

ANNUAL BUDGET 2024/25

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Shire of Dardanup

Annual Budget

2024/25

1 Executive Summary

Under the provisions of the *Local Government Act 1995* (the Act), the Shire of Dardanup is required to prepare and adopt an Annual Budget for each financial year. The budget is required to be adopted by the 31st of August each year. Under the Act, the budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations that support the Act.

As is the practice and policy of the Shire of Dardanup, the Annual Budget has been adopted in late June, resulting in the adoption of the 2024/25 budget on the 26th of June 2024.

The 2024/25 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2023/2024 financial year reviewed and updated its Corporate Business Plan. A new 'Council Plan 2022-2032' was produced in 2022, with this single Plan intended to fulfil the function of both the Strategic Community Plan and the Corporate Business Plan. By combining these two plans into one 'Council Plan', it is possible to see how the organisation is intending to deliver on the priorities in one compact document.

At the Ordinary Council Meeting dated 22nd May 2024, Council endorsed the 2024-2027 Corporate Business Plan which forms part of the adopted 'Council Plan 2024-2034'. In addition to the review of the Corporate Business Plan element of the 'Council Plan', a review and update was conducted on the ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans.

The 2024/25 Annual Budget has therefore been prepared taking into consideration these preceding reviews and incorporates relevant elements of the various strategies, plans and resolutions adopted by Council. This includes a 5.5% general rate revenue increase (excluding growth through interim rates) on Differential Rates and Minimum Rates for Gross Rental and Unimproved Values, an increase to the Specified Area Rate Bulk Waste levy, and a decrease in the Special Area Rate Eaton Landscaping levy, Reserve transfers, workforce changes, one new loan, capital works and operational expenditure.

It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's Strategic Objectives as identified in the Shire of Dardanup 'Council Plan 2024-2034'. These long & medium term planning documents, having been adopted by Council in its annual review, provide the foundations of the Annual Budget.

Whilst this budget has been prepared on the basis of constraint, due partly to the ongoing uncertainty around the future impact on the community of rising interest rates and inflation, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs of the community.

