>						
1026003		Sale of Worm Farms	(300)	(82)	0	
1027283		Domestic Rubbish Fortnightly	(233,490)	(241,402)	(246,624)	Fortnightly Domestic (Res) Kerbside Refuse Collection Service, 1,101 services at \$224
1027303		Domestic Rubbish Weekly	(537,500)	(535,434)	(560,091)	Weekly Domestic (Residential) Kerbside Refuse Collection Service, 1253 services at \$447.
1027313		Commercial Sanitation Charges (2)	(95,900)	(97,201)	(109,725)	Twice weekly commercial refuse collection, 77 services at \$1,425 inc GST income Ex GST, Rivermouth Caravan Park.
1027323		Sanitation Site Fees	(105,000)	(70,564)	(100,000)	McIntosh Road and Peaceful Bay Transfer Station Refuse Disposal Fees as per Schedule of Fees and Charges.
1027333		Sale 240L Bins	(4,000)	(3,564)	0	
1027343		Commercial Sanitation Charges (1)	(32,614)	(30,745)	(37,310)	Weekly commercial refuse collection, 35 services at \$1066 inc GST income.
1027353		Sanitation Other Income	(500)	(1,603)	(500)	Miscellaneous income associated with Sanitation Subprogram, Contingency.
1027363		Domestic Recycling Charge	(309,845)	(313,879)	(326,400)	Fortnightly Domestic (Residential) Recycling Service contracted to Cleanaway, 2040 services at \$160.
1027373		Commercial Recycling Charge	(8,964)	(9,012)	(10,110)	Commercial recycling service, Weekly - 14 services @ \$400, Fortnightly - 22 services @ \$205.
1027773		Alloc Administration Income	(1,566)	(1,691)	0	
1028203		Compost Bin Sales	0	(64)	0	
1028503		Sale of Recycled Items	(10,000)	(26,053)	(10,000)	Sale of car bodies, waste oil etc.
1028653		Sale 120L MGB	(4,000)	(497)	0	
<b>Total Income Sanitation Other</b>			<b>(1,343,679)</b>	<b>(1,331,791)</b>	<b>(1,400,760)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Sewerage - Income</b>						
1037323		Septic Tank Application Fees	(12,000)	(9,204)	(8,000)	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).
<b>Total Income Sewerage</b>			<b>(12,000)</b>	<b>(9,204)</b>	<b>(8,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Expenditure</b>						
1040072		Training Expenses - Planning	6,000	0	6,000	Attendance at seminars and other training as required.
1040082		Salaries - Planning	342,080	317,460	417,688	Salaries to planning staff.
1040092		Superannuation - Planning	31,474	29,535	36,043	Superannuation for planning staff.
1040112		Planning Contract Services	1,000	0	0	
1040122		Planning-Housing Allowance	13,000	13,000	13,000	Accommodation Allowance for Director Sustainable Development as per Council Policy P090101 52 weeks @ \$250.
1040132		Planning-Rental Payments Salary Sacrifice	18,250	19,096	18,500	
1040192		Vehicle Expenses - Planning	4,000	14,174	12,000	Operating Lease costs for DE09.
1040302		Advertising - Planning	6,000	2,337	6,000	Advertising costs associated with town planning applications and other planning advertising.
1040322		Other Expenses - Planning	4,000	2,290	4,000	Miscellaneous expenditure including telephone expenses., Stationery, Mobiles, Meeting Costs, Minor office equipment.
1040332		GIS Data Mtce & Aerial Photography	5,000	2,035	3,600	Annual GIS maintenance and Landgate cadastre updates for GIS System, Annual SLIP Fee, Updates & Maintenance.
1040392		Workers Comp - Planning	9,022	9,022	9,275	Workers Compensation insurances
1040492		Loss on Sale of Asset - Planning	0	0	0	Loss on Sale of Vehicles. DE09
1040502		Depreciation - Planning	3,239	2,698	3,239	Depreciation of assets in accordance with accounting policies.
1040542		Fringe Benefits Tax - Planning	6,500	6,702	5,800	Fringe Benefits Tax payable
1040912		Staff Uniform - Planning	1,450	0	1,850	Uniform allowance available to planning staff. 3 staff at \$350 each, DPS at \$400.
1040972		Planning Legal Expenses	12,000	1,832	10,000	Provision for legal costs associated with planning matters .
1041002		Other Planning Studies	10,000	0	0	
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	10,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	129,448	128,009	141,206	Allocation of administration expenses to reflect true cost of providing works/services contained within these programs.
<b>Total Expenditure Town Planning &amp; Regional Development</b>			<b>611,463</b>	<b>548,192</b>	<b>699,201</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Community Amenities - Schedule 10</b>						
<b>Town Planning &amp; Regional Development - Income</b>						
1047243		Planning Salary Sacrifice Deductions	(18,250)	(19,442)	(18,500)	
1047333		Planning Advertising Reimbursements	(2,000)	(1,285)	(2,000)	Reimbursement of advertising costs for all planning matters.
1047343		Rezoning Application Fees	(6,000)	(3,888)	(4,000)	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees	(110,000)	(78,982)	(80,000)	Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred.
1047503		Planning Income Other	0	(445)	(250)	Miscellaneous income.
1047773		Alloc Administration Income	(2,871)	(3,108)	0	
<b>Total Income Town Planning &amp; Regional Development</b>			<b>(140,121)</b>	<b>(107,150)</b>	<b>(105,750)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Expenditure</b>						
1050502		Depreciation - Other Community Amenities	35,759	33,916	26,759	Depreciation of assets in accordance with accounting policies.
1055552		Alloc Administration Expenses	74,178	73,354	80,916	Allocation of administration expenses to reflect cost of providing works/services contained within these programs.
<b>1058002</b>		<b>Maintenance - Public Conveniences</b>				
1058002	10001	<i>McLean Park Clubroom Toilets</i>	8,912	11,772	10,000	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	<i>McLean Park Pavillion (Changerooms)</i>	16,347	19,598	30,000	
1058002	10003	<i>McLean Park Old Toilet Block</i>	7,274	4,578	5,000	
1058002	10004	<i>Berridge Park Toilets</i>	20,000	20,255	20,000	
1058002	10005	<i>Poddy Shot Toilets</i>	3,946	3,358	4,000	
1058002	10006	<i>Ocean Beach Toilets</i>	20,000	20,871	20,000	
1058002	10008	<i>Nornalup Toilets</i>	11,240	13,817	13,500	
1058002	10009	<i>Ricketts Reserve Toilets</i>	3,323	5,972	6,000	
1058002	10010	<i>Peaceful Bay Beach Toilets</i>	12,503	15,521	15,000	
1058002	10011	<i>Rivermouth Toilets</i>	6,768	9,722	10,000	
1058002	10012	<i>JC Memorial Bandstand Toilets</i>	750	0	500	
1058002	10013	<i>Civic Centre Toilets</i>	26,568	28,012	30,000	
1058002	10014	<i>Peaceful Bay Playground Toilets</i>	4,750	4,481	4,560	
1058002	10015	<i>Thornton Park Toilets</i>	8,330	16,340	17,000	
1058002	10016	<i>Boat Harbour Rotaloo Toilet</i>	850	0	250	
1058002	10017	<i>Lights Beach Rotaloo Toilet</i>	10,050	6,749	7,000	
1058002	10018	<i>Kwoorabup Community Park Toilets</i>	25,420	20,198	22,000	
1058002	10020	<i>Cleaners Uniforms, Medicals and Training</i>	5,000	2,159	2,500	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Other Community Amenities - Expenditure Cont'd</b>						
1058102	21201	<b>Cemetery Maintenance</b>	35,000	34,811	<b>36,500</b>	Salaries & Wages, Overheads, Plant operation costs, Insurance, Water, Mowing - Lions Club, Cemetery Landscaping Plan, Top Dressing, Miscellaneous.
1058122		Cemetery Plaques and Memorials	3,000	3,940	<b>3,000</b>	Expenses associated with the purchase of plaques and memorials, fully recoverable.
1058152	21202	<b>Grave Digging</b>	18,000	13,779	<b>18,825</b>	Salaries and Wages, Overheads, Plant Operation Costs, Contractors - digging equipment etc.
1058162	11016	<b>Denmark War Memorial Maintenance</b>	617	995	<b>617</b>	
1058162	11017	<b>Peaceful Bay War Memorial</b>	500	0	<b>500</b>	
1058182		ANZAC Day Services	600	200	<b>600</b>	Annual contribution to local Anzac Day Services, Denmark RSL \$400 & Peaceful Bay RSL \$200.
<b>Total Expenditure Other Community Amenities</b>			<b>359,685</b>	<b>364,399</b>	<b>385,027</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Other Community Amenities - Income</b>						
1057363		Cemetery Charges	(20,000)	(23,888)	<b>(25,000)</b>	Cemetery fees and charges, Plaques, Memorials and Undertakers and Monumental Masons fees.
1057364		CCTV Installation	0	0	<b>(30,200)</b>	Grant from Dept of home affairs for CCTV installations.
1057773		Alloc Administration Income	(2,610)	(2,821)	<b>0</b>	
<b>Total Income Other Community Amenities</b>			<b>(22,610)</b>	<b>(26,709)</b>	<b>(55,200)</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Expenditure</b>						
1060082		Salaries - Sustainability	75,226	79,611	<b>77,107</b>	Salaries paid.
1060092		Superannuation - Sustainability	7,052	7,243	<b>7,228</b>	Superannuation contributions paid
1060102		Workers Comp - Sustainability	2,091	2,091	<b>2,150</b>	Workers Compensation insurances
1060112		Training & Conference Costs - Sustainability	2,000	1,925	<b>2,000</b>	Coastal/State NRM Conference attendance; One Planet Training & other related training.
1060142		Staff Uniform - Sustainability	350	0	<b>350</b>	Uniform allowance.
1060152		Other Expenses - Sustainability	1,000	834	<b>1,000</b>	Miscellaneous expenses associated with SS programs and activities. Equipment, Library materials, Meeting refreshments, Advertising.
1060162		Sustainability - Environment Education	2,500	644	<b>2,500</b>	Workshops, signage, or brochures.
1060182		Climate Change Adaption Projects	5,000	4,126	<b>7,500</b>	Energy & Water Efficiency Projects; Planet Footprint subscription.
1060202		Implementation of Dieback Study	10,500	6,004	<b>5,000</b>	Annual Funding.
1060212		Sustainability - Urban Street Tree Planting	500	0	<b>500</b>	Urban Street Tree Planting project funds.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1060222	16080	<b>Implementation of Coastal Monitoring &amp; Management Plan for Peaceful Bay and Ocean Beach</b>	35,593	43,119	60,000	Associated grant funds see GL 1065513 \$30k and 1065443 \$5k received in prior years.
1060242		Sustainability - Community Projects	2,000	2,000	3,000	Community environmental projects; Garage Sale Trail.
1060292	16072	<b>Sustainability Projects - Works</b>	10,000	3,089	10,000	Provision for on-ground works consistent with adopted plans.
1063712		Implementation of WIMS Actions	6,000	5,491	6,000	Implementation of WIMS actions consistent with Council Resolution 050113.
1064502	16020	<b>Rehabilitation &amp; Revegetation</b>	31,300	40,241	35,000	
1064502	16004	<b>Reserve 22890 Silvers Pit</b>	1,000	0	585	
1064502	16006	<b>Reserve 13255 Turner Road Pit</b>	5,000	487	3,088	More works required.
1065502	16040	<b>Weed Eradication - Shire Reserves</b>	25,000	23,270	25,000	Weed control in Shire Reserves, including but not limited to implementation of Denmark Weed Strategy & Action Plan.
1065552		Alloc Administration Expenses	30,302	29,965	33,054	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Expenditure Protection of Environment</b>			<b>252,414</b>	<b>250,139</b>	<b>281,062</b>	

<b>Community Amenities - Schedule 10</b>						
<b>Protection of Environment - Income</b>						
1065513		Grant - Sustainability Projects - Studies	(15,000)	(15,000)	(25,000)	Grant application with DoT for Coastal Monitoring & Investigations - matching contrib. (funding tbc).
1067773		Alloc Administration Income	(1,379)	(1,060)	0	
<b>Total Income Protection of Environment</b>			<b>(16,379)</b>	<b>(16,060)</b>	<b>(25,000)</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**Summary of Operations - Community Amenities Program**

**Sanitation Other**

Sub Total Operating Expenditure	1,212,455	1,257,211	1,315,691
Sub Total Operating Income	(1,343,679)	(1,331,791)	(1,400,760)
	<b>(131,224)</b>	<b>(74,580)</b>	<b>(85,069)</b>

**Sewerage**

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(12,000)	(9,204)	(8,000)
	<b>(12,000)</b>	<b>(9,204)</b>	<b>(8,000)</b>

**Town Planning & Regional Development**

Sub Total Operating Expenditure	611,463	548,192	699,201
Sub Total Operating Income	(140,121)	(107,150)	(105,750)
	<b>471,342</b>	<b>441,042</b>	<b>593,451</b>

**Other Community Amenities**

Sub Total Operating Expenditure	359,685	364,399	385,027
Sub Total Operating Income	(22,610)	(26,709)	(55,200)
	<b>337,075</b>	<b>337,690</b>	<b>329,827</b>

**Protection of Environment**

Sub Total Operating Expenditure	252,414	250,139	281,062
Sub Total Operating Income	(16,379)	(16,060)	(25,000)
	<b>236,035</b>	<b>234,079</b>	<b>256,062</b>

<b>Total Operating Expenditure</b>	<b>2,436,017</b>	<b>2,419,941</b>	<b>2,680,981</b>
<b>Total Operating Income</b>	<b>(1,534,789)</b>	<b>(1,490,914)</b>	<b>(1,594,710)</b>
<b>Program (Surplus)/Deficit</b>	<b>901,228</b>	<b>929,027</b>	<b>1,086,271</b>



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Expenditure</b>						
1110502		Depreciation - Halls	117,095	96,236	<b>96,095</b>	Depreciation of assets in accordance with accounting policies
1112102	<b>12007</b>	<b>Plane Tree Precinct</b>	0	0	<b>0</b>	
1112202		Contribution Parryville Hall Mtce	3,000	2,802	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112222		Contribution Tingledale Hall Mtce	3,000	2,831	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112242		Contribution Scotsdale Hall Mtce	3,000	2,628	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112262		Contribution Kentdale Hall Mtce	3,000	2,590	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112272		Contribution Peaceful Bay Hall	3,000	2,139	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1112282		Contribution Nornalup Hall	4,000	1,069	<b>3,000</b>	\$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	70,057	69,278	<b>76,421</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
1118002	<b>11006</b>	<b>Maintenance - Civic Centre Building</b>	47,280	46,863	<b>47,500</b>	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	3,680	<b>4,500</b>	Contributions towards the general maintenance and insurance costs of RSL Hall, Insurance, Fire Equipment Services, Annual contribution to Association.
<b>Total Expenditure Public Halls &amp; Civic Centres</b>			<b>257,932</b>	<b>230,116</b>	<b>242,516</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Public Halls &amp; Civic Centres - Income</b>						
1117373		Civic Centre Hire Fees	(10,000)	(12,286)	<b>(12,000)</b>	Hire charges for Civic Centre Hall, Kitchen, Bar, and facilities
1117383		Grants - Halls and Civic Centre	(321,245)	(164,445)	<b>(200,000)</b>	Plane Tree Precinct Development (GSDC \$164,445 Prepaid restricted grant B/fwd) Remaining funding of \$200K from LotteryWest
1117773		Alloc Administration Income	(2,479)	(2,675)	<b>0</b>	
<b>Total Income Public Halls &amp; Civic Centres</b>			<b>(333,724)</b>	<b>(179,405)</b>	<b>(212,000)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Swimming Areas &amp; Beaches - Expenditure</b>						
1121022		Beach Patrols & Reimbursements	19,000	19,407	<b>21,000</b>	Provide lifeguards at Ocean Beach over summer months, Salaries and Wages, Uniforms, Other costs.
1121042	<b>11042</b>	<b>Coastal Infrastructure Maintenance</b>	20,000	19,920	<b>20,027</b>	Provision for maintenance of various coastal infrastructure (lookouts, steps, signs seats etc).
1121042	<b>11043</b>	<b>Lights Beach Lookout &amp; Stairs</b>	200	72	<b>200</b>	
1121042	<b>11045</b>	<b>Sinker Bay Viewing Platform</b>	105	27	<b>105</b>	
1121042	<b>11046</b>	<b>Hillier Bay Viewing Platform</b>	67	67	<b>67</b>	
1121042	<b>11047</b>	<b>Other Viewing Platforms</b>	500	0	<b>515</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1121042	11048	<b>Peaceful Bay Jetty Maintenance</b>	5,500	828	<b>5,500</b>	
1121052	11044	<b>Denmark Surf Life Saving Club</b>	12,030	6,016	<b>12,090</b>	Maintenance of Surf Club - Fire services, Insurance.
1121062		Ocean Beach Alternate Launch and Retrieval Facility Study	0	0	<b>7,000</b>	Monitoring of MTB event - UWA
1125552		Alloc Administration Expenses	10,424	10,308	<b>11,371</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program
<b>Total Expenditure Swimming Areas &amp; Beaches</b>			<b>67,826</b>	<b>56,645</b>	<b>77,875</b>	

**Recreation & Culture - Schedule 11**

**Swimming Areas & Beaches - Income**

1121073		Fisherman's Lease	(2,486)	(2,501)	<b>(2,521)</b>	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.
1127773		Alloc Administration Income	(391)	(423)	<b>0</b>	
<b>Total Income Swimming Areas &amp; Beaches</b>			<b>(2,877)</b>	<b>(2,923)</b>	<b>(2,521)</b>	

**Recreation & Culture - Schedule 11**

**Other Recreation & Sport - Expenditure**

1130502		Depreciation - Parks etc	349,031	361,138	<b>401,081</b>	Depreciation of assets in accordance with accounting policies
1131002	21410	<b>Peaceful Bay Reserves Contribution</b>	40,000	40,000	<b>40,000</b>	Contribution to Peaceful Bay Progress Association. for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	<b>Peaceful Bay Reserves Other</b>	1,181	1,282	<b>1,181</b>	Insurances
1131022		Our Club - Project Officer	6,650	7,000	<b>40,000</b>	Our Club grant program - (\$30k grant from DLGSC).
1131102		Sport 4 All - Kidsport Program	34,000	18,694	<b>20,000</b>	2018-2019 Programme (\$20k grant funded).
1131112	15094	<b>McLean Park Oval development</b>	0	0	<b>0</b>	Operating costs associated with development project
1131112	15096	<b>Project Planning , Design and Approvals</b>	25,000	50	<b>0</b>	WOW Walk, Prawn Rock Channel Planning & Design.
1131122		LGIS Golf Tournament	0	0	<b>30,000</b>	LGIS golf day hosted by Shire of Denmark. (Fully funded - 1136633)
1131132		Loss on Sale of Asset	0	0	<b>8,700</b>	Loss on Asset Disposal.
1131142	14071	<b>GS Regional Trails Master Plan</b>	0	0	<b>30,000</b>	Denmarks contribution towards the GS Trails Master Plan.
1131142	17040	<b>Recreation Master/Strategic Plan</b>	41,800	38,283	<b>8,000</b>	Rebudget - Remaining consultant fee for Denmark S&R Master Plan.
1131422	15073	<b>Inlet Dredging</b>	8,000	0	<b>8,000</b>	Includes Poddysht and Rivermouth Dredging and seaweed removal.
1135552		Alloc Administration Expenses	97,111	89,894	<b>105,931</b>	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	1,423	1,356	<b>1,240</b>	Loan 129 interest repayments - Denmark Scouts
1136672		Loan Interest - Denmark Tennis Club No 145	1,514	1,436	<b>950</b>	Loan 145 interest repayments - new tennis courts.
1136692		Loan Interest - Football Clubrooms Ext No 147	12,328	12,229	<b>11,585</b>	Loan 147 interest repayments - clubroom renovations
1136702		Loan Interest - Football Club S/S Loan No.148	715	678	<b>448</b>	Loan 148 interest repayments - clubroom renovations



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Expenditure cont'd</b>						
1136712		Loan Interest - S/S Riverside Club Loan 157	16,069	16,944	<b>16,366</b>	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	14,631	18,048	<b>17,435</b>	Loan 159 interest repayments
1138002		Parks & Reserves Minor Plant	1,700	1,507	<b>2,000</b>	Purchase of minor plant items
1138102		Maintenance - Parks and Reserves	531,045	536,319	<b>549,019</b>	Refer to appendix of Detailed job listing.
1138112	<b>15060</b>	<b>Walk Trail Maintenance</b>	40,000	43,223	<b>40,000</b>	Salaries and Wages, Overheads, Plant Operation Costs, Materials, Miscellaneous.
1138122	<b>11030</b>	<b>Denmark Golf Club</b>	3,775	3,795	<b>3,775</b>	Insurance costs associated with various structures not directly attributable to other expenditure accounts.
1138122	<b>11031</b>	<b>Riverside Club</b>	13,019	17,159	<b>6,315</b>	\$4,000 Maintenance and \$2,315 Insurances.
1138122	<b>11032</b>	<b>Scouts Hall</b>	1,541	1,541	<b>1,541</b>	
1138122	<b>11033</b>	<b>Denmark Cottage Industry Building</b>	3,000	488	<b>3,000</b>	
1138122	<b>11034</b>	<b>Station Masters House (Lions Club)</b>	648	537	<b>648</b>	Insurance costs only.
1138122	<b>11138</b>	<b>Denmark Sea Rescue/Boating &amp; Angling Club - Ocean Beach</b>	1,644	2,047	<b>1,644</b>	Insurance costs only.
1138122	<b>11139</b>	<b>Denmark Sea Rescue - Shed</b>	193	193	<b>193</b>	Insurance costs only.
1138122	<b>11140</b>	<b>Denmark Boating &amp; Angling Club - Parry Beach</b>	74	74	<b>74</b>	Insurance costs only.
1138122	<b>11141</b>	<b>Denmark Machinery Restoration Group Shed</b>	123	607	<b>123</b>	Insurance costs only.
1138122	<b>11142</b>	<b>Denmark Boating &amp; Angling Club - Slipway &amp; Shed</b>	24	214	<b>24</b>	Insurance costs only.
1139652		McLean Park Lighting	4,500	18,185	<b>15,000</b>	Power and maintenance costs associated with McLean Park oval lights, Power usage for McLean Park lighting towers, Contractor Maintenance costs.
<b>Total Expenditure Other Recreation &amp; Sport</b>			<b>1,250,739</b>	<b>1,232,921</b>	<b>1,364,273</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Other Recreation &amp; Sport - Income</b>						
1130493		Profit on Sale of Asset	0	0	<b>0</b>	Provision for non cash entry to show the profit on sale of assets.
1136633		LGIS Golf Tournament	0	0	<b>(30,000)</b>	Income for the LGIS golf day to be hosted by Shire of Denmark.
1136663		S/S Loans Interest Repaid - Scouts	<b>(1,423)</b>	<b>(1,356)</b>	<b>(1,240)</b>	Self Supporting loan interest repayments, Scouts Loan No 129.
1136683		S/S Loan Interest Repaid Football Club	<b>(715)</b>	<b>(1,001)</b>	<b>(448)</b>	Self Supporting loan interest repayments, Football Club Loan 148.
1136713		S/S Loan Interest Repaid Riverside Club	<b>(15,831)</b>	<b>(16,944)</b>	<b>(16,366)</b>	Self Supporting loan interest repayments, Riverside Loan 157.
1137033		Grant - Dept Sport & Recreation	<b>(13,927)</b>	0	<b>(30,000)</b>	OUR Club - Club Development program



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1137063		Grant - CSRFF Reconstruction McLean Park	0	0	(320,015)	Grant - Mclean Oval redevelopment - GS2016/53 Approved.
1137603		Contribution to Mtce School Oval	(12,000)	(14,851)	(14,000)	Dept of Education contribution to High School Oval maintenance.
1137703		Income from Reserves-General	(5,000)	(6,720)	(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)	(3,073)	(2,000)	Football club contribution to lighting costs, Denmark-Walpole Football Club, Other Clubs.
1137773		Alloc Administration Income	(3,132)	(3,392)	0	
1137783		Grant - Sport 4 All - Kidsport Program	(30,000)	(8,000)	(20,000)	Department Sport & Recreation (Kidsport program)
<b>Total Income Other Recreation &amp; Sport</b>			<b>(84,028)</b>	<b>(55,337)</b>	<b>(439,069)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Libraries - Expenditure</b>						
1140082		Salaries - Library	119,064	129,703	122,675	Salary provision
1140092		Superannuation - Library	15,405	14,760	14,872	Superannuation contributions paid
1140102		Other Expenses - Library	10,000	9,009	11,600	Misc expenses - (\$3,600 Smart Start Program, State Library of WA, Children's Book Week, Stationery, Advertising, Refreshments, Freight of library books, Great Southern Regional Activity Plan and Visiting Author Program).
1140122		Conference Expenses - Library	1,000	0	1,000	Provision for staff to attend conferences.
1140142		Telecommunications - Library	1,500	1,783	1,500	Telecommunication charges, Fixed Phones, Internet.
1140172		Workers Comp - Library	3,345	3,345	3,439	Workers Compensation insurances
1140192		Staff Uniform - Library	1,050	0	1,050	Corporate Uniform.
1140202		Computer Maintenance	19,500	15,952	10,000	General computer maintenance. Spydus Library Man, Sys.
1140222		Training Expenses - Library	1,000	94	1,000	Training for Library staff.
1140232		Lost & Damaged Books	600	400	450	Costs associated with lost and/or damaged library stock.
1140242		Library Subscriptions & Publications	2,000	1,242	2,000	Purchase of local stock for library, Books and DVD's, Writing WA Membership, Public Libraries WA, Children's Book Council WA, Magazine Subscriptions, Newspapers, Periodicals, Miscellaneous.
1140252		Library Office Equipment	2,500	2,459	2,500	Allowance for sundry library equipment.
1140262		Donations Expenditure	1,200	1,493	1,200	Expenditure from donations received, Library books.
1140502		Depreciation Library	996	387	387	Depreciation of assets in accordance with accounting policies.
1145552		Alloc Administration Expenses	46,543	46,026	50,771	Allocation of administration expenses to reflect the cost of providing works/services contained within this sub-program.
1148002	11008	<b>Library Building</b>	21,120	33,181	25,000	Salaries and Wages, Overheads, Water, Power, Insurance, Protector Fire Services, Maintenance and Repairs.
<b>Total Expenditure Libraries</b>			<b>246,823</b>	<b>259,833</b>	<b>249,444</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Recreation & Culture - Schedule 11						
Libraries - Income						
1141003		Library Other Income	(1,000)	(1,423)	(1,500)	Misc income from internet, photocopy, replacement cards, and recoups for Visiting Author and Library Bags.
1147003		Library Donations	(1,200)	(1,540)	(1,500)	Untied donations received from members (see Acc 1140262 for related expenditure).
1147113		Fines Penalties & Charges	(500)	(290)	(500)	Fines and penalties for lost or damaged books, Repair/Replacement costs, Administration fee.
1147773		Alloc Administration Income	(1,631)	(1,756)	0	
<b>Total Income Libraries</b>			<b>(4,331)</b>	<b>(5,009)</b>	<b>(3,500)</b>	

Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151102		Cultural Development Fund	9,458	9,848	6,000	Cultural Development Fund grants awarded annually as per Council Policy P110702.
1151132		Contributions To Arts Council	88,000	88,000	75,000	Annual contribution to Denmark Arts . (Subject to submission of quarterly financial reports)
1152002	11051	<b>Denmark Community Resource Centre Building Maintenance</b>	10,000	5,300	10,187	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.
1152002	11052	<b>Denmark Arts Building Maintenance</b>	3,100	1,247	3,162	Salaries and Wages, Overheads, Insurance, Water, Power, Telephone, Pest Control, Hardware, Contractors - Electricians.
1152002	15050	<b>Morgan Richards Community Centre Grounds Maintenance</b>	9,200	7,319	9,575	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	0	3,500	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	50,400	50,400	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	32,000	32,004	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 158	13,964	14,686	13,265	Loan 158 interest repayments.
1150542		Loss on Disposal of Asset	0	0	0	
1155552		Alloc Administration Expenses	47,270	46,745	51,564	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1158002	11009	<b>Historical Museum</b>	3,520	1,951	3,520	Salaries and Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158102	11010	<b>Memorial Bandstand</b>	1,700	269	1,700	Salaries and Wages, Overheads, Insurance, Water, Power, Other maintenance.
<b>Total Other Culture Expenditure</b>			<b>280,612</b>	<b>268,833</b>	<b>269,873</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**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.
1152003		Denmark Community Resource Centre Use of Council Facilities - Contra	(50,400)	(50,400)	(50,400)	Contra entry for use of Morgan Richards Community Centre property utilised by Denmark Community Resource Centre.
1152013		Denmark Arts Use of Council Facilities - Contra	(32,000)	(32,004)	(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	(1,761)	(1,898)	0	
<b>Total Other Culture Income</b>			<b>(92,162)</b>	<b>(92,302)</b>	<b>(90,401)</b>	

