

Annual Budget

2023/2024



Adopted 1 August 2023

Shire of Denmark 2023/2024 Municipal Budget Index

Shire President's Message

Municipal Budget (Statutory) 1

Appendices

Appendix A - Detailed Statement of Comprehensive Income by Program 31

Appendix B - Capital Expenditure by Program (including funding sources) 74

Appendix C - Capital Expenditure by Type 76

Appendix D - Property Plant and Equipment Replacement and Disposal Program 77

Acknowledgement

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

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

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

Shire President's Message

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

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

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

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

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

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

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

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

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

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

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

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

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

Ceinwen Gearon
Denmark Shire President

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

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5

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

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

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

SHIRE OF DENMARK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

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

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

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

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

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

SHIRE OF DENMARK
ADOPTED BUDGET FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	15
Note 4	Reconciliation of cash	17
Note 5	Fixed Assets	18
Note 6	Depreciation	19
Note 7	Borrowings	20
Note 8	Lease Liabilities	22
Note 9	Reserve Accounts	23
Note 10	Revenue Recognition	24
Note 11	Program Information	25
Note 12	Other Information	27
Note 13	Elected Members Remuneration	28
Note 14	Trust Funds	29
Note 15	Fees and Charges	30

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, training and conference costs, health & safety expenses, medical examinations, fringe benefit tax, etc.

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

All insurance premium policy costs.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

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

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Two Instalments)

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

Option 3 (Four Instalments)

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
1. Non-Rural Improved	All properties: a) held or used for Non-Rural Purposes and not for Holiday Purposes; and; b) that are not currently vacant	The object of this rate is to apply a base rate to improved land that is held or used for Non-Rural Purposes, excluding Holiday Purposes.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
2. Holiday Purposes	All properties held or used: a) for Non-Rural Purposes; and; b) for Holiday Purposes	The object of a higher rate in the dollar for this category (30% premium on the Non-Rural improved rate in the dollar) is to raise additional revenue to fund the level of service provided to these properties and the costs that result from visitors to these properties. The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
3. Vacant	All properties: a) held or used for Non-Rural Purposes; and; b) that are currently vacant	The object of this rate in the dollar is to encourage owners of vacant land to develop and infill to improve the local economy and improve the local visual amenity of the town.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. The Council considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Shire.
4. Rural	All properties held or used for Rural purposes	The object of the rate in the dollar for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Description	Characteristics	Objects	Reasons
5. Rural - Additional Use - Holiday	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Holiday Use(s)	The object of the rate in the dollar (30% premium on the base Rural rate) for this category is to recognise the additional non rural holiday use(s). The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
6. Rural - Additional Use - Commercial	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Commercial Use(s)	The object of the rate in the dollar (70% premium on the base Rural rate) for this category is to recognise the additional non rural commercial use(s). The rate recognises the impact of such properties on infrastructure and the environment, within the Shire.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To assist in meeting the additional costs associated with providing commercial related infrastructure and services.

(d) Differential Minimum Payment

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment (continued)

Description	Characteristics	Objects	Reasons
3. Vacant	All properties: a) held or used for Non-Rural Purposes; and; b) that are currently vacant	The object of the minimum rate for this category is to encourage development within the Shire.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. The Council considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Shire.
4. Rural	All properties held or used for Rural purposes	The object of the minimum rate for this category is to set an appropriate rate for properties held or used for Rural purposes.	To ensure that ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To achieve the required amount of revenue from the differential rate category.
5. Rural - Additional Use - Holiday	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Holiday Use(s)	The object of the minimum rate for this category is to recognise the additional non rural holiday use(s). The rate recognises the impact of such properties on infrastructure, the environment, housing availability and affordability within the Shire.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To assist in meeting the additional costs associated with providing tourism related infrastructure and services.
6. Rural - Additional Use - Commercial	All properties held or used: a) for Rural purposes; and, b) have additional Non-Rural Commercial Use(s)	The object of the minimum rate for this category is to recognise the additional non rural commercial use(s). The rate recognises the impact of such properties on infrastructure and the environment, within the Shire.	To ensure that all ratepayers within the differential rate category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire. To assist in meeting the additional costs associated with providing commercial related infrastructure and services.

Pursuant to Section 6.36 (3A) of the Local Government Act 1995, the basis on which the Shire determines that a property is held or used is as follows:

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment (continued)

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

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

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

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

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(g) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets	3(d) (2,504,661)	(3,060,853)	(2,146,225)
Net current assets used in the Rate Setting Statement	0	1,882,014	0

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

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

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

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current unspent capital grants associated with restricted cash	0	(321,218)	0
Non cash amounts excluded from investing activities	0	(321,218)	0

(d) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

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

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

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

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		4,061,280	4,594,509	4,376,141
		4,061,280	4,594,509	4,376,141

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

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

Reconciliation of net cash provided by operating activities to net result

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

6. DEPRECIATION

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

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - Roads	
- Sealed Roads and Streets	
- formation	not depreciated
- pavement	50 Years
- seal	
- bituminous seals	20 Years
- asphalt surfaces	25 Years
- Gravel Roads	
- formation	not depreciated
- pavement	50 Years
- gravel sheet	12 Years
Other infrastructure - Paths	20 to 80 Years
Other Infrastructure - Drainage	80 Years
Other infrastructure - Reserves	20 to 60 Years
Other infrastructure - Airstrip	30 to 75 Years
Other infrastructure - Bridges	10 to 75 Years
Right of use - plant and equipment	Based on remaining lease

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

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

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

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

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

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

7. BORROWINGS

(b) New borrowings - 2023/24

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

(c) Unspent borrowings

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

(d) Credit Facilities

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

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Denmark East Development Reserve	2023	- to be used for the Denmark East Development Project.
(a) Employee Entitlements Reserve	Ongoing	- to be used to fund employee leave entitlements as required.
(b) Plant Reserve	Ongoing	- to be used to fund major plant purchase requirements.
(c) Parry Inlet Reserve	Ongoing	- to develop the Parry facility including Parryville Hall and maintenance of adjoining recreation reserves.
(d) Lime Quarry Rehabilitation Reserve	Ongoing	- to maintain or rehabilitate the lime quarry.
(e) Infrastructure Reserve	Ongoing	- to be used for the purchase, construction or upgrade of infrastructure including land & buildings.
(f) Waste Services Reserve	Ongoing	- to be used for the purpose of providing for the proper performance of all or any waste services provided by Council.
(g) Aquatic Facility Development Reserve	Ongoing	- to be used for the development of aquatic facilities.
(h) Lionsville Reserve	Ongoing	- to be used for the repayment of the Lionsville loan fund.
(i) Peaceful Bay Reserve	Ongoing	- to be used for the future requirements, including those linked to the asset management plan.
(j) Rivermouth Caravan Park Reserve	Ongoing	- to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(k) Peaceful Bay Caravan Park Reserve	Ongoing	- to be used for future requirements with respect to site and end of lease conditions including adjoining recreation reserves.
(l) Recreation Centre Reserve	Ongoing	- to be used for upgrades to the Recreation Centre facility including equipment.
(m) Strategic Reserve	Ongoing	- to be used to fund strategic projects as identified in the Shire's Strategic Community Plan & Corporate Business Plan as required.
(n) ICT Reserve	Ongoing	- to finance the acquisition and enhancement of Information Technology and digital service delivery initiatives.
(o) Legal Contingency Reserve	Ongoing	- to fund unanticipated legal expenses in excess of budget in any given year.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Sale of various stock items	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

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

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

Law, order, public safety

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

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

Health

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

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

Education and welfare

To provide services for the elderly, children and youth.

Youth service, disability service and aged service support programs.