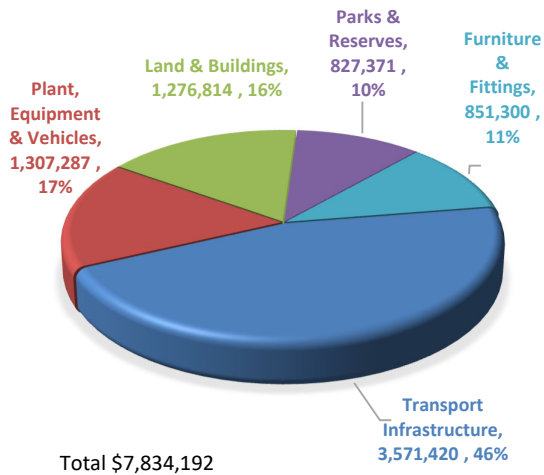


Budget Snapshot

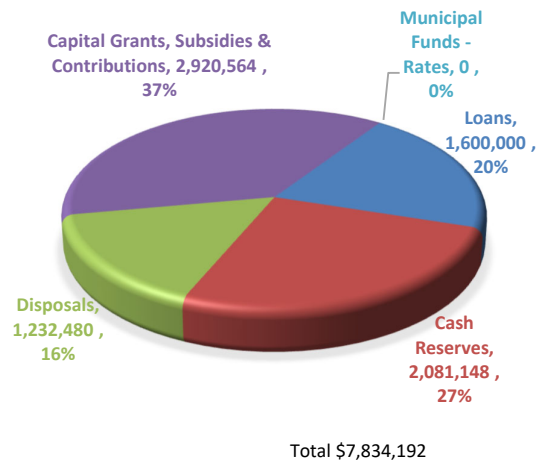
2024/25

Major Capital Works Projects

2024/25 BUDGETED CAPITAL EXPENDITURE



2024/25 BUDGETED CAPITAL EXPENDITURE FUNDING SOURCES



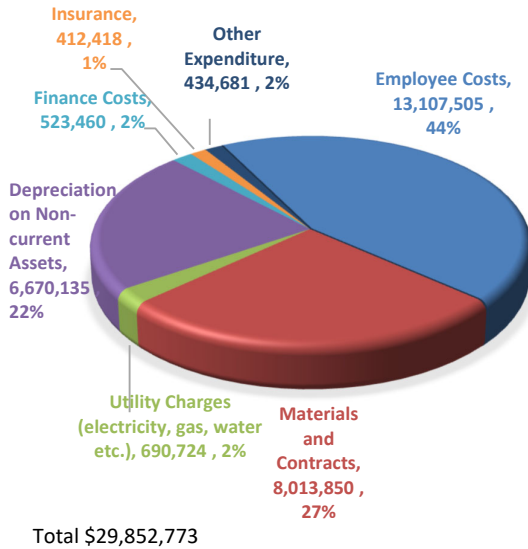
- Road / Drainage / Ancillary works – \$3,284,745
- Pathways - \$286,675
- New Admin/Library Building works - \$476,783
- Eaton Recreation Centre Toilets/Change Rooms Refurbishment - \$422,666
- Eaton Recreation Centre major maintenance works - \$218,842
- Dardanup Hall major maintenance works - \$113,612
- Don Hewison Centre - \$5,000
- Eaton Basketball Courts - Replace Hoops, Equipment \$12,300
- Design Costs for Building Construction - \$27,611
- Gascoyne Circle Play Area - \$5,000
- Various Park and Planting Renewals - \$82,801
- Burekup Oval Drainage Improvement works - \$37,513
- Burekup Oval Bollards and Chain Gate - \$15,000
- Burekup Cricket Club Nets (conditional) - \$12,263
- Eaton Foreshore Landscaping Improvements - \$47,519
- Eaton Foreshore Bore - \$527,500
- Eaton Drive Islands & Verges Upgrades - \$47,475
- Glen Huon Oval Fencing Reinstatement - \$52,300
- Furniture & Equipment - \$851,300
- Plant & Equipment - \$10,000
- Heavy Plant and Vehicles - \$1,297,287