**Recreation & Culture - Schedule 11**

**Recreation - Rec Centre - Expenditure**

1160062		Workers Comp - Rec Centre	6,555	6,555	6,739	Workers Compensation insurances
1160082		Salaries - Rec Centre	95,420	133,569	95,420	Allocation of recreation staff time towards the administration of Centre. Wages allocated to various programs where possible.
1160092		Superannuation - Rec Centre	31,487	32,396	30,200	Superannuation contributions.
1160102		Other Recreation Services	47,075	44,130	41,200	Recreation staff wages associated with centre program planning, grant applications and other recreation matters.
1160112		Lease of Gym Equipment	0	0	18,625	Operating Lease for Gym equip
1160122		Equipment Mtce/Minor Purchases - Rec Centre	3,000	2,354	6,200	Maintenance and repair of Recreation Centre equipment. \$3,200 Wireless aerobic sound system
1160132	11011	<b>Maintenance Recreation Centre Building</b>	46,000	48,355	45,000	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	4,500	3,943	4,500	Telecommunication charges, Internet, Mobile and Fixed Phones.
1160152		Advertising - Rec Centre	5,500	6,800	6,000	Advertising to promote Recreation Centre services, Chamber of Commerce Directory, Newsletter, Advertising.
1160172	12011	<b>Cleaning - Recreation Centre</b>	39,732	42,686	40,000	Salaries and Wages, Overheads, Cleaning Materials.
1160182		Staff Amenities - Rec Centre	1,200	1,023	1,200	Miscellaneous staffing related expenses, Uniforms, Refreshments, Staff kitchen equipment.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Expenditure cont'd</b>						
		<b>Recreation Centre Programmes</b>				Allocation of salaries and other costs associated with running the following programs.
1160192	17000	<i>Gym</i>	36,700	36,442	<b>42,000</b>	
1160192	17001	<i>Aerobics</i>	20,060	19,710	<b>25,000</b>	
1160192	17002	<i>Junior Basketball</i>	1,215	1,201	<b>1,450</b>	
1160192	17004	<i>Roller Disco</i>	3,850	3,370	<b>4,700</b>	
1160192	17005	<i>Toddler Gym</i>	4,136	3,930	<b>4,950</b>	
1160192	17009	<i>Mixed Netball</i>	1,480	1,520	<b>1,700</b>	
1160192	17010	<i>Creche</i>	11,073	10,424	<b>14,000</b>	
1160192	17012	<i>Indoor Cricket</i>	1,687	1,779	<b>2,000</b>	
1160192	17014	<i>Indoor Bowls</i>	1,900	761	<b>0</b>	
1160192	17015	<i>Sports Hall</i>	19,230	20,231	<b>22,000</b>	
1160192	17017	<i>Function Room</i>	2,800	2,632	<b>3,000</b>	
1160192	17018	<i>Indoor Soccer</i>	1,300	1,260	<b>1,400</b>	
1160192	17019	<i>Social Badminton</i>	1,300	1,751	<b>1,400</b>	
1160192	17021	<i>Aerobics - Living Longer Living Stronger</i>	11,690	10,509	<b>11,600</b>	
1160192	17026	<i>Birthday Parties</i>	500	195	<b>600</b>	
1160192	17028	<i>Shire of Denmark Staff Gym Membership Program</i>	2,000	247	<b>5,000</b>	Staff incentive program (funded by LGIS wellness rebate)
1160222	17025	<i>Holiday Program</i>	7,550	7,170	<b>8,700</b>	Salaries and Wages, Refreshments and materials.
1160262		Insurance - Rec Centre	5,983	5,983	<b>5,983</b>	Various insurances associated with Recreation centre, Building Insurance, Machinery Break Down insurance.
1160282		Travel & Training Expenses - Rec Centre	2,800	792	<b>2,800</b>	Recreation Centre staff training and associated expenses.
1160292		Conference Expenses - Rec Centre	1,200	900	<b>1,400</b>	Attendance at annual sport and recreation conference.
1160302		Community Bus Operating Costs	9,762	8,721	<b>10,000</b>	
1160502		Depreciation - Rec Centre	73,313	71,950	<b>71,884</b>	Depreciation of assets in accordance with accounting policies.
1160522		Printing & Stationery - Rec Centre	1,000	1,440	<b>1,500</b>	Provision for printing and stationery.
1160742		Family Fun Day	500	0	<b>500</b>	Biennial open day at Centre.
1160752		Regional Sports Star of Year	900	815	<b>900</b>	Shire sponsored sports awards and associated costs.
1165552		Alloc Administration Expenses	86,057	85,159	<b>93,873</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
1166662		Loan Interest - Rec Centre	1,788	1,696	<b>1,121</b>	Loan 144 Recreation Centre Expansion.
<b>Total Recreation - Rec Centre - Expenditure</b>			<b>592,243</b>	<b>622,399</b>	<b>634,545</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation - Rec Centre - Income</b>						
1160103		Income - Function Room	(5,500)	(4,953)	(5,500)	
1160113		Income - Gym	(79,000)	(85,855)	(86,900)	
1160123		Income - Creche Child Minding	(3,850)	(3,144)	(4,200)	
1160153		Income - Sports Hall	(42,000)	(45,347)	(40,000)	
1160203		Income - Junior Basketball	0	(1,280)	(1,450)	
1160213		Income - Indoor Bowls	(1,000)	(441)	0	
1160223		Income - Mixed Netball	(2,000)	(1,198)	(1,700)	
1160243		Income - Junior Badminton	0	(273)	0	
1160273		Income - Indoor Cricket	(2,500)	(2,556)	(2,500)	
1160323		Income - Roller Disco	(4,000)	(4,729)	(4,000)	
1160333		Income - Toddler Gym	(3,200)	(4,242)	(3,500)	
1160363		Income - Aerobics	(22,282)	(23,912)	(24,000)	
1160383		Income - Indoor Soccer	(1,500)	(1,465)	(1,500)	
1160393		Income - Social Badminton	(2,200)	(2,146)	(2,300)	
1160413		Holiday Programmes GST Applicable	(2,000)	(4,609)	(4,500)	
1160433		School Holiday Inclusion Fund	(3,000)	0	(3,000)	
1160423		Income - Aerobics LL,LS	(15,500)	(16,578)	(16,500)	
1160463		Income - Gymnastics	0	0	0	
1160473		Income - Birthday Parties	(1,000)	(145)	(750)	
1160503		Community Bus Hire Charges	(13,240)	(13,577)	(13,000)	Income received from hire of Community Bus.
1160553		Sponsors Fees	(1,000)	(545)	(1,000)	
1161003		Income - Rec Centre Other Income	0	0	(5,000)	LGIS wellness program rebate
1167773		Alloc Administration Income	(3,001)	(3,241)	0	
<b>Total Recreation - Rec Centre - Income</b>			<b>(207,773)</b>	<b>(220,274)</b>	<b>(221,300)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation Centre Kiosk - Expenditure</b>						
1170082		Salaries - Kiosk	4,200	2,693	0	
1170202		Kiosk Misc. Exepnses	5,500	1,228	800	General cost associated with kiosk
1170212		Kiosk Purchases -Confectionery	4,000	944	0	
1170222		Kiosk Purchases - Icecream	2,000	139	0	
1175552		Alloc Administration Expenses	5,333	5,274	5,817	Allocation of administration expenses to reflect the true cost of providing works/services contained within these programs.
<b>Total Recreation Centre Kiosk - Expenditure</b>			<b>21,033</b>	<b>10,278</b>	<b>6,617</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>Recreation Centre Kiosk - Income</b>						
1170203		Kiosk Sales - Drinks	(6,000)	(2,390)	(800)	.Income from the sale of drinks
1170213		Kiosk Sales - Confectionery	(6,000)	(2,642)	0	
1170223		Kiosk Sales - Icecream	(2,500)	(547)	0	
1170233		Kiosk Sales - Tea/Coffee	0	(18)	(100)	Income from the sale of coffee.
1177773		Alloc Administration Income	(227)	(242)	0	
<b>Total Recreation Centre Kiosk - Income</b>			<b>(14,727)</b>	<b>(5,838)</b>	<b>(900)</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV &amp; Radio Re Broadcasting - Expenditure</b>						
1185552		Alloc Administration Expenses	14,787	14,623	16,130	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1188302	21104	<b>Denmark TV Tower Maintenance</b>	7,328	3,037	4,000	Lease cost, Broadcasting license, Power, Insurance, Maintenance and repairs.
1188302	21105	<b>Peaceful Bay TV Tower Maintenance</b>	500	815	500	Broadcasting license, Power, Insurance, Maintenance and repairs.
<b>Total TV Re Broadcasting - Expenditure</b>			<b>22,615</b>	<b>18,475</b>	<b>20,630</b>	

<b>Recreation &amp; Culture - Schedule 11</b>						
<b>TV &amp; Radio Re Broadcasting - Income</b>						
1187773		Alloc Administration Income	(522)	(561)	0	
<b>Total TV Re Broadcasting - Income</b>			<b>(522)</b>	<b>(561)</b>	<b>0</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Summary of Operations - Recreation &amp; Culture Program</b>						
<b>Public Halls &amp; Civic Centres</b>						
		Sub Total Operating Expenditure	257,932	230,116	242,516	
		Sub Total Operating Income	(333,724)	(179,405)	(212,000)	
			<b>(75,792)</b>	<b>50,710</b>	<b>30,516</b>	
<b>Swimming Areas &amp; Beaches</b>						
		Sub Total Operating Expenditure	67,826	56,645	77,875	
		Sub Total Operating Income	(2,877)	(2,923)	(2,521)	
			<b>64,949</b>	<b>53,722</b>	<b>75,354</b>	
<b>Other Recreation &amp; Sport</b>						
		Sub Total Operating Expenditure	1,250,739	1,232,921	1,364,273	
		Sub Total Operating Income	(84,028)	(55,337)	(439,069)	
			<b>1,166,711</b>	<b>1,177,584</b>	<b>925,204</b>	
<b>Libraries</b>						
		Sub Total Operating Expenditure	246,823	259,833	249,444	
		Sub Total Operating Income	(4,331)	(5,009)	(3,500)	
			<b>242,492</b>	<b>254,824</b>	<b>245,944</b>	
<b>Other Culture</b>						
		Sub Total Operating Expenditure	280,612	268,833	269,873	
		Sub Total Operating Income	(92,162)	(92,302)	(90,401)	
			<b>188,450</b>	<b>176,531</b>	<b>179,472</b>	
<b>Recreation - Rec Centre</b>						
		Sub Total Operating Expenditure	592,243	622,399	634,545	
		Sub Total Operating Income	(207,773)	(220,274)	(221,300)	
			<b>384,470</b>	<b>402,124</b>	<b>413,245</b>	
<b>Recreation Centre - Kiosk</b>						
		Sub Total Operating Expenditure	21,033	10,278	6,617	
		Sub Total Operating Income	(14,727)	(5,838)	(900)	
			<b>6,306</b>	<b>4,440</b>	<b>5,717</b>	
<b>TV &amp; Radio Rebroadcasting</b>						
		Sub Total Operating Expenditure	22,615	18,475	20,630	
		Sub Total Operating Income	(522)	(561)	0	
			<b>22,093</b>	<b>17,914</b>	<b>20,630</b>	
		<b>Total Operating Expenditure</b>	<b>2,739,823</b>	<b>2,699,500</b>	<b>2,865,773</b>	
		<b>Total Operating Income</b>	<b>(740,144)</b>	<b>(561,650)</b>	<b>(969,691)</b>	
		<b>Program (Surplus)/Deficit</b>	<b>1,999,679</b>	<b>2,137,851</b>	<b>1,896,082</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Expenditure</b>						
1220372		Power - Street Lighting	52,000	63,477	60,000	Electricity charges for Street lighting.
1220392		Roadwise - Committee	500	232	500	
1225552		Alloc Administration Expenses	135,509	110,030	147,817	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1220412	16320	<i>Pomery Lane Upgrade Design</i>	25,000	3,000	0	
1220412	16321	<i>Wise Lane Upgrade Design</i>	15,000	12,587	0	
1220412	16322	<i>Praed Lane Upgrade Design</i>	15,000	10,420	0	
1220412	16323	<i>Osborne Road alignment</i>	19,750	0		
1228002		Maintenance - Roadworks General		1,538,157		
1228002	30000	<b>Road Maintenance</b>	1,346,255	0	1,000,000	Total Road Maintenance = \$1,000,000 + \$400,000 Capital Renewal.
1228022	30723	<b>WANDRA Roadworks</b>	0	15,955		
1228202	32001	<b>Depot Maintenance</b>	47,500	43,298	47,500	General maintenance including upgrade of existing depot facility, painting, floor coverings, lighting etc. ( Power, Water, Telephone, Insurance, Cleaning materials, Fire Services, Materials. )
1228212		Roadworks Other Equipment	0	0	0	
1228302	32002	<b>Footpaths Maintenance</b>	29,200	22,314	31,275	Overheads, Plant Operation costs, Materials.
1228362	32005	<b>Bridges Maintenance</b>	19,000	21,518	31,000	Maintenance of Shire bridge network Overheads, Plant Operation Costs, Insurance, Materials, Contractors, Misc.
1228372	32006	<b>Bus Shelter Maintenance</b>	2,000	635	2,080	Maintenance and repairs of bus shelters Overheads, Plant Operation costs, Insurance.
1128392	11005	<b>Riverbend Lane House Maintenance</b>	5,000	1,583	5,000	
1228382		Crossover Payments	4,000	4,048	4,000	Contribution to crossovers constructed by private contractors.
1230502		Depreciation - Roads Infrastr.	3,515,697	2,686,601	2,358,011	Depreciation of assets in accordance with accounting policies.
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Expenditure</b>			<b>5,231,411</b>	<b>4,533,855</b>	<b>3,687,183</b>	

<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income</b>						
1226503		Engineers Supervision Fees	(15,000)	(21,246)	(20,000)	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	0	
1228743		Interest on Denmark East Investment	(93,450)	(114,825)	(90,884)	Interest earned from Denmark East investments with WATC.
1228753		Rent Income - Riverbend House	(7,800)	(7,091)	(8,000)	
1227703		Commodity Routes Supplementary Funding (ex TIRES)	0	0	(370,000)	Former TIRES (tree industry) road upgrade funding program - renamed CRSF.
1227773		Alloc Administration Income	(3,914)	(4,226)	0	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Streets, Roads, Bridges &amp; Depot Maintenance - Income cont'd</b>						
1228103		MRWA Project Grants	(641,999)	(523,998)	(588,000)	Grant funds from Regional Road Group (RRG) - includes Re-budget of \$54,667 McLeod Road.
1228303		Roadwise Grant	0	(273)	0	
1228403		Grant - MRWA Direct	(112,947)	(65,047)	(66,000)	Grant funds from Main Roads WA (Direct Funding - not tied to specific project).
1228443		Flood Damage Recoup MRWA	0	0	(1,000,000)	WANDRA Funding
1228473		Grant - Specific Bridges	0	0	(450,000)	R2R - Horsely Rd Bridge (4338)
1228603		Grant - Roads to Recovery	(947,981)	(724,618)	(303,334)	Federal Government R2R - for Council nominated projects (see Capital Exp Acc#).
1228703		Grant - MRWA Blackspot	0	0	(118,666)	Grant funds from Blackspot (see Capital Exp Acc# 1220194 Blackspot Funding).
<b>Total Streets, Roads, Bridges &amp; Depot Mtc. - Income</b>			<b>(4,323,091)</b>	<b>(1,461,324)</b>	<b>(3,014,884)</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Expenditure</b>						
1230492		Loss on Sale of Asset - Road Plant	86,646	0	81,600	Loss on sale of assets in accordance with accounting policies.
1235552		Alloc Administration Expenses	9,454	9,349	10,313	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Road Plant Purchases - Expenditure</b>			<b>96,100</b>	<b>9,349</b>	<b>91,913</b>	

<b>Transport - Schedule 12</b>						
<b>Road Plant Purchases - Income</b>						
1230493		Profit on Sale Of Assets - Road Plant	0	0	0	
1237773		Alloc Administration Income	(761)	(431)	0	
<b>Total Road Plant Purchases - Income</b>			<b>(761)</b>	<b>(431)</b>	<b>0</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Transport - Schedule 12</b>						
<b>Traffic Control - Expenditure</b>						
1495552		Alloc Administration Expenses	103,510	102,359	<b>112,912</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1498002	<b>29501</b>	<b>Vehicle Inspections</b>	13,300	15,358	<b>14,000</b>	Shire mechanic wages allocated to the motor vehicle inspections and DOT Annual - Vehicle Inspections Renewal Fee.
<b>Total Traffic Control - Expenditure</b>			<b>116,810</b>	<b>117,717</b>	<b>126,912</b>	

<b>Transport - Schedule 12</b>						
<b>Traffic Control - Income</b>						
1491003		Vehicle Inspection Fees	(12,000)	(12,501)	<b>(12,000)</b>	Dept of Transport vehicle inspection fees.
1495773		Alloc Administration Income	(3,849)	(4,140)	<b>0</b>	
1497083		Commissions DPI	(85,000)	(86,452)	<b>(85,000)</b>	Commission received from Dept of Transport for vehicle licensing services.
<b>Total Traffic Control - Income</b>			<b>(100,849)</b>	<b>(103,093)</b>	<b>(97,000)</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Expenditure</b>						
1228052	<b>32003</b>	<b>Airstrip Maintenance</b>	17,000	18,523	<b>17,215</b>	Provision for building maintenance, runway lighting, mowing / slashing and general operations of the airstrip, Salaries and Wages, Overheads, Plant Operation costs, Power, Telephone, Insurance, Fencing and Tree trimming/removal \$4,000, Aust. Communications Lic.
1265052		Airport Audit	4,535	4,535	<b>0</b>	
1265552		Alloc Administration Expenses	5,333	5,274	<b>5,817</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1266662		Loan Interest - Airport	3,706	3,648	<b>3,272</b>	Loan interest repayments for Aerodromes sub-program, Loan No 143 Sealing Landing Area.
<b>Total Airports - Expenditure</b>			<b>30,574</b>	<b>31,979</b>	<b>26,304</b>	

<b>Transport - Schedule 12</b>						
<b>Airports - Income</b>						
1267773		Alloc Administration Income	(227)	(242)	<b>0</b>	
1268043		GSDC Regional Grant Scheme -Airport Water Bomber Upgrade	0	0	<b>0</b>	
1268033		Airport Hangar Lease Income	(1,230)	(1,020)	<b>(1,000)</b>	Income from Hangar sites, Hangar Lease fees - Commercial, Hangar Lease fees - Non-commercial.
<b>Total Airports - Income</b>			<b>(1,457)</b>	<b>(1,262)</b>	<b>(1,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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**Summary of Operations - Transport Program**

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

Sub Total Operating Expenditure	5,231,411	4,533,855	3,687,183
Sub Total Operating Income	(4,323,091)	(1,461,324)	(3,014,884)
	<b>908,320</b>	<b>3,072,531</b>	<b>672,299</b>

**Road Plant Purchases**

Sub Total Operating Expenditure	96,100	9,349	91,913
Sub Total Operating Income	(761)	(431)	0
	<b>95,339</b>	<b>8,918</b>	<b>91,913</b>

**Traffic Control**

Sub Total Operating Expenditure	116,810	117,717	126,912
Sub Total Operating Income	(100,849)	(103,093)	(97,000)
	<b>15,961</b>	<b>14,624</b>	<b>29,912</b>

**Airports**

Sub Total Operating Expenditure	30,574	31,979	26,304
Sub Total Operating Income	(1,457)	(1,262)	(1,000)
	<b>29,117</b>	<b>30,718</b>	<b>25,304</b>

**Total Operating Expenditure**

	5,474,895	4,692,901	3,932,312
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<b>Total Operating Income</b>	(4,426,158)	(1,566,110)	(3,112,884)
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<b>Program (Surplus)/Deficit</b>	<b>1,048,737</b>	<b>3,126,791</b>	<b>819,428</b>
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Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Expenditure</b>						
1315802		Noxious Weed Control	10,000	10,000	<b>10,000</b>	Costs involved in the treatment of noxious weeds, Contract spraying.
1315852		Vermin Control expenses	2,500	2,000	<b>2,500</b>	Control of vermin - feral pigs etc, Shire of Plantagenet. 1080 Baits for fox and rabbit control.
1316002		Water - Standpipes	8,000	6,901	<b>8,000</b>	Provision for maintenance of Council owned water standpipes, Water Annual Service Charges, Water usage, Insurance, Maintenance and Repairs.
1317552		Alloc Administration Expenses	1,454	1,438	<b>1,587</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Rural Services - Expenditure</b>			<b>21,954</b>	<b>20,340</b>	<b>22,087</b>	

<b>Economic Services - Schedule 13</b>						
<b>Rural Services - Income</b>						
1315773		Alloc Administration Income	(57)	(60)	<b>0</b>	
1317543		Water - Income Standpipes	(3,000)	(5,580)	<b>(5,000)</b>	Income derived from the sale of water from standpipes. Consumption costs invoiced to private users.
<b>Total Rural Services - Income</b>			<b>(3,057)</b>	<b>(5,640)</b>	<b>(5,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1320502		Depreciation - Tourism	36,471	44,997	<b>43,971</b>	Depreciation of assets in accordance with accounting policies.
1322002	<b>21404</b>	<b>Maintenance of Peaceful Bay Water Supply</b>	20,000	19,727	<b>29,000</b>	Desludging Dam, Fire fuel reduction removing vegetation, ongoing maintenance of the peaceful bay water supply
1322102	<b>21405</b>	<b>Peaceful Bay Water Monitoring</b>	1,500	209	<b>7,500</b>	Wages for inspection Officer - include water sampling of potable (for caravan park) and non-potable (for leasehold area) water supply, inspection of bore, dam, transfer station, tanks and distribution system all as per managemnet plan.
1322112		Peaceful Bay Water Supply Audit	0	0	<b>0</b>	
1322132		Tourist Signage Audit & Policy	3,000	0	<b>3,000</b>	Implementation of sign audit undertaken by WATC.
1322142		Peaceful Bay Community Facilities	2,000	154	<b>2,000</b>	Misc expenses associated with Peaceful Bay tourism, Signage and other costs.
1322182	<b>16300</b>	<b>Rivermouth Foreshore Concept Planning</b>	10,000	9,063	<b>0</b>	
1325552		Alloc Administration Expense	51,634	51,060	<b>56,324</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1326002		Tidy Towns Donation	2,000	0	<b>0</b>	
1326202		Tidy Towns Shopping Bags	2,100	0	<b>0</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Expenditure</b>						
1326662		Loan Interest - Visitors Centre	11,839	11,622	9,454	Loan interest repayments - tourism and area promotion loans, Loan 131 - Denmark Visitor Centre.
1327702		Overflow Camping Facility Expenses	1,000	0	0	Various expenses associated with Overflow Camping Facility.
1327802		Tourism Subsidy	95,000	95,000	95,000	Contribution to tourism for operation of Visitors Centre & other DMO activities.
1327812		Other Expenses - Tourism	3,500	2,309	3,450	Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses.
1327842		Alliance Projects and Contributions	52,000	60,477	50,000	Alliance Projects and Contributions.
1327862		Visitor Centre Use of Council Facilities - Contra	42,000	42,000	42,000	Contra entry to reflect free lease of Visitors Centre by DTI.
1327892		Business Planning Visitor Servicing	10,000	0	0	
1328002	11007	<b>Visitors Centre Maintenance</b>	3,500	3,272	3,500	Salaries and Wages, Overheads, Water, Contractors, Pest Control, Materials.
1328732	15080	<b>Christmas Decorations</b>	10,100	12,580	11,000	Decoration replacement and Council contribution to erecting and dismantling decorations and banners over Christmas period.
1328742		Community Christmas Event	10,000	10,000	11,000	Contribution to Community Christmas Event.
<b>Total Tourism &amp; Area Promotion - Expenditure</b>			<b>367,644</b>	<b>362,470</b>	<b>367,199</b>	

<b>Economic Services - Schedule 13</b>						
<b>Tourism &amp; Area Promotion - Income</b>						
1327773		Alloc Administration Income	(1,827)	(1,977)	0	
1327943		Visitors Centre - Use of Council Facilities Contra	(42,000)	(42,000)	(42,000)	Contra entry in lieu of Visitor Centre rental.
1327953		Rental Peaceful Bay Caravan Pk	(29,500)	(37,460)	(30,244)	Lease of Peaceful Bay Caravan Park, expires 29 May 2028.
1327963		Rental Rivermouth Caravan Park	(51,800)	(54,179)	(54,328)	Lease of Rivermouth Caravan Park, Lease expires 31 March 2025.
1327973		Annual Rental - Peaceful Bay Leases	(312,976)	(312,976)	(315,610)	Refer to Fees and Charges shedule for breakdown.
<b>Total Tourism &amp; Area Promotion - Income</b>			<b>(438,103)</b>	<b>(448,592)</b>	<b>(442,182)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Building Control - Expenditure</b>						
1330082		Salaries - Building	165,464	170,230	176,601	Salaries
1330092		Superannuation - Building	19,106	20,281	24,546	Superannuation contribution
1330102		Other Expenses - Building	5,000	3,574	5,000	Building Control, Mobile Phone, Aust. Building Codes & Standards, Other Regs.
1330112		Training Expenses - Building	3,000	1,169	3,000	Training and conferences.
1330152		Workers Comp - Building	3,950	3,950	4,061	Council insurance renewal.
1330912		Staff Uniform - Building	1,050	0	700	Building staff x 2.
1335552		Alloc Administration Expenses	116,601	115,304	127,192	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Building Expenditure</b>			<b>314,171</b>	<b>314,508</b>	<b>341,100</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Economic Services - Schedule 13						
Building Control - Income						
1337553		Building Licence Fees	(90,000)	(64,151)	(65,000)	Building fees and licenses (local government) charges.
1337773		Alloc Administration Income	(3,132)	(3,391)	0	
<b>Total Building Income</b>			<b>(93,132)</b>	<b>(67,542)</b>	<b>(65,000)</b>	

Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	5,333	5,274	5,817	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	22,835	22,649	21,565	Purchase Reserve 27101.
1348002	32004	<b>Saleyards Maintenance</b>	1,000	4,107	4,000	Insurance and general maintenance and repairs.
<b>Total Saleyards Expenditure</b>			<b>29,168</b>	<b>32,030</b>	<b>31,382</b>	

Economic Services - Schedule 13						
Saleyards - Income						
1347503		Lease Site Income - Denmark Haulage	(18,000)	(18,000)	(18,144)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347533		Lease Site Income - Soil Solutions.	(36,175)	(42,253)	(36,464)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347573		Lease Site Income - Denmark Earthmoving	(24,300)	(24,300)	(24,494)	Payment for Sub-Lease of Portion of Reserve 27101 Pt Lot 300, Lease expires 31 Dec 2017.
1347773		Alloc Administration Income	(227)	(242)	0	
<b>Total Saleyards Income</b>			<b>(78,702)</b>	<b>(84,794)</b>	<b>(79,102)</b>	

Economic Services - Schedule 13						
Plant Nursery - Expenditure						
1350102	16200	<b>General Nursery Operations</b>	34,000	26,207	30,000	Shire of Denmark nursery plant stock, seedlings and like is purchased for usage on Shire land, including reserves. Income generated from the above transaction is to be allocated to GL 1351003 "Plant Nursery Income".
1355552		Alloc Administration Expenses	5,575	5,514	6,082	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Plant Nursery - Expenditure</b>			<b>39,575</b>	<b>31,720</b>	<b>36,082</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Plant Nursery - Income</b>						
1351003		Revegetation Nursery Income	(7,000)	(1,619)	(2,000)	Plants propagated at Revegetation Nursery, Plants from seedling cells.
1355773		Alloc Administration Income	(196)	(207)	0	
<b>Total Plant Nursery - Income</b>			<b>(7,196)</b>	<b>(1,826)</b>	<b>(2,000)</b>	

<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Expenditure</b>						
1360102		Parry Beach Camping Expenses	8,500	10,192	15,000	Expenses associated with the operation of the camping ground. Including \$2k for Walk Trail upgrade, \$2.5k for Top soil for BBQ area.
1360112		Parry Beach - Caretaker Gas	1,200	829	1,000	Supply of gas for the caretakers residence and public BBQ facilities.
1360122	21301	Parry Beach - Caretakers Cottage Mtce	6,500	6,105	3,000	Caretakers cottage maintenance costs.
1360502		Depreciation - Parry Beach	15,499	15,388	15,500	Depreciation of assets in accordance with accounting policies.
1362002	21304	<b>Parry Camping Ground Road Mtce</b>	2,500	1,009	2,000	Salaries and Wages, Overheads, Plant Operation Costs, Materials
1362052	21302	<b>Parry Beach Equipment Maintenance</b>	3,000	2,326	3,000	General equipment maintenance
1362052	21303	<b>Parry Beach Reserve &amp; Pump</b>	4,500	3,010	4,050	Salaries and Wages, Overheads, Insurance, Miscellaneous, Fuel for Water Supply Backup Generator.
1362102		Vehicle Expenses - Parry Beach	5,000	1,425	5,000	Costs of plant and machinery used at Parry Beach Camp Ground and reserve, Ute - DE080, Trailer - 1TBB 134, 4WD Motorcycle - DE6643.
1368002	20008	<b>Refuse Collection - Parry Beach</b>	8,575	6,395	2,200	Salaries and Wages, Overheads, Plant Operation costs, Other Materials.
1368012	10007	<b>Parry Beach Toilets Maintenance</b>	19,590	15,785	19,590	Salaries and Wages, Overheads, Plant Operation costs, Power, Insurance, Cleaning materials, Maintenance and repairs.
<b>Total Parry Beach - Expenditure</b>			<b>74,864</b>	<b>62,463</b>	<b>70,340</b>	

<b>Economic Services - Schedule 13</b>						
<b>Parry Beach - Income</b>						
1360103		Parry Beach Camping Charges	(148,000)	(140,507)	(140,000)	Camping fees and charges for Parry Beach Camp Ground.
<b>Total Parry Beach - Income</b>			<b>(148,000)</b>	<b>(140,507)</b>	<b>(140,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Expenditure</b>						
1120102	70000	<b>Lime Quarry Operations</b>	260,000	168,835	<b>200,000</b>	Lime Quarry Exps - Lime Quarry Licence and Lime WA, Contractor costs. Mining of 15,000t subject to approval
1120102	70001	<b>Other Expenses - Lime Quarry</b>	61,000	45,524	<b>50,125</b>	Resource Drilling \$20K, Membership Fees, Lease Rental M70/1038, Royalties Audit, Lime sand testing and surveys.
1120102	70002	<b>Other Expenses - Lime Quarry Maintenance</b>	10,000	5,683	<b>10,000</b>	
1121002		State Govt Lime Sand Royalties	15,000	10,625	<b>12,000</b>	Royalties estimated on 15,000tonnes average per annum, Royalties payable as per Agreement.
1375552		Alloc Administration Expenses	10,424	10,308	<b>11,371</b>	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Other Economic Services -Expenditure</b>			<b>356,424</b>	<b>240,975</b>	<b>283,496</b>	

<b>Economic Services - Schedule 13</b>						
<b>Other Economic Services - Income</b>						
1121003		Sale of Lime Sand	(518,200)	(377,109)	<b>(395,400)</b>	Sale of 15,000 Tonne, Lime sand @ \$26.36 (exc GST) adopted Fees and Charges in Annual Budget.
1375773		Alloc Administration Income	(391)	(423)	<b>0</b>	Allocation of administration income to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Other Economic Services - Income</b>			<b>(518,591)</b>	<b>(377,532)</b>	<b>(395,400)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Summary of Operations - Economic Services Program</b>						
<b>Rural Services</b>						
		Sub Total Operating Expenditure	21,954	20,340	22,087	
		Sub Total Operating Income	(3,057)	(5,640)	(5,000)	
			<b>18,897</b>	<b>14,700</b>	<b>17,087</b>	
<b>Tourism &amp; Area Promotion</b>						
		Sub Total Operating Expenditure	367,644	362,470	367,199	
		Sub Total Operating Income	(438,103)	(448,592)	(442,182)	
			<b>(70,459)</b>	<b>(86,121)</b>	<b>(74,983)</b>	
<b>Building Control</b>						
		Sub Total Operating Expenditure	314,171	314,508	341,100	
		Sub Total Operating Income	(93,132)	(67,542)	(65,000)	
			<b>221,039</b>	<b>246,966</b>	<b>276,100</b>	
<b>Saleyards</b>						
		Sub Total Operating Expenditure	29,168	32,030	31,382	
		Sub Total Operating Income	(78,702)	(84,794)	(79,102)	
			<b>(49,534)</b>	<b>(52,765)</b>	<b>(47,720)</b>	
<b>Plant Nursery</b>						
		Sub Total Operating Expenditure	39,575	31,720	36,082	
		Sub Total Operating Income	(7,196)	(1,826)	(2,000)	
			<b>32,379</b>	<b>29,894</b>	<b>34,082</b>	
<b>Parry Beach</b>						
		Sub Total Operating Expenditure	74,864	62,463	70,340	
		Sub Total Operating Income	(148,000)	(140,507)	(140,000)	
			<b>(73,136)</b>	<b>(78,044)</b>	<b>(69,660)</b>	
<b>Other Economic Services</b>						
		Sub Total Operating Expenditure	356,424	240,975	283,496	
		Sub Total Operating Income	(518,591)	(377,532)	(395,400)	
			<b>(162,167)</b>	<b>(136,557)</b>	<b>(111,904)</b>	
		<b>Total Operating Expenditure</b>	<b>1,203,800</b>	<b>1,064,506</b>	<b>1,151,686</b>	
		<b>Total Operating Income</b>	<b>(1,286,781)</b>	<b>(1,126,434)</b>	<b>(1,128,684)</b>	
		<b>Program (Surplus)/Deficit</b>	<b>(82,981)</b>	<b>(61,928)</b>	<b>23,002</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Expenditure</b>						
1258002		Private Works		12,543	5,000	
1258002	40130	Private Works	4,250	0	0	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	9,454	9,349	1,058	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
<b>Total Private Works - Expenditure</b>			<b>13,704</b>	<b>21,892</b>	<b>6,058</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Private Works Income</b>						
1147593		P/Works - General Charges	(5,000)	(16,221)	(6,500)	Works undertaken by Shire staff for external third parties. Charged as per Schedule of Fees and Charges.
1407773		Alloc Administration Income	(397)	(431)	0	
<b>Total Private Works - Income</b>			<b>(5,397)</b>	<b>(16,652)</b>	<b>(6,500)</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Expenditure</b>						
1430062		Workers Comp - Works Overheads	47,419	55,168	55,690	Workers compensation insurances.
1430082		Salaries - Infrastructure	569,678	604,889	691,514	Salaries paid.
1430092		Superannuation - Infrastructure	68,204	67,759	75,748	Superannuation contributions paid
1430122		Housing Allowance - Infrastructure	18,240	11,093	13,000	Staff Housing rental subsidy for DIA @ \$250 p/week.
1430162		Workers Comp - Infrastructure Overheads	16,815	16,815	17,286	Workers Compensation insurances
1430192		Vehicle Expenses - Infrastructure	21,000	22,573	18,000	Fuel, licences, repairs and insurance for - DE15, DE7560 & DE11498.
1430402		Medical Examination Costs	2,000	1,931	2,000	Provision for medical examinations on new employees.
1430412		Office Expenses - Infrastructure	32,000	33,469	30,000	Misc expenses - ROMAN II Licence Fees, AutoCAD Civil Licence and Road Design, private phone reimbursements, mobile phone costs, publications and stationary, Depot Christmas function etc.
1430422		Superannuation - Outside Staff	172,035	179,590	178,143	Superannuation contributions paid.