Housing

To provide and maintain residential housing as applicable.

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

Community amenities

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

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating accounts.

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

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

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

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

12. OTHER INFORMATION

The net result includes as revenues

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

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

(b) Other revenue

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

The net result includes as expenses

(c) Auditors remuneration

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

(d) Interest expenses (finance costs)

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

(e) Write offs

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

(f) Low Value lease expenses

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

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

13. ELECTED MEMBERS REMUNERATION

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

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

14. TRUST FUNDS

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

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

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

15. FEES AND CHARGES

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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
General Purpose Funding - Schedule 3						
Rate Revenue - Income						
1317013		General Rate - Rural UV	(1,368,296)	(1,368,296)	(1,460,827)	General Rates for UV Rural Properties
1317713		Minimum Rates - Rural UV	(258,981)	(258,981)	(257,659)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317813		General Rate - Non Rural Improved & Holiday Purpose GRV	(4,481,914)	(4,481,914)	(4,812,796)	General Rates for GRV Non Rural improved (incl. Holiday purposes) Properties
1317823		Minimum Rate - Non Rural Improved & Holiday Purpose GRV	(838,772)	(838,772)	(879,448)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1317843		General Rate - Vacant Land GRV	(448,432)	(448,432)	(456,814)	Rates payable on GRV vacant land.
1317853		Minimum Rate - Vacant Land GRV	(284,262)	(284,262)	(281,400)	Minimum rate set by Council to ensure cost of provision of services is borne equitably by all ratepayers.
1318233		Interim Rates	(25,500)	(26,900)	(26,000)	Interim rates levied on new or altered assessments.
1318253		Back Rates	0	10,420	0	Back rates levied on new or altered assessments.
1318052		Rates - Waiver & Concessions	70,343	73,034	81,617	Rates Waivers provided to community groups - refer Policy P110102
Total Operating Income Rate Revenue			(7,635,814)	(7,624,104)	(8,093,327)	



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

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

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



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

Summary of Operations - General Purpose Funding

Rate Revenue

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(7,635,814)	(7,624,104)	(8,093,327)
	(7,635,814)	(7,624,104)	(8,093,327)

General Purpose Grants

Sub Total Operating Expenditure	10,610	10,608	11,230
Sub Total Operating Income	(278,239)	(1,491,424)	0
	(267,629)	(1,480,816)	11,230

Other General Purpose Funding

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

Total Operating Expenditure

	647,488	546,858	660,957
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Total Operating Income

	(8,160,383)	(9,495,960)	(8,517,612)
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Program (Surplus)/Deficit	(7,512,895)	(8,949,102)	(7,856,655)
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Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Governance - Schedule 4						
Members of Council - Expenditure						
1410012		Travelling Expenses - Elected Members	8,000	4,074	8,000	Travelling expenses paid in accordance with S5.98 LG Act and SAT Determination.
1410022		Conference Expenses - Elected Members	8,000	312	8,000	Provision for Elected members attendance at Conferences as per Council Delegation D040103.
1410032		Election Expenses	0	0	35,000	Expenses associated with conducting biennial Local Government elections as per LG Act, WAEC - Postal Voting Election.
1410042		President's Local Govt Allowance	32,199	32,199	33,644	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
		Refreshments & Receptions				
1410052	14100	General Refreshments	4,500	2,532	3,600	Meals, catering etc associated with Elected Members, Miscellaneous functions ar
1410052	14101	Employees Social Club Contribution	8,000	8,000	8,000	
1410052	14102	Hosting Meetings	6,500	8,021	8,400	
1410052	14103	Council Meeting Meals	8,000	9,806	9,000	
1410062		Insurance - Elected Members	11,533	11,532	12,109	Insurance - Elected Members as per Council Policy P040201, Personal Accident/Travel, Councillor & Officer Liability Insurance.
1410072		Subscriptions - Elected Members	30,637	29,970	31,966	Various Council Subscriptions and Memberships
1410082		Contributions, Donations & Gifts Expense	12,000	5,064	10,200	Council Contribution and Donations
1410092		Deputy President Local Govt Allowance	8,050	8,050	8,411	Allowances paid in accordance with S5.98 (5) of LG Act and Annual Budget determination. Payable in quarterly instalments.
1410102		Communications Subsidy - Elected Members	26,775	26,775	27,563	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination 9 Councillors @ \$3,062.50 pa.
1410122		Elected Members Sitting Fees	128,340	128,340	134,111	All fees paid in accordance with S5.98 (5) of LG Act and Annual Budget determination Members Fees x 9 - \$14,901.25 pa.
1410132		Other Minor Expenses	13,000	10,616	20,000	Provision of IT Equipment & other minor expenses including Rates Incentive Prize Draw. (Includes CBP provision - Community Art \$10,000)
1410152		Training - Elected Members	9,000	9,158	9,000	Training expenses - Elected Members - WALGA & Other.
1410192		Vehicle Expenses	1,815	943	1,580	Vehicle Operating Costs - DE 1
		Civic Receptions				
1410252	14120	Citizenship Ceremonies	1,000	736	1,000	Council hosted functions and civic events, Citizenship Ceremonies.
1410252	14121	Australia Day Event	14,056	20,743	12,000	Australia Day Event, incl. Citizen of the Year awards.
1410252	14122	Other Civic Functions	2,000	383	1,000	Other Civic functions and events.
1410252	14124	Volunteer Appreciation Day	3,000	5,137	5,000	Volunteer Appreciation Day
1410502		Depreciation - Council	11,854	13,257	31,162	Provision for depreciation of assets.
1410602		Donated use Council Facilities	1,000	0	1,000	Donated Use of Council Facilities
1410522		Risk Management	3,000	673	3,000	Risk Management program - utilising LGIS for the management of risk.
1415552		Alloc Administration Expenses	610,038	610,065	667,694	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1418002	11002	Council Chambers	15,990	18,423	16,065	Provision for maintenance of Chambers only, includes wages and overheads, cleaning materials, other minor expenses
Total Operating Expenditure Members of Council			978,287	964,809	1,106,505	



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Governance - Schedule 4						
Members of Council - Income						
1410103		Council Reception Room Hire	(1,000)	0	(1,000)	Authorised hire of the Administration Centre Chambers & Reception Area.
1410143		LGIS - Risk Management	(3,000)	0	(3,000)	Insurance scheme risk management funding see 1410522.
1411003		Grants Governance	(700)	(15,629)	(700)	Various grants associated with Governance Sub-program.
1417503		Governance Reimbursements	(500)	0	(500)	Reimbursements and/or contributions made in relation to Governance Programs (includes Australia Day Donations - RFDS)
Total Operating Income Members of Council			(5,200)	(15,629)	(5,200)	