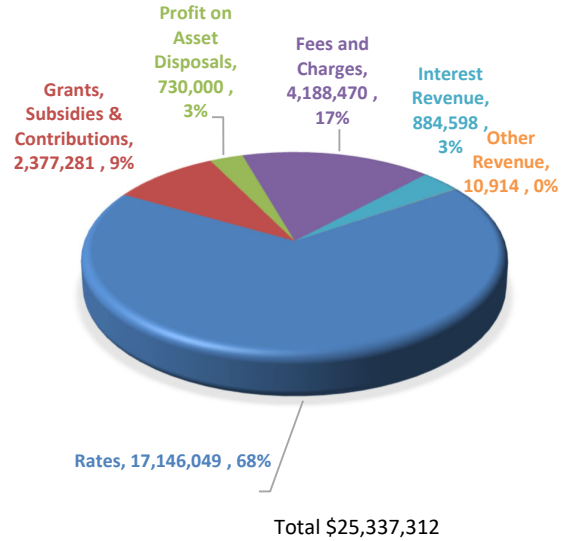
Budget Snapshot

2024/25

2024/25 BUDGETED OPERATING EXPENDITURE



2024/25 BUDGETED OPERATING INCOME



Major Operating Expenditure Items

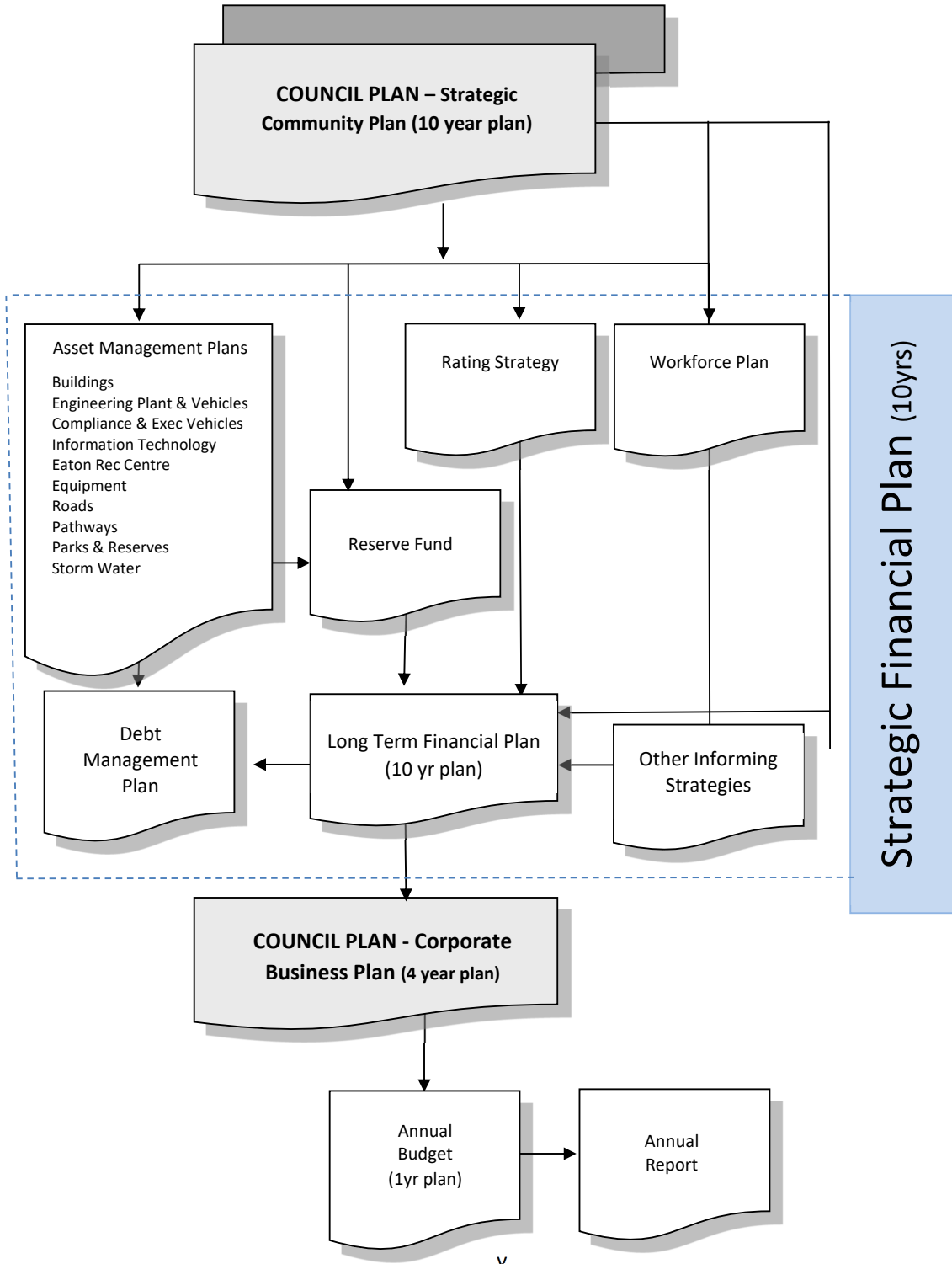
- Road maintenance - \$2,605,785
- Bridge maintenance - \$184,258
- Ancillary maintenance - \$481,510
- Parks & Gardens maintenance - \$4,075,114
- Building maintenance - \$2,021,041
- Waste management - \$2,331,259
- Electricity - \$624,310
- Water and Gas - \$64,564
- Insurance - \$407,189
- Finance costs - \$523,460
- Community programs, events and festivals, donations - \$139,266
- Plant Operating costs - \$672,629
- Depreciation - \$6,670,135
- Environmental Projects - \$35,000
- Building Control - \$487,662
- Eaton Recreation Centre – \$3,391,173
- Libraries and Library programs - \$812,155
- Community Grant Scheme - \$27,429
- Tourism & Events Grants - \$40,000
- Tourism support - \$43,500
- Economic development - \$42,000
- Designated Area Migration Scheme - \$60,000



2 Budget Overview

The Annual Budget has been developed within an overall planning framework that is detailed on the following pages. This framework guides Council in identifying community needs over the long term (Strategic Community Plan), converting these into medium (10 Year Long Term Financial Plan and 4 year Corporate Business Plan) and short term objectives, strategies, initiatives, activities and resource requirements (Annual Budget).