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
1430432		Sick Pay	54,638	43,534	55,749	Provision for sick pay (engineering and operations).
1430442		Holiday Pay	128,422	195,085	131,011	Provision for annual leave and leave loading.
1430452		Protective Clothing - Outside Staff	22,000	15,932	20,000	Provision of safety clothing, ear protection etc. for infrastructure services staff, Boots, Clothing, Hats & Gloves, Other safety equipment.
1430462		Conference Expenses- Infrastructure	11,400	13,104	12,000	Conference registration, travelling and accommodation expenses.
1430472		Adverse Working Condition Allowance	49,026	32,521	45,000	Allowance paid in accordance with the Local Government Industry Award.
1430482		Safety Meetings - Outside Staff	5,779	2,416	5,000	Attendance at OH&S and other meetings.
1430502		Depreciation - Infrastructure	36,414	29,406	29,163	Depreciation of assets in accordance with accounting policies.
1430522		Traffic Management Plans	3,000	3,828	500	TMP's for events i.e. Anzac Day, Christmas Parade, and prescribed burns.
1430532		Advertising - Infrastructure	3,000	3,390	3,000	Advertising related to engineering services i.e. tenders and position vacancies.
1430542		Fringe Benefits Tax - Infrastructure	17,350	17,567	15,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		ROMAN Road Survey	25,000	25,000	0	
1430702		Infrastructure Consultants	8,000	5,593	0	Provision for minor surveys and consultancy costs.
1430712		Insurance OH & S Consultants	15,600	16,047	10,000	Contribution to Regional Risk Co-ordinator, Occupational Health & Safety and Risk Management expenses.
1430802		Training Expenses - Infrastructure	35,000	30,797	30,000	Training - First Aid, traffic control, working at heights, elevated work platform, dogging, plant operating tickets etc.
1430812		Long Service Leave - Infrastructure	35,000	44,785	10,000	Long Service Leave entitlements paid to operations staff as per LSL regulations.
1430912		Staff Uniform - Infrastructure	1,800	0	0	Uniform Allowance for Administration-based Infrastructure Services staff.
1435552		Alloc Administration Expenses	128,721	127,290	144,380	Allocation of administration expenses to reflect the true cost of providing works/services contained within this sub-program.
1436902		Less Overheads Allocated to Works	(1,511,627)	(1,452,430)	(1,591,638)	PWO Costs allocated at 125%.
<b>Total Public Works Overheads - Expenditure</b>			<b>15,914</b>	<b>147,152</b>	<b>546</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Public Works Overheads - Income</b>						
1432003		Road Closure/Gate Fees	(400)	(238)	(500)	
1437703		Sale Misc Items	(300)	(9,839)	(500)	Sale of miscellaneous items (not assets) i.e. grader blades, Contingency.
1437773		Alloc Administration Income	(3,719)	(4,045)	0	
<b>Total Public Works Overheads - Income</b>			<b>(4,419)</b>	<b>(14,123)</b>	<b>(1,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Expenditure</b>						
1440062		Insurance - Plant	38,675	44,277	45,000	Vehicle insurance as per Insurance schedule.
1440482		Fuel & Oils	235,000	302,624	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	41,611	40,000	New tyres and tyre repairs as required.
1440502		Parts & Repairs	247,990	162,524	200,000	Parts and repair costs for vehicles and machinery.
1440512		Repair Wages	135,206	109,798	135,955	Wages to plant maintenance and repairs undertaken by Shire mechanics, Salaries and Wages.
1440522		Licences	16,000	32,988	17,000	Vehicle licensing - all Infrastructure Services vehicles & plant.
1440532		Plant Refurbishment	24,000	16,899	15,000	Refurbishment of plant.
1440542		Plant Lease Costs	42,000	0	0	
1440552		Expendable Stores	22,000	18,517	20,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	457,264	476,083	475,894	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	4,500	11,133	5,000	Provision for purchase of minor equipment, including workshop tools.
1445552		Alloc Administration Expenses	60,603	59,928	66,108	Allocation of administration expenses within this sub-program.
1446912		Less Plant Op Alloc to Works	(850,748)	(918,131)	(820,349)	
1446922		Depreciation allocated to jobs	(434,325)	(453,491)	(434,325)	
<b>Total Expenditure Plant Operation Costs</b>			<b>38,165</b>	<b>(95,241)</b>	<b>283</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Plant Operation Costs - Income</b>						
1440823		Plant - Insurance Claim Rebate	0	0	0	
1447773		Alloc Administration Income	(2,153)	(2,334)	0	
1450803		Diesel Fuel Rebate	(36,000)	(37,030)	(30,000)	Rebate Fuel tax credit scheme through ATO.
<b>Total Expenditure Plant Operation Costs</b>			<b>(38,153)</b>	<b>(39,364)</b>	<b>(30,000)</b>	





Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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Other Property & Services - Schedule 14						
Stock Fuels & Oils - Expenditure						
1450802		Purchase of Fuel	235,000	251,735	200,000	
1450852		Purchase of Oils and Greases	8,000	13,791	8,500	
1456932		Less Allocated to Plant Costs	(243,000)	(268,857)	(208,500)	
<b>Total Expenditure Stock Fuels &amp; Oils</b>			<b>0</b>	<b>(3,330)</b>	<b>0</b>	

Other Property & Services - Schedule 14						
Stock Materials - Expenditure						
1460602		Purchase of Stock Materials	150,000	260,001	150,000	
1466942		Less Allocated to Works	(150,000)	(276,626)	(150,000)	
<b>Total Expenditure Stock Materials</b>			<b>0</b>	<b>(16,625)</b>	<b>0</b>	

Other Property & Services - Schedule 14						
Salaries & Wages - Expenditure						
1470612		Gross Salaries & Wages	4,976,915	5,476,885	5,329,409	Total Salaries and Wages payable for all staff.
1470622		Gross Salaries & Wages Unallocated	0	0	0	
1470832		Workers Compensation	12,000	934	12,000	Workers Compensation paid to staff.
1470872		Novated Lease Payments	65,000	85,383	60,000	Full cost recovery from CEO and Directors deductions.
1470882		Parental Leave Scheme Allowance	12,000	17,792	12,000	Full cost recovery from Federal Govt.
1470892		Income Protection Insurance	0	2,163	2,500	Full cost recovery from LGIS.
1476952		Less Sal & Wages Alloc to Works	(4,976,915)	(5,444,249)	(5,329,409)	Total Salaries and Wages allocated to Sub-programs.
<b>Total Expenditure Salaries &amp; Wages</b>			<b>89,000</b>	<b>138,909</b>	<b>86,500</b>	

Other Property & Services - Schedule 14						
Salaries & Wages - Income						
1470873		Novated Lease - Pre Tax Deductions	(35,000)	(43,833)	(30,000)	Full cost recovery from CEO and Directors deductions.
1470883		Novated Lease - Post Tax Deductions	(30,000)	(45,105)	(30,000)	Full cost recovery from CEO and Directors deductions.
1477653		Reimbursement - Workers Comp	(12,000)	0	(12,000)	Workers Compensation costs reimbursed from insurer.
1478883		Reimbursement - Paid Parental Scheme	(12,000)	(17,792)	(12,000)	Full cost recovery from Federal Govt.
1478893		Reimbursement - Income Protection Claim	0	0	(2,500)	Full cost recovery from LGIS.
<b>Total Income Salaries &amp; Wages</b>			<b>(89,000)</b>	<b>(106,730)</b>	<b>(86,500)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
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<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Expenditure</b>						
1480202		Reimbursements/Clearing A/c	25,000	18,397	25,000	
<b>Total Expenditure Unclassified</b>			<b>25,000</b>	<b>18,397</b>	<b>25,000</b>	

<b>Other Property &amp; Services - Schedule 14</b>						
<b>Unclassified - Income</b>						
1480213		Recoverable Costs Income	(25,000)	(18,112)	(25,000)	
<b>Total Income Unclassified</b>			<b>(25,000)</b>	<b>(18,112)</b>	<b>(25,000)</b>	



Account Number	Job	Description	2017/2018 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	Narrative
<b>Summary of Operations - Other Property &amp; Services Program</b>						
<b>Private Works</b>						
		Sub Total Operating Expenditure	13,704	21,892	6,058	
		Sub Total Operating Income	(5,397)	(16,652)	(6,500)	
			<b>8,307</b>	<b>5,240</b>	<b>(442)</b>	
<b>Public Works Overheads</b>						
		Sub Total Operating Expenditure	15,914	147,152	546	
		Sub Total Operating Income	(4,419)	(14,123)	(1,000)	
			<b>11,495</b>	<b>133,029</b>	<b>(454)</b>	
<b>Plant Operation Costs</b>						
		Sub Total Operating Expenditure	38,165	(95,241)	283	
		Sub Total Operating Income	(38,153)	(39,364)	(30,000)	
			<b>12</b>	<b>(134,605)</b>	<b>(29,717)</b>	
<b>Stock Fuels &amp; Oils</b>						
		Sub Total Operating Expenditure	0	(3,330)	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>(3,330)</b>	<b>0</b>	
<b>Stock Materials</b>						
		Sub Total Operating Expenditure	0	(16,625)	0	
		Sub Total Operating Income	0	0	0	
			<b>0</b>	<b>(16,625)</b>	<b>0</b>	
<b>Salaries &amp; Wages</b>						
		Sub Total Operating Expenditure	89,000	138,909	86,500	
		Sub Total Operating Income	(89,000)	(106,730)	(86,500)	
			<b>0</b>	<b>32,179</b>	<b>0</b>	
<b>Unclassified</b>						
		Sub Total Operating Expenditure	25,000	18,397	25,000	
		Sub Total Operating Income	(25,000)	(18,112)	(25,000)	
			<b>0</b>	<b>285</b>	<b>0</b>	
		<b>Total Operating Expenditure</b>	181,783	211,155	118,387	
		<b>Total Operating Income</b>	(161,969)	(194,981)	(149,000)	
		<b>Program (Surplus)/Deficit</b>	<b>19,814</b>	<b>16,174</b>	<b>(30,613)</b>	
		<b>Grand Total All Programs (Surplus)/Deficit</b>	<b>(745,212)</b>	<b>897,931</b>	<b>(663,921)</b>	



**Detailed Capital Expenditure by Program**

**SOURCE OF FUNDS 2018/2019**


COA or Job	Description	2018/2019 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 \$
<b>Governance</b>																	
1411104	Furniture - Incident Control Room Upgrade	15,000														15,000	15,000
	Plant Replacement	0															0
		<b>15,000</b>															
<b>Law, Order &amp; Public Safety</b>																	
	Ocean Beach Fire Shed	285,135				285,135											285,135
	Plant Replacement	52,000								30,000					22,000		52,000
		<b>337,135</b>															
<b>Community Amenities</b>																	
	CCTV Installation	30,200					30,200									0	30,200
	Berridge Park Playground Upgrade	47,500														47,500	47,500
	Plant Replacement	31,000								26,000					5,000	0	31,000
		<b>108,700</b>															
<b>Recreation &amp; Culture</b>																	
	McLean Park Redevelopment project	1,143,000			320,000					600,000						223,000	1,143,000
	Plane Tree precinct	614,810											200,000	163,400		251,410	614,810
	Wireless Scoreboard	10,000								10,000							10,000
	Plant Replacement	52,000								50,000					2,000		52,000
		<b>1,819,810</b>															
<b>Transport</b>																	
51522	Denmark East Development Project - Civil Works Roads	600,000		0						600,000						0	600,000
50354	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6 (Rebudget)	116,403	54,667													61,736	116,403
50354	MRWA Project - Reconstruction McLeod Road SLK 2.6 to 4.6	410,000	273,333	136,667													410,000
New	MRWA Project - Reconstruction - Parker Road SLK 3.41 to 5.41	185,000	123,333	61,667													185,000
New	MRWA Project - Reconstruction - Scotsdale Road SLK 31.5 to 33.34	205,000	136,667	68,333													205,000
New	Blackspot - Reconstruction - Kerrnutts Rd Intersection	68,000	45,333													22,667	68,000
New	Blackspot - Reconstruction - Kordabup / Fernley / Scotsdale Rd Intersection	110,000	73,333	36,667													110,000
New	Comm Route - Reconstruction - Happy Valley Rd SLK 2.0 - 5.3	350,000	230,000													120,000	350,000
New	Comm Route - Reconstruction - Kordabup Rd SLK 7.00 - 8.00 & 9.00 - 10.16	210,000	140,000													70,000	210,000
New	R2R - Horsley Rd Bridge (4338)	450,000		450,000													450,000
New	WANDRA - Reconstruction	1,150,000					1,000,000									150,000	1,150,000
	Road Renewal	400,000														400,000	400,000
	McIntosh Road Transfer Station Second Compactor Bin (General Bin)	30,000								30,000						0	30,000
	Plant Replacement	523,000								398,000					125,000		523,000
	Light plant Trailer	2,500														2,500	2,500
		<b>4,809,903</b>															
<b>Economic Services</b>																	
	Parry Beach - Back Toilet block flooring upgrade	30,000								30,000						0	30,000
		<b>30,000</b>															
		<b>0</b>															
	<b>Grand Totals</b>	<b>7,120,548</b>	<b>1,076,666</b>	<b>753,334</b>	<b>320,000</b>	<b>285,135</b>	<b>1,030,200</b>	<b>0</b>	<b>0</b>	<b>1,788,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>163,400</b>	<b>154,000</b>	<b>1,349,813</b>	<b>7,120,548</b>




**Detailed Capital Expenditure by Program**

**SOURCE OF FUNDS 2018/2019**

COA or Job Description	2018/2019 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 \$
<b>Income Supporting Capital Expenditure Program</b>																
<b>MRWA Regional Road Group</b>	<b>COA</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Commodity Routes Supplementary Funding (ex TIRES)	1227703	370,000														370,000
MRWA Project Funding	1228103	588,000														588,000
Bridge Grants - R2R	1228473		450,000													450,000
Blackspot Program	1228703	118,666														118,666
<b>Roads to Recovery</b>	1228603		303,334													303,334
Grant - Sport & Recreation - McLean Oval Drainage	1137033			320,000												320,000
<b>Federal Grants</b>	1137043					1,030,200										1,030,200
<b>Dept. Fire and Emergency Services - ESL Buildings</b>	1540113				285,135											285,135
Grant - Plane Tree Precinct Development	1117383											200,000				200,000
<b>Loan Funds</b>																0
<b>Plant Replacement Reserve</b>	9502021								466,500					37,500		504,000
<b>Building Reserve</b>	9502019								600,000							600,000
<b>Refuse Site Development</b>	9502025								30,000							30,000
<b>Parry Inlet Camping</b>	9502012								44,000							44,000
<b>Denmark East Development Reserve</b>									600,000							600,000
<b>Recreation Centre Reserve</b>									10,000							10,000
<b>Sale Proceeds</b>														154,000		154,000
Restricted Grants													163,400			163,400
Council Funding															1,349,813	1,349,813
<b>Grand Totals</b>		<b>1,076,666</b>	<b>753,334</b>	<b>320,000</b>	<b>285,135</b>	<b>1,030,200</b>	<b>0</b>	<b>0</b>	<b>1,750,500</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>163,400</b>	<b>191,500</b>	<b>1,349,813</b>	<b>7,120,548</b>

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2018/2019 Budget \$
<b>Furniture and Equipment</b>		
1411104	Furniture & Equipment	15,000
<b>Total Furniture and Equipment</b>		<b>15,000</b>
<b>Land and Buildings</b>		
	Remediation of Hardy Street	-
	McLean Park Redevelopment project	1,143,000
	Plane Tree precinct	614,810
	Ocean Beach Fire Shed	285,135
	Parry Beach - Back Toilet block flooring upgrade	30,000
<b>Total Land and Buildings</b>		<b>2,072,945</b>
<b>Plant and Equipment</b>		
	Purchase of Plant	658,000
	Wireless Scoreboard	10,000
	Light plant Trailer	2,500
<b>Total Plant and Equipment</b>		<b>670,500</b>
<b>Infrastructure Other</b>		
	CCTV Installation	30,200
	Berridge Park Playground Upgrade	47,500
	McIntosh Road Transfer Station Second Compactor Bin (General Bin)	30,000
<b>Total Infrastructure Other</b>		<b>107,700</b>

 <b>Detailed Capital Expenditure by Type</b>		
COA or Job	Description	2018/2019 Budget \$
<b>Infrastructure Roads</b>		
	Denmark East Development Project - Civil Works Roads	600,000
	MRWA Project - Reconstruction McLeod Road SLK 1.4 to 2.6 (Rebudget)	116,403
	MRWA Project - Reconstruction McLeod Road SLK 2.6 to 4.6	410,000
	MRWA Project - Reconstruction - Parker Road SLK 3.41 to 5.41	185,000
	MRWA Project - Reconstruction - Scotsdale Road SLK 31.5 to 33.34	205,000
	Blackspot - Reconstruction - Kernnutts Rd Intersection	68,000
	Blackspot - Reconstruction - Kordabup / Fernley / Scotsdale Rd Intersection	110,000
	Comm Route - Reconstruction - Happy Valley Rd SLK 2.0 - 5.3	350,000
	Comm Route - Reconstruction - Kordabup Rd SLK 7.00 - 8.00 & 9.00 - 10.16	210,000
	R2R - Horsley Rd Bridge (4338)	450,000
	WANDRA - Reconstruction	1,150,000
	Road Renewal	400,000
	<b>Total Infrastructure Roads</b>	<b>4,254,403</b>
<b>Totals By Asset Class</b>		
	Furniture and Equipment	15,000
	Land and Buildings	2,072,945
	Plant and Equipment	670,500
	Infrastructure Other	107,700
	Infrastructure Roads	4,254,403
	<b>Grand Totals</b>	<b>7,120,548</b>



## Shire of Denmark Plant Replacement Program 2018/2019

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 \$	
<b>Administration</b>										
Hyundai IX35 Wagon	CARC7	DE87		Lease	14,000	21,600	8,100	13,500	(500)	
Hyundai IX35 Wagon	CARA69	DE09		Lease	15,000	21,600	8,000	13,600	(1,400)	
Mazda 3 Sedan	CARA23	DE7005		Lease	8,500	15,300	6,900	8,400	(100)	
	<b>Sub Total</b>				<b>0</b>	<b>37,500</b>	<b>58,500</b>	<b>23,000</b>	<b>35,500</b>	<b>(2,000)</b>
<b>Law and Order</b>										
Holden Colorado Crew Cab Utility	CARR10	DE 025		52,000	22,000	34,200	13,800	20,400	(1,600)	
	<b>Sub Total</b>				<b>52,000</b>	<b>22,000</b>	<b>34,200</b>	<b>13,800</b>	<b>20,400</b>	<b>(1,600)</b>
<b>Community Amenities</b>										
Ford Ranger Utility	UTE19	DE 192		31,000	5,000	14,400	4,000	10,400	5,400	
	<b>Sub Total</b>				<b>31,000</b>	<b>5,000</b>	<b>14,400</b>	<b>4,000</b>	<b>10,400</b>	<b>5,400</b>
<b>Recreation and Culture</b>										
John Deere 1445 Mower	MOWER3	DE 2444		52,000	2,000	19,500	8,800	10,700	8,700	
	<b>Sub Total</b>				<b>52,000</b>	<b>2,000</b>	<b>19,500</b>	<b>8,800</b>	<b>10,700</b>	<b>8,700</b>
<b>Transport</b>										
Isuzu NPR400 Patching Truck	TRUCK23	DE 10864		100,000	12,000	57,600	14,500	43,100	31,100	
Mazda BT50 Dual Cab Ute	CARW11	DE11498		43,000	18,000	35,100	13,000	22,100	4,100	
UD Nissan Truck	TRUCK20	DE337		210,000	30,000	99,640	35,640	64,000	34,000	
JCB Backhoe Loader	BHOE4	DE6319		170,000	25,000	43,000	11,000	32,000	7,000	
CAT Backhoe Loader	BHOE5	DE 10613		Sale 40,000	40,000	47,000	7,000	40,000	0	
	<b>Sub Total</b>				<b>523,000</b>	<b>125,000</b>	<b>282,340</b>	<b>81,140</b>	<b>201,200</b>	<b>76,200</b>
	<b>Grand Totals</b>				<b>658,000</b>	<b>191,500</b>	<b>408,940</b>	<b>130,740</b>	<b>278,200</b>	<b>86,700</b>

**Funding**

Proceeds from Sale	191,500
Transfers from Plant Replacement Reserve	466,500
Funding Grants and Contributions	0
Funding Required from Municipal Budget	0
	<b>658,000</b>

<b>Profit on Sale of Assets</b>	<b>(3,600)</b>
<b>Loss on Sale of Assets</b>	<b>90,300</b>
<b>Net Profit</b>	<b>86,700</b>





## Shire of Denmark Grant Revenue 2018/2019

COA	Description	Capital Grants			Operating Grants	
		2018/2019 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$	2017/2018 Forecast Actual \$	2018/2019 Budget \$
<b>General Purpose Income</b>						
1327033	Grants Commission Grant	(298,608)	0	0	(561,031)	(298,608)
1327103	Grants Commission Grant-R/Work	(265,246)	0	0	(482,287)	(265,246)
1327203	Grants Commission - Special	0	0	0	0	0
1337043	Pens Deferred Rates Int Grant	(600)	0	0	(838)	(600)
<b>Total General Purpose Income</b>		<b>(564,454)</b>	<b>0</b>	<b>0</b>	<b>(1,044,156)</b>	<b>(564,454)</b>
<b>Governance</b>						
1411003	Grants Governance	0	0	0	0	0
<b>Total Governance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Law Order &amp; Public Safety</b>						
1517193	Grant - BushFire Risk Mgt	(173,556)	0	0	(124,451)	(173,556)
1530523	Grant - Thank a Volunteer	(1,000)	0	0	0	(1,000)
1540053	Emergency Services Levy - Brigades	(147,370)	0	0	(172,853)	(147,370)
1540103	Emergency Services Levy - Vehicles	0	(502,115)	0	0	0
1540113	Emergency Services Levy - Buildings	(285,135)	0	(285,135)	0	0
1550103	Grant - Emergency Services Levy Operating	(19,592)	0		(23,986)	(19,592)
<b>Total Law Order &amp; Public Safety</b>		<b>(626,653)</b>	<b>(502,115)</b>	<b>(285,135)</b>	<b>(321,291)</b>	<b>(341,518)</b>
<b>Education, Aged &amp; Welfare</b>						
1620243	Grant - Youth Services Programs	(12,000)	0	0	0	(12,000)
1627523	Grant - Denmark Youth Art Program	(10,000)	0	0	0	(10,000)
1620453	Income - Youth Support Service	(30,000)	0	0	(29,131)	(30,000)
<b>Total Education, Aged &amp; Welfare</b>		<b>(52,000)</b>	<b>0</b>	<b>0</b>	<b>(29,131)</b>	<b>(52,000)</b>
<b>Community Amenities</b>						
	Grant - CCTV Installations	(30,200)		(30,200)		0
1065583	Grant - Dieback Implementation (State NRM Pro)	0	0	0	0	0
1065513	Grant - Sustainability Projects - Studies	(25,000)	0	0	(15,000)	(25,000)
<b>Total Community Amenities</b>		<b>(55,200)</b>	<b>0</b>	<b>(30,200)</b>	<b>(15,000)</b>	<b>(25,000)</b>
<b>Recreation and Other Culture</b>						
1117383	Halls and Civic Centre Grants	(200,000)	(164,445)	(200,000)	0	0
1121093	Grant -Ocean Beach Alternative Launch/Retrieval	0	0	0	0	0
1137033	Grant - Dept Sport & Recreation	(30,000)	0	0	0	(30,000)
1137063	Grant - CSRFF Reconstruction McLean Park	(320,015)	0	(320,015)	0	0
1137073	Grant - Federal Government Stronger Communities	0	0	0	0	0
1137123	Grant - Riverside Club Stage 1	0	0	0	0	0
1137133	Grant -WOW Walk & Ride Trail	0	0	0	0	0
1137453	Grant - Lotteries West Kwoorabup Community Park	0	0	0	0	0
1137783	Grant - Sport 4 All - Kidsport Program	(20,000)	0	0	(8,000)	(20,000)
1151203	Grants & Donation - Old Hospital	0	0	0	0	0
1160453	Income - Youth Support Service	0	0	0	0	0
1160793	Grant - Dept Sport & Recreation	0	0	0	0	0
<b>Total Recreation and Other Culture</b>		<b>(570,015)</b>	<b>(164,445)</b>	<b>(520,015)</b>	<b>(8,000)</b>	<b>(50,000)</b>
<b>Transport</b>						
1227703	Commodity Routes Supplementary Funding	(370,000)	0	(370,000)	0	0
1227603	Contribution to Roadworks - Denmark East Develop	0	0	0	0	0
1228103	MRWA Project Grants	(588,000)	(523,998)	(588,000)	0	0
1228143	Grant - WANDRA	(1,000,000)	0	(1,000,000)	0	0
1228303	Roadwise Grant	0	0	0	(273)	0
1228403	Grant - MRWA Direct	(66,000)	0	0	(65,047)	(66,000)
1228473	Grant - Specific Bridges	(450,000)	0	(450,000)	0	0
1228603	Grant - Roads to Recovery	(303,334)	(724,618)	(303,334)	0	0
1228703	Grant - MRWA Blackspot	(118,666)	0	(118,666)	0	0
<b>Total Transport</b>		<b>(2,896,000)</b>	<b>(1,248,616)</b>	<b>(2,830,000)</b>	<b>(65,320)</b>	<b>(66,000)</b>
<b>Economic Services</b>						
1326663	Grants - Tourism & Area Promotion	0	0	0	0	0
<b>Total Economic Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>(4,764,322)</b>	<b>(1,915,176)</b>	<b>(3,665,350)</b>	<b>(1,482,897)</b>	<b>(1,098,972)</b>