Governance - Schedule 4						
Administration - Expenditure						
1420052		Workplace Health & Safety - Administration	27,800	22,448	35,919	Contribution to Regional Risk Co-ordinator, Workplace Health & Safety and Risk Management expenses.
1420062		Workers Comp - Administration	41,169	40,858	43,462	Workers Compensation insurances for staff within the administration sub-program.
1420082		Salaries - Administration	1,681,015	1,737,975	1,776,051	Salaries paid.
1420092		Superannuation - Administration	222,343	219,791	243,434	Superannuation contributions paid.
1420102		Other Expenses - Administration	30,500	41,233	37,800	Staff room supplies - incl. minor refreshments, hygiene & cleaning items, staff professional memberships & support services, memberships & subscription service, records management & other costs.
1420112		Subscriptions Expense - Administration	22,375	20,559	21,913	Corporate Subscriptions
1420122		Office Equipment Maintenance - Admin	8,200	8,152	13,800	Expense provision for office equipment maintenance and other minor acquisitions.
1420132		Information Technology Expenses - Admin	216,600	213,475	218,920	Computer and IT equipment Expense, (Software Support & License Fees, Contract IT Support and computer maintenance and minor equipment & hardware acquisition, Website Development. Etc)
1420142		Telecommunications - Admin	29,606	29,456	32,100	Provision for telephone and telecommunication costs.
1420152		Advertising - Administration	20,000	23,580	22,000	Provision for advertising costs not directly associated with other Sub-programs (includes Council Meetings & Electors meetings, various local directories & guides, Employment Vacancies, Other General Advertising.)
1420162		Managed Print Service Expenses	4,455	(1,039)	31,220	Leasing and other minor costs of maintaining Managed Print Services.
1420172		Postage Fees	6,600	4,715	6,000	Postage & freight charges.
1420182		Bank Fees	25,700	27,652	27,300	General Banking Fees, Merchant/Eftpos Fees.
1420192		Vehicle Expenses - Admin	6,442	5,840	7,084	Operating & Leasing Costs - DE 45 & DE 09
1420202		Travel & Accommodation - Admin	16,500	15,680	16,500	Allowance for accommodation, travel and other related costs for staff attending training & seminars.
1420212		Audit Fees	39,500	40,775	40,000	Costs associated for interim and annual audit contract, (including Roads to Recovery & other Grant Acquittals)
1420232		Legal Expenses	18,500	67,949	18,600	Provision for legal expenses.



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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Governance - Schedule 4						
Administration - Income						
1424503		Telstra Exchange Lease Res 45552	(647)	(647)	(1,025)	Lease Fee Income - Exchange on Reserve 45552 Ocean Beach Road.
1422223		Interest on Overdue Debtors	(240)	(210)	(240)	Interest income charged on overdue sundry debtors
1427043		Rounding's Surplus/Deficit	(10)	0	(10)	
1427073		Fees & Charges (GST Free)	(180)	(660)	(300)	FOI Charges, Other GST Free Income
1427093		ESL Commission	(4,000)	(4,000)	(4,000)	ESL Collecting Commission from DFES
1427203		General Reimbursements - legal etc	(6,000)	(17,427)	(6,000)	Provision for reimbursement of expenses not otherwise budgeted for in other sub-programs,
1427233		Housing Rental Income	(18,200)	(18,200)	(12,133)	Housing Rental Income - as per employment contract/Council Policy P090901 (if Council staff) or other circumstances.
1427503		Reimbursement - Credit Card Fees	(1,950)	(2,102)	(1,950)	Credit card processing fees income.
1427613		LGIS Insurance Rebate	0	0	0	Rebates associated with self insurance scheme ownership.
1427703		Sale of Miscellaneous Goods & Services	(1,046)	(2,627)	(1,200)	
1427973		Commissions Income - Other	(1,400)	(1,656)	(1,450)	Provision for various agency commissions (BCITF & BSL) received.
Total Operating Income Administration			(33,673)	(47,529)	(28,308)	

Summary of Operations - Governance Program

Members of Council

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

Administration

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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention - Expenditure						
1510062		Workers Comp - Fire	2,093	2,077	2,171	Workers Compensation insurances for fire prevention staff.
1510082		Salaries - Rangers Fire	89,054	86,092	92,373	40% Allocation of Rangers salaries.
1510092		Superannuation - Fire	11,646	11,320	13,065	Superannuation contributions paid for ranger staff.
1510102	60099	Other Fire Expenses	18,000	15,709	8,000	Minor Expenses including volunteer acknowledgement expenses
1510112		Bushfire Risk Management Expenses	153,083	123,046	150,645	Bushfire Risk Management Coordinator Program - (Partly funded - DFES 30% & Shire of Plantagenet 35%).
1510192		Vehicle Expenses - Fire	11,493	13,065	10,487	Allocated 40% of vehicle expenses for Rangers including fuel, repairs, license and insurance for DE 7 & DE 025 . Allocate 100% Bushfire Command Vehicle costs - (DE 10).
1510322	15505	Fire Fighting Expenses	12,000	11,603	12,000	Fire Fighting General expense allocation only
1510402		Fire Prevention Expenses	1,200	0	1,200	General allocation only for non-compliance works (recoverable)
1510482		Fire Regulation Promotion	1,000	105	1,000	Provision for advertising and promotion of Fire Regulation requirements.
1510492		Standpipe Maintenance Program	1,300	9,434	9,700	Annual Standpipe maintenance & service check.
1510502		Depreciation - Fire	363,788	292,434	256,780	Depreciation of assets in accordance with accounting policies.
1510522		Printing & Stationery - Fire	6,500	5,860	6,500	Advertising and printing of Fire Break Notice and Calendar, Fire Regulations Notice, infringement books etc, Other minor expenses.
1510672		Interest Expense of ROU Assets - Fire	170	0	0	Interest Expense - Right of Use Leased Assets
1510702	15501	Strategic Fire Management Expense	30,000	19,993	25,000	Strategic firebreaks & Fire Mitigation Expenses
1510702	15503	Fire Prevention - Mitigation Activities Fund	341,000	269,270	0	Strategic firebreaks & Fire Mitigation Expenses - 2022/23 (Grant Funded)
1510702	15509	Fire Prevention - Mitigation Activities Fund	0	0	177,500	Strategic firebreaks & Fire Mitigation Expenses - 2023/24 (Grant Funded)
1515552		Alloc Administration Expenses	131,815	131,820	139,523	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Fire Prevention			1,174,142	991,829	905,944	

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Animal Control - Expenditure						
1520082		Salaries - Rangers Animal Control	44,527	40,425	46,187	20% of Rangers salaries.
1520092		Superannuation - Animal Control	5,823	5,664	6,533	Superannuation contributions for ranger staff.
1520112		Workers Comp - Animal Control	1,046	1,039	1,085	Workers Compensation insurances for Rangers.
1520192		Vehicle Expenses - Ranger Animal	3,497	4,574	2,993	20% allocated portion of vehicle expenses for Rangers involvement in Animal Control, DE 7 & DE 025
1520212		Denmark Animal Carers Contribution	2,000	0	2,000	Annual contribution to Denmark Animal Carers.
1520272		Other Expenses - Animal Control	11,100	11,833	11,100	Miscellaneous Expenses associated with Animal Control., Firearms Licence, Dog Registration Tags, Mobile Phone costs, Supplies for poundage of animals (sustenance), Dog Litter bags, bins and composter, Signage, Other Sundry items.
1520522		Printing & Stationery - Animal Control	1,000	363	1,000	Printing of Animal Registration Renewals and other notices.
1525552		Alloc Administration Expenses	93,235	93,240	98,687	Allocation of expenses contained within this sub-program.
Total Operating Expenditure Animal Control			162,228	157,137	169,585	

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Expenditure						
1530082		Salaries - Rangers Other Law & Order	89,054	84,106	92,373	40% Allocation of Rangers salaries.
1530092		Superannuation - Other Law & Order	11,646	11,320	13,065	Superannuation contributions paid for ranger staff.
1530102		Uniform - Other Law & Order	1,300	806	1,300	Provision of Law Enforcement Uniform replacement and other protective clothing..
1530112		Workers Comp - Other Law & Order	2,093	2,077	2,171	Workers Compensation insurance premium.
1530192		Vehicle Expenses - Other Law & Order	6,993	5,729	5,987	Allocated 40% of vehicle expenses for Rangers involvement in Other Law & Order activities. DE 7 & DE 025.
1530252		Other Expenses - Other Law & Order	4,300	2,313	4,300	Allowance for expenditure on sundry items., Stationery, Impoundment costs, Ranger tools and minor equipment.
1530262		Local & State Emergency Disaster Relief	4,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050303.
1530272		National Emergency Disaster Relief	4,000	0	4,000	Donation to emergency/disaster in accordance with Policy P050033.
1530292		Royal Flying Doctor Service Donation	2,000	0	2,000	RFDS Donations expense in accordance with Policy P050033.
1530352		Training Expenses - Other Law & Order	5,600	5,801	5,600	Allowance for Rangers attending training courses and/or seminars.
1530502		Depreciation - Other Law & Order	33,940	99,440	97,760	Depreciation of assets in accordance with accounting policies
1535552		Alloc Administration Expenses	64,300	64,308	68,060	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
Total Operating Expenditure Other Law, Order & Public Safety			229,226	275,900	300,616	