Schedule of Contributions and Donations

Appendix F

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
	<b><i>This list includes all known discretionary contributions and donations that the Council makes, based on the 2018/19 financial year.</i></b>		
<b>1318052</b>	<b><i>Rates - Waiver &amp; Concessions</i></b>		
	A5731 -- Denmark Arts Council Inc.	1,139	1,185
	A5585 -- Denmark Boating & Angling Club	1,379	1,434
	A5587 -- Denmark Boating & Angling Club & Denmark Sea Rescue Group	1,379	1,434
	A3565 -- Denmark Clay Target Club	1,379	1,434
	A5729 -- Denmark Community Resource Centre Inc.	1,139	1,185
	A5584 -- Denmark Cottage Crafts Inc.	1,139	1,185
	A3088 -- Denmark Country Club Inc.	3,580	3,723
	A2622 -- Denmark Environment Centre Incorporated	1,139	1,185
	A3747 -- Denmark Environment Centre Incorporated	2,600	2,704
	A3189 -- Denmark Equestrian Club Inc.	1,139	1,185
	A3256 -- Denmark Historical Society Inc.	1,139	1,185
	A5599 -- Denmark Machinery Restoration Group Inc.	1,139	1,185
	A3179 -- Denmark Occasional Day Care Centre Inc. and Denmark Playgroup	1,139	1,185
	A5730 -- Denmark Over 50's Association	1,139	1,185
	A3167 -- Denmark Pistol Club	1,379	1,434
	A5601 -- Denmark Riverside Club	1,139	1,185
	A3069 -- Denmark Riverside Club	2,211	2,299
	A5588 -- Denmark Surf Lifesaving Club	1,379	1,434
	A3186 -- Denmark Tourism Incorporated	6,052	6,294
	A5590 -- Green Skills Inc.	1,379	1,434
	A5593 -- Kentdale Community Hall Committee Inc.	1,379	1,434
	A5600 -- Lions Club of Denmark Inc.	1,139	1,185
	A5591 -- Nornalup Residents and Ratepayers Association	1,139	1,185
	A5592 -- Parry's Beach Voluntary Management Group Inc.	1,379	1,434
	A5615 -- Peaceful Bay Progress Association Inc.	1,139	1,185
	A5616 -- Peaceful Bay Progress Association Inc.	1,139	1,185
	A5596 -- Peaceful Bay Returned Services League (RSL) Sub Branch	1,139	1,185
	A5595 -- Peaceful Bay Sea Rescue Group Inc.	1,139	1,185
	A5597 -- Scout Association of Australia	1,139	1,185
	A3097 -- The Returned & Services League of Australia WA Branch Inc	1,139	1,185
	A5594 -- Tingleddale Hall Committee Inc.	1,379	1,434
	A3041 -- Scotsdale Hall Committee Inc.	1,379	1,434
		<b>48,735</b>	<b>50,684</b>
<b>1410082</b>	<b><i>Donations Gifts Gratuities</i></b>		
	Donations etc. as per Council Delegation D040401		
	CEO approved donations - (\$200 maximum each)	3,000	3,000
	Councillor Gratuity Gifts	-	1,000
	Staff Service Gifts	500	3,000
	Denmark RSL Youth Achievement Award contribution	3,000	1,000
	South Regional Tafe's Awards Ceremony	1,000	1,000
	Sponser of a book award Year 6 & Year 10 Student Awards (P080203)	100	200
	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)	7,200	7,200
		<b>20,000</b>	<b>21,600</b>
<b>1410602</b>	<b><i>Donated Use of Council Facilities</i></b>		
	Hire / use of council facilities not charged		
	Denmark Over 50's (Recreation Centre)	700	800
	Denmark Aquatic Centre Committee (Recreation Centre)	300	200
	Denmark Netball Association (Recreation Centre)	200	200
	Riding for the Disabled (Recreation Centre)	300	-
	Equestrian Club (Recreation Centre)	200	200
	Denmark Basketball Assoc (Recreation Centre)	150	150
	Woodturners of Denmark Annual Exhibition	3,000	3,000
	Other Organisations and Community Groups	1,150	1,000
		<b>6,000</b>	<b>5,550</b>



Schedule of Contributions and Donations

Appendix F

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1420342</b>	<b>Community Financial Assistance Program</b> Financial Assistance to Community Groups:- approved projects subject to annual grant process. Mill Art Group - Additional Hangers and planter boxes Nornalup Ratepayers Association Great Southern - Search Dogs Australia Inc Denmark Surf Life Saving Club - Purchase of Equipment Trailer Denmark Running Club Inc Arts South WA Inc. Denmark Little Athletics - Purchase of line marker Denmark Historical Society - Archive all glass photographic plates Denmark Surf Life Saving Club - State Surf Life Saving Carnival Denmark Community Resource Centre - Exhibition - Evolution of the Surfboard Nornalup Residents & Ratepayers Assoc. - Annual Picnic at Nornalup Riding for the Disabled - New storage shed		
		650	
		2,850	
		500	
		5,000	
		1,000	
			1,000
			2,250
			620
			5,000
			2,500
			3,500
			2,500
		<b>10,000</b>	<b>17,370</b>
<b>1520212</b>	<b>Denmark Animal Carers Donation</b> Annual contribution to Denmark Animal Carers for pet owner education and costs to attend to injured/stray animals.		
		2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1530262</b>	<b>Local &amp; State Emergency Disaster Relief</b> Donation to emergency/disaster in accordance with Policy PO50303.		
		5,000	4,000
		<b>5,000</b>	<b>4,000</b>
<b>1530272</b>	<b>National Emergency Disaster Relief</b> Donation to emergency/disaster in accordance with Policy PO50303.		
		5,000	4,000
		<b>5,000</b>	<b>4,000</b>
<b>1530292</b>	<b>Royal Flying Doctor Service Donation</b> Australia Day Breakfast Donations in accordance with Policy PO50303.		
		1,000	2,000
		<b>1,000</b>	<b>2,000</b>
<b>1740002</b>	<b>Contribution - Medical Services Walpole</b> Contingency for determination by Council		
		10,000	-
		<b>10,000</b>	-
<b>1610822</b>	<b>Scholarship - Youth Leadership Award</b> Scholarship provided to Year 12 student at Denmark High School as per Policy P080202 (Policy to be Reviewed in 18/19) Youth Leadership award Review		
		2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1610832</b>	<b>Scholarship - Agricultural College Scholarship</b> Scholarship provided to student at Ag College as per Policy P080201 Ag College Scholarship (Policy to be Reviewed in 18/19)		
		1,000	1,000
		<b>1,000</b>	<b>1,000</b>
<b>1610852</b>	<b>Building Maintenance - Old Post Office</b> 11015 Old Post Office Building Materials Building Insurance Only		
		315	710
		1,185	560
		<b>1,500</b>	<b>1,270</b>
<b>1610862</b>	<b>Denmark Occasional Day Care Centre</b> 11013 Building Insurance premium Day Care Centre (Gumnut corner) Maintenance cost		
		462	375
		4,000	4,000
		<b>4,462</b>	<b>4,375</b>
<b>1630232</b>	<b>Contribution Peaceful Bay RSL &amp; Community Bus</b> Contribution towards the ongoing maintenance and running costs of providing transport to Peaceful Bay aged community		
		1,000	1,000
		<b>1,000</b>	<b>1,000</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1630252</b>	<b>Seniors Week Civic Reception</b>		
	Provision for Seniors Week Functions		
	Function Catering	4,000	4,000
	Other Costs	500	500
		<b>4,500</b>	<b>4,500</b>
<b>1630282</b>	<b>Donation Denmark Over 50's Association</b>		
	Annual payment towards Over 50's activities Includes funding for Civic Centre, bus hire and insurances (at discretion of Association)	2,000	-
		<b>2,000</b>	<b>-</b>
<b>1058182</b>	<b>ANZAC Day Services</b>		
	Annual contribution to local Anzac Day Services as per Policy P110703.		
	Denmark RSL ANZAC Day Service	400	400
	Peaceful Bay RSL ANZAC Day Service	200	200
		<b>600</b>	<b>600</b>
<b>1112202</b>	<b>Contribution Parryville Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	421	500
	Fire Equipment Services and Other costs	579	500
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112222</b>	<b>Contribution Tingle Dale Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	750	500
	Fire Equipment Services and Other costs	250	500
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112242</b>	<b>Contribution Scotsdale Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	382	382
	Fire Equipment Services and Other costs	618	618
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112262</b>	<b>Contribution Kentdale Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	382	382
	Fire Equipment Services and Other costs	618	618
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112272</b>	<b>Contribution Peaceful Bay Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	116	116
	Fire Equipment Services and Other costs	884	884
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1112282</b>	<b>Contribution Nornalup Hall Maintenance</b>		
	Annual contribution towards ongoing maintenance		
	Insurance	790	790
	Fire Equipment Services and Other costs	210	210
	Annual contribution to hall committee	2,000	2,000
		<b>3,000</b>	<b>3,000</b>
<b>1118022</b>	<b>Contribution RSL Hall Maintenance</b>		
	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
		<b>4,500</b>	<b>4,500</b>



Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1121052</b>	<b>Denmark Surf Club</b>		
11044	Maintenance of Surf Club	10,000	10,000
	Fire services	386	455
	Insurance	1,644	1,635
		<b>12,030</b>	<b>12,090</b>
<b>1138122</b>	<b>Other Parks &amp; Reserves Insurances</b>		
	Insurance costs associated with various structures not directly attributable to other expenditure accounts		
11030	Denmark Golf Club	3,775	4,290
11031	Denmark Riverside Club	13,019	17,160
11032	Denmark Scout Hall	1,541	1,700
11033	Denmark Cottage Crafts	3,000	940
11034	Denmark Lions - Station Masters House	648	455
11138	Denmark Sea Rescue/Boating & Angling Club - Ocean Beach	1,644	2,030
11139	Denmark Sea Rescue - Shed	193	170
11140	Denmark Boating & Angling Club - Parry Beach	74	80
11141	Denmark Machinery Restoration Group Shed	123	120
11142	Denmark Boating & Angling Club - Slipway & Shed	24	65
		<b>24,041</b>	<b>27,010</b>
<b>1131002</b>	<b>Peaceful Bay Reserve Service Agreement and Insurances</b>		
	Insurances costs of Peaceful Bay Progress Association, RSL Hall, ANZAC Memorial, Sea Rescue Boat Shed and other structures.		
21411	Insurance Peaceful Bay structures.	1,181	1,865
		<b>1,181</b>	<b>1,865</b>
<b>1151102</b>	<b>Cultural Development Fund</b>		
	Cultural Development Fund grants awarded annually as per Council Policy P110702.		
	Niah Kartijin Coolingars (Listen , learn children Inc.)	908	
	Normalup Resident & Ratepayers Assoc - Historical Display	2,700	3,000
	Denmark Primary School - Develop a Bush Zone meeting place	5,000	
	Narayani (Nari) Lees - Exploration into dance	850	
	Denmark Baroque Inc. - Project: Christmas Oratorios		2,000
	ArtSouthWA Inc. - Advertising the Southern Art & Craft Trail		1,000
		<b>9,458</b>	<b>6,000</b>
<b>1151132</b>	<b>Contribution to Denmark Arts</b>		
	Annual contribution to Denmark Arts, subject to annual determination by Council and matching state govt funds .		
		88,000	75,000
		<b>88,000</b>	<b>75,000</b>
<b>1152052</b>	<b>Denmark Historical Society Contribution</b>		
	Annual contribution to DHS to assist with maintenance of museum collection.		
		2,000	3,500
		<b>2,000</b>	<b>3,500</b>
<b>1152102</b>	<b>Rental Denmark Community Resource Centre use of Building</b>		
	Contra entry for use of Morgan Richards property utilised by Denmark Community Resource Centre 630sq mt @ \$80.00		
		50,400	50,400
		<b>50,400</b>	<b>50,400</b>
<b>1152112</b>	<b>Denmark Arts Use of Council Facilities</b>		
	Contra entry for use of Morgan Richards property utilised by Denmark Arts 400sq mt @ \$80.00		
		32,000	32,000
		<b>32,000</b>	<b>32,000</b>



Schedule of Contributions and Donations

Ledger Acc Job No.	Waivers, Contributions and Donations 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1152072</b>	<b>Contribution Denmark Community Resource Centre Inc</b> Contribution to DCRC for the management of the Morgan Richards Community Centre.	2,000	2,000
		<b>2,000</b>	<b>2,000</b>
<b>1228382</b>	<b>Crossovers Contributed</b> Contribution to crossovers constructed by private contractors.	4,000	4,000
		<b>4,000</b>	<b>4,000</b>
<b>1327802</b>	<b>Denmark Tourism Inc. - Specific Grants</b> 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
		<b>95,000</b>	<b>95,000</b>
<b>1327862</b>	<b>DTI Use of Council Facilities - Contra</b> Contra entry to reflect free lease of Visitors Centre by DTI	42,000	42,000
		<b>42,000</b>	<b>42,000</b>
<b>1327812</b>	<b>Tourism Other Expenses</b> Various other expenses associated with Tourism and Area promotion sub-program Visitor Centre insurances and sundry expenses Visitor Centre Insurance Visitor Centre Sundry Expenses Denmark CRC Community Calendar Miscellaneous	2,310 200 500 490	2,750 200 - 500
		<b>3,500</b>	<b>3,450</b>
<b>1328732</b>	<b>Christmas Decorations</b> Council contribution to erecting and dismantling decorations and banners over Christmas period 15080 Wages and overheads Council plant New Decorations	1,000 1,100 8,000	2,500 1,100 8,000
		<b>10,100</b>	<b>11,600</b>
<b>1328742</b>	<b>Community Christmas Event</b> Contribution to Community Christmas Event	10,000	10,000
		<b>10,000</b>	<b>10,000</b>
<b>1326002</b>	<b>Tidy Towns Donation</b> Donation towards projects undertaken in Denmark by the Tidy Towns Committee.  Annual contribution	2,000	-
		<b>2,000</b>	<b>-</b>
	<b>Grand Totals</b>	<b>535,007</b>	<b>520,364</b>

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

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



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1410072</b>	<b>Subscriptions - Councillors</b>		
	Memberships of various associations, societies etc as per Annual Budget and Council Resolution		
	WALGA - Membership	28,343	30,200
	Australia's South West - Essential Membership	120	120
	LG Professionals WA - eConnect Subscription		700
	Great Southern Zone of the WALGA Annual Subscription		850
	WALGA Subscription to WALGA Salary and Workforce Survey		990
	Cemeteries and Crematoria Association membership	120	120
	Australia Day Council of WA membership	200	500
	State Law Publisher's Government Gazette membership	1,200	1,250
	Miscellaneous	2,360	270
		<b>32,343</b>	<b>35,000</b>
<b>1420102</b>	<b>Other Expenses - Administration</b>		
	Senior Staff Professional Memberships	1,740	1,000
	IT Vision User Group membership	650	670
		<b>2,390</b>	<b>1,670</b>
<b>1420132</b>	<b>Computer Equipment Maintenance</b>		
	ITVision Annual Licence	38,028	39,280
	ITVision Database & User Licence Fee & On Demand Recordings	4,170	6,090
		<b>42,198</b>	<b>45,370</b>
<b>1428002</b>	<b>Maintenance - Administration Building</b>		
	Foxtel - (Cancelled 2018/19)	1,000	0
11001	PPCA Ltd (Music on Hold)	300	400
	APRA Music - Copyright Royalty	350	350
	Biomax Maintenance	1,500	1,000
		<b>3,150</b>	<b>1,750</b>
<b>1028322</b>	<b>Maintenance - McIntosh Road Refuse Site</b>		
21001	Department of Environment - Refuse Site Licence McIntosh Road	1,050	350
		<b>1,050</b>	<b>350</b>
<b>1040332</b>	<b>GIS Data Maintenance &amp; Aerial Photography</b>		
	Landgate - Annual Slip Licence	2,400	2,400
	Landgate - Annual Cadastral Data	1,200	1,200
		<b>3,600</b>	<b>3,600</b>
<b>1060182</b>	<b>Climate Change Adaption Projects</b>		
	Planet Footprint	3,200	3,500
		<b>3,200</b>	<b>3,500</b>
<b>1138102</b>	<b>Maintenance - Parks &amp; Reserves</b>		
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
		<b>240</b>	<b>240</b>
<b>1140202</b>	<b>Library Computer Maintenance</b>		
	OCLC - AmLIB	1,700	1,750
	Spydus Library Management System	15,655	6,333
	Envisionware P/L - Annual Licence for PC Reservation	320	320
		<b>17,675</b>	<b>8,403</b>
<b>1140242</b>	<b>Publications and Subscriptions</b>		
	Writing WA membership	130	130
	Public Libraries WA	170	170
	Children's Book Council WA	60	60
		<b>360</b>	<b>360</b>
<b>1140102</b>	<b>Other Expenses</b>		
	A Smart Start Program	2,000	3,600
	State Library of WA	1,350	1,400
	Great Southern Regional Activity Plan	2,874	3,000
	Visiting Author Program	1,000	1,000
	Other	500	500
		<b>7,724</b>	<b>9,500</b>
<b>1160132</b>	<b>Maintenance - Recreation Centre Building</b>		
11011	APRA Music Agreement - not required	250	0
		<b>250</b>	<b>0</b>
<b>1160192</b>	<b>Centre Programs</b>		
17000	PPCA Ltd Background Music etc - not required	75	0
17001	PPCA Ltd Background Music etc	2,200	1,550
17001	APRA Music Agreement	1,600	1,600
17021	Council of the Ageing - Living Longer	1,050	1,050
		<b>4,925</b>	<b>4,200</b>



Ledger Acc Job No.	Subscriptions, Memberships & Licence Schedule 2018/2019 Budget	2017/2018 BUDGET \$	2018/2019 BUDGET \$
<b>1188302</b>	<b>TV Tower Maintenance</b>		
21104	Annual Lease on Weedon Hill (The Cove)	1,200	1,200
		<b>1,200</b>	<b>1,200</b>
<b>1228052</b>	<b>Airstrip Maintenance</b>		
32003	Australian Communications and Annual Apparatus Licence	45	50
		<b>45</b>	<b>50</b>
<b>1498002</b>	<b>Vehicle Inspections</b>		
29501	DOT Annual - Vehicle Inspections Renewal Fee	140	140
		<b>140</b>	<b>140</b>
<b>1120102</b>	<b>Other Expenses Lime Quarry</b>		
70001	Dept Mines & Petroleum - Lime Quarry Licence	220	220
	Lime WA	1,400	1,600
		<b>1,620</b>	<b>1,820</b>
<b>1420322</b>	<b>Strategic Planning &amp; General Consultancies</b>		
	profile.id and economy.id LITE - Annual Product Fee	0	3,500
	1000 Minds Subscription	0	1,000
		<b>0</b>	<b>4,500</b>
<b>1330102</b>	<b>Building</b>		
	SAI Global - Building Code of Australia Standards Subscription	0	2,450
		<b>0</b>	<b>2,450</b>
<b>1430412</b>	<b>Infrastructure Services Office Expenses</b>		
	ROMAN II Licence Fees	6,300	7,100
	Invarion Rapidplan Licence	3,200	825
	AutoCAD Civil Licence and Road Design	4,500	4,650
	Institute of Public Works & Engineering WA Membership	0	295
		<b>14,000</b>	<b>12,870</b>
	<b>Grand Totals</b>	<b>136,110</b>	<b>136,973</b>



**Shire of Denmark**  
**Notes to and forming part of the Adopted Budget**  
For the year ending 30 June 2019



**SHIRE OF DENMARK**  
**SCHEDULE OF FEES AND CHARGES**  
**2018 - 2019**

Schedule of Fees and Charges 2018-2019

**CONTENTS**

<b>RATES</b>	1-3
<b>GOVERNANCE</b>	
<i>Local Government Elections</i>	3
<b>ADMINISTRATION CENTRE CHAMBERS / RECEPTION AREA</b>	
<i>Bonds</i>	3
<i>Reception Area Only</i>	4
<i>Reception Area and Chambers</i>	4
<b>ADMINISTRATION</b>	
<i>Official Documents</i>	4-5
<i>Credit Card Commission Fees</i>	5
<i>Sundry Debtors Interest</i>	5
<i>Sundry Office Costs</i>	5
<i>Freedom of Information</i>	5
<i>Public Street Banners/Signs/Displays</i>	6
<i>Shire Officer Time</i>	6
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>	
<i>Emergency Management</i>	6
<i>Urban Fire Management</i>	6
<i>Hazard Reduction Burning on Private Property</i>	7
<i>Dog Registration</i>	7
<i>Dog Impoundment</i>	7-8
<i>Cat Registration</i>	8
<i>Stock Impoundment</i>	8-9
<i>Stock Trespassing</i>	9-10
<i>Snake Removal</i>	10
<i>Vehicle Impoundment</i>	10
<b>HEALTH</b>	
<i>Initial Registration Fees</i>	11
<i>Application for Approval to Construct or Establish Premises</i>	11
<i>Application for Approval to Alter or Upgrade Premises</i>	11
<i>Annual Registrations / Licence Renewals</i>	11
<i>Annual Inspection Fees</i>	11
<i>Food Vendors - Mobile &amp; Premises</i>	12
<i>Gaming Licensing</i>	12
<i>Liquor Licensing</i>	12
<i>Water Sampling Requests</i>	13
<i>Health (Offensive Trades Fees) Regulations 1976</i>	13
<i>Health (Public Buildings) Regulations 1992 (per Regulation 9)</i>	14
<i>Trading in Thoroughfares and Public Places Activity Permit</i>	14
<i>Sign Permit on Reserve</i>	14
<i>Food Contamination</i>	14
<b>DENMARK YOUTH SERVICES</b>	15-16
<b>WASTE SERVICES</b>	
<i>Kerbside Waste Collection Services</i>	16-17
<i>McIntosh Road Transfer Station Refuse Disposal Fees</i>	18-19
<i>Peaceful Bay Transfer Station Refuse Disposal Fees</i>	19-20
<b>PLANNING SERVICES</b>	
<i>Determination of Development Applications with Construction Values</i>	21
<i>Determination of Development Applications where Construction Values are not relevant</i>	21
<i>Determination of all Retrospective Planning Services Applications</i>	21
<i>Advertising Costs</i>	22
<i>Development Assessment Panel Application</i>	22
<i>Request for Amendment to Planning Approval</i>	22
<i>Request for Extension of Time to Planning Approval</i>	22
<i>Request for Reconsideration of a Determined Application</i>	22
<i>Provision of a Subdivision Clearance Requests</i>	22
<i>Scheme Amendment Requests / Rezoning / Outline Development Plans / Structure Plans</i>	23
<i>Cash in Lieu of Car Parking</i>	24
<b>DENMARK CEMETERY</b>	
<i>Grant of Right of Burial</i>	25
<i>Transfer of Grant of Right of Burial</i>	25
<i>Interment of Ashes in Niche Walls</i>	25
<i>Interment or Scattering of Ashes &amp; Plaques</i>	26

Schedule of Fees and Charges 2018-2019

**CONTENTS**

<i>Undertakers Fees</i>	26
<i>Other Cemetery Fees</i>	26
<i>Memorial Facilities under development</i>	26
<b>DENMARK CIVIC CENTRE</b>	
<i>Hall Hire</i>	27-28
<b>RESERVE CHARGES</b>	
<i>Denmark High School Oval</i>	28
<i>McLean Park</i>	29
<i>Berridge Park</i>	29
<i>Peaceful Bay Oval</i>	30
<i>Vehicle Access Permit and/of Grazing Access Permit</i>	30
<b>RESERVE LEASES, RENTAL AGREEMENTS, &amp; OTHER ARRANGEMENTS</b>	30-32
<b>DENMARK PUBLIC LIBRARY</b>	
<i>Administration - Library</i>	32
<i>Library Meeting Room</i>	33
<b>DENMARK RECREATION CENTRE</b>	
<i>Main Sports Hall</i>	33
<i>Function Room</i>	34
<i>Meeting Room</i>	34
<i>Chair and Table Hire</i>	35
<i>Gym/Fitness Room</i>	35
<i>Memberships – Gym/Fitness</i>	36-37
<i>Creche</i>	37
<i>Recreation Centre Entry Fees</i>	37-38
<i>Community Bus</i>	38
<i>Community Groups</i>	38
<i>Line Marker</i>	38
<b>TRANSPORT</b>	
<i>Traffic Control - Department of Transport Licensing Services</i>	39
<i>Denmark Airstrip</i>	39
<b>PARRY BEACH CAMPING GROUND</b>	
<i>Parry Beach Nature Park Camping Fees</i>	39-40
<b>BUILDING SERVICES</b>	
<i>Application Permits</i>	40-41
<i>Building Services Levy</i>	41
<i>Other Fees</i>	42
<b>REVEGETATION NURSERY</b>	
<i>Seedlings</i>	42
<b>OTHER ECONOMIC SERVICES</b>	
<i>Lime Sand</i>	42
<b>INFRASTRUCTURE SERVICES</b>	
<i>Private Works Machinery Hire</i>	43
<i>Driveway Entrances (Crossovers)</i>	44
<i>Gate Permit</i>	44
<i>Supervision of Reinstatement Fees</i>	44
<i>Sale of Raw Materials</i>	44
<i>Directional Road Signage</i>	44
<i>Roadside Memorials</i>	44
<i>Developer Contributions for Road Infrastructure</i>	45

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>						
<b>RATES</b>						
Minimum Payment (for each Differential General Rating Category)						
Gross Rental Value ("GRV")						
Residential Developed		1,065.00	Exempt	<b>1,065.00</b>	1,024.00	1317823
Business/Commercial Developed		1,185.00	Exempt	<b>1,185.00</b>	1,139.00	1317853
Lifestyle Developed		1,092.00	Exempt	<b>1,092.00</b>	1,050.00	1317853
Rural Developed		1,092.00	Exempt	<b>1,092.00</b>	1,050.00	1317853
Holiday Use Developed		1,173.00	Exempt	<b>1,173.00</b>	1,128.00	1317853
Residential Vacant		968.00	Exempt	<b>968.00</b>	931.00	1317853
Business/Commercial Vacant		1,076.00	Exempt	<b>1,076.00</b>	1,035.00	1317853
Rural Vacant		1,076.00	Exempt	<b>1,076.00</b>	1,035.00	1317853
Lifestyle Vacant		990.00	Exempt	<b>990.00</b>	952.00	1317843
Unimproved Value ("UV")						
UV Base		1,303.00	Exempt	<b>1,303.00</b>	1,253.00	1317713
UV Additional Use 1		1,434.00	Exempt	<b>1,434.00</b>	1,379.00	1317713
UV Additional Use 2		1,564.00	Exempt	<b>1,564.00</b>	1,504.00	1317713
UV Additional Use 3		1,694.00	Exempt	<b>1,694.00</b>	1,629.00	1317713
UV Additional Use 4		1,824.00	Exempt	<b>1,824.00</b>	1,754.00	1317713
Rate (for each Differential General Rating Category; cents per each \$ of the valuation of the land)						
Gross Rental Value ("GRV")						
Residential Developed		10.1995	Exempt	<b>10.1995</b>	9.8072	1317813
Business/Commercial Developed		10.9458	Exempt	<b>10.9458</b>	10.5248	1317853
Lifestyle Developed		10.2319	Exempt	<b>10.2319</b>	9.8384	1317853
Rural Developed		10.9782	Exempt	<b>10.9782</b>	10.5560	1317853
Holiday Use Developed		11.4109	Exempt	<b>11.4109</b>	10.9720	1317853
Residential Vacant		20.3340	Exempt	<b>20.3340</b>	19.5520	1317853
Business/Commercial Vacant		14.4285	Exempt	<b>14.4285</b>	13.8736	1317853
Rural Vacant		15.4669	Exempt	<b>15.4669</b>	14.8720	1317853
Lifestyle Vacant		19.2525	Exempt	<b>19.2525</b>	18.5120	1317853
Unimproved Value ("UV")						
UV Base		0.5138	Exempt	<b>0.5138</b>	0.4940	1317013
UV Additional Use 1		0.5651	Exempt	<b>0.5651</b>	0.5434	1317713
UV Additional Use 2		0.6165	Exempt	<b>0.6165</b>	0.5928	1317713
UV Additional Use 3		0.6679	Exempt	<b>0.6679</b>	0.6422	1317713
UV Additional Use 4		0.7193	Exempt	<b>0.7193</b>	0.6916	1317713
<b>Emergency Services Levy ["ESL"]</b> (special conditions may apply, as 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	*	0.0145	Exempt	<b>0.0145</b>	0.013259	9300915
Category 2	*	0.0109	Exempt	<b>0.0109</b>	0.009944	9300915
Category 3	*	0.0072	Exempt	<b>0.0072</b>	0.006629	9300915
Category 4	*	0.0051	Exempt	<b>0.0051</b>	0.004641	9300915
Category 5 (fixed charge)	*	82.00	Exempt	<b>82.00</b>	75.00	9300915
Category Mining Tenements (fixed charge)	*	82.00	Exempt	<b>82.00</b>	75.00	9300915

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>						
<b>RATES cont'd</b>						
<b>Emergency Services Levy cont'd</b>						
Minimum ESL Charge						
Category 1	*	82.00	Exempt	82.00	75.00	9300915
Category 2	*	82.00	Exempt	82.00	75.00	9300915
Category 3	*	82.00	Exempt	82.00	75.00	9300915
Category 4	*	82.00	Exempt	82.00	75.00	9300915
Maximum ESL Charge						
Residential, Farming and Vacant Land						
Category 1	*	430.00	Exempt	430.00	395.00	9300915
Category 2	*	322.00	Exempt	322.00	296.00	9300915
Category 3	*	214.00	Exempt	214.00	197.00	9300915
Category 4	*	150.00	Exempt	150.00	138.00	9300915
Commercial, Industrial and Miscellaneous						
Category 1	*	245,000.00	Exempt	245,000.00	225,000.00	9300915
Category 2	*	183,000.00	Exempt	183,000.00	168,000.00	9300915
Category 3	*	122,000.00	Exempt	122,000.00	112,000.00	9300915
Category 4	*	85,000.00	Exempt	85,000.00	78,000.00	9300915
<b>Overdue Interest Rate (&gt;35 days)</b>						
ESL		11.00%	Exempt	11.00%	11.00%	1318023
Rate Charges		11.00%	Exempt	11.00%	11.00%	1318023
<b>Instalment Options</b>						
Interest Rate (chargeable to all assessments on an Instalment Option)						
ESL		0.00%	Exempt	-	0.00%	1318143
Rate Charges		5.50%	Exempt	6.00%	5.50%	1318143
Administration Fee						
Two Instalments (Option 2)		10.00	Exempt	10.00	8.00	1318143
Four Instalments (Option 3)		25.00	Exempt	25.00	24.00	1318143
<b>Custom Instalment Agreements Interest Rates</b>						
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		65.00	Exempt	65.00	64.00	1318143
Over 6 months and up to 12 months		98.00	Exempt	98.00	96.00	1318143
Over 12 months		130.00	Exempt	130.00	130.00	1318143
<b>Rate Debt Collection Fees</b>						
Legal Fees (GST status dependent upon fee incurred)			Actual Cost; GST Inclusive		Actual Cost	1318043
Interest Rate on Legal Fees		11.00%	Exempt	11.00%	11.00%	1318023
Debt Paid Confirmation Letter (per Assessment, per enquiry)		26.50	Exempt	26.50	26.00	1318043
<b>Property Transfers</b>						
Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)						
All properties - EAS Financials only		75.00	Exempt	75.00	74.00	1318133
All properties - Financials, Orders & Requisitions)		210.00	Exempt	210.00	205.00	1318133
Mortgage Consent - with a Transfer		101.82	10.18	112.00	110.00	1318133
Mortgage Consent - not with a Transfer		160.00	16.00	176.00	173.00	1318133