Law, Order & Public Safety - Schedule 5						
Other Law, Order & Public Safety - Income						
1530493		Profit on Sale of Asset - Other Law & Order	(3,800)	(18,619)	0	Profit on Sale of Vehicles - Rangers
1530543		Sale of Abandoned Vehicles	(100)	0	(100)	Proceeds from sale of abandoned vehicles
1537113		Fines & Penalties - Other Law Order	(2,400)	(2,939)	(2,400)	Parking fines and penalties income, Impounding Fees
Total Operating Income Other Law, Order & Public Safety			(6,300)	(21,557)	(2,500)	



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Law, Order & Public Safety - Schedule 5						
Fire Prevention Brigades (ESL) - Expenditure						
1540052		ESL - Maintenance of Brigade Vehicles	61,147	62,666	67,492	Costs associated with servicing, repairs and maintenance, fuel, lubricants and licensing of DFES Plant and Equipment.
1540152		ESL - Maintenance of Land & Buildings				Repair costs associated with general maintenance of DFES buildings and related fixtures and fittings.
1540152	60001	Brigade Buildings Operating Mtce (Budget)	12,540	7,322	12,792	
1540202		ESL - Safety Clothes & Accessories	50,000	62,052	50,000	Provision of protective, safety clothing, footwear and accessories
1540252		ESL - Utilities, Rates & Taxes	5,390	5,585	5,000	Utility Expenses - ESL
1540302		ESL - Other Goods & Services	4,759	10,656	32,391	Other Minor Expenses - ESL (includes Telecommunications etc.)
1540312		Unspecified Small items of Equipment	3,000	28,873	3,000	Minor equipment acquisitions & repairs - ESL
1540352		ESL - Insurance Brigades	55,825	56,117	78,825	Insurance cover for Bushfire Injury, property, vehicles and equipment.
1545552		Alloc Administration Expenses	64,300	64,308	68,060	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
Total Operating Expenditure Fire Prevention Brigades (ESL)			256,961	297,579	317,560	

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

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

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



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

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



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

Law, Order & Public Safety - Schedule 5

Summary of Operations - Law, Order & Public Safety Program

Fire Prevention

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

Animal Control

Sub Total Operating Expenditure	162,228	157,137	169,585
Sub Total Operating Income	(25,950)	(25,036)	(25,950)
	136,278	132,101	143,635

Other Law, Order & Public Safety

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

Fire Prevention Brigades (ESL)

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

Law & Order - State Emergency Services

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

Community Emergency Services Coordinator

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

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



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

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

Summary of Operations - Health Program

Health Inspection & Administration

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



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

Education & Welfare Schedule 8						
Aged & Disabled - Income						
1630013		Grant - Aged or Disability Services	0	(2,000)	(2,000)	Aged or Disability Services Grants
Total Operating Income Aged & Disabled			0	(2,000)	(2,000)	

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

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

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



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

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

Summary of Operations - Education & Welfare Program

Aged & Disabled

Sub Total Operating Expenditure	45,006	39,093	67,985
Sub Total Operating Income	0	(2,000)	(2,000)
	45,006	37,093	65,985

Pre Schools

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

Other Welfare

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

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



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

Housing - Schedule 9						
Housing Other - Income						
1076603		Housing Rental Income	0	0	(2,000)	Housing Rental Income - Beveridge Street Property
Total Income Housing Other			0	0	(2,000)	

Summary of Operations - Housing Program

Housing Other

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



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



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

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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Community Amenities - Schedule 10						
Town Planning & Regional Development - Expenditure Cont'd						
1040672		Interest Expense of ROU Asset - Planning	6	123	18	Interest Expense - Right of Use Leased Assets
1040912		Staff Uniform - Planning	2,200	1,870	2,000	Uniform allowance
1040972		Planning Legal Expenses	9,500	865	9,500	Provision for legal costs associated with planning matters .
1041012		Development Assessment Panels	1,000	0	1,000	Provision for Development Assessment Panels. Reimbursed by WAPC, see Acc# 1047423 below.
1041022		Local Planning Scheme No. 4	2,000	0	2,000	Funds to assist with preparation of LPS No.4.
1045552		Alloc Administration Expenses	171,681	171,683	181,720	Allocation of administration expenses to reflect full cost of providing works/services contained within these programs.
Total Expenditure Town Planning & Regional Development			1,004,689	914,838	930,262	

Community Amenities - Schedule 10						
Town Planning & Regional Development - Income						
1041023		Contribution to LSL - Planning Staff	0	0	0	Contrib. towards Long Service Leave Costs paid to staff
1047333		Planning Advertising Reimbursements	(1,000)	(1,034)	(1,000)	Reimbursement of advertising costs for planning matters.
1047343		Rezoning Application Fees (GST Applies)	(1,800)	(1,187)	(1,800)	Fees & Charges for rezoning applications including Scheme Amendment requests, Rezoning, Outline Development Plans, Structure Plans and others.
1047403		Planning Application Fees (GST Exempt)	(88,200)	(115,304)	(90,800)	Fees & Charges for development and subdivision applications.
1047423		Reimbursement DAP Costs	(1,000)	0	(1,000)	Funds received from WAPC for DAP costs incurred.
1047513		Planning Income Other	0	(1,253)	0	Other Planning Income.
Total Income Town Planning & Regional Development			(92,000)	(118,778)	(94,600)	



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

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



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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Community Amenities - Schedule 10						

Summary of Operations - Community Amenities Program

Sanitation Other

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

Sewerage

Sub Total Operating Expenditure	0	0	0
Sub Total Operating Income	(10,000)	(9,676)	(10,000)
	(10,000)	(9,676)	(10,000)

Town Planning & Regional Development

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

Other Community Amenities

Sub Total Operating Expenditure	480,874	490,542	542,414
Sub Total Operating Income	(14,000)	(14,784)	(10,600)
	466,874	475,758	531,814

Protection of Environment (Sustainability Projects)

Sub Total Operating Expenditure	577,161	564,456	725,133
Sub Total Operating Income	0	(20,000)	(65,000)
	577,161	544,456	660,133

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Public Halls & Civic Centres - Expenditure						
1110502		Depreciation - Halls	112,931	216,349	215,358	Depreciation of assets in accordance with accounting policies
1112202	11035	Parryville Hall Mtce	81,230	113,183	3,230	Includes \$2,000 Contribution plus Insurance and other costs
1112222		Tingledale Hall Mtce	3,575	4,040	3,575	Includes \$2,000 Contribution plus Insurance and other costs
1112242		Scotsdale Hall Mtce	3,195	3,014	3,195	Includes \$2,000 Contribution plus Insurance and other costs
1112262		Kentdale Hall Mtce	3,040	2,604	3,040	Includes \$2,000 Contribution plus Insurance and other costs
1112272		Peaceful Bay Hall	3,040	2,605	3,040	Includes \$2,000 Contribution plus Insurance and other costs
1112282		Nornalup Hall	3,760	3,571	3,760	Includes \$2,000 Contribution plus Insurance and other costs
1115552		Alloc Administration Expenses	51,119	51,120	54,108	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1118002	11006	Maintenance - Civic Centre Building	80,142	79,162	39,097	Salaries and Wages, Overheads, Water, Power, Gas, Insurance, Cleaning Materials, Pest Control, Fire Safety services, Other maintenance and repairs, Minor equipment purchases.
1118022		RSL Hall	5,875	5,622	6,000	Contribution towards some general maintenance costs of RSL Hall - Insurance, Fire Equipment Services, Annual contribution to Association.
Total Expenditure Public Halls & Civic Centres			347,907	481,269	334,403	

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



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

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

Recreation & Culture - Schedule 11						
Other Recreation & Sport - Expenditure						
1130502		Depreciation - Parks etc.	479,263	695,094	704,220	Depreciation of assets in accordance with accounting policies
1131002	21410	Peaceful Bay Reserves Contribution	40,000	38,350	0	Contribution to Peaceful Bay Progress Association for the maintenance of reserves and drains at Peaceful Bay.
1131002	21411	Peaceful Bay Reserves Maintenance	1,850	1,922	32,672	Peaceful Bay Maintenance (Includes Insurance Costs)
1131022		Our Club - Project Officer	23,288	29,814	28,300	Costs relating to Club Development program
1131122		Golf Challenge (Hollow Log) Expenses	0	0	10,000	Golf day hosted by Shire of Denmark.
1131422	15073	Inlet Dredging	5,000	0	5,000	Includes Poddyshot & Rivermouth Dredging and seaweed removal costs.
1135552		Alloc Administration Expenses	128,793	128,796	136,324	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program
1136662		Loan Interest - Scouts S/S Loan 129	217	217	8	Loan 129 interest repayments - Denmark Scouts
1136692		Loan Interest - Football Clubrooms Ext No 147	9,449	8,592	7,715	Loan 147 interest repayments - clubroom renovations
1136712		Loan Interest - S/S Riverside Club Loan 157	13,357	13,357	12,569	Loan 157 interest repayments
1136722		Loan Interest - Riverside Club Stage 1 Loan 159	14,133	14,133	13,310	Loan 159 interest repayments



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

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



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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Recreation & Culture - Schedule 11						
Other Culture - Expenditure						
1151132		Funding Assistance to Arts Council	55,000	55,000	55,000	Annual funding assistance provision to Denmark Arts. (release of funding subject to conditions included in funding agreement)
1152002	11051	Denmark Community Resource Centre Building Maintenance	16,099	11,963	15,981	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	11052	Denmark Arts Building Maintenance	8,913	4,207	6,021	Wages, Overheads, Insurance & other maintenance costs related to lease obligations.
1152002	15050	Morgan Richards Community Centre Grounds Maintenance	4,367	4,687	4,692	Wages, Overheads, Plant Operation Costs and other minor costs related to grounds maintenance.
1152052		Denmark Historical Society Contribution	3,500	3,500	3,500	Annual contribution to assist with maintenance of museum collection.
1152072		Contribution Denmark Community Resource Centre Inc	2,000	2,000	2,000	Contribution to DCRC for the management of the Morgan Richards Community Centre.
1152502		Depreciation - Morgan Richards Community Centre	0	147,733	147,733	Depreciation of assets in accordance with accounting policies.
1156662		Loan Interest - Old Hospital Land Loan 158	6,633	6,633	4,892	Loan 158 interest repayments.
1155552		Alloc Administration Expenses	62,693	62,700	66,359	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1158002	11009	Historical Museum	4,815	3,089	4,777	Wages, Overheads, Insurance, Water, Power, Pest Control, Maintenance and repairs.
1158502		Depreciation - Museum	0	11,187	11,187	Depreciation of assets in accordance with accounting policies.
Total Other Culture Expenditure			164,020	312,700	322,142	

Recreation & Culture - Schedule 11						
Other Culture - Income						
1150703		Rental - Cottage Industries	(1)	(1)	(1)	Denmark Cottage Crafts - Annual Rental for Lease of Reserve 26026
Total Other Culture Income			(1)	(1)	(1)	



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



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

Summary of Operations - Recreation & Culture Program

Public Halls & Civic Centres

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

Swimming Areas & Beaches

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

Other Recreation & Sport

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

Libraries

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

Other Culture

Sub Total Operating Expenditure	164,020	312,700	322,142
Sub Total Operating Income	(1)	(1)	(1)
	164,019	312,699	322,141

Recreation - Rec Centre

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

Total Operating Expenditure

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



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

Transport - Schedule 12						
Streets, Roads, Bridges & Depot Maintenance - Income						
1226503		Crossover Application & Other Fees	(600)	(22,526)	(600)	Fees as set out in accordance with Schedule of Fees & Charges.
1227603		Contribution to Works	0	(22,811)	0	Contribution to Capital Roadworks Program.
1228743		Interest on Denmark East Investment	(6,100)	(6,993)	0	Interest earned from Denmark East Reserve Fund Investment.
1228753		Rent Income - Riverbend House	(7,200)	(7,091)	(7,200)	Rent - Riverbend House
1227703		Commodity Routes Grant Funding	(312,000)	(301,099)	(353,333)	Road upgrade capital grant funding program.
1228103		MRWA Project Grants	(1,553,333)	(1,546,407)	(1,233,333)	Capital Grant funding from Regional Road Group (RRG)
1228143		Federal Grant Funding - Roads	(37,375)	(37,375)	(20,000)	Federal Grant Funding
1228153		Grant - Local Roads & Community Infrastructure	0	(550,000)	0	Federal Grant Funding
1228403		Grant - MRWA Direct	(135,054)	(137,958)	(147,908)	Operating Grant funding - Main Roads WA
1228443		Storm Damage Recoup - DRFAWA	(94,000)	0	(160,000)	DRFAWA Funding for storm damage event reinstatement & repairs
1228603		Grant - Roads to Recovery	(313,120)	(313,119)	(163,120)	Federal Government R2R Grant Funding for capital roadworks
1228703		Grant - MRWA Blackspot	(32,800)	(32,800)	0	Grant funding for Blackspot projects (see Capital Exp Acc# 1220194 Blackspot Funding).
Total Streets, Roads, Bridges & Depot Mtc. - Income			(2,491,582)	(2,978,180)	(2,085,494)	



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

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

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

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



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

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

Summary of Operations - Transport Program

Streets, Roads, Bridges & Depot Maintenance

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

Road Plant Purchases

Sub Total Operating Expenditure	48,225	48,462	62,245
Sub Total Operating Income	(36,000)	(48,211)	(16,000)
	12,225	251	46,245

Traffic Control

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

Airports

Sub Total Operating Expenditure	25,246	29,778	33,389
Sub Total Operating Income	(500)	(738)	(750)
	24,746	29,040	32,639

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



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

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

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



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

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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Economic Services - Schedule 13						
Saleyards - Expenditure						
1345552		Alloc Administration Expenses	7,073	7,075	7,487	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1346662		Loan Interest - Loan 152 Reserve 27101	18,245	16,520	15,065	Loan Interest - Purchase Reserve 27101.
1348002	32004	Saleyards Maintenance	2,290	288	1,305	Insurance and general maintenance and repairs provision.
Total Saleyards - Expenditure			27,608	23,883	23,857	

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

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



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

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

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

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



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

Economic Services - Schedule 13

Summary of Operations - Economic Services Program

Rural Services

Sub Total Operating Expenditure	44,829	40,656	44,942
Sub Total Operating Income	(30,000)	(25,308)	(30,000)
	14,829	15,348	14,942

Tourism & Area Promotion

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

Building Control

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

Saleyards

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

Plant Nursery

Sub Total Operating Expenditure	72,574	53,984	49,640
Sub Total Operating Income	0	0	0
	72,574	53,984	49,640