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>GENERAL PURPOSE FUNDING</b>							
<u>RATES cont'd</u>							
<b>Rate Book and Ownership Enquiries</b>							
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)							
	Adjoining Property Owner Enquiry		24.09	2.41	<b>26.50</b>	26.00	1318133
	Confirmation of Ownership (provided to Owner only)		51.82	5.18	<b>57.00</b>	56.00	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	<b>66.00</b>	66.00	1318133
	CD		20.00	2.00	<b>22.00</b>	22.00	1318133
	Email		10.91	1.09	<b>12.00</b>	12.00	1318133
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)							
	Hourly Rate		48.18	4.82	<b>53.00</b>	52.00	1318133
	Mailing Labels (per page)		0.91	0.09	<b>1.00</b>	1.00	1318133
<b>Financials Requests</b> (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	<b>8.00</b>	8.00	1318133
	Posted		8.18	0.82	<b>9.00</b>	9.00	1318133
	Emailed		15.45	1.55	<b>17.00</b>	17.00	1318133
Transaction Listing (per assessment, per enquiry)							
	Over Counter		7.27	0.73	<b>8.00</b>	8.00	1318133
	Posted		9.09	0.91	<b>10.00</b>	9.00	1318133
	Emailed		0.00	0.00	-	0.00	1318133
<b>Other Rating Services Charges Interest Rate</b> (>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	<b>11.00%</b>	11.00%	1318023
<b>GOVERNANCE</b>							
<u>MEMBERS OF COUNCIL</u>							
<b>Local Government Elections</b>							
<b>Election Candidate's</b>							
	Nomination Deposit (per Local Government [Elections] Regulations 1997 Regulation 26[1])	*	80.00	Exempt	<b>80.00</b>	80.00	Trust (ND)
	Labels						
	Per page		5.45	0.55	<b>6.00</b>	6.00	1427053
	* plus Shire Officer time as listed under "Shire Officer time"						
	<b>Electoral Rolls</b> (per copy; on CD, email, or paper; not to be used for commercial purposes).		50.00	5.00	<b>55.00</b>	52.00	1427053
	<b>Owners and Occupiers Roll</b> (per Ward, per copy; on CD, email, or paper; not to be used for commercial purposes).		15.00	1.50	<b>16.50</b>	16.00	1427053
<b>ADMINISTRATION CENTRE CHAMBERS / RECEPTION AREA</b>							
<b>Bonds</b> - (payable on all room hire, at time of application)							
	With Alcohol		450.00	Free	<b>450.00</b>	440.00	Type (2)
	Without Alcohol		225.00	Free	<b>225.00</b>	220.00	Type (2)

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>GOVERNANCE</b>							
<b>ADMINISTRATION CENTRE CHAMBERS / RECEPTION AREA cont'd</b>							
<b>Reception Area Only</b>							
<b>Room Hire</b> (inclusive of kitchen; bar is not available for hire)							
Full Day (more than 4 hours)			222.73	22.27	<b>245.00</b>	240.00	1410103
Half Day (maximum 4 hours)			152.73	15.27	<b>168.00</b>	165.00	1410103
Casual (per hour, maximum 3 hours)			39.09	3.91	<b>43.00</b>	42.00	1410103
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.				
<b>Reception Area and Chambers</b>							
<b>Room Hire</b> (inclusive of kitchen; bar is not available for hire; minimum Half Day hire)							
Full Day (more than 4 hours)			500.00	50.00	<b>550.00</b>	550.00	1410103
Half Day (maximum 4 hours)			300.00	30.00	<b>330.00</b>	330.00	1410103
Cancellation Fee (within 48 hours of start of hire)			Forfeit 50% of hire charge; GST Inc.				
<b>Shire Presidents Office</b>							
Room Hire – Hourly Rate			20.00	2.00	<b>22.00</b>	21.00	1410103
<b>GOVERNANCE</b>							
<b>ADMINISTRATION - (OTHER GOVERNANCE)</b>							
<b>Official Documents</b>							
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)			21.82	2.18	<b>24.00</b>	23.00	1427053
Annual Financial Statements (incl. Annual Report; per copy)			21.82	2.18	<b>24.00</b>	23.00	1427053
Strategic Community Plan (per copy)			30.00	3.00	<b>33.00</b>	32.00	1427053
<b>Council Meeting Papers</b>							
<i>Agendas (per copy)</i>							
Full Agenda (not bound)			24.09	2.41	<b>26.50</b>	26.00	1427053
Single Agenda Item (not bound)			9.09	0.91	<b>10.00</b>	10.00	1427053
<i>Minutes (per requested copy)</i>							
Full Minutes (bound)			30.00	3.00	<b>33.00</b>	32.00	1427053
Single Minuted Item (not bound)			9.09	0.91	<b>10.00</b>	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	
Nornalup Residents and Ratepayers - provided free of charge			0.00	0.00	-	0.00	
Delegations Register (per copy)			30.00	3.00	<b>33.00</b>	32.00	1427053
Local Laws (per copy, per law)			5.45	0.55	<b>6.00</b>	6.00	1427053
Long Term Financial Plan (per copy; when finalised)			30.00	3.00	<b>33.00</b>	32.00	1427053
Policy Manual (per copy)			20.91	2.09	<b>23.00</b>	23.00	1427053
<b>Credit Card Commission Fees</b>							
Charged per transaction when making payment by credit card (Note: American Express, Diners & AMEX cards not accepted).			1.50%	Exempt	<b>1.50%</b>	1.50%	1427503

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>GOVERNANCE</b>						
<b>ADMINISTRATION - (OTHER GOVERNANCE) cont'd</b>						
<b>Sundry Debtors</b>						
<b>Peaceful Bay Holiday Cottage Leases</b>						
Interest Rate on Overdue Accounts >7 days (per annum; charged in accordance with Clause 3.03 "Interest on Overdue Money" of the Lease)		5.50%	Exempt	6.00%	5.50%	1422223
<b>Other Sundry Debtors Charges Interest Rate (&gt;35 days)</b>						
All overdue charges on a sundry debtors invoice, except where listed elsewhere under Sundry Debtors (per annum; charged in accordance with Section 6.13 of the Local Government Act 1995)		5.50%	Exempt	6.00%	5.50%	1422223
<b>Sundry Office Costs</b>						
Binding (per document)		8.18	0.82	9.00	9.00	1427063
Faxing (per page)						
Send		5.45	0.55	6.00	6.00	1427063
Receive		5.45	0.55	6.00	6.00	1427063
<b>Photocopying (per copy - each side)</b>						
<b>Black and White</b>						
A4		1.09	0.11	1.20	1.20	1427063
A3		1.82	0.18	2.00	2.00	1427063
<b>Colour</b>						
A4		2.73	0.27	3.00	3.00	1427063
A3		3.64	0.36	4.00	4.00	1427063
<b>Printing (per page - each side)</b>						
<b>Black and White</b>						
A4		1.09	0.11	1.20	1.20	1427063
A3		1.82	0.18	2.00	2.00	1427063
<b>Colour</b>						
A4		2.73	0.27	3.00	3.00	1427063
A3		3.64	0.36	4.00	4.00	1427063
<b>Sundry Product/Equipment Sales and Hire</b>						
<b>Projector Screen</b>						
Bond (payable on all hire)		305.00	Free	305.00	300.00	1427063
Hire (per day)		31.82	3.18	35.00	34.00	1427063
<b>Rural Property Numbering</b>						
Green Metal Sign (per sign)		29.09	2.91	32.00	31.00	1427063
<b>Tidy Towns Calico Shopping Bags (per bag)</b>						
		4.55	0.45	5.00	5.00	1327853
<b>White Board - (Electronic white board not available for hire)</b>						
Bond (payable on all hire)		100.00	Free	100.00	100.00	1427063
Hire (per day)		27.27	2.73	30.00	30.00	1427063
<b>Freedom of Information</b>						
(per Freedom of Information Regulations 1993)						
<b>Application Fee</b>						
Non Personal	*	30.00	Exempt	30.00	30.00	1427063
<b>Search / Other Fees (per hour, or part thereof [where relevant])</b>						
Shire Officer Time (for dealing with the enquiry)	*	30.00	Exempt	30.00	30.00	1427063
Supervised Access Time	*	30.00	Exempt	30.00	30.00	1427063
<b>Photocopying Charges</b>						
Officer Time	*	30.00	Exempt	30.00	30.00	1427063
Per page copied		0.20	Exempt	0.20	0.20	1427063
Transcribing Information Time	*	30.00	Exempt	30.00	30.00	1427063



## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>GOVERNANCE</b>						
<b>ADMINISTRATION - (OTHER GOVERNANCE) cont'd</b>						
Media Duplication (non-paper media)			Actual Cost; GST Exempt		Actual Cost	
Delivery, Packaging and Postage			Actual Cost; GST Exempt		Actual Cost	
<b>Public Street Banners/Signs/Displays</b>						
(for non-commercial use only; in the following locations only)						
<b>CBD Banner Poles</b> (in the median strip on Strickland Street )						
Erection and Display (per week)		0.00	0.00	-	0.00	
Post Display Storage (per week)		0.00	0.00	-	0.00	
<b>Corner of Ocean Beach Road and South Coast Highway</b>						
Erection and Display (per week)		0.00	0.00	-	0.00	
Post Display Storage (per week)		0.00	0.00	-	0.00	
<b>South Coast Highway outside the Shire Administration Centre</b>						
Erection and Display (per week)		0.00	0.00	-	0.00	
Post Display Storage (per week)		0.00	0.00	-	0.00	
<b>Dishonoured Cheque Fees</b>						
Administration fee		22.73	2.27	25.00	22.00	1427203
<b>Shire Officer Time</b>						
(per hour; where not otherwise stated)						
Corporate Services Manager		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 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
Director of Corporate and Community Services		167.27	16.73	184.00	184.00	1427063
Director of Infrastructure and Assets		167.27	16.73	184.00	184.00	1427063
Director of Sustainable Development		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 Town Planner		133.64	13.36	147.00	147.00	1427063
Town Planner		100.00	10.00	110.00	109.00	1427062
Planning/Sustainability Officer		100.00	10.00	110.00	110.00	1427063
Ranger 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
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
<b>FIRE PREVENTION</b>						
<b>Urban Fire Management</b>						
Initial Assessment of Urban Fire Management Plan - <i>single dwelling</i> (includes first year registration)		113.64	11.36	125.00	122.00	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)		113.64	11.36	125.00	122.00	1517193
<i>Each additional dwelling or chalet</i> (includes first year registration)		27.27	2.73	30.00	30.00	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	15.00	1517193
Supply of H Key Fire Gate Locks (no key provided)		95.45	9.55	105.00	105.00	1517193

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b><u>LAW, ORDER &amp; PUBLIC SAFETY</u></b>							
<b><u>FIRE PREVENTION cont'd</u></b>							
<b>Hazard Reduction Burning on Private Property</b>							
(Per Policy P050110)							
<i>Standard Appliance Costs (per hour)</i>							
Light Tanker			45.45	4.55	<b>50.00</b>	50.00	1517183
1.4 Rural Tanker			59.09	5.91	<b>65.00</b>	65.00	1517183
2.4 Rural/Urban Tanker			73.64	7.36	<b>81.00</b>	81.00	1517183
<b><u>LAW, ORDER &amp; PUBLIC SAFETY</u></b>							
<b><u>ANIMAL CONTROL</u></b>							
<b>Dog Registration</b>							
(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)							
<b>One Year Registration (unless in a special category below)</b>							
Sterilised	*		20.00	Exempt	<b>20.00</b>	20.00	1527143
Unsterilised	*		50.00	Exempt	<b>50.00</b>	50.00	1527143
<b>Three Year Registration (unless in a special category below; 50% fee after 31 May not applicable)</b>							
Sterilised	*		42.50	Exempt	<b>42.50</b>	42.50	1527143
Unsterilised	*		120.00	Exempt	<b>120.00</b>	120.00	1527143
<b>Lifetime Registration</b>							
Sterilised	*		100.00	Exempt	<b>100.00</b>	100.00	1527143
Unsterilised	*		250.00	Exempt	<b>250.00</b>	250.00	1527143
<b>Application to keep more than two (2) dogs</b>							
<b>Dogs kept in an approved Kennel Establishment</b> (per annum; per establishment, where dogs are not otherwise registered; per Section 27 of the Dog Act 1976)							
Kennel Licence Fees	*		200.00	Exempt	<b>200.00</b>	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	<b>300.00</b>	300.00	1527143
Issue or renewal of a kennel licence annually	*		100.00	Exempt	<b>100.00</b>	100.00	1527143
Lodging an application for the transfer of a valid kennel licence (the transferee) to pay	*		100.00	Exempt	<b>100.00</b>	100.00	1527143
<b>Working Dogs used for driving or tending stock</b>							
(25% of the normal dog registration fee)							
<b>One Year Registration</b>							
Sterilised	*		5.00	Exempt	<b>5.00</b>	2.50	1527143
Unsterilised	*		12.50	Exempt	<b>12.50</b>	7.50	1527143
<b>Three Year Registration</b>							
Sterilised	*		10.60	Exempt	<b>10.60</b>	4.50	1527143
Unsterilised	*		30.00	Exempt	<b>30.00</b>	18.75	1527143
<b>Guide Dogs</b> (registered for such purpose)							
	*		0.00	Exempt	-	0.00	
<b>SES Tracker Dogs</b>							
	*		1.00	Exempt	<b>1.00</b>	1.00	1527143
<b>Replacement of Dog Tag</b>							
			4.55	0.45	<b>5.00</b>	0.00	1527143
<b>Dog Register</b>							
Inspection of Register			1.00	Exempt	<b>1.00</b>	0.50	1527143
Certified Copy of an Entry in the Register			1.00	Exempt	<b>1.00</b>	1.00	1527143
<b>Anti Barking Dog Collar</b>							
Bond (per collar; payable on all hire)			110.00	Free	<b>110.00</b>	50.00	1527163
Hire (per week)			11.82	1.18	<b>13.00</b>	13.00	1527163

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
<b>ANIMAL CONTROL cont'd</b>						
<b>Small Animal Cage Traps Hire</b>						
Bond (per cage; payable on all hire)						1527163
Snake trapping		110.00	Free	<b>110.00</b>	110.00	1527163
All other animals		65.00	Free	<b>65.00</b>	65.00	1527163
Hire (per week)						
Snake trapping		15.45	1.55	<b>17.00</b>	17.00	1527163
All other animals		15.45	1.55	<b>17.00</b>	17.00	1527163
<b>Impounding Fees (per dog or cat)</b>						
(release from pound and sustenance fees may also apply - see below)						
Impounded after 8.30am and before 5.00pm		88.00	Exempt	<b>88.00</b>	88.00	1527133
Impounded after 5.00pm and before 8.30am		110.00	Exempt	<b>110.00</b>	110.00	1527133
Impounded after 5.00pm Friday and before 8.30am Monday		142.00	Exempt	<b>142.00</b>	142.00	1527133
<i>Second &amp; subsequent Impounding Offence within 12 months of the previous offence (for a dog or cat)</i>						
Impounded after 8.30am and before 5.00pm		110.00	Exempt	<b>110.00</b>	52.00	1527133
Impounded after 5.00pm and before 8.30am		137.50	Exempt	<b>137.50</b>	84.00	1527133
Impounded after 5.00pm Friday and before 8.30am Monday		177.50	Exempt	<b>177.50</b>	84.00	1527133
<b>Dog or Cat Impoundment</b>						
Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)		52.00	Exempt	<b>52.00</b>	52.00	1527133
<b>Sustenance Fees for Dog or Cat Impounded</b>						
(per dog or cat, per day or part thereof)		22.00	Exempt	<b>22.00</b>	22.00	1527133
<b>Surrender of Dog or Cat for Euthanising - 100% Cost recovery (incl GST)</b>						
			Actual Cost; GST inclusive		Actual Cost	1527133
<b>Microchipping of Dog or Cat (required prior to release from pound)</b>		59.09	5.91	<b>65.00</b>		1527133
<b>Sale of Dog or Cat from Pound</b>		20.00	2.00	<b>22.00</b>	22.00	1527133
<b>Cat Registration</b>						
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	<b>20.00</b>	20.00	1527153
Three Year Registration	*	42.50	Exempt	<b>42.50</b>	42.50	1527153
Lifetime Registration	*	100.00	Exempt	<b>100.00</b>	100.00	1527153
Annual Application for approval or renewal of approval to breed cats (per cat)	*	100.00	Exempt	<b>100.00</b>	100.00	1527153
<b>Stock Impoundment</b>						
(per Local Government [Miscellaneous Provisions] Act 1960 Section 464; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette)						
<b>Impounding Stock Fees</b>						
Entire horses, mules, asses, camels, bulls or boars		22.00	Exempt	<b>22.00</b>	22.00	1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs		12.00	Exempt	<b>12.00</b>	12.00	1527133
Wethers, ewes, lambs, goats		1.00	Exempt	<b>1.00</b>	1.00	1527133
<i>Impounded after 6.00pm and before 6.00am (per head)</i>						
Entire horses, mules, asses, camels, bulls or boars		33.00	Exempt	<b>33.00</b>	33.00	1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs		22.00	Exempt	<b>22.00</b>	22.00	1527133
Wethers, ewes, lambs, goats		2.00	Exempt	<b>2.00</b>	2.00	1527133
<i>Impounded after 6.00pm Friday and before 6.00am Monday (per head)</i>						
Entire horses, mules, asses, camels, bulls or boars		65.00	Exempt	<b>65.00</b>	65.00	1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs		44.00	Exempt	<b>44.00</b>	44.00	1527133
Wethers, ewes, lambs, goats		4.00	Exempt	<b>4.00</b>	4.00	1527133
Staff Time for Stock Impounded (per hour as per Shire Officer time under Governance)		100.00	10.00	<b>110.00</b>	106.00	1527133

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
<b>ANIMAL CONTROL cont'd</b>						
<b>Poundage Fees for Stock Impounded</b>						
<i>(no charge for suckling animal under 6 months running with mother)</i>						
<i>First 24 hours or part thereof (per head)</i>						
Entire horses, mules, asses, camels, bulls or boars (above, or apparently above, 2 years old)		4.00	Exempt	<b>4.00</b>	4.00	1527133
Entire horses, mules, asses, camels, bulls or boars (under, or apparently under, 2 years old)		2.00	Exempt	<b>2.00</b>	2.00	1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		2.00	Exempt	<b>2.00</b>	2.00	1527133
Wethers, ewes, lambs or goats		1.00	Exempt	<b>1.00</b>	1.00	1527133
<i>Each subsequent 24 hours or part thereof (per head)</i>						
Entire horses, mules, asses, camels, bulls or boars (above, or apparently above, 2 years old)		1.00	Exempt	<b>1.00</b>	1.00	1527133
Entire horses, mules, asses, camels, bulls or boars (under, or apparently under, 2 years old)		1.00	Exempt	<b>1.00</b>	1.00	1527133
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		1.00	Exempt	<b>1.00</b>	1.00	1527133
Wethers, ewes, lambs or goats		1.00	Exempt	<b>1.00</b>	1.00	1527133
<b>Sustenance Fees for Stock Impounded</b>						
<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 as per Shire Officer time under Governance)		100.00	10.00	<b>110.00</b>	37.00	1527133
<b>Transportation Fees for Stock Impounded</b>						
<i>For each vehicle load or part thereof</i>						
For transporting up to 10kms (per km)			Actual Cost; GST Exempt		Actual Cost	
For transporting over 10kms (per km)			Actual Cost; GST Exempt		Actual Cost	
Staff Time for Transportation of Stock Impounded (per hour as per Shire Officer time under Governance)		100.00	10.00	<b>110.00</b>	37.00	1527133
<b>Stock Trespassing</b>						
(per Local Government [Miscellaneous Provisions] Act 1960 Section 464; when these fees and charges are varied by the Shire of Denmark, a notice to this effect will be published in the Government Gazette; no charge for a suckling animal under 6 months running with its mother)						
<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	<b>6.00</b>	6.00	1527113
Pigs of any description		6.00	Exempt	<b>6.00</b>	6.00	1527113
Sheep of any description		3.00	Exempt	<b>3.00</b>	3.00	1527113
Goats of any description		3.00	Exempt	<b>3.00</b>	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	<b>3.00</b>	3.00	1527113
Pigs of any description		3.00	Exempt	<b>3.00</b>	3.00	1527113
Sheep of any description		2.00	Exempt	<b>2.00</b>	2.00	1527113
Goats		2.00	Exempt	<b>2.00</b>	2.00	1527113

**Schedule of Fees and Charges 2018 - 2019**

**LAW, ORDER & PUBLIC SAFETY**

**ANIMAL CONTROL cont'd**

*In Other Enclosed Land (per head)*

Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, heifers, calves, asses, mules or camels

18-19 \$ 18-19 \$ 18-19 \$ 17-18 \$

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

*In Other Unenclosed Land (per head)*

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

**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 as per 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 only; charged when snake is located and successfully relocated to a suitable habitat

- actual fee may include after hour overtime costs when applicable

- refer Shire Officer time under Governance

**Actual Officer Time** 1527123  
 Normal hrs - 8.30am - 5.00pm  
 Saturday - actual cost x 1.5  
 Sunday/P.H. - actual cost x 1.75

**LAW, ORDER & PUBLIC SAFETY**

**OTHER LAW, ORDER & PUBLIC SAFETY**

**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

235.00 Exempt 235.00 233.00 1537113

**Sign Impoundment**

Collection of impounded sign

60.00 Exempt 60.00 60.00 1537113

**Shopping Trolley Impoundment**

Collection of impounded trolley

15.00 Exempt 15.00 13.00 1537113

**Fines and Penalties**

(GST Exempt)

1527113

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).

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
<b>ANIMAL CONTROL cont'd</b>						
<b>Fines Enforcement Registry Fees</b>						
Fees under Schedule 2 of the Fines, Penalties and Infringements Notice Enforcements Regulations 1994						
Issuing final demand	*	18.50	Exempt	<b>18.50</b>	18.50	1537113
Preparing enforcement certificate	*	15.75	Exempt	<b>15.75</b>	15.75	1537113
Registration of Infringement notice	*	59.00	Exempt	<b>59.00</b>	59.00	1537113
<b>HEALTH</b>						
<b>MATERNAL &amp; INFANT HEALTH</b>						
<b>PREVENTATIVE SERVICES - IMMUNISATION</b>						
<b>PREVENTATIVE SERVICES - MEAT INSPECTION</b>						
<b>PREVENTATIVE SERVICES - HEALTH ADMINISTRATION</b>						
<b>Initial Registration Fees</b>						
Accommodation Places (per property)						
B & B / Farmstays		174.55	17.45	<b>192.00</b>	189.00	1732003
Chalets (per chalet)		174.55	17.45	<b>192.00</b>	189.00	1732003
Cottage and Holiday Units		174.55	17.45	<b>192.00</b>	189.00	1732003
Home Holiday (per unit only)		174.55	17.45	<b>192.00</b>	189.00	1737173
Hotel / Motels		174.55	17.45	<b>192.00</b>	189.00	1732003
Lodging / Backpacker Boarding Houses		174.55	17.45	<b>192.00</b>	189.00	1732003
<b>Application for Approval to Construct, Establish, Alter or Upgrade the following Premises</b>						
Alfresco Dining (new and extension) (Note: Annual Licence Fee also applies)		195.45	19.55	<b>215.00</b>	210.00	1737223
Child / Family Day Care Centres (Note: Annual Food Licence Fee also applies)		195.45	19.55	<b>215.00</b>	210.00	1737223
Hairdressers - Fixed		195.45	19.55	<b>215.00</b>	210.00	1737223
Hairdressers - Mobile (Note: Annual Licence Fee also applies)		54.55	5.45	<b>60.00</b>	58.00	1737223
Skin Piercing Establishments		195.45	19.55	<b>215.00</b>	210.00	1737223
<b>Application for Approval to Alter or Upgrade the following Premises</b>						
Food Premises (Note: Annual Food Licence Fee also applies)		215.00	Free	<b>215.00</b>	210.00	1737223
<b>Annual Registrations / Licence Renewals (per property) (pro-rata ending 30 June)</b>						
<b>Annual Inspection Fees</b>						
		180.00	Exempt	<b>180.00</b>	178.00	1732003
Peaceful Bay Leasehold (minimum charge 2 hours)						
					Refer to "Shire Officer Rate" under Administration -	Shire Officer
					General fees	Rate
Plumbing Works		163.64	16.36	<b>180.00</b>	178.00	1732003
Public Buildings		163.64	16.36	<b>180.00</b>	178.00	1732003
All Other Properties		163.64	16.36	<b>180.00</b>	178.00	1732003
Food Premises - Fixed		163.64	16.36	<b>180.00</b>	178.00	1732003
Food Vendors - Mobile		163.64	16.36	<b>180.00</b>	178.00	1732003
Typical house is one hour		163.64	16.36	<b>180.00</b>	178.00	1732003
All other properties					Refer to "Shire Officer Rate" under Administration -	Shire Officer
					General fees	Rate
						1732003
<b>Caravan Parks and Camping Grounds</b>						
Caravan Parks / Camping Grounds (per Caravan Parks and Camping Grounds Regs 1997 Part 5)						
Application for Grant or Renewal of Licence						
						1737223
Minimum Fee (per application; only charged if greater than the final total of site type charges, listed below)						
Annual		215.00	Exempt	<b>215.00</b>	210.00	1737223
Temporary		107.00	Exempt	<b>107.00</b>	105.00	1737223

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>HEALTH</b>						
<b>PREVENTATIVE SERVICES - HEALTH ADMINISTRATION</b>						
<b>Caravan Parks and Camping Grounds Cont'd</b>						
Camping on Privately Held Land Policy (per Caravan Parks and Camping Grounds Regs 1997 Reg 13)						
Assessment of an Application		104.55	10.45	<b>115.00</b>	115.00	1737223
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		6.50	Exempt	<b>6.50</b>	6.00	1737223
Short Stay Sites		6.50	Exempt	<b>6.50</b>	6.00	1737223
Sites in Transit Parks		6.50	Exempt	<b>6.50</b>	6.00	1737223
Camp Sites		3.50	Exempt	<b>3.50</b>	3.00	1737223
Overflow Sites		2.50	Exempt	<b>2.50</b>	2.00	1737223
Renewal after Expiry Penalty (charged in addition to application fee above)		22.00	Exempt	<b>22.00</b>	21.00	1737223
Transfer of Licence Fee		107.00	Exempt	<b>107.00</b>	105.00	1737223
<b>Food Vendors – Mobile/Temporary/Home-based Application Fee</b>						
<b>(per Food Act 2008) (per annum, per van/property etc.) (pro-rata ending 30 June)</b>						
Mobile / Itinerant / Temporary / Street Traders						
For the Denmark Markets		0.00	Free	-	0.00	1737223
All other Mobile / Itinerant / Street Traders (where no other licence is paid)		107.00	Free	<b>107.00</b>	105.00	1737223
Home-based						
For the Denmark Markets		0.00	Free	-	0.00	1737223
All other Home-based Food Producers		26.50	Free	<b>26.50</b>	26.00	1737223
<b>Food Premises Annual Licence - Fixed (per Food Act 2008) (per annum, per property) (pro-rata ending 30 June)</b>						
Restaurants, Takeaways, Lunch Bars, Cafes, and Bakeries serving food		214.00	Free	<b>214.00</b>	210.00	1737223
General Stores, Supermarkets, Butchers		214.00	Free	<b>214.00</b>	210.00	1732003
Selling prepared packages of food and drink		53.00	Free	<b>53.00</b>	52.00	1732003
Cellar Doors/Wine Bars						
Serving food		214.00	Free	<b>214.00</b>	210.00	1732003
Not serving food		53.00	Free	<b>53.00</b>	52.00	1732003
Selling imported liquor products (Inc food fee)		107.00	Free	<b>107.00</b>	105.00	1732003
Liquor Stores		107.00	Free	<b>107.00</b>	105.00	1732003
Rural Producers / Distributors						
Major (including packaging dairies / apiaries)		107.00	Free	<b>107.00</b>	105.00	1732003
Minor (including cottage producers, low volume apiaries / olives)		53.00	Free	<b>53.00</b>	52.00	1732003
<b>Alfresco Dining / Trading - Annual Licence Fee</b>						
Public Places		160.00	Free	<b>160.00</b>	157.00	1737223
Private Property (Temporary Licence only; from a vehicle or tent; per Food Act 2008)		107.00	Free	<b>107.00</b>	105.00	1737223
<b>Hairdressers - Mobile - Annual Licence Fee</b>						
		107.00	Free	<b>107.00</b>	105.00	1737223
<b>Gaming Licensing</b>						
(per Gaming and Wagering Commission Regulations 1988; GST Exempt)						
Prescribed Fees charged per the Regulations						
<b>Liquor Licensing</b>						
(per Liquor Control Act 1988 Section 39; also see Liquor Licensing under Planning Services)						
Certificate of Local Government	*	65.00	Exempt	<b>65.00</b>	65.00	1737223
<b>Noise Monitoring Requests</b>						
Regulation 18 – Event Noise Exemption (EPA Noise Regulations), per application		525.00	Exempt	<b>525.00</b>	525.00	1732003

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>HEALTH</b>						
<b>PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd</b>						
<b>Noise Monitoring Requests cont'd</b>						
Officer Time (per hour)						
						see "Shire Officer Rate" under Administration
Sound Level Meter (per day) B & K 2250		200.00	20.00	<b>220.00</b>	216.00	1732003
Water Sampling Requests (GST Inclusive) Collection of Samples (per hour or part thereof)		163.64	16.36	<b>180.00</b>	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%	
<b>Offensive Trades per Health (Offensive Trades Fees) Regulations 1976 (per property, per annum, pro-rata ending 30 June)</b>						
Slaughterhouses	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Piggeries	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Artificial Manure Depots	*	211.00	Exempt	<b>211.00</b>	202.00	1737223
Bone Mills	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Places for storing, drying or preserving bones	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Fat melting, fat extracting or tallow melting establishments	*					
Butcher Shop (or similar)	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Larger establishments	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Blood Drying	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Gut scraping & preparation of sausage skins	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Fellmongeries	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Manure Works	*	211.00	Exempt	<b>211.00</b>	202.00	1737223
Fish Curing establishments	*	211.00	Exempt	<b>211.00</b>	202.00	1737223
Laundries / Dry cleaning establishments	*	147.00	Exempt	<b>147.00</b>	140.00	1737223
Bone Merchant premises	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Flock factories	*	171.00	Exempt	<b>171.00</b>	163.00	1737223
Knackeries	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Poultry Processing establishments	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Poultry Farming	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Rabbit Farming	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
<b>Offensive Trades per Health (Offensive Trades Fees) Regulations 1976 (cont'd)</b>						
Seafood establishments						
Fish processing (whole fish are cleaned and prepared)	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Shellfish / Crustacean processing	*	298.00	Exempt	<b>298.00</b>	285.00	1737223
Other Offensive Trades (not elsewhere specified)	*	298.00	Exempt	<b>298.00</b>	285.00	1737223