Parry Beach

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

Other Economic Services

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

Total Operating Expenditure

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



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

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

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Other Property & Services - Schedule 14						
Public Works Overheads - Expenditure Cont'd						
1430502		Depreciation - Infrastructure	19,460	11,688	17,840	Depreciation of assets in accordance with accounting policies.
1430532		Advertising - Infrastructure	10,000	11,494	12,000	Advertising related to engineering services i.e. tenders and employment vacancies.
1430542		Fringe Benefits Tax - Infrastructure	22,000	15,251	22,000	Fringe Benefits Tax payable on engineering staff entitlements.
1430692		Insurance on Works	51,405	51,405	53,975	Public Liability Insurance
1430702		Infrastructure Consultants	5,000	0	5,000	Provision for minor surveys and consultancy costs.
1430802		Training Expenses - Infrastructure	45,000	41,886	47,000	Staff training provision
1430812		Long Service Leave - Infrastructure	23,000	12,899	23,000	Long Service Leave entitlements paid to depot operational staff.
1435552		Alloc Administration Expenses	167,349	167,351	183,729	Allocation of administration expenses to reflect the full cost of providing works/services contained within this sub-program.
1436901		Less Overheads Allocated to Contract Works	(150,000)	(138,858)	(105,000)	Allocation of Management Overhead to Contract Civil Works
1436902		Less Overheads Allocated to Works	(1,835,708)	(1,819,698)	(2,007,249)	PWO Costs allocated
Total Public Works Overheads - Expenditure			0	(3,921)	0	

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



Account Number	Job	Description	2022/2023 Budget \$	2022/2023 YTD Actual \$	2023/2024 Budget \$	Narrative
Other Property & Services - Schedule 14						
Plant Operation Costs - Expenditure						
1440062		Insurance - Plant	26,335	26,262	35,410	Vehicle insurance premiums
1440482		Fuel & Oils	338,650	342,772	311,600	Purchase of fuel for vehicle and machinery fleet
1440502		Parts & Repairs	173,971	381,926	218,368	Parts and repair costs for vehicles and machinery (incl Tyres)
1440512		Repair Wages	122,798	127,242	135,591	Wages for plant maintenance & repairs undertaken by Shire mechanics.
1440522		Licences	19,265	15,341	18,360	Registration & licensing costs for vehicle fleet
1440532		Plant Refurbishment	12,000	10,014	15,000	Refurbishment of plant.
1440552		Expendable Stores	19,000	21,096	19,000	Purchase of minor machinery parts and other sundry items for workshop, including welding rods, cleaning materials, bolts/nuts/screws, etc.
1440562		Depreciation - Plant	187,850	195,352	197,400	Depreciation of assets in accordance with accounting policies.
1440572		Minor Equipment Purchases	8,000	6,986	8,000	Provision for purchase of minor equipment, including workshop tools.
1446912		Less Plant Op Alloc to Works	(681,019)	(766,047)	(719,329)	
1446922		Depreciation allocated to jobs	(187,850)	(197,834)	(197,400)	
Total Expenditure Plant Operation Costs			39,000	163,111	42,000	

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

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

Other Property & Services - Schedule 14						
Stock Materials - Expenditure						
1460602		Purchase of Stock Materials	100,000	0	100,000	
1466942		Less Allocated to Works	(100,000)	0	(100,000)	
Total Expenditure Stock Materials			0	0	0	



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

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

Other Property & Services - Schedule 14						
Unclassified - Expenditure						
1480202		Reimbursements/Clearing A/c	23,000	23,214	25,000	
Total Expenditure Unclassified			23,000	23,214	25,000	

Other Property & Services - Schedule 14						
Unclassified - Income						
1480213		Recoverable Costs Income	(23,000)	(23,089)	(25,000)	
Total Income Unclassified			(23,000)	(23,089)	(25,000)	



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



Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2023/2024


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



Detailed Capital Expenditure by Program

SOURCE OF FUNDS 2023/2024

COA or Job Description	2023/2024 Budget \$	MRWA RRG \$	R2R \$	Sport & Rec	DFES \$	Federal Grants \$	Other Grants \$	Loan Funds \$	Reserve Funds \$	Drought Relief \$	Other Contributions \$	GSDC \$	Restricted Grants \$	Sale Proceeds \$	Council \$	Total Funding \$
Income Supporting Capital Expenditure Program																
MRWA Regional Road Group	COA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Flood Damage	1228443															0
Grant - Fish Cleaning Facilities	1137063						0									0
Commodity Routes Supplementary Funding	1227703	353,333														353,333
MRWA Project Funding	1228103	1,233,333														1,233,333
Bridge Grants	1228473															0
Blackspot Program	1228703	0														0
Other Contributions							20,000				0					20,000
Roads to Recovery	1228603		163,120													163,120
Land and Buildings - Other Economic Services	1371123															0
Grant - Coastal Adaptation	1121053						1,140,000									1,140,000
Federal & Other Grants				298,212		551,788	750,000									1,600,000
Environment Grant	1411003															0
Dept. Fire and Emergency Services - ESL Vehicles	1540103				0											0
Dept. Fire and Emergency Services - ESL Buildings	1540113				0											0
Dept. Fire and Emergency Services - SES	1550113															0
Grant - Plane Tree Precinct Development	1117383						0									0
In Kind Contribution																0
CLGF Recreation Peaceful Bay Footpath	1137093															0
Sealing Praed Lane	1228203															0
Loan Funds								500,000								500,000
Remediation Reserve 32409	1076685															0
Plant Replacement Reserve	9502021								777,900							777,900
Infrastructure Reserve	9502019								930,193							930,193
Waste Services Reserve	9502025								55,000							55,000
Parry Inlet Reserve	9502012								34,700							34,700
Denmark East Development Reserve									0							0
Recreation Centre Reserve									140,000							140,000
Parks & Gardens Reserve									0							0
Contribution Denmark East Development																0
Grants - Tourism & Area Promotion																0
Sale Proceeds																0
Plant - Governance / Administration																0
Plant - Fire Prevention	1511255													20,000		20,000
Plant - Other Law and Order	1531255													0		0
Plant - CESM	1561255													0		0
Plant - Health Services	1731055															0
Plant - Waste Services	1021255													10,000		10,000
Plant - Development Services														15,000		15,000
Plant - Recreation Services	1131055													9,500		9,500
Plant - Transport	1231055													201,000		201,000
Restricted Grants													350,000			350,000
Council Funding															740,143	740,143
Grand Totals		1,586,666	163,120	298,212	0	551,788	1,910,000	500,000	1,937,793	0	0	0	350,000	255,500	740,143	8,293,222

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



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

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

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

Profit on Sale of Assets	(20,000)
Loss on Sale of Assets	65,100
Net Profit	45,100

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



Adopted 1 August 2023

Schedule of Fees and Charges 2023/2024

Table of Contents

RATES	1	Caravan and Camping Grounds	9
GOVERNANCE		Inspection Fees	10
Local Government Elections	2	Noise Monitoring Requests	10
ADMINISTRATION BUILDING COUNCIL CHAMBERS / RECEPTION AREA HIRE		Water Sampling Requests	10
Reception Area Only	2	Offensive Trades Fees	10
Reception Area and Chambers	2	Food Contamination	11
ADMINISTRATION		BUILDING SERVICES	
Official Documents	3	Application Permits	12
Credit Card Commission Fees	3	Building Services Levy	13
Sundry Debtors Interest	3	Other Fees	13
Sundry Office Costs	3	TOWN PLANNING	
Hire of Admin Building Foyer Wall	4	Determination of Development Applications with Construction Values	14
Freedom of Information	4	Determination of Development Applications where Construction Values are not relevant	14
Public Street Banners/Signs/Displays	4	Determination of all Retrospective Planning Services Applications	15
Shire Officer Time	4	Advertising Costs	15
LAW, ORDER & PUBLIC SAFETY		Development Assessment Panel Application	15
Hazard Reduction Burning on Private Property	5	Request for Amendment to Planning Approval	15
Emergency Services Charges	5	Request for Extension of Time to Planning Approval	15
Dog & Cat Registration	5	Liquor Licensing	15
Kennel Licence Fees	6	Provision of a Subdivision Clearance Requests	15
Dog & Cat Impoundment	6	Scheme Amendment Requests / Rezoning / Outline Development Plans / Structure Plans	15
Stock Impoundment	6	Shire Officer Time for Scheme Amendment / Structure Plan Adoptions	16
Stock Trespassing	6	Local Planning Strategy (LPS) Amendment	16
Snake Removal	7	Cash in Lieu of Car Parking	16
Vehicle Impoundment	7	Administration Costs	17
HEALTH		COMMUNITY AMENITIES	
Application / Registration Fees	8	WASTE SERVICES	
Registration and Application for Approval to Construct, Establish, Alter or Upgrade Premises	8	Kerbside Waste Collection Services	18
Trading in Thoroughfares and Public Places Activity Application	8	Denmark Waste Management & Reuse Facility (DWMRF) & Peaceful Bay Transfer Station Reuse Disposal Fees	19-20
Permit to Operate a Business Activity in Council Reserves and Lands	8	DENMARK CEMETERY	
Gaming and Liquor Licensing	8	Grant of Right of Burial	21
Health (Public Buildings) Regulations 1992	8	Transfer of Grant of Right of Burial	21
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	8	Interment of Ashes in Niche Walls	21
Temporary Accommodation Permits	8	Interment or Scattering of Ashes & Plaques	21
Annual Registrations Fees - Food Vendors, Cellar Doors, Rural Producers/Distributors Alfresco Dining, Hairdressers etc	9	Undertakers Fees	22
		Other Cemetery Fees	22
		Memorial Facilities under development	22

DENMARK CIVIC CENTRE

Civic Centre / Hall Hire 23

McLEAN HOUSE

McLean House Hire 24

DENMARK PUBLIC LIBRARY

Administration - Library 24

RECREATION AND SPORT**RESERVE CHARGES**

Peaceful Bay Oval - Hire and Vehicle Access Permit and/or Grazing Access Permit 25

Denmark High School Oval 25

McLean Park 25-26

DENMARK RECREATION CENTRE

Main Sports Hall 26

Function Room 26

Meeting/Creche Room 26

Creche Fees 26

Gym/Fitness Room 26

Memberships - Gym/Fitness 27

Recreation Centre Entry Fees 27

Centre Operated Activity/Program 27-28

TRANSPORT

Traffic Control - Department of Transport Licensing Services 29

ECONOMIC SERVICES**PARRY BEACH CAMPING GROUND**

Parry Beach Nature Park Camping Fees 29

REVEGETATION NURSERY

Seedlings 29

OTHER ECONOMIC SERVICES

Lime Sand 29

Berridge Park Electric Vehicle Charging Tariff 29

INFRASTRUCTURE SERVICES

Variable Message Board Hire 30

Sale of Emulsion 30

Directional Road Signage 30

Driveway Entrances (Crossovers) 30

Gate Permit 30

Supervision of Reinstatement Fees 30

Standpipe Water Use 30

Roadside Memorials 31

Developer Contributions for Road Infrastructure 31

Schedule of Fees and Charges 2023-2024

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

GENERAL PURPOSE FUNDING

RATES

	Authority to set Fee (S - Statute) (C - Council)	GST Status	Last Year 2022-2023	Adopted Fee 2023-2024	Income Account
Instalment Options					
Interest Rate (chargeable to all assessments on an Instalment Option)					
ESL	C	Exempt	0.00%	0.00%	1318143
Rate Charges	C	Exempt	3.50%	5.50%	1318143
Administration Fee					
Two Instalments (Option 2)	C	Exempt	11.00	11.60	1318143
Four Instalments (Option 3)	C	Exempt	33.00	34.80	1318143
Custom Instalment Agreements Interest Rates					
ESL	C	Exempt	7.00%	11.00%	1318023
Rate Charges	C	Exempt	7.00%	11.00%	1318023
Administration Fee (per agreement, as shown below; per signed agreement)					
Over 12 months	C	Exempt	135.00	143.00	1318143
Rate Debt Collection Fees					
Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	Actual Cost; GST inclusive	Actual Cost; GST exclusive	1318043
Interest Rate on Legal Fees (ONLY GST exclusive value to be on-charged)	C	Exempt	7.00%	11.00%	1318023
Debt Paid Confirmation Letter (per Assessment, per enquiry)	C	Exempt	34.00	36.00	1318043
Property Transfers					
Notification of property information, Orders and Requisitions (Minimum fee shown - further charges may apply)					
All properties - EAS Financials only	C	Exempt	70.00	70.00	1318133
All properties - Financials, Orders & Requisitions	C	Exempt	200.00	200.00	1318133
Peaceful Bay Leasehold Inspections - Health Officer Inspection (refer to "Health - Inspection Fees")	C	Exempt	286.00	Refer "Shire Officer Rate" under Admin - General fees	1318133
Rate Book and Ownership Enquiries (not to be used for commercial purposes, statutory declaration required)					
Ownership Enquiries (per assessment, charged for written responses only, per enquiry)					
Rates Property Book Searches	C	Nil	No Charge	No Charge	
Standard Rate Book (per copy)					
Paper	C	GST	89.00	94.00	1318153
Email	C	GST	22.00	23.00	1318153
Modifications to Standard Rate Book (including, but not limited to, preparation of labels & spreadsheets)					
Hourly Rate	C	GST	62.00	65.60	1318153
Mailing Labels (per page)	C	GST	1.35	1.50	1318153

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

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Schedule of Fees and Charges 2023-2024

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

ADMINISTRATION - OTHER

Official Shire Documents

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

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

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

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Schedule of Fees and Charges 2023-2024

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

LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION

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

ANIMAL CONTROL

Dog & Cat Registration

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

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

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

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Schedule of Fees and Charges 2023-2024

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

HEALTH

APPLICATION/REGISTRATION FEES

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

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

Trading in Thoroughfares and Public Places Activity Application

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

Permit to operate a 'low-impact' business activity in Council Reserves and Lands (For small scale / low impact permit applications for the non-exclusive use of a reserve) (Note: Hire charges may apply if the applicant seeks the use of a specified area)	C	GST	240.00	100.00	1732023
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Gaming and Liquor Licensing (Section 39)

Certificate of Local Government	C	Exempt	65.00	120.00	1737223
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Health (Public Buildings) Regulations 1992 (per Regulation 9)

Application to construct, extend or alter a public building (Form 1)	C	GST	200.00	210.00	1732023
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Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974

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

Temporary Accommodation Permits

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

Schedule of Fees and Charges 2023-2024

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

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Schedule of Fees and Charges 2023-2024

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

INSPECTION FEES

Inspection Fees (per property as required)

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

OTHER

Noise Monitoring Requests

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

Water Sampling Requests (GST Inclusive)

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

Offensive Trades per Health (Offensive Trades Fees) Regulations 1976

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

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

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

Schedule of Fees and Charges 2023-2024

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

BUILDING CONTROL

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

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

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

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

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

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

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Schedule of Fees and Charges 2023-2024