<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>HEALTH</b>							
<b>PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd</b>							
<b>Health (Public Buildings) Regulations 1992 (per Regulation 9)</b>							
Construction / Alteration of a Public Building							
Fee equal to the actual cost of considering an application (maximum fee shown)	*	832.00	Free	<b>832.00</b>	832.00	1737223	
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 (these fees are applicable to Septic Tank applications)						1037323	
<b>Application for the approval of an apparatus by a relevant local government (per Regulation 4)</b>	*	118.00	Exempt	<b>118.00</b>	118.00	1037323	
<b>Issuing of a 'Permit to Use an Apparatus' (per Regulation 10 [2])</b>	*	118.00	Exempt	<b>118.00</b>	118.00	1037323	
<b>Application for approval of an apparatus by the Executive Director Public Health (per Regulation 4A)</b>							
Local Government Report included	*	61.00	Exempt	<b>61.00</b>	38.50	1037323	
Local Government Report not included	*	110.00	Exempt	<b>110.00</b>	110.00	1037323	
<b>Temporary Accommodation Permits</b>							
Application Fee		106.36	10.64	<b>117.00</b>	115.00	1737223	
Permit Fee (valid for 6 months)		300.00	30.00	<b>330.00</b>	325.00	1737223	
Renewal (maximum of three renewals, each valid for six months)		150.00	15.00	<b>165.00</b>	163.00	1737223	
<b>Trading in Thoroughfares and Public Places Activity Permit</b>							
(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.)							
<b>Application Fee</b>		104.55	10.45	<b>115.00</b>	115.00	1737223	
<b>Temporary</b> (7 days or less)		119.09	11.91	<b>131.00</b>	131.00	1737223	
<b>Part Time</b> (1 month per annum)		176.36	17.64	<b>194.00</b>	194.00	1737223	
<b>Annual</b> (1 year)		362.73	36.27	<b>399.00</b>	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.							
<b>William Bay Car Park</b> - J Sharp (Ice-cream van only)		509.09	50.91	<b>560.00</b>	551.00	1737223	
<b>Berridge Park Car Park</b> - J Sharp (Ice-cream Van only)		340.91	34.09	<b>375.00</b>	367.00	1737223	
<b>Visitors Centre Car Park</b> - Lukey (Packaged sea food van)		370.00	37.00	<b>407.00</b>	399.00	1737223	
<b>Permit to Run Fitness Classes and Fitness training in Council Reserves and Lands</b> (Note: Hire Charges may also apply if the applicant seeks the use of a specified area.)							
<b>Sign Permit on Reserve</b> (subject to application and approval)		195.45	19.55	<b>215.00</b>	210.00	1737223	
<b>Application Fee</b>							
<b>Temporary</b> (7 days or less)		104.55	10.45	<b>115.00</b>	115.00	1737223	
<b>Part Time</b> (1 month per annum)		0.00	0.00	-	0.00		
<b>Annual</b> (1 year)		57.27	5.73	<b>63.00</b>	63.00	1737223	
		190.91	19.09	<b>210.00</b>	121.00	1737223	
<b>Food Contamination</b>							
<b>Spoilt Food Disposal Certificate</b>		68.18	6.82	<b>75.00</b>	73.00	1737223	
<b>Supervision of Condemned Food Disposal</b> (per hour or part thereof)				see "Shire Officer Rate" under Administration - General fees	Shire Officer Rate	1737223	

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>HEALTH</b>							
<b>PREVENTATIVE SERVICES - HEALTH ADMINISTRATION cont'd</b>							
<b>Borescope</b> (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)			60.00	Free	<b>60.00</b>	58.00	1427063
Hire (per day)			11.82	1.18	<b>13.00</b>	13.00	1427063
Explorer Premium 8803AL (with SD-card recordable monitor )							
Bond (payable on all hire)			55.00	Free	<b>55.00</b>	55.00	1427063
Hire (per day)			9.09	0.91	<b>10.00</b>	10.00	1427063
<b>PREVENTATIVE SERVICES - OTHER</b>							
<b>OTHER HEALTH</b>							
<b>EDUCATION &amp; WELFARE</b>							
<b>PRE SCHOOLS</b>							
<b>OTHER EDUCATION</b>							
<b>CARE OF FAMILIES &amp; CHILDREN</b>							
<b>DENMARK YOUTH SERVICES</b>							
(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)							
<b>Bond</b> (payable on all room hire, at time of application)							
Commercial			400.00	Free	<b>400.00</b>	400.00	Type (2)
Non-Commercial			300.00	Free	<b>300.00</b>	300.00	Type (2)
<b>Hire Fees</b>							
<b>Main Open Space</b> (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	<b>47.00</b>	47.00	1620103
Commercial - without Internet Access			31.82	3.18	<b>35.00</b>	35.00	1620103
Non Commercial - with Internet Access			22.73	2.27	<b>25.00</b>	23.00	1620103
Non Commercial - without Internet Access			15.45	1.55	<b>17.00</b>	17.00	1620103
<b>Additional Setting Up Time (per hour)</b>							
Commercial			27.27	2.73	<b>30.00</b>	29.00	1620103
Non-Commercial			22.73	2.27	<b>25.00</b>	25.00	1620103
<b>Shire Officer in attendance</b>							
(per hour, per Officer; charged in addition to Main Open Space hire)							
Commercial			36.36	3.64	<b>40.00</b>	37.00	1620103
Non-Commercial			36.36	3.64	<b>40.00</b>	37.00	1620103
<b>Cancellation Fee</b> (within 48 hours of start of hire; per Point 2.4 of Youth Centre Conditions of Hire)							
					Forfeit full of hire charge; GST Inc.		
<b>Kitchen</b> (per hour; charged in addition to Main Open Space hire)							
Commercial			31.82	3.18	<b>35.00</b>	35.00	1620103
Non-Commercial			16.36	1.64	<b>18.00</b>	17.00	1620103
<b>Play Station 3 Room / Meeting Room</b>							
(per hour; charged in addition to Main Open Space hire)							
<i>Commercial</i>							
With Games and Accessories			29.09	2.91	<b>32.00</b>	31.00	1620103
Without Games and Accessories			14.55	1.45	<b>16.00</b>	16.00	
<i>Non-Commercial</i>							
With Games and Accessories			15.45	1.55	<b>17.00</b>	17.00	1620103
Without Games and Accessories			10.91	1.09	<b>12.00</b>	12.00	1620103

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>EDUCATION &amp; WELFARE</b>							
<b>DENMARK YOUTH SERVICES cont'd</b>							
<b>Surround Sound TV / Movie Room</b>							
(per hour; charged in addition to Main Open Space hire)							
Commercial			22.73	2.27	<b>25.00</b>	23.00	1620103
Non-Commercial			10.91	1.09	<b>12.00</b>	12.00	1620103
<b>Special Rates for Organisations</b>							
Youth Focus, Relationships Australia, Reconnect - 4 hours or less			29.09	2.91	<b>32.00</b>	31.00	1620103
Youth Focus, Relationships Australia, Reconnect - Over 4 hours			54.55	5.45	<b>60.00</b>	58.00	1620103
<b>Whole Building</b>							
(exclusive of Office; minimum two hours hire, see Main Open Space conditions above)							
Commercial (per hour)			104.55	10.45	<b>115.00</b>	115.00	1620103
Non-Commercial (per hour)			54.55	5.45	<b>60.00</b>	58.00	1620103
<b>Shire Officer in attendance</b>							
(per hour, per Officer; charged in addition to Whole Building hire)							
Commercial			34.55	3.45	<b>38.00</b>	37.00	1620103
Non-Commercial			34.55	3.45	<b>38.00</b>	37.00	1620103
<b>Cleaning (per hour; charged if required after inspection)</b>							
Commercial			63.64	6.36	<b>70.00</b>	68.00	1620103
Non-Commercial			63.64	6.36	<b>70.00</b>	68.00	1620103
<b>AGED &amp; DISABLED - SENIOR CITIZENS CENTRES</b>							
<b>HOUSING</b>							
<b>HOUSING OTHER</b>							
<b>COMMUNITY AMENITIES</b>							
<b>SANITATION - HOUSEHOLD</b>							
(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)							
<b>Domestic / Residential Premises (per bin, per financial year; house refuse only)</b>							
<i>Rubbish Service (120L bin)</i>							
Weekly			447.00	Exempt	<b>447.00</b>	430.00	1027303
Fortnightly			224.00	Exempt	<b>224.00</b>	215.00	1027283
<i>Recycling Service (240L bin)</i>							
Fortnightly			160.00	Exempt	<b>160.00</b>	155.00	1027363
Changes to Service (inclusive of bin lid)							
First change			0.00	0.00	-	0.00	
Each additional change			34.55	3.45	<b>38.00</b>	36.00	1027363
<b>Peaceful Bay Leasehold Special Collection (November to April only)</b>							
Weekly service during peak holiday period for six months only no other service will be provided.							
			220.00	Exempt	<b>220.00</b>	215.00	1027283
<b>Commercial / Industrial Premises</b>							
(per bin, per financial year, unless otherwise stated; trade refuse only)							
<i>Rubbish Service (240L bin)</i>							
Twice Weekly			1,295.45	129.55	<b>1,425.00</b>	1,370.00	1027313
Weekly			969.09	96.91	<b>1,066.00</b>	1,025.00	1027343
<b>Provision of Rubbish Bin &amp; Disposal for Events</b>							
Per bin per day (The number of bins required will be based on number of people expected to attend the event)							
			20.00	2.00	<b>22.00</b>	20.00	1027313

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>COMMUNITY AMENITIES</b>							
<b>SANITATION - HOUSEHOLD cont'd</b>							
<b>Commercial / Industrial Premises cont'd</b>							
<i>Recycling Service (240L bin)</i>							
Weekly			363.64	36.36	<b>400.00</b>	390.00	1027373
Fortnightly			186.36	18.64	<b>205.00</b>	200.00	1027373
<i>Changes to Service (inclusive of bin lid)</i>							
First change (per financial year)			0.00	0.00	-	0.00	
Each additional change (per financial year)			52.73	5.27	<b>58.00</b>	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	<b>11,520.00</b>	11,520.00	1027313
<i>Peaceful Bay Caravan Park Rubbish Service only</i>							
Base charge (1 bin, weekly)			763.64	76.36	<b>840.00</b>	840.00	1027313
<i>Extra bins picked up</i>							
per minute			2.00	0.20	<b>2.20</b>	2.00	1027313
per bin			4.09	0.41	<b>4.50</b>	4.50	1027313
<b>Kerbside Waste Collection Services</b>							
(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)							
<b>Non-Profit Organisations Premises</b>							
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							
First change			0.00	0.00	-	0.00	
Each additional change			36.36	3.64	<b>40.00</b>	35.00	1027363

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>SANITATION - HOUSEHOLD cont'd</b>						
<b>McIntosh Road Transfer Station Refuse Disposal Fees</b>						
<b>General Material</b>						
(sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of these rates)						
						1027323
<i>Minimum Fee</i>		7.27	0.73	<b>8.00</b>	7.00	1027323
2 x 120L wheelie bin, or equivalent		13.64	1.36	<b>15.00</b>	15.00	1027323
3 x 120L wheelie bin, or equivalent		20.91	2.09	<b>23.00</b>	23.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		28.18	2.82	<b>31.00</b>	31.00	1027323
5 x 120L wheelie bin, or equivalent		35.45	3.55	<b>39.00</b>	39.00	1027323
6 x 120L wheelie bin, or equivalent		40.00	4.00	<b>44.00</b>	44.00	1027323
7 x 120L wheelie bin, or equivalent		43.64	4.36	<b>48.00</b>	48.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		50.91	5.09	<b>56.00</b>	56.00	1027323
Skip Bins and Large Trailers (2m³)		100.00	10.00	<b>110.00</b>	110.00	1027323
Truck Load (5m³)		244.55	24.45	<b>269.00</b>	269.00	1027323
Truck Load (10m³)		475.45	47.55	<b>523.00</b>	523.00	1027323
Truck Load (20m³)		927.27	92.73	<b>1,020.00</b>	1,020.00	1027323
<b>Inert Waste (including building rubble)</b>						
<i>Minimum Charge</i>		4.55	0.45	<b>5.00</b>	4.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		14.55	1.45	<b>16.00</b>	16.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		28.18	2.82	<b>31.00</b>	31.00	1027323
Skip Bins and Large Trailers (2m³)		58.18	5.82	<b>64.00</b>	64.00	1027323
Truck Load (5m³)		140.91	14.09	<b>155.00</b>	155.00	1027323
Truck Load (10m³)		280.00	28.00	<b>308.00</b>	308.00	1027323
Truck Load (20m³)		545.45	54.55	<b>600.00</b>	600.00	1027323
<b>Green Waste from Domestic Sources and in domestic quantities is free (Contractors must provide address &amp; owners of the property).</b>						
<b>Green Waste - Commercial</b>						
<b>Uncontaminated</b>						
<i>Minimum Fee</i>		3.64	0.36	<b>4.00</b>	3.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		4.55	0.45	<b>5.00</b>	4.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		7.27	0.73	<b>8.00</b>	7.00	1027323
Skip Bins and Large Trailers (2m³)		15.45	1.55	<b>17.00</b>	15.00	1027323
Truck Load (5m³)		28.18	2.82	<b>31.00</b>	29.00	1027323
Truck Load (10m³)		58.18	5.82	<b>64.00</b>	58.00	1027323
Truck Load (20m³)		113.64	11.36	<b>125.00</b>	115.00	1027323
Truck Load (30m³)		163.64	16.36	<b>180.00</b>	168.00	1027323

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>SANITATION - HOUSEHOLD cont'd</b>						
<b>McIntosh Road Transfer Station Refuse Disposal Fees cont'd</b>						
<b>Carcass/Offal</b>						
Minimum (e.g. cat)		18.18	1.82	<b>20.00</b>	16.00	1027323
Maximum (e.g. dog/kangaroo only. No livestock)		36.36	3.64	<b>40.00</b>	83.00	1027323
<b>Hazardous Waste – Asbestos</b>						
(disposal + quantity fees payable)						
Disposal Fee (per disposal)		100.00	10.00	<b>110.00</b>	104.00	1027323
<b>Quantity Fees</b>						
Per m <sup>3</sup> of hazardous waste material		40.91	4.09	<b>45.00</b>	44.00	1027323
Earthworks (material greater than 1m <sup>3</sup> )		Actual Cost; GST Inclusive			Actual Cost	1027323
<b>Used Oil - Residential No fee up to first 10 litres</b>						
per litre Residential		0.45	0.05	<b>0.50</b>	0.50	1027323
per litre Commercial		0.45	0.05	<b>0.50</b>	0.50	1027323
<b>Tyres (per tyre)</b>						
Car		7.27	0.73	<b>8.00</b>	7.00	1027323
Truck		11.82	1.18	<b>13.00</b>	12.00	1027323
Tractor Small		22.73	2.27	<b>25.00</b>	25.00	1027323
Tractor Large		45.45	4.55	<b>50.00</b>	50.00	1027323
<b>Vehicle Bodies</b>						
Car		18.18	1.82	<b>20.00</b>	15.00	1027323
Truck		45.45	4.55	<b>50.00</b>	50.00	1027323
Tractor		45.45	4.55	<b>50.00</b>	50.00	1027323
Trailer		13.64	1.36	<b>15.00</b>	12.00	1027323
<b>Peaceful Bay Transfer Station Refuse Disposal Fees</b>						
<b>General Material</b>						
(sorted for disposal in the onsite transfer bins; commercial cardboard is charged at 50% of rates)						
<i>Minimum Fee</i>		7.27	0.73	<b>8.00</b>	7.00	1027323
2 x 120L wheelie bin, or equivalent		13.64	1.36	<b>15.00</b>	15.00	1027323
3 x 120L wheelie bin, or equivalent		20.91	2.09	<b>23.00</b>	23.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		28.18	2.82	<b>31.00</b>	31.00	1027323
5 x 120L wheelie bin, or equivalent		35.45	3.55	<b>39.00</b>	39.00	1027323
6 x 120L wheelie bin, or equivalent		40.00	4.00	<b>44.00</b>	44.00	1027323
7 x 120L wheelie bin, or equivalent		43.64	4.36	<b>48.00</b>	48.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		50.91	5.09	<b>56.00</b>	56.00	1027323
Skip Bins and Large Trailers (2m <sup>3</sup> )		100.00	10.00	<b>110.00</b>	110.00	1027323
Truck Load (5m <sup>3</sup> )		244.55	24.45	<b>269.00</b>	269.00	1027323
Truck Load (10m <sup>3</sup> )		475.45	47.55	<b>523.00</b>	523.00	1027323
Truck Load (20m <sup>3</sup> )		927.27	92.73	<b>1,020.00</b>	1,020.00	1027323
<b>Inert Waste (incl. building rubble)</b>						
<i>Minimum Charge</i>		4.55	0.45	<b>5.00</b>	4.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		14.55	1.45	<b>16.00</b>	16.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		28.18	2.82	<b>31.00</b>	31.00	1027323
Skip Bins and Large Trailers (2m <sup>3</sup> )		58.18	5.82	<b>64.00</b>	64.00	1027323
Truck Load (5m <sup>3</sup> )		140.91	14.09	<b>155.00</b>	155.00	1027323
Truck Load (10m <sup>3</sup> )		280.00	28.00	<b>308.00</b>	308.00	1027323
Truck Load (20m <sup>3</sup> )		545.45	54.55	<b>600.00</b>	600.00	1027323

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>SANITATION - HOUSEHOLD cont'd</b>						
<b>Peaceful Bay Transfer Station Refuse Disposal Fees cont'd</b>						
Green Waste from Domestic Sources and in domestic quantities is free (Contractors must provide address & owners of the property).						
<b>Green Waste - Commercial</b>						
<b>Uncontaminated</b>						
Minimum Fee		3.64	0.36	4.00	3.00	1027323
½ Ute/Trailer (equal to 4 x 120L wheelie bins)		4.55	0.45	5.00	4.00	1027323
Ute/Trailer (equal to 8 x 120L wheelie bins)		7.27	0.73	8.00	7.00	1027323
Skip Bins and Large Trailers (2m³)		15.45	1.55	17.00	15.00	1027323
Truck Load (5m³)		28.18	2.82	31.00	29.00	1027323
Truck Load (10m³)		58.18	5.82	64.00	58.00	1027323
Truck Load (20m³)		113.64	11.36	125.00	115.00	1027323
<b>Carcass/Offal</b>						
Minimum (e.g. cat)		18.18	1.82	20.00	16.00	1027323
Maximum (e.g. dog/kangaroo only. No livestock)		36.36	3.64	40.00	83.00	1027323
<b>Hazardous Waste – Asbestos</b>						
(disposal + quantity fees payable)						
Disposal Fee (per disposal)		100.00	10.00	110.00	104.00	1027323
Quantity Fees						
Per m³ of hazardous waste material		40.91	4.09	45.00	44.00	1027323
Earthworks (material greater than 1m³)			Actual Cost; GST Inclusive		Actual Cost	1027323
<b>Tyres (per tyre)</b>						
Car		7.27	0.73	8.00	7.00	1027323
Truck		11.82	1.18	13.00	12.00	1027323
Tractor Small		22.73	2.27	25.00	25.00	1027323
Tractor Large		45.45	4.55	50.00	50.00	1027323
<b>Vehicle Bodies</b>						
Car		18.18	1.82	20.00	15.00	1027323
Truck		45.45	4.55	50.00	50.00	1027323
Tractor		45.45	4.55	50.00	50.00	1027323
<b>Used Oil - Residential No fee up to first 10 litres</b>						
per Litre Residential		0.45	0.05	0.50	0.50	1027323
per litre Commercial		0.45	0.05	0.50	0.50	1027323

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>PROTECTION OF THE ENVIRONMENT</b>						
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>						
<b>Determination of Development Applications with Construction Values</b>						
(per Planning and Development Regulations 2009 Part 7; GST Exempt)						
<b>Estimated Cost (GST exclusive) of Proposed Development</b>						
\$0 to \$50,000	*	147.00	Exempt	<b>147.00</b>	147.00	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,			1,700.00 +	
	*	of the estimated cost			0.257%	1047403
\$2,500,001 to \$5,000,000	*	\$7,161+0.206% for every \$1 in excess of			7,161.00 +	
	*	\$2,500,000, of the estimated cost			0.206%	1047403
\$5,000,001 to \$21,500,000	*	\$12,633+0.123% for every \$1 in excess of			12,633 +	
	*	\$5,000,000, of the estimated cost			0.123%	1047403
\$21,500,001 and above	*	34,196.00	Exempt	<b>34,196.00</b>	34,196.00	1047403
<b>Determination of Development Applications where Construction Values are not relevant</b>						
<b>Extractive Industry</b>						
(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	<b>739.00</b>	739.00	1047403
Local Law Licence Fee		122.00	Exempt	<b>122.00</b>	122.00	1047403
Annual Licence Fee		61.00	Exempt	<b>61.00</b>	61.00	1047403
Transfer of Licence Fee (non-refundable)		61.00	Exempt	<b>61.00</b>	61.00	1047403
Renewal of Licence Fee		61.00	Exempt	<b>61.00</b>	61.00	1047403
Performance Guarantee - Security for rehabilitation of pasture (per hectare, or part thereof)		2,200.00	Free	<b>2,200.00</b>	2,200.00	Type (16)
Performance Guarantee - Security for rehabilitation of natural vegetation (per hectare, or part thereof)		5,000.00	Free	<b>5,000.00</b>	5,000.00	Type (16)
<b>Signs</b>		74.00	Exempt	<b>74.00</b>	74.00	1047403
<b>Change of use, or alteration or extension or change of non-conforming use</b>						
(per Planning and Development Regulations 2009 Part 7)						
Application Fee	*	295.00	Exempt	<b>295.00</b>	295.00	1047403
<b>Modifications to Building Envelope</b>						
		76.00	Exempt	<b>76.00</b>	76.00	1047403
<b>Events, Concerts and Other Organised Gatherings</b>						
Category A – over 2000 people		220.00	Exempt	<b>220.00</b>	220.00	1047403
Category B – 500 to 2000 people		152.00	Exempt	<b>152.00</b>	152.00	1047403
<b>Home Occupation/Home Business; Holiday Homes; Holiday Accommodation; Bed and Breakfast; Family Day Care; Cottage Industries</b>						
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	<b>222.00</b>	222.00	1047403
Renewal Fee before expiry (where applicable)		77.00	Exempt	<b>77.00</b>	77.00	1047403
<b>Determination of all Subsequent Development Applications</b>						
(applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).						
<b>Application Fee</b>				Three times the current applicable Planning Services application fee	3 x App'n	1047403



<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>COMMUNITY AMENITIES</b>							
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT cont'd</b>							
<b>Advertising Costs</b> (per Planning and Development Regulations Part 7)							
<b>Development Applications, Scheme Amendment Requests, Rezoning Requests, Local Development Plans, Structure Plan Adoptions, and Road Closure Applications requiring advertising.</b>			Actual Cost (GST inclusive)			<i>Actual Cost</i>	1047333
<b>Development Assessment Panel Application</b> <b>Fee for Service Associated with a Development Assessment Panel Application</b>			Same fee as if application was to be determined by the Shire of Denmark				1047423
<b>Request for Amendment to Planning Approval</b> Minor Major			*	55.00 Exempt 50% of the current applicable application fee; Maximum of \$295.00	<b>55.00</b>	<i>50% of App'n Fee</i>	1047403
<b>Request for Extension of Time to Planning Approval</b> request to be lodged prior to planning approval expiring) Fee			*	295.00 Exempt	<b>295.00</b>	<i>295.00</i>	1047403
<b>Liquor Licensing</b>  (per Liquor Control Act 1988 Section 40; also see Liquor Licensing under Environmental Health and Community Services)							
<b>Certificate of Local Planning Authority</b>				65.00 Exempt	<b>65.00</b>	<i>65.00</i>	1047503
<b>Road Closures - Permanent</b> (where an owner seeks to amalgamate the road reserve into their adjoining property; per Land Administration Act 1997 Section 58 )				286.36 Exempt	<b>315.00</b>	<i>315.00</i>	1432003
<b>Application Fee</b>				286.36 Exempt	<b>315.00</b>	<i>315.00</i>	1432003
<b>Provision of a Subdivision Clearance Requests</b> (Freehold and Strata; per Planning and Development Regulations 2009 Part 7)							
<b>Number of Lots</b> Not more than 5 lots (per lot to maximum of \$365.00)			*	73.00 Exempt	<b>73.00</b>	<i>73.00</i>	1047403
More than 5 lots but not more than 195 lots (per lot in addition to \$365.00 fee as above)			*	35.00 Exempt	<b>35.00</b>	<i>35.00</i>	1047403
More than 196 lots			*	7,393.00 Exempt	<b>7,393.00</b>	<i>7,393.00</i>	1047403

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>COMMUNITY AMENITIES</b>							
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT cont'd</b>							
<b>Scheme Amendment Requests / Rezoning Requests / Local Development Plans / Structure Plans</b>							
(the total fees for this service will be estimated using the relevant form prescribed in Planning and Development Regulations 2009 Part 7; the calculation is to be based on estimated salary costs, direct costs, special costs and scheme map/text preparation costs; other provisions apply to these fees, per the WAPC Planning Bulletin 93/2013; GST will be charged where applicable; fee required at time of application; additional costs may apply, per P&D Regulation 49; further details can be obtained from the Director of Planning and Sustainability).							
<b>Scheme Amendment Request (SAR) Application Fee</b>			858.18	85.82	<b>944.00</b>	944.00	1047343
<b>Lodging of Amendment Document</b>							
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	<b>2,000.00</b>	2,000.00	1047343
Major" Amendments			3,636.36	363.64	<b>4,000.00</b>	4,000.00	1047343
<b>Local Development Plans / Structure Plans</b>							
New plans for Council adoption			2,500.00	250.00	<b>2,750.00</b>	2,750.00	1047343
Minor variations to adopted plans			454.55	45.45	<b>500.00</b>	500.00	1047343
<b>Shire Officer Time for Scheme Amendment / Structure Plan Adoptions</b>							
(used in the relevant form prescribed in Planning and Development Regulations 2009 Part 7 for estimating the total fees for this service; per hour)							
Director of Planning and Sustainability		*	80.00	8.00	<b>88.00</b>	88.00	1047343
Senior Planner/Sustainability Officer		*	60.00	6.00	<b>66.00</b>	66.00	1047343
Planning Officer		*	33.51	3.35	<b>36.86</b>	36.86	1047343
Other staff e.g. Environ. Health Technical Officer		*	33.51	3.35	<b>36.86</b>	36.86	1047343
Secretarial / Admin staff e.g. CSO Tech Services		*	27.45	2.75	<b>30.20</b>	30.20	1047343
<b>Local Planning Strategy (LPS) Amendment</b>							
Request Application Fee			715.45	71.55	<b>787.00</b>	787.00	1047403
Lodging of LPS Amendment			1,909.09	190.91	<b>2,100.00</b>	2,100.00	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 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT cont'd</b>						
<b>Cash in Lieu of Car Parking</b> (per Shire of Denmark Town Planning Scheme No. 3 ["TPS 3"]; GST Exempt)						
<b>Charged per following formula</b>				<i>Shortfall x [(Bay Size x Land Value per m<sup>2</sup>) + Construction Cost]</i>	<i>Shortfall x [(Bay Size x Land Value per m<sup>2</sup>) + Construction Cost]</i>	Type (13)
Definition of formula terms:						
"Bay Size" = 27m <sup>2</sup>						
"Construction Cost" = \$2,280 per bay						
"Land Value per m <sup>2</sup> " = as determined by a licensed valuer, and agreed to by the Shire of Denmark						
"Shortfall" = difference between the number of car parking bays required to be provided on-site as per TPS 3 and the number of car parking bays to actually be provided						
<b>Road Maintenance Contributions</b> (per Shire of Denmark Town Planning Scheme)						
<b>Chalets</b> (per chalet)		3,335.00	Exempt	<b>3,335.00</b>	3,300.00	Type (11)
<b>Other Tourist Related Land Uses</b> (depending upon scale, etc.)		3,335.00	Exempt	<b>3,335.00</b>	3,300.00	Type (11)
<b>Relocated Dwellings</b> (per Town Planning Scheme Policy 12.1)						
<b>Performance Bond</b> (per dwelling)		5,000.00	Free	<b>5,000.00</b>	5,000.00	Type (8)
<b>Administration Costs</b>						
<b>Denmark Local Planning Strategy</b> (per copy of full document; available on website for free)		52.73	5.27	<b>58.00</b>	58.00	1047503
<b>Electronic Documents</b> (per item of media)		11.82	1.18	<b>13.00</b>	13.00	1047503
<b>GIS Plan Creation</b>						
Officer Time (per hour; minimum one hour)						
<u>A4</u>						
Colour		110.00	11.00	<b>121.00</b>	121.00	1047503
Black and White		100.91	10.09	<b>111.00</b>	111.00	1047503
<u>A3</u>						
Colour		108.18	10.82	<b>119.00</b>	119.00	1047503
Black and White		100.91	10.09	<b>111.00</b>	111.00	1047503
<b>Land Information Service enquiry</b>		28.18	2.82	<b>31.00</b>	31.00	1047503
<b>Municipal Heritage Inventory</b> (per full document)						
Black and White		24.55	2.45	<b>27.00</b>	27.00	1047503
Colour		42.73	4.27	<b>47.00</b>	47.00	1047503
<b>Property Settlement Questionnaire response</b> per questionnaire; per P&D Regulations 2009 Part 7)						
		73.64	7.36	<b>81.00</b>	81.00	1047503
<b>Scheme Map</b> (per sheet)		11.82	1.18	<b>13.00</b>	13.00	1047503
<b>Scheme Text</b> (per copy of full document)		24.55	2.45	<b>27.00</b>	27.00	1047503
<b>Site / Property Plans</b> (per set of plans)		11.82	1.18	<b>13.00</b>	13.00	1047503
				Refer to "Shire Officer Rate" under Administration -	<i>Shire Officer Rate</i>	
<b>Statistics</b> (per hour; minimum charge is 1 hour)				General fees		
<b>Structure Plans</b> (per copy)		11.82	1.18	<b>13.00</b>	13.00	1047503
<b>Sundry Documents</b> (per document)		33.64	3.36	<b>37.00</b>	37.00	1047503