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

GST Status

Last Year
2022-2023

Adopted Fee
2023-2024

Income
Account

TOWN PLANNING

Determination of Development Applications with Construction Values

Estimated Cost (GST exclusive) of Proposed Development

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

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

Determination of Development Applications where Construction Values are not relevant

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

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

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

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

Signs

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

(per Planning and Development Regulations 2009 Part 7)

Application Fee	S	Exempt	295.00	295.00	1047403
Modifications to Building Envelope	C	Exempt	85.00	90.00	1047403

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

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

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

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

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

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

Schedule of Fees and Charges 2023-2024

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

SANITATION - HOUSEHOLD & COMMERCIAL

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

Kerbside Waste Collection Services

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

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

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

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

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

* Peaceful Bay Leashold Special Collection Option

Weekly service during peak holiday period only (November to April)	C	Exempt	232.00	245.00	1027303
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Kerbside Commercial Rubbish and Recycling Services (Initial)

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

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

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

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

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

Waste Levy

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

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

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

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

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

Schedule of Fees and Charges 2023-2024

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

OTHER COMMUNITY AMENITIES

DENMARK CEMETERY

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

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

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

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

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Schedule of Fees and Charges 2023-2024

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

RECREATION & CULTURE - PUBLIC HALLS, CIVIC CENTRE, LIBRARY

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

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

DENMARK CIVIC CENTRE

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

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

With Alcohol C N/A 450.00 450.00 BOND

Without Alcohol C N/A 250.00 250.00 BOND

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

Full Day C GST 125.00 127.50 1117373

Hourly C GST 15.00 17.00 1117373

Commercial

Full Day C - 217.50 1117373

Hourly C GST 27.00 29.00 1117373

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

Retracted C GST 140.00 148.00 1117373

Relocated C GST 310.00 328.00 1117373

Bar (behind retractable seating)

Full Day C GST 50.00 60.00 1117373

Hourly C GST 7.00 8.00 1117373

Dressing Room ("The Green Room")

Full Day C GST 40.00 42.00 1117373

Hourly C - 5.60 1117373

Piano (per performance)

C GST 55.00 58.00 1117373

Piano Tuning (as requested - at cost)

C GST - Actual Cost + GST 1117373

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

Per hour C GST 73.00 77.00 1117373

Overtime Hours (Penalty Rates apply)

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

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

Plastics Chairs only C N/A 100.00 100.00 BOND

Tables only C N/A 100.00 100.00 BOND

Plastic Chairs and Tables C N/A 100.00 200.00 BOND

Hire Charges

Plastic Chairs C GST 1.50 1.50 1117373

Tables C GST 2.00 2.00 1117373

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Schedule of Fees and Charges 2023-2024	Authority to set Fee (S - Statute) (C - Council)	GST Status	Last Year 2022-2023	Adopted Fee 2023-2024	Income Account
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MCLEAN HOUSE					
Bond (payable at time of application)					
Commercial	C	N/A	400.00	400.00	BOND
Non-Commercial	C	N/A	300.00	300.00	BOND
Hire Fees					
Commercial Hire Rate					
Full Day	C	GST	510.00	300.00	1620103
Hourly	C	GST	72.00	50.00	1620103
Non - Commercial Hire Rate					
Full Day	C	GST	257.00	180.00	1620103
Hourly	C	GST	67.00	30.00	1620103
Youth-based activity or program	C	GST	at discretion of Mgr Community Services		
Cleaning (charged if required after inspection or requested additional clean)					
Per hour (Overtime Hours at Penalty Rates apply)	C	GST	73.00	77.00	1117373

LIBRARY					
Administration - Library					
Memberships					
Resident Users	C		No Charge	No Charge	
Replacement Library Cards (lost or damaged)	C	GST	3.50	3.70	1147113
Lost, damaged, or non returned Library items borrowed					
Minimum Fee	C	GST	16.50	17.50	1147113
plus other charges incurred in debt collection or recovery of Library items (including actual replacement or repair cost) (GST dependent upon charges incurred)					
Photocopying and Printing (per page; for study/research purposes only)					
A4 - Single sided - Black & White	C	GST	0.40	0.40	1141003
A4 - Single sided - Colour	C	GST	1.80	1.90	1141003
A4 - Double sided - Black & White	C	GST	0.70	0.70	1141003
A4 - Double sided - Colour	C	GST	3.00	3.50	1141003
A3 - Single sided - Black & White	C	GST	0.80	0.80	1141003
A3 - Single Sided- Colour	C	GST	2.80	3.00	1141003
A3 - Double sided - Black & White	C	GST	1.20	1.30	1141003
A3 - Double sided - Colour	C	GST	4.50	5.00	1141003
Scanning (to email or USB)	C	GST	4.50	4.75	1141003
Library Bags	C	GST	5.50	6.00	1141003
Internet Access (per hour, or part thereof)					
Internet access no charge for study / research purposes only	C		No Charge	No Charge	1141003
Library Meeting Room Hire					
(Property damage or loss of equipment will be recouped at cost from the hirer)					
Hourly (Commercial)	C	GST	31.00	32.00	1141003
Hourly (Non-Commercial)	C	GST	11.00	12.00	1141003
Cancellation Fee (within 48 hours prior to start of hire)	C		Forfeit 50% of hire charge; GST Inc.		

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Schedule of Fees and Charges 2023-2024

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

GST Status

Last Year
2022-2023

Adopted Fee
2023-2024

Income
Account

RECREATION & SPORT

RESERVE CHARGES

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

Peaceful Bay Oval

Hire Rates

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

Vehicle Access Permit and / or Grazing Access Permit

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

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

Denmark High School Oval

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

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

Hire Rates

Commercial

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

Non Commercial

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

McLean Park

Hire Rates

Commercial

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

Non Commercial

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

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

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

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

Schedule of Fees and Charges 2023-2024

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

TRAFFIC CONTROL (VEHICLE LICENSING)

Traffic Control – Department of Transport Licensing Services

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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.

ECONOMIC SERVICES

PARRY BEACH

Parry Beach Nature Park Camping Fees - amended 1 July 2021

(per camp; 50% concession for significant voluntary work at Parry Beach; bookings are not taken)

Caravan/Campervan/Mobile Home/Trailer

First two people, per site

Per night	C	GST	20.00	22.00	1360103
Per week	C	GST	110.00	116.00	1360103
Each extra adult	C	GST	10.00	11.00	1360103
Child (6-15) per night	C	GST	3.00	3.00	1360103
Child under 6	C	N/A	Free	Free	1360103

Tent/Swag/Other non vehicular camp

First two people only

Per night	C	GST	20.00	22.00	1360103
Per week	C	GST	110.00	116.00	1360103
Each extra adult	C	GST	10.00	11.00	1360103
Bib Track Walkers & Munda Biddi Cyclists	C	GST	5.00	6.00	1360103
Child (6-15) per night	C	GST	3.00	3.00	1360103
Child under 6	C	N/A	Free	Free	1360103

PLANT NURSERIES

Seedlings

Provided for environmental projects; discounts considered on bulk orders over 2000 seedlings/tubes dependent upon species.

Seedling Cells (per cell)

Propagated by seed (minimum fee - each)	C	GST	1.00	1.10	1351003
Propagated by cuttings (minimum fee - each)	C	GST	1.50	1.60	1351003
Tubes/Pots (minimum fee - each)	C	GST	2.00	2.10	1351003

OTHER ECONOMIC SERVICES

Lime Sand (per tonne)	C	GST	42.90	42.90	1121003
Berridge Park EV Charging Tariff (\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours) - as per Council Resolution 080223	C	GST	\$0.45 p/kWh + \$0.10 per minute parking fee after 3 hours		1427703

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Schedule of Fees and Charges 2023-2024

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

OTHER PROPERTY & SERVICES

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

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