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>COMMUNITY AMENITIES</b>							
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT cont'd</b>							
<b>Written Town Planning Advice</b> (per Planning and Development Regulations 2009 Part 7)	*	66.36	6.64	<b>73.00</b>	73.00	1047503	
<b>Zoning Certificate issued</b> per certificate; per Planning and Development Reg's 2009 Part 7)	*	73.00	Exempt	<b>73.00</b>	73.00	1047503	
<b>OTHER COMMUNITY AMENITIES</b>							
<b>DENMARK CEMETERY</b>							
(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)							1057363
<b>Grant of Right of Burial and Renewal of Grant</b> (for 25 years, based on surface area of burial site, per below)							
2.5 metres x 1.3 metres		545.45	54.55	<b>600.00</b>	600.00	1057363	
2.5 metres x 2.5 metres		750.00	75.00	<b>825.00</b>	825.00	1057363	
<b>Pre-need Fee (Reservation of Burial Site)</b>		63.64	6.36	<b>70.00</b>	70.00	1057363	
<b>Transfer of Grant of Right of Burial</b>		22.73	2.27	<b>25.00</b>	25.00	1057363	
<b>Sinking of New Graves (based on 2 metres deep)</b>							
<i>Weekdays</i>							
For a person 7 years of age and over		909.09	90.91	<b>1,000.00</b>	1,000.00	1057363	
For a person under 7 years of age (including stillborn)		454.55	45.45	<b>500.00</b>	500.00	1057363	
<i>Additional fee for Saturday, Sunday or Public Holidays</i>		454.55	45.45	<b>500.00</b>	500.00	1057363	
Over 2 metres deep (per each additional 0.3m, or part thereof; charged in addition to fee at 2 metres deep [see above])							
Dug by machine		63.64	6.36	<b>70.00</b>	70.00	1057363	
Dug by hand		118.18	11.82	<b>130.00</b>	130.00	1057363	
<b>Re-opening of Existing Grave &amp; Exhumation Fees</b>							
Interment in Existing Grave (re-opening)		909.09	90.91	<b>1,000.00</b>	1,000.00	1057363	
Exhumation - Application Fee (work carried out by Metropolitan Cemeteries Board. Price on Application)		981.82	98.18	<b>1,080.00</b>	1,080.00	1057363	
Reburial of a person after exhumation		696.36	69.64	<b>766.00</b>	766.00	1057363	
Additional fee for Saturday, Sunday or Public Holidays		454.55	45.45	<b>500.00</b>	500.00	1057363	
<b>Interment of Ashes in Niche Walls</b>							
<b>Ficifolia and Jacksonii</b>							
Single only		100.00	10.00	<b>110.00</b>	110.00	1057363	
Double only		195.45	19.55	<b>215.00</b>	215.00	1057363	
Pre-need Reservation							
Single only		30.00	3.00	<b>33.00</b>	33.00	1057363	
Double only		30.00	3.00	<b>33.00</b>	33.00	1057363	

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>						
<b>OTHER COMMUNITY AMENITIES</b>						
<b>DENMARK CEMETERY</b>						
<b>Interment of Ashes in Niche Walls</b>						
<b>Kingia Australis</b>						
Single only		295.45	29.55	<b>325.00</b>	325.00	1057363
Double only		490.91	49.09	<b>540.00</b>	540.00	1057363
Pre-need Reservation						
Single only		72.73	7.27	<b>80.00</b>	80.00	1057363
Double only		72.73	7.27	<b>80.00</b>	80.00	1057363
<b>Interment or Scattering of Ashes &amp; Plaques</b>						
Application for interment of Ashes in a Family Grave		90.91	9.09	<b>100.00</b>	100.00	
In a location within Cemetery other than Niche Wall, Family Grave or Memorial Garden		54.55	5.45	<b>60.00</b>	60.00	1057363
Transfer of ashes to a new location by Shire Officer (plus any associated costs)		90.91	9.09	<b>100.00</b>	100.00	1057363
Removal of ashes from Cemetery by Shire Officer to an authorised family member		90.91	9.09	<b>100.00</b>	100.00	1057363
Interment of ashes by Shire Officer (in addition to relevant interment fees above)						
Weekdays		54.55	5.45	<b>60.00</b>	60.00	1057363
Weekends and Public Holidays		109.09	10.91	<b>120.00</b>	120.00	1057363
Lawn Section - Garden Ground Niche Single (may not be available) - includes plinth		227.27	22.73	<b>250.00</b>	250.00	1057363
Lawn Section - Garden Ground Niche Double (may not be available) - includes plinth		454.55	45.45	<b>500.00</b>	500.00	1057363
Gazebo & Bridge Plaque Position (plus plaque) (may not be available)		136.36	13.64	<b>150.00</b>	150.00	1057363
Jacksonii & Ficifolia Garden Area - Kerb Plaque Single (plus plaque costs) (may not be available)		181.82	18.18	<b>200.00</b>	200.00	1057363
Plaque - cost plus 10% plus \$50.00 Admin Fee (includes installation)				Actual Cost + 10% + \$50 Admin Fee + GST	Actual Cost +	
<b>Memorial Tree</b>						
Pre-need Tree Leaf Position (25 year reservation)		59.09	5.91	<b>65.00</b>	65.00	1057363
Tree Leaves (per position; plus plaque costs)		181.82	18.18	<b>200.00</b>	200.00	1057363
<b>Undertakers Fees</b>						
Annual Licence Fee		245.00	Exempt	<b>245.00</b>	245.00	1057363
Single Funeral Permit		152.00	Exempt	<b>152.00</b>	152.00	1057363
Single Funeral Permit (non Funeral Directors)		500.00	Exempt	<b>500.00</b>	500.00	1057363
<b>Monumental Masons Fees</b>						
Annual Licence Fee		245.00	Exempt	<b>245.00</b>	245.00	1057363
Single Permit		152.00	Exempt	<b>152.00</b>	152.00	1057363
<b>Other Cemetery Fees</b>						
Interment or burial without due notice (refer clause 3.4 of Local Law)		167.27	16.73	<b>184.00</b>	184.00	1057363
Printed copy of a Burial Register		27.00	Exempt	<b>27.00</b>	27.00	1057363
Late arrival or departure (refer clause 3.4 of Local Law)		21.82	2.18	<b>24.00</b>	24.00	1057363
Permission to Erect or Alter Headstone, Monument or Name Plate		65.00	Exempt	<b>65.00</b>	65.00	1057363
<b>Memorial Facilities under development</b>						
(The provision of the following items is under development and is not necessarily available at this time)						
Memorial Rock - Standard (up to 700mm high)		2,809.09	280.91	<b>3,090.00</b>	3,090.00	1057363
Memorial Rock - Large (701mm to 1500mm high)		4,681.82	468.18	<b>5,150.00</b>	5,150.00	1057363
Memorial Rock - Very Large (over 1500mm high; limited to 2 only)		14,045.45	1,404.55	<b>15,450.00</b>	15,450.00	1057363
Memorial Seat (purchase & installation by Shire Officers) plus plaque costs		3,745.45	374.55	<b>4,120.00</b>	4,120.00	1057363
Permission to place a plaque on an existing seat		325.00	Free	<b>325.00</b>	325.00	1057363

<b>Schedule of Fees and Charges 2018 - 2019</b>		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			\$	\$	\$	\$	
<b>COMMUNITY AMENITIES</b>							
<b>RECREATION &amp; CULTURE</b>							
<b>PUBLIC HALLS, CIVIC CENTRES</b>							
<b>DENMARK CIVIC CENTRE</b>							
("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.)							
<b>Bond</b> (payable on all Civic Centre hire, at time of application)							
With Alcohol			455.00	Free	<b>455.00</b>	455.00	Type (2)
Without Alcohol			227.00	Free	<b>227.00</b>	227.00	Type (2)
<b>Hall</b> (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)							
Full Day (more than 4 hours)			95.45	9.55	<b>105.00</b>	103.00	1117373
Half Day (maximum 4 hours)			47.27	4.73	<b>52.00</b>	51.00	1117373
Casual							
Commercial (per hour, maximum 3 hours)			18.18	1.82	<b>20.00</b>	19.00	1117373
Non-Commercial (per hour, maximum 3 hours)			10.00	1.00	<b>11.00</b>	10.00	1117373
Heaters (per day/evening)			25.45	2.55	<b>28.00</b>	27.00	1117373
Retractable Seating (permanently extended)							
Retracted			113.64	11.36	<b>125.00</b>	123.00	1117373
Relocated			250.00	25.00	<b>275.00</b>	271.00	1117373
Kitchen (behind stage)							
Full Day (more than 4 hours)			80.00	8.00	<b>88.00</b>	86.00	1117373
Half Day (maximum 4 hours)			45.45	4.55	<b>50.00</b>	48.00	1117373
Bar (behind retractable seating)							
Full Day (more than 4 hours)			40.00	4.00	<b>44.00</b>	43.00	1117373
Half Day (maximum 4 hours)			25.45	2.55	<b>28.00</b>	27.00	1117373

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>RECREATION &amp; CULTURE</b>							
<b>PUBLIC HALLS, CIVIC CENTRES</b>							
<b>DENMARK CIVIC CENTRE cont'd</b>							
Dressing Room ("The Green Room")							
Per Day			31.82	3.18	<b>35.00</b>	33.00	1117373
Cleaning (charged if required after inspection)							
Per hour			59.09	5.91	<b>65.00</b>	65.00	1117373
<b>Chair and Table Hire</b> (when used outside of the Denmark Civic Centre)							
<b>Bond</b> (payable at time of application; per 50 items, or part thereof)							
Plastics Chairs only			100.00	Free	<b>100.00</b>	100.00	Type (2)
Tables only			100.00	Free	<b>100.00</b>	100.00	Type (2)
Plastic Chairs and Tables			100.00	Free	<b>100.00</b>	100.00	Type (2)
<b>Chair and Table Hire</b> (when used outside of the Denmark Civic Centre) cont'd							
<b>Hire Charges</b>							
Plastic Chairs			0.91	0.09	<b>1.00</b>	0.60	1117373
Tables			1.36	0.14	<b>1.50</b>	1.20	1117373
<b>Piano</b> per performance			45.45	4.55	<b>50.00</b>	50.00	1117373
<b>Cancellation Fee</b> (within 48 hours of start of hire)							
Forfeit 50% of hire charge; GST Inc.							
<b>Community Groups - Special Rates</b>							
<b>Denmark State Emergency Service</b>							
(only for training purposes and emergency situations)							
Bond			0.00	0.00	-	0.00	
Whole of Denmark Civic Centre			0.00	0.00	-	0.00	
<b>SWIMMING AREAS &amp; BEACHES</b>							
<b>OTHER RECREATION &amp; SPORT</b>							
<b>RESERVE CHARGES</b>							
("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.)							
<b>Denmark High School Oval</b>							
<b>Bond</b> (payable on all events, at time of application)							
Commercial (per event)			440.00	Free	<b>440.00</b>	440.00	Type (15)
Non Commercial (per event)			300.00	Free	<b>300.00</b>	300.00	Type (15)
<b>Hire Rates</b>							
<i>Commercial</i>							
Full Day			118.18	11.82	<b>130.00</b>	126.00	1137703
Hourly			20.00	2.00	<b>22.00</b>	21.00	1137703
<i>Non Commercial</i>							
Full Day			57.27	5.73	<b>63.00</b>	57.00	1137703
Hourly			9.55	0.95	<b>10.50</b>	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	<b>322.00</b>	322.00	1137703
Denmark Cricket Club (including Junior Cricket Club)			128.18	12.82	<b>141.00</b>	106.00	1137703
Denmark Walpole Junior Football Club			40.00	4.00	<b>44.00</b>	0.00	1137703
Denmark Senior Soccer Club			0.00	0.00	-	90.00	1137703
<b>Cancellation Fee</b> (within 48 hours of start of hire)							
Forfeit 50% of hire charge; GST Inc.							

<b>Schedule of Fees and Charges 2018 - 2019</b>						
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>OTHER RECREATION &amp; SPORT</b>						
<b>McLean Park</b>						
<b>Bond</b> (payable on all events, at time of application)						
Commercial (per event)		440.00	Free	<b>440.00</b>	440.00	Type (15)
Non Commercial (per event)		300.00	Free	<b>300.00</b>	300.00	Type (15)
<b>Hire Rates</b>						
<i>Commercial</i>						
Full Day		144.00	14.40	<b>158.40</b>	138.00	1137703
Hourly		24.00	2.40	<b>26.40</b>	23.00	1137703
<i>Non Commercial</i>						
Full Day		72.00	7.20	<b>79.20</b>	72.00	1137703
Hourly		12.00	1.20	<b>13.20</b>	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	<b>634.00</b>	634.00	1137703
Denmark Walpole Football Club		1,009.09	100.91	<b>1,110.00</b>	721.00	1137703
Denmark Walpole Junior Football Club		284.55	28.45	<b>313.00</b>	295.00	1137703
Denmark Cricket Club (including Junior Cricket Club)		548.18	54.82	<b>603.00</b>	423.00	1137703
Denmark Junior Soccer Club		65.45	6.55	<b>72.00</b>	114.00	1137703
Denmark Little Athletics		127.27	12.73	<b>140.00</b>	140.00	1137703
Touch Rugby		129.09	12.91	<b>142.00</b>	108.00	1137703
<b>Lighting Towers Hire Rates</b>						
Commercial (per hour)		90.91	9.09	<b>100.00</b>	94.00	1137713
Non Commercial (per hour)		45.45	4.55	<b>50.00</b>	46.00	1137713
Special Rates for Local Sporting Clubs only						
<i>Training Standard</i>						
Denmark Walpole Football Club only (per season)		1,570.00	157.00	<b>1,727.00</b>	1,570.00	1137713
Practice Standard (per hour)		14.55	1.45	<b>16.00</b>	14.60	1137713
Competition Standard (per hour)		29.09	2.91	<b>32.00</b>	29.20	1137713
<b>Cancellation Fee</b> (within 48 hours of start of hire)						
Forfeit 50% of hire charge; GST Inc.						
<b>Berridge Park</b>						
<b>General Hire Rates</b>						
Commercial (per hour, or part thereof)		10.00	1.00	<b>11.00</b>	10.00	1137703
Non Commercial (per hour, or part thereof)		5.00	0.50	<b>5.50</b>	5.00	1137703
<b>Special Hire Rates</b>						
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)		531.82	53.18	<b>585.00</b>	577.00	1137703
Paddle Boat Vendors(per year)		531.82	53.18	<b>585.00</b>	577.00	1137703
River and Inlet Cruise Vendors (per year)		427.27	42.73	<b>470.00</b>	462.00	1137703
Bicycle, Canoe, Kayak Vendors (per year)		531.82	53.18	<b>585.00</b>	577.00	1137703
<b>Cancellation Fee</b> (within 48 hours of start of hire)						
Forfeit 50% of hire charge; GST Inc.						



<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>RECREATION &amp; CULTURE</b>							
<b>OTHER RECREATION &amp; SPORT</b>							
<b>Peaceful Bay Oval</b>							
<b>Hire Rates</b>							
[Contact the Peaceful Bay Progress Association for all fees, bookings and payments]							
<b>Vehicle Access Permit and/or Grazing Access Permit</b>							
In accordance with the Denmark-Normalup Heritage Rail Trail Policy - per annum							
			28.18	2.82	<b>31.00</b>	31.00	1137703
<b>RESERVE LEASES, RENTAL AGREEMENTS, &amp; OTHER ARRANGEMENTS</b>							
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)							
<b>Bevan's WA Pty Ltd</b>							
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)							
			1,275.95	127.60	<b>1,403.55</b>	1,392.41	1121073
<b>Denmark Airstrip Hangar Leases</b>							
Lots 1 to 2 (expiry 30 April 2020)							
			195.00	19.50	<b>214.50</b>	214.50	1268033
Lots 3,4,6 & 7 (expiry 30 April 2020)							
			210.00	21.00	<b>231.00</b>	231.00	1268033
Lots 5 (expiry 30 April 2020)							
			420.00	42.00	<b>462.00</b>	462.00	1268033
Lots 8 to 9 (expiry 30 April 2020)							
			225.00	22.50	<b>247.50</b>	247.50	1268033
<b>Denmark Arts Council</b>							
A5731 - Lease of Portion Reserve 45623 and Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre (Contra)							
			32,000.00	3,200.00	<b>35,200.00</b>	35,200.00	1152013
<b>Denmark Over 50's Association</b>							
A5730 - Lease of Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre							
			1.00	0.10	<b>1.10</b>	1.10	
<b>Denmark Boating and Angling Club - Parrys Beach</b>							
A3073 – Lease of Portion Reserve A20928 and A3170 - Portion Reserve 36578 (expiry 31 December 2021)							
			1.00	0.10	<b>1.10</b>	1.10	1137703
<b>Denmark Boating and Angling Club / Denmark Sea Rescue Group</b>							
A3108 – Lease of Portion Reserve 24913, Location 7625 (expiry 30 June 2031)							
			1.00	0.10	<b>1.10</b>	1.10	1137703
<b>Denmark Riverside Club</b>							
A3069 – Lease of Portion of Reserve A20403 (new lease to be prepared)							
			1.00	0.10	<b>1.10</b>	1.10	1137703
<b>Denmark Community Resource Centre</b>							
A5729 - Lease of Portion Reserve 18587 Strickland St , Part Morgan Richards Community Centre (Contra)							
			50,400.00	5,040.00	<b>55,440.00</b>	55,440.00	1152003
<b>Denmark Historical Society</b>							
A3256 - Lease of Reserve 42278 Lot 1021 No 16 Mitchell Street.							
			1.00	0.10	<b>1.10</b>	1.10	
<b>Denmark Cottage Crafts</b>							
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	<b>1.10</b>	1.10	1150703
<b>Denmark Country Club</b>							
A3088 – Lease of Reserve 22886 (expiry 29 March 2029)							
			4.55	0.45	<b>5.00</b>	5.00	1137703
<b>Denmark Earthmoving</b>							
A3123 – Lease of Portion Reserve 27101, at 6917 Denmark-Mt Barker Rd (monthly)							
			24,494.36	2,449.44	<b>26,943.80</b>	26,730.00	1347573
<b>Denmark Haulage</b>							
A2228 – Lease of Portion Reserve 27101 (Plantagenet Location 6917 and 7327), at 6917 Denmark-Mt Barker Rd (monthly)							
			18,144.00	1,814.40	<b>19,958.40</b>	19,800.00	1347503
<b>Soil Solutions</b>							
A3123 – Lease of Portion Reserve 27101 (Plantagenet Location 6917 and 7327), at 6917 Denmark-Mt Barker Rd (monthly) Ex Saleyards							
			36,464.36	3,646.44	<b>40,110.80</b>	39,792.50	1347533

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>RECREATION &amp; CULTURE</b>							
<b>OTHER RECREATION &amp; SPORT</b>							
<b>RESERVE LEASES, RENTAL AGREEMENTS, &amp; OTHER ARRANGEMENTS cont'd</b>							
<b>Denmark Machinery Restoration Group</b>							
A5599 – Lease of Portion of Lot 952 Reserve 30277 (Leasehold Area 3) (expiry 26 February 2020)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Denmark Pistol Club</b>							
A3167 – Lease of Whole of Reserve 36044 Hay Location 7441 (expiry 30 March 2032)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Denmark Surf Life Saving Club</b>							
A3108 – Lease of Reserve 24913 (expiry 31 December 2031)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Denmark Tourism Inc.</b>							
A3186 – Lease of Reserve 38440, 73 South Coast Hwy (expiry 30 April 2012) (Contra)			42,000.00	4,200.00	<b>46,200.00</b>	<i>46,200.00</i>	1327943
<b>Denmark Riding and Pony Club</b>							
A3189 – Lease of Reserve 39067, Denmark Lot 1004 (expiry 21 April 2022)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Green Skills Inc.</b>							
A5590 – Lease of Portion of Reserve 23067, "Tipshop" (expiry 1 March 2023)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Jenbrook Nominees</b>							
A1324 – Rivermouth Caravan Park Lease of Reserve 46241, Lot 1084, at 1 Inlet Drive (expiry 31 March 2025)			52,527.80	5,252.78	<b>57,780.58</b>	<i>57,322.01</i>	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	<b>1,980.00</b>	<i>1,980.00</i>	1327963
<b>Les Pinniger</b>							
A2678 – Fishing Lease of Portion of Reserve 20928 (Portion of Plantagenet Location 2440), at 6 Parry Rd, Parry Beach (expiry 30 June 2022)			1,244.85	124.48	<b>1,369.33</b>	<i>1,358.46</i>	1121073
<b>Lions Club of Denmark</b>							
A5600 – Lease of Portion Reserve 30277 - Old Station Masters House (expiry 31 August 2022)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>ML &amp; JF &amp; RJL Phillips</b>							
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)			30,243.48	3,024.35	<b>33,267.83</b>	<i>33,003.80</i>	1327953
<b>Nornalup Residents and Ratepayers Association</b>							
A5591 – Nornalup Hall, Part Reserve 17937, Hay Location 2368 (Lot 2368) (expiry 31 December 2032)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Parrys Beach Voluntary Management Group (Inc.)</b>							
A3066 – Parryville Hall, Portion Reserve 19925, Portion Lot 5393 (expiry 01 November 2034)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Kentdale Community Hall Committee (Inc.)</b>							
A5593 – Kentdale Hall, Portion Reserve 27490, Portion Loc 6955 (expiry 01 November 2034)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Tingledale Hall Committee (Inc.)</b>							
A5594 – Tingledale Hall, Portion Reserve 19264, Portion Loc 2381 (expiry 01 November 2034)			1.00	0.10	<b>1.10</b>	<i>1.10</i>	1137703
<b>Peaceful Bay Reserve</b>							
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			1,506.45	150.65	<b>1,657.10</b>	<i>1,644.00</i>	1327973
31 units			1,557.82	155.78	<b>1,713.60</b>	<i>1,700.00</i>	1327973
40 units			1,665.45	166.55	<b>1,832.00</b>	<i>1,814.00</i>	1327973
1 unit – A2432			1,794.09	179.41	<b>1,973.50</b>	<i>1,954.00</i>	1327973
1 unit – A1970			3,066.73	306.67	<b>3,373.40</b>	<i>3,340.00</i>	1327973

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>RECREATION &amp; CULTURE</b>							
<b>OTHER RECREATION &amp; SPORT</b>							
<b>RESERVE LEASES, RENTAL AGREEMENTS, &amp; OTHER ARRANGEMENTS cont'd</b>							
<b>Peaceful Bay Sea Rescue Group</b>							
	A3104 – Lease of Portion of Reserve 24510 (expiry 31 December 2023)		5.00	0.50	<b>5.50</b>	5.50	1137703
<b>Scout Association of Australia</b>							
	A5597 – Lease of Portion Denmark Lot 1087 (Scout Hall) (expiry 31 December 2022)		5.00	0.50	<b>5.50</b>	5.50	1137703
<b>Spirit of Play Community School Inc.</b>							
	A5598 – Lease of Inlet Drive Portion Reserve 30277 (expiry 30 November 2018)		10,584.00	1,058.40	<b>11,642.40</b>	11,550.00	1617173
<b>Telstra</b>							
	A3808 – Lease of Portion Reserve 46764 (Plantagenet Location 8171), for Telstra Exchange (expiry 31 December 2023)		647.00	64.70	<b>711.70</b>	711.70	1424503
<b>Returned Services League of Australia WA</b>							
	A3097 - Lease Reserve 23631 (expiry 30 November 2019)		1.00	0.10	<b>1.10</b>	2.00	1137703
<b>Western Power</b>							
	A3104 – Lease of Reserve 24510 - Rames Head capital contribution (expiry 9 December 2021)		0.00	0.00	-	0.00	1137703
<b>Peaceful Bay Progress Association</b>							
	A3104 – Peaceful Bay Community Hall Lease of Lot 300 & Lot 302, First Ave, Peaceful Bay (expiry 30 June 2019)		1.00	0.10	<b>1.10</b>	1.10	1137703
<b>Peaceful Bay Returned Services League</b>							
	A5596 - Lease of Lot 400 First Ave, Peaceful Bay (expiry 30 June 2019)		1.00	0.10	<b>1.10</b>	1.10	1137703
<b>TELEVISION &amp; RADIO RE-BROADCASTING</b>							
<b>LIBRARIES</b>							
("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.)							
<b>Administration - Library</b>							
<i>Memberships</i>							
	Resident Users		0.00	0.00	-	0.00	
	Temporary Resident Users		0.00	0.00	-	0.00	
	<b>Bond</b> (refundable upon return of all Library items borrowed, after which membership is ceased)		20.00	Free	<b>20.00</b>	20.00	Type (2)
	<b>Replacement Library Cards</b> (lost or damaged)		2.73	0.27	<b>3.00</b>	2.50	1147113
	<b>Lost, damaged, or non returned Library items borrowed</b>						1147113
	Administration Fee		11.82	1.18	<b>13.00</b>	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
<b>Photocopying</b>							
	(per page; for study/research purposes only; black and white only)						
	A4		0.27	0.03	<b>0.30</b>	0.25	1141003
	A3		0.45	0.05	<b>0.50</b>	0.50	1141003
<b>Printing - per page</b>							
	(per page; for study/research purposes only; black and white only)		0.23	0.02	<b>0.25</b>	0.25	1141003
	(per page; for all other purposes; black and white only)		1.00	0.10	<b>1.10</b>	1.10	1141003
<b>Internet Access</b> (per hour, or part thereof)							
	First 1 hour of internet access no charge for study / research purposes only (\$8.00 p/h thereafter)		7.27	0.73	<b>8.00</b>	8.00	1141003

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>LIBRARIES cont'd</b>						
<b>Library Meeting Room</b>						
<i>(Property damage or loss of equipment will be recouped at cost from the hirer)</i>						
<b>Room Hire</b>						
Full Day (more than 4 hours)		100.00	10.00	<b>110.00</b>	100.00	1141003
Half Day (maximum 4 hours)		59.09	5.91	<b>65.00</b>	63.00	1141003
<i>Casual</i>						
Commercial (per hour, maximum 3 hours)		25.45	2.55	<b>28.00</b>	27.00	1141003
Non-Commercial (per hour, maximum 3 hours; subject to availability and approval)		9.09	0.91	<b>10.00</b>	10.00	1141003
Cancellation Fee (within 48 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.		
<b>DENMARK RECREATION CENTRE</b>						
("Non-Commercial" is defined as "Any organisation that is based within the Shire and operates on a 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)						
<b>Main Sports Hall</b>						
<b>(all hire includes cleaning)</b>						
<b>Advertising Signboards (per year)</b>						
Sponsors Plaque (Foyer Area only)		109.09	10.91	<b>120.00</b>	120.00	1160553
<i>Arena Signage</i>						
2.4 x 1.2m		272.73	27.27	<b>300.00</b>	300.00	1160553
2.4 x 1.6m		545.45	54.55	<b>600.00</b>	600.00	1160553
<b>Sports Courts (all sporting use hire; no longer available for function hire)</b>						
<i>Bond (payable on all hire of the Main Sports Hall, at time of application)</i>						
Commercial		300.00	Free	<b>300.00</b>	300.00	Type (15)
Non-Commercial		300.00	Free	<b>300.00</b>	300.00	Type (15)
<i>During normal trading hours (per hour)</i>						
<i>Court 1 Only Hire - Adult Rate</i>						
Commercial		69.09	6.91	<b>76.00</b>	36.00	1160153
Non-Commercial		34.55	3.45	<b>38.00</b>	24.00	1160153
Special Rate for Denmark Basketball, Netball, Magpies Netball & Gymnastics Associations		20.00	2.00	<b>22.00</b>	20.00	1160153
Magpies Netball Club		30.91	3.09	<b>34.00</b>	New fee	1160153
<i>Court 1 Only Hire - Junior Rate</i>						
Commercial		27.27	2.73	<b>30.00</b>	New fee	1160153
Non-Commercial		13.64	1.36	<b>15.00</b>	New fee	1160153
<i>Court 1 and Court 2 Hire - Adult Rate</i>						
Commercial		138.18	13.82	<b>152.00</b>	106.00	1160153
Non-Commercial		69.09	6.91	<b>76.00</b>	48.00	1160153
<i>Court 1 and Court 2 Hire - Junior Rate</i>						
Commercial		54.55	5.45	<b>60.00</b>	New fee	1160153
Non-Commercial		27.27	2.73	<b>30.00</b>	New fee	1160153
<i>Outside of normal trading hours (additional fee per hour) staff required</i>						
Commercial		31.82	3.18	<b>35.00</b>	35.00	1160153
Non-Commercial		31.82	3.18	<b>35.00</b>	35.00	1160153
<b>Additional Setting Up Time Hire Rates (per hour) with staff in attendance</b>						
Commercial		31.82	3.18	<b>35.00</b>	35.00	1160153
Non-Commercial		31.82	3.18	<b>35.00</b>	35.00	1160153
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.		

Schedule of Fees and Charges 2018 - 2019	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>DENMARK RECREATION CENTRE cont'd</b>						
<b>Special Rates</b>						
Red Faces - Badminton (per hour)		68.18	6.82	<b>75.00</b>	75.00	1160153 1160103
<b>Function Room</b>						
<i>Bond (payable on all function room hire, at time of application)</i>						
Commercial and Non-Commercial		300.00	Free	<b>300.00</b>	300.00	1160103
<b>During normal trading hours (per hour)</b>						
<i>Function Room only</i>						
Commercial		32.73	3.27	<b>36.00</b>	36.00	1160103
Non-Commercial		21.82	2.18	<b>24.00</b>	24.00	1160103
<i>Function Room &amp; Kitchen</i>						
Commercial		43.64	4.36	<b>48.00</b>	48.00	1160103
Non-Commercial		32.73	3.27	<b>36.00</b>	36.00	1160103
<i>Function Room &amp; Kitchen &amp; Bar</i>						
Commercial		54.55	5.45	<b>60.00</b>	60.00	1160103
Non-Commercial		43.64	4.36	<b>48.00</b>	48.00	1160103
<i>Kitchen only</i>						
Commercial		32.73	3.27	<b>36.00</b>	36.00	1160103
Non-Commercial		21.82	2.18	<b>24.00</b>	24.00	1160103
<i>Additional Setting Up Time with staff in attendance</i>						
Commercial		31.82	3.18	<b>35.00</b>	35.00	1160103
Non-Commercial		31.82	3.18	<b>35.00</b>	35.00	1160103
<i>Additional Setting Up Time</i>						
Commercial		31.82	3.18	<b>35.00</b>	35.00	1160103
Non-Commercial		31.82	3.18	<b>35.00</b>	35.00	1160103
<b>Government Elections (per day)</b>		250.00	25.00	<b>275.00</b>	275.00	1160103
<b>Meeting Room</b>						
Commercial		32.73	3.27	<b>36.00</b>	33.00	1160143
Non-Commercial		16.36	1.64	<b>18.00</b>	16.50	1160143
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.		
<b>Change-Rooms</b>						
<i>(including free standing change-rooms)</i>						
<b>Room Hire</b>						
<i>per Game</i>						
Commercial		65.45	6.55	<b>72.00</b>	66.00	1160163
Non-Commercial		32.73	3.27	<b>36.00</b>	33.00	1160163
<i>per Day</i>						
Commercial		196.36	19.64	<b>216.00</b>	165.00	1160163
Non-Commercial		98.18	9.82	<b>108.00</b>	82.50	1160163
Cancellation Fee (within 24 hours of start of hire)				Forfeit 50% of hire charge; GST Inc.		
<b>Creche</b>						
<b>Room Hire (per hour)</b>						
Commercial		32.73	3.27	<b>36.00</b>	33.00	1160123
Non-Commercial		16.36	1.64	<b>18.00</b>	16.50	1160123

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>DENMARK RECREATION CENTRE cont'd</b>						
<b>Childcare</b>						
First Child (per hour)		3.18	0.32	<b>3.50</b>	3.00	1160123
Each Extra Child (per hour)		1.36	0.14	<b>1.50</b>	1.50	1160123
Multi Attendance (First Child only) - 10 hours		28.64	2.86	<b>31.50</b>	27.00	1160123
Staff in attendance outside normal creche hours (per hour)		31.82	3.18	<b>35.00</b>	30.00	1160123
Cancellation Fee (within 24 hours of start of hire)						
		Forfeit 50% of hire charge; GST Inc.				
<b>Chair and Table Hire</b>						
<i>Bond (payable at time of application; per 50 items, or part thereof)</i>						
Chairs only		90.91	9.09	<b>100.00</b>	100.00	Type (15)
Tables only		90.91	9.09	<b>100.00</b>	100.00	Type (15)
Chairs and Tables		90.91	9.09	<b>100.00</b>	100.00	Type (15)
<b>Hire (per 4 hours, per item)</b>						
Plastic Chairs		1.18	0.12	<b>1.30</b>	1.20	1160103
Cloth/Padded Chairs		1.82	0.18	<b>2.00</b>	1.80	1160103
Trestle Tables		3.64	0.36	<b>4.00</b>	3.60	1160103
Cancellation Fee (within 24 hours of start of hire)						
		Forfeit 50% of hire charge; GST Inc.				
<b>Gym/Fitness Room</b>						
<b>Room Hire (per hour)</b>						
Denmark Physiotherapy						
Gym and Fitness Room only		50.00	5.00	<b>55.00</b>	50.00	1160113
Gym room with Instructor (Local Schools rate)		77.27	7.73	<b>85.00</b>	77.00	1160113
Cancellation Fee (within 24 hours of start of hire)						
		Forfeit 50% of hire charge; GST Inc.				
<b>Fitness Appraisal (per appraisal)</b>						
Normal Fee		65.45	6.55	<b>72.00</b>	72.00	1160113
At Renewal of Gym/Fitness Membership		32.73	3.27	<b>36.00</b>	36.00	1160113
New Member		Free	Free	<b>Free</b>	Free	1160113
<b>Gym Entry and General Fitness Classes</b>						
<i>Adult (16 years and over)</i>						
<i>Normal Gym Entry</i>						
Per Attendance		10.91	1.09	<b>12.00</b>	11.00	1160113
Multi Attendance - 10 sessions		98.18	9.82	<b>108.00</b>	99.00	1160113
<i>Fitness Class Entry</i>						
Per Attendance		10.91	1.09	<b>12.00</b>	11.00	1160113
Multi Attendance - 10 sessions		98.18	9.82	<b>108.00</b>	99.00	1160113
<i>Seniors Card Holder</i>						
<i>Normal Gym Entry</i>						
Per Attendance		6.36	0.64	<b>7.00</b>	7.00	1160113
Multi Attendance - 10 sessions		57.27	5.73	<b>63.00</b>	63.00	1160113
<i>Fitness Class Entry</i>						
Per Attendance		6.36	0.64	<b>7.00</b>	7.00	1160113
Multi Attendance - 10 sessions		57.27	5.73	<b>63.00</b>	63.00	1160113
Fitness Class Term Program - 10 weeks		109.09	10.91	<b>120.00</b>	110.00	1160113
Term program - weekly charge		16.36	1.64	<b>18.00</b>	16.50	1160113
<b>Aerial Yoga</b>						
Per session		22.73	2.27	<b>25.00</b>	New fee	1160113
<b>Living Longer Living Stronger Program (LLLS)</b>						
Per session		6.36	0.64	<b>7.00</b>	7.00	1160423
Multi Attendance - 10 sessions		57.27	5.73	<b>63.00</b>	63.00	1160423
Fitness Appraisal (per appraisal)		50.00	5.00	<b>55.00</b>	55.00	1160423

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>DENMARK RECREATION CENTRE cont'd</b>						
<b>One-on-One</b>						
Per session		60.00	6.00	<b>66.00</b>	60.00	1160113
Multi Attendance - 3 sessions		136.36	13.64	<b>150.00</b>	145.00	1160113
<b>Towel Hire</b> (per towel, per session)		0.91	0.09	<b>1.00</b>	1.00	1160113
<b>Inner Hire (per set for boxing gloves)</b>		0.91	0.09	<b>1.00</b>	1.00	1160113
<b>Memberships – Gym/Fitness</b>						
<i>Loyalty Members who renew their Gym/Fitness Membership for:</i>						
12 months, will receive 1 month extra for free			per applicable charges below		<i>per below</i>	
6 months, will receive 2 weeks extra for free			per applicable charges below		<i>per below</i>	
3 months, will receive 1 week extra for free			per applicable charges below		<i>per below</i>	
<b>Silver Membership - (includes Gym/Fitness Room and Aerobics classes)</b>						
<i>with Creche for 1 child</i>						
12 months		545.45	54.55	<b>600.00</b>	600.00	1160113
6 months		381.82	38.18	<b>420.00</b>	420.00	1160113
3 months		209.09	20.91	<b>230.00</b>	230.00	1160113
<i>without Creche</i>						
12 months		454.55	45.45	<b>500.00</b>	500.00	1160113
6 months		327.27	32.73	<b>360.00</b>	360.00	1160113
3 months		181.82	18.18	<b>200.00</b>	200.00	1160113
<b>Bronze Membership - (includes Gym OR Aerobics classes)</b>						
12 months		390.91	39.09	<b>430.00</b>	430.00	1160113
6 months		263.64	26.36	<b>290.00</b>	290.00	1160113
3 months		145.45	14.55	<b>160.00</b>	160.00	1160113
<b>Out of Hours Gym Access Charges</b>						
FOB Deposit		40.91	4.09	<b>45.00</b>	45.00	1160113
Replacement fee for lost FOB		40.91	4.09	<b>45.00</b>	45.00	1160113
<b>Bronze/Silver Membership extra charge for Out of Hours Gym Access</b>						
3 months		45.45	4.55	<b>50.00</b>	50.00	1160113
6 months		68.18	6.82	<b>75.00</b>	75.00	1160113
12 months		90.91	9.09	<b>100.00</b>	100.00	1160113
<b>Recreation Centre Entry Fees</b>						
<b>Adult</b>						
<i>Normal Entry</i>						
Per Attendance		4.55	0.45	<b>5.00</b>	5.00	1160153
10 passes		40.91	4.09	<b>45.00</b>	45.00	1160153
Indoor Bowls		4.55	0.45	<b>5.00</b>	5.00	1160213
<i>Participant Fees (per session)</i>						
Soccer, Indoor Cricket, Rippaball, Hockey, Volleyball		5.45	0.55	<b>6.00</b>	6.00	1160383
Tennis, Netball		6.36	0.64	<b>7.00</b>	7.00	1160223
10 passes Hockey, Soccer, Volleyball, Indoor Cricket		49.09	4.91	<b>54.00</b>	54.00	1160263
10 passes Tennis, Netball		57.27	5.73	<b>63.00</b>	63.00	1160263
10 passes Bowls		40.91	4.09	<b>45.00</b>	45.00	1160263
<b>Junior</b>						
<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	<b>3.50</b>	3.50	1160153
Multi Attendance - 10 sessions		28.64	2.86	<b>31.50</b>	31.50	1160153
Multi Attendance - 20 sessions		54.09	5.41	<b>59.50</b>	59.50	1160153
<i>Participant Fees (per session)</i>						
Tennis, Netball		5.45	0.55	<b>6.00</b>	6.00	1160153

<b>Schedule of Fees and Charges 2018 - 2019</b>						
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>DENMARK RECREATION CENTRE cont'd</b>						
<b>Recreation Centre Entry Fees cont'd</b>						
Hockey, Soccer, Volleyball, Indoor Cricket, Rippaball		4.55	0.45	<b>5.00</b>	5.00	1160153
10 passes Hockey, Soccer, Volleyball, Indoor Cricket		40.91	4.09	<b>45.00</b>	45.00	1160153
10 passes Tennis, Netball		49.09	4.91	<b>54.00</b>	54.00	1160153
<i>Participant Fees (per term; dependent on number of sessions per term)</i>						
Gymnastics/Kindy Gym Coaching		80.00	8.00	<b>88.00</b>	88.00	1160463
Junior Badminton Coaching		60.00	6.00	<b>66.00</b>	66.00	1160243
Junior Soccer Coaching		60.00	6.00	<b>66.00</b>	66.00	1160283
Junior Tennis Coaching		70.00	7.00	<b>77.00</b>	77.00	1160373
Junior Indoor Cricket Coaching		60.00	6.00	<b>66.00</b>	66.00	1160273
Junior Basketball Coaching		60.00	6.00	<b>66.00</b>	66.00	1160203
or per session		10.00	1.00	<b>11.00</b>	11.00	
<i>Local Denmark Schools (per student)</i>						
Normal Entry		0.91	0.09	<b>1.00</b>	1.00	1160153
Denmark High School Basketball Extension Program		0.55	0.05	<b>0.60</b>	0.60	1160153
<i>Roller Skating</i>						
Per Attendance		5.00	0.50	<b>5.50</b>	5.50	1160323
Sausage Sizzle		2.73	0.27	<b>3.00</b>	3.00	1160323
<i>Toddler Gym (inclusive of Instructor)</i>						
First Child (per attendance)		5.45	0.55	<b>6.00</b>	6.00	1160333
Each Extra Child (in family; per attendance)		3.64	0.36	<b>4.00</b>	4.00	1160333
<b>Disability Pension Card Holder</b>						
<i>Normal Entry</i>						
Per Attendance		2.73	0.27	<b>3.00</b>	3.00	1160153
<b>Senior Card Holder</b>						
<i>Normal Entry</i>						
Per Attendance		2.73	0.27	<b>3.00</b>	3.00	1160153
Tennis, Netball		5.45	0.55	<b>6.00</b>	6.00	1160153
Hockey, Soccer, Volleyball, Indoor Cricket, Rippaball and Indoor Bowls		4.55	0.45	<b>5.00</b>	5.00	1160153
<b>Centre Run Holiday Activities</b>						
<b>Full Day</b>						
First Child (in family)		25.00	2.50	<b>27.50</b>	27.50	1160413
Second Child (in family)		19.09	1.91	<b>21.00</b>	21.00	1160413
Each Extra Child (in family)		17.27	1.73	<b>19.00</b>	19.00	1160413
<b>Half Day (AM)</b>						
Each Child (in family)		15.91	1.59	<b>17.50</b>	17.50	1160413
<b>Half Day (PM)</b>						
Each Child (in family)		13.64	1.36	<b>15.00</b>	14.50	1160413
<b>Late Child Pick-up (per every 5 mins)</b>						
Each Child (in family)		4.55	0.45	<b>5.00</b>	5.00	1160413
<b>Late Cancellation Fee</b>						
Less than 48 hours notice				Full fee for booking		1160413
<b>Birthday Parties (minimum of 12 children)</b>						
Each Child		11.82	1.18	<b>13.00</b>	12.00	1160473
<b>Merchandise</b>						
				Actual cost + 100%		



<b>Schedule of Fees and Charges 2018 - 2019</b>						
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>RECREATION &amp; CULTURE</b>						
<b>DENMARK RECREATION CENTRE cont'd</b>						
<b>Community Bus</b>						
<b>Bond</b> (payable on all hire, at time of application)		300.00	Free	<b>300.00</b>	300.00	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	<b>135.00</b>	135.00	1160503
<i>Full Day (24 hours, or part thereof)</i>						
Normal Rate (includes first 150km)		181.82	18.18	<b>200.00</b>	200.00	1160503
<b>Excess Kilometres</b>						
Half Day (each kilometre over 75km)		0.45	0.05	<b>0.50</b>	0.50	1160503
Full Day (each kilometre over 150km)		0.45	0.05	<b>0.50</b>	0.50	1160503
<b>Refuelling Charge</b> (per litre)		2.73	0.27	<b>3.00</b>	3.00	1160503
<b>Cleaning Charge</b> (if bus is returned uncleaned)		90.91	9.09	<b>100.00</b>	100.00	1160503
<b>Cancellation Fee</b> (within 24 hours of start of hire)		Forfeit 50% of hire charge; GST Inc.				
<b>Community Groups</b>						
<i>Special Rates Donated Use of Council Facilities Contra</i>						
<b>Albany Legal Service</b>						
Creche		0.00	0.00	-	0.00	
<b>Denmark Aquatic Centre Committee</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Basketball Association</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Cricket Club</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Environment Centre</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Junior Soccer Association</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Little Athletics</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Netball Association</b>						
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Over 50's Association</b>						
Function Room		0.00	0.00	-	0.00	
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Tidy Towns Committee</b>						
Creche		0.00	0.00	-	0.00	
Function Room		0.00	0.00	-	0.00	
Meeting Room		0.00	0.00	-	0.00	
<b>Denmark Equestrian Club</b>		0.00	0.00	-	0.00	
<b>Riding for the Disabled</b>		0.00	0.00	-	0.00	
<b>Maggpies Netball Club</b>		0.00	0.00	-	0.00	
<b>Line Marker Usage</b>						
Free of charge to Sporting Groups of the Shire on Council Recreation Reserves		Free	Free	Free	Free	

Schedule of Fees and Charges 2018 - 2019		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
			18-19	18-19	18-19	17-18	
			\$	\$	\$	\$	
<b>TRANSPORT</b>							
<b>STREETS, ROAD, BRIDGES, DEPOTS</b>							
<b>ROAD PLANT PURCHASES</b>							
<b>PARKING FACILITIES</b>							
<b>TRAFFIC CONTROL (VEHICLE LICENSING)</b>							
<b>Traffic Control – Department of Transport Licensing Services</b>		*	As per fees adopted under Department of Transport Licensing Regulations. Fees are available on the Department of Transport website or on request at the Shire Administration Centre				
<b>Weighing Facility (utilising Forklift Scales)</b>							
Weighing Trailers for licensing - per use			10.00	1.00	<b>11.00</b>	10.00	
<b>AERODROMES</b>							
<b>Denmark Airstrip</b>							
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	<b>1.10</b>	1.10	1268033
Non-commercial			1.00	0.10	<b>1.10</b>	1.10	1268033
<b>ECONOMIC SERVICES</b>							
<b>TOURISM &amp; AREA PROMOTION</b>							
<b>PARRY BEACH</b>							
<b>Parry Beach Nature Park Camping Fees - amended 21 November 2017</b>							
<i>(per camp; 50% concession for significant voluntary work at Parry Beach; bookings are not taken)</i>							
<b>Caravan/Campervan/Mobile Home/Trailer</b>							1360103
<i>First two people, per site</i>							
Per night			15.45	1.55	<b>17.00</b>	17.00	1360103
Per week			90.91	9.09	<b>100.00</b>	100.00	1360103
Each extra adult			7.73	0.77	<b>8.50</b>	8.50	1360103
Child (3-16) per night			2.73	0.27	<b>3.00</b>	3.00	1360103
<b>Tent/Swag/Other non vehicular camp</b>							
<i>First two people only</i>							
Per night			15.45	1.55	<b>17.00</b>	17.00	1360103
Per week			90.91	9.09	<b>100.00</b>	100.00	1360103
Each extra adult			7.73	0.77	<b>8.50</b>	8.50	1360103
Child (3-16) per night			2.73	0.27	<b>3.00</b>	3.00	1360103
<b>Other Reserves</b> (no bond payable)							

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>ECONOMIC SERVICES</b>						
<b>TOURISM &amp; AREA PROMOTION</b>						
<b>PARRY BEACH cont'd</b>						
<b>Hire Rates</b>						
Commercial (per hour or part thereof)		9.09	0.91	<b>10.00</b>	10.00	1137703
Non Commercial (per hour or part thereof)		4.55	0.45	<b>5.00</b>	5.00	1137703
<b>Cancellation Fee</b> (within 48 hours of start of hire)		Forfeit 50% of hire charge; GST Inc.				
<b>BUILDING CONTROL</b>						
(per Shire of Denmark Policy P100606, as amended from time to time, building applications received from Non-Profit Organisations, on land <b>not</b> 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)						
<b>Application for building and demolition permits (s. 16(1))</b>						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% - min. \$96	1337553
Class 2 to Class 9 – building or incidental structure	*				0.09% - min. \$96	1337553
Uncertified application for a building permit Class 1 or class 10 (s. 16(1))	*				0.32% - min. \$96	1337553
Application for a Certificate of Design Compliance for Classes 2 to 9 Buildings within the Shire of Denmark.	*				0.09% - min. \$220	1337553
Application to amend a Building Permit (Uncertified Application)	*				0.32% - min. \$99	1337553
Application to provide a Certificate of Construction Compliance –includes one (1) on site inspection.	*				\$198 min Add inc GST \$132	1337553
Application to provide a Certificate of Building Compliance –includes one (1) on site inspection.	*				\$198 min Add inc GST \$132	1337553
Building information, Copies of Permits, Building Approvals. Certificates (s129 Building Act 2011), Copies of Building Records to an Interested Person (s131 Building Act 2011).	*	80.00	8.00	<b>88.00</b>	88.00	1337603
Application for a demolition permit (s. 16(1))	*					
Class 1 or Class 10 building or incidental structure	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Class 2 to Class 9 – for each storey	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of sub-division (s. 50(1) and (2))	*				\$10.50 ea min. \$104.65	1337553
	*				\$10.80 for each strata unit - minimum fee \$107.70	

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>ECONOMIC SERVICES</b>						
<b>BUILDING CONTROL cont'd</b>						
<b>Certified application for a building permit (s. 16(1))</b>						
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for an occupancy permit for a completed building (s. 46)	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for an temporary occupancy permit for an incomplete building (s. 47)	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	*	97.70	Exempt	<b>97.70</b>	97.70	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		<b>97.70</b>	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		<b>97.70</b>	0.38% - min. \$96	1337553
Application to replace an occupancy permit for an existing building (s. 52(1))	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	*	97.70	Exempt	<b>97.70</b>	97.70	1337553
Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	*	2,160.15	Exempt	<b>2,160.15</b>	2,160.15	1337553
<b>Building Services Levy</b>						
(GST Exempt)						
The Building Services Levy superseded the Builders Registration Board Levy (Building Licence fee) on 2 April 2012						
<b>Building Approval Certificate and permits</b>						
Building permit under \$45,000	*	61.65	Exempt	<b>61.65</b>	61.65	9300316
Building permit over \$45,000	*	0.137% of work value				
Demolition permit under \$45,000	*	61.65	Exempt	<b>61.65</b>	61.65	9300316
Demolition permit over \$45,000	*	0.137% of work value				
Occupancy permit under \$45,000	*	61.65	Exempt	<b>61.65</b>	61.65	9300316
Occupancy permit over \$45,000	*	61.65	Exempt	<b>61.65</b>	61.65	9300316
Building Approval Certificate under \$45,000	*	123.30	Exempt	<b>123.30</b>	123.30	9300316
Building Approval Certificate over \$45,000	*	123.30	Exempt	<b>123.30</b>	123.30	9300316
Unauthorised Building Work under \$45,000	*	81.00	Exempt	<b>81.00</b>	81.00	9300316
Unauthorised Building Work over \$45,000	*	0.18% of work value				
<b>Determining Value of Work</b>						
The value of unauthorised work is the current value of the work determined by the Shire of Denmark.						
When estimating the value of building work, the Building Regulations 2011 requires that the value is the sum of the value of the following relevant components (inc GST).						
All goods ( including manufactured goods forming part of the work)						
Labour						
Services necessary						
Fees payable						
Overheads to be met and Profit margin						

Schedule of Fees and Charges 2018 - 2019		Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			\$	\$	\$	\$	
<b>ECONOMIC SERVICES</b>							
<b>BUILDING CONTROL cont'd</b>							
<b>Private Swimming Pool Inspection</b>							
per inspection, which is carried out at least every 4 years,) as per Building Regulations 2012 Part 8 Division 2 Regulation 53 (2).	*		58.50	Exempt	<b>58.50</b>	57.45	1337553
<b>Other Fees</b>							
Approval of battery powered smoke alarms	*		180.00	Exempt	<b>180.00</b>	176.30	1337553
<b>Consultation/Inspection</b>							
(per hour; upon request from client; for time to research/provide information, or provide on-site inspections, which are not considered normal search and assessment).					see "Shire Officer Rate" under Administration -	<i>Shire Officer</i>	1337603
					General fees	<i>Rate</i>	
<b>Building Permit Plans - Search Request</b>			45.45	4.55	<b>50.00</b>	<i>New fee</i>	1337603
<b>SALEYARDS &amp; MARKETS</b>							
<b>PLANT NURSERIES</b>							
<b>Seedlings</b>							
(provided for environmental projects; discounts considered on bulk orders over 2000 seedlings/tubes [dependent upon species]).							
<b>Seedling Cells</b> (per cell)							
Propagated by seed			0.91	0.09	<b>1.00</b>	0.80	1351003
Propagated by cuttings (minimum price each \$1.00 to maximum \$5.00)			0.91	0.09	<b>1.00</b>	1.00	1351003
<b>Tubes/Pots</b> (per tube/pot)							
Minimum fee			1.82	0.18	<b>2.00</b>	1.80	1351003
<b>ECONOMIC DEVELOPMENT</b>							
<b>PUBLIC UTILITY SERVICES</b>							
<b>OTHER ECONOMIC SERVICES</b>							
<b>Lime Sand</b> (per tonne)			25.91	2.59	<b>28.50</b>	28.50	1121003

## Schedule of Fees and Charges 2018 - 2019

	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b>OTHER PROPERTY &amp; SERVICES</b>						
<b>PRIVATE WORKS</b>						
<b>Private Works Machinery Hire - Wet Hire Only - Minimum Charge One (1) hour.</b>						
(as per Council Policy P140101)						
<b>Fees based on:</b>				Labour + Plant + Administration Fee + Mob/Demobilisation + Profit + GST	<i>As listed below</i>	1147593
"Labour Hire" = hourly employee cost plus overheads. Labour only (excl GST)						
"Plant Hire" = hourly machinery hire cost. Includes operator labour component (excl GST)						
Mobilisation/Demobilisation Fee - ex depot. Time taken to and from site x plant/labour hire cost (per hr) excl GST						
"Administration Fee" = \$50 (excl GST)						
"Profit" = 10% * (Labour Hire + Plant Hire + Mob/Demobilisation Fee + Administration Fee) (excl GST)						
"GST" = 10% * (Labour + Plant + Mob/Demobilisation Fee + Administration Fee + Profit)						
<b>OTHER PROPERTY &amp; SERVICES</b>						
<b>Plant Hire Rates</b>						
Backhoe		200.00	20.00	<b>220.00</b>	215.00	1147593
Demountable Tank		88.18	8.82	<b>97.00</b>	95.00	1147593
Grader		218.18	21.82	<b>240.00</b>	236.00	1147593
<u>Loaders</u>						
Front End - Case		198.18	19.82	<b>218.00</b>	214.00	1147593
Front End - Komatsu		218.18	21.82	<b>240.00</b>	236.00	1147593
Skid Steer		174.55	17.45	<b>192.00</b>	188.00	1147593
Plate Compactor		88.18	8.82	<b>97.00</b>	95.00	1147593
<u>Rollers</u>						
Multi Wheel – Tyred		194.55	19.45	<b>214.00</b>	210.00	1147593
Vibrating		194.55	19.45	<b>214.00</b>	210.00	1147593
Pedestrian Roller		88.18	8.82	<b>97.00</b>	95.00	1147593
Slasher		88.18	8.82	<b>97.00</b>	95.00	1147593
<u>Tractors</u>						
Kubota		172.73	17.27	<b>190.00</b>	188.00	1147593
Merlo		198.18	19.82	<b>218.00</b>	214.00	1147593
<u>Trucks</u>						
Patching Truck		179.09	17.91	<b>197.00</b>	193.00	1147593
Rubbish Truck		181.82	18.18	<b>200.00</b>	198.00	1147593
Tip Truck		181.82	18.18	<b>200.00</b>	198.00	1147593
<u>Trailers</u>						
Dog (Converter Dolly/Semi) Trailer		86.36	8.64	<b>95.00</b>	92.00	1147593
Pig Trailer		86.36	8.64	<b>95.00</b>	95.00	1147593
<u>Traffic Lights Trailer</u>						
Bond (payable on all hire)		330.00	Free	<b>330.00</b>	325.00	9411059
Hire		213.64	21.36	<b>235.00</b>	230.00	1147593
Light Vehicle with Trailer		100.00	10.00	<b>110.00</b>	<i>New fee</i>	
<b>Labour Hire Rates - For labour used at job, not on machinery</b>						
Ordinary Hours of Work		76.36	7.64	<b>84.00</b>	84.00	1147593
Overtime Hours (Penalty Rates = 1.5, or 2, or 2.5)			\$84 * Applicable Penalty Rate		84.00	1147593

<b>Schedule of Fees and Charges 2018 - 2019</b>		<b>Statutory *</b>	<b>Excl. GST</b>	<b>GST</b>	<b>Total Fee</b>	<b>Last Year</b>	<b>Income Account</b>
			<b>18-19</b>	<b>18-19</b>	<b>18-19</b>	<b>17-18</b>	
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b><u>OTHER PROPERTY &amp; SERVICES</u></b>							
<b><u>PRIVATE WORKS cont'd</u></b>							
<b>Driveway Entrances (Crossovers)</b>							
	<b>Permit Application Fee</b> (per crossover)		30.00	3.00	<b>33.00</b>	32.00	1226503
	<b>Shire of Denmark Contribution</b> (Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards; contribution values are based on a 50% share of the minimum standard, per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 15[1]).						
	Constructed without stormwater pipes (typically a 6.25m verge width)		222.73	22.27	<b>245.00</b>	240.00	1228382
	Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe)		636.36	63.64	<b>700.00</b>	690.00	1228382
	<b>The Shire of Denmark does not pay a crossover subsidy where a crossover is a subdivision approval requirement.</b>						
<b>Gate Permit</b>							
	(per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 9)						
	<b>Fee</b> (per year)		30.00	3.00	<b>33.00</b>	32.00	1432003
<b>Supervision of Reinstatement Fees</b>							
	(per site visit)						
	Drainage		100.00	10.00	<b>110.00</b>	110.00	1226503
	Footpaths		100.00	10.00	<b>110.00</b>	110.00	1226503
	Gate		100.00	10.00	<b>110.00</b>	110.00	1226503
	Kerbing		100.00	10.00	<b>110.00</b>	110.00	1226503
	Road Pavements		100.00	10.00	<b>110.00</b>	110.00	1226503
	Other Council Road Reserve Infrastructure		100.00	10.00	<b>110.00</b>	110.00	1226503
	<b>Standpipe Water Use</b> (per kL)		3.50	Free	<b>3.50</b>	3.00	1317543
<b>Directional Road Signage</b>							
	(per sign)						
	Application Fee		72.73	7.27	<b>80.00</b>	79.00	1147593
<b>Sign Materials</b>							
						<i>Per Private Works</i>	1147593
<b>Erection/Removal Fee</b>							
						<i>Per Private Works</i>	1147593
<b>Sale of Raw Materials</b>							
						<i>Per Private Works</i>	1147593
<b>Roadside Memorials – Installation Local roads only</b>							
	As per Policy P120102 – Roadside Memorials (Erection, Maintenance and Removal) Memorial to be supplied by family and installed by Shire of Denmark and family if desired.						
	<b>Fee</b> (per memorial)		0.00	0.00	-	0.00	

<b>Schedule of Fees and Charges 2018 - 2019</b>						
	Statutory *	Excl. GST	GST	Total Fee	Last Year	Income Account
		18-19	18-19	18-19	17-18	
		\$	\$	\$	\$	
<b><u>OTHER PROPERTY &amp; SERVICES</u></b>						
<b><u>ADMIN OVERHEADS</u></b>						
<b><u>PUBLIC WORKS OVERHEADS</u></b>						
<b>Guidelines for Development and Subdivision of Land 2008</b> ("Development Standards")						
per copy		54.55	5.45	<b>60.00</b>	58.00	1047503
<b>Supervision Fees</b>						
(to be paid in advance; per Planning and Development Act 2005 Section 158; GST inclusive)						
Local Site Superintendent/Engineer (appropriately qualified) ...						
...is Provided by developer					1.50%	1226503
...is <b>Not</b> provided by developer					3.00%	1226503
<b>Defects Liability Guarantee</b>						
Minimum guarantee (works up to \$28,571.43)		909.09	90.91	<b>1,000.00</b>	1,000.00	Type (10)
Works over \$28,571.43 (GST inclusive)			3.50% of the estimated value		3.50%	Type (10)
<b>Bonding Assessment Fee</b>						
Minimum fee (outstanding works up to \$10,000)		227.27	22.73	<b>250.00</b>	250.00	1226503
Outstanding works over \$10,000 (GST inclusive)			2.50% of the estimated value		2.50%	1226503
<b>Planting Maintenance Guarantee</b>						
Guarantee (includes a 20% contingency; GST Free)			120% of the estimated value		120%	Type (6)
<b>Developer Contributions for Road Infrastructure</b>						
(per Shire of Denmark Council Resolution 180410)						
<b>Development Type</b>						
Subdivision (per new lot created)		1,905.00	Exempt	<b>1,905.00</b>	1,885.00	Type (18)
Group or Strata Developments (per dwelling)		1,905.00	Exempt	<b>1,905.00</b>	1,885.00	Type (18)
Industrial or Commercial (per 1000m <sup>2</sup> of land or floor space, whichever is greater)		1,905.00	Exempt	<b>1,905.00</b>	1,885.00	Type (18)