Corporate Planning Flow Chart



Within this planning framework, a number of long term strategies have been adopted by Council that assist with sound financial management. Although Council works within this planning framework, it also remains responsive to community needs and requests during the budget process.

2.1 Budget Process

The 2024/25 Annual Budget, which is included in this report, is for the financial year 1st July 2024 to 30th June 2025 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

The budget includes a number of standard financial statements being the Statement of Comprehensive Income, Cash Flow and Rate Setting Statement (Statement of Financial Activity), with comparative figures for the previous financial year provided where relevant. It includes extensive notes together with staff working papers that details information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The process of preparing and adopting the Annual Budget is a lengthy and detailed process undertaken over a number of months.

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents. Commence review of Council's Strategic Community Plan	Jan - March
2. Staff commence budget process	February
3. Review Councillor, Community and Staff budget requests	March
4. Review of the Strategic Financial Plan incorporating the Long Term Financial Plan, various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	March - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	March - May
6. CEO & Management review and endorse the draft Council Plan (incorporating the Strategic Community Plan and Corporate Business Plan) and Long Term Financial Plan	May
7. Council adopts the draft Budget, including the setting of rates	May
8. Adopt Annual Budget. Adopt Council Plan.	Late June

2.2 Major Budget Influences

In preparing the 2024/25 budget, a number of internal and external influences have been taken into consideration, as they have a material influences.

Cost Increases

The Consumer Price Index (CPI), as a basis of raising rates fundamentally fails to reflect all of the costs of delivering services. A significant portion of Council's expenditure relates to infrastructure construction, therefore the CPI that measures goods consumed by households, does not reflect the service provision provided by a Local Government Authority. For this reason cost increases are based on a combination of factors including the WALGA Cost Index, growth projections and CPI.

Salaries & Wages

Total Salaries & Wages (including superannuation) for 2024/25 is forecast to be \$12.267M. Key influences include:

- a. WA State Local Government Industry Award minimum wage increases.
- b. Minor decrease in Full Time Equivalent (FTE) staffing from 120.18 FTE to 120.47 FTE.

Totals wages (including superannuation) are summarised in Appendix M of the budget papers.

Rates Revenue

- The budget has been prepared on the basis of a 5.50% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. For the 2024/25 Annual Budget, Differential Rating has been introduced across six (6) Differential Rating categories including:
 - Residential (including Residential Vacant)
 - Commercial (including Commercial Vacant)
 - Industrial (including Industrial Vacant)
 - Rural Residential (including Rural Residential Vacant)
 - Accommodation
 - UV Rural (including UV1, UV2, UV3 and Mining)

Further information on the 2024/25 Differential Rating categories can be found under Rates and Services Charges section of the budget, within the statutory annual budget document.

- The Specified Area Rate for Bulk Waste Collection will generate \$147,869, based on a 31% increase in the Rate. The rate provides properties with 2 x green waste & 1 x hard waste collections per financial year. The increased revenue is attributed solely to growth in property numbers, with an average rate of approximately \$30 per property.
- The Specified Area Rate (SAR) for Eaton Landscaping will generate \$186,017, based on a 31% decrease in the Rate. The decrease in revenue is attributed the removal of capital projects funded by Specified Area Rate Eaton Landscaping, with an average rate of \$41 per property. The Specified Area Rate will be allocated as follows:
 - \$186,017 allocated to maintenance of parks and reserves in Eaton townsite.

Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at \$4.18m which is an increase of \$461k over the previous financial year.
- The Fees and Charges have been reviewed not only on the basis of cost recovery, but to also allow for a clear application by staff while not being cost prohibitive. There has been a general 3.2% increase applied to many service area Fees and Charges, except where cost increases have been clearly identified or statutory increases have applied.

- New Fees have been included for various meeting room hire at the Eaton Sports Pavilion and Eaton Administration Building, car parking at Eaton Recreation Centre and Eaton Community Library, and the addition of waste tipping fees for recycling and cardboard waste utilising 240l wheelie bins.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2024/25 financial year.
- Non-operating grants, subsidies and contributions are forecast at \$2.920m plus grants received which are required to be re-recognised as Contract Liabilities under the Australian Accounting Standards. These relate to specific capital projects.
- Commonwealth Financial Assistance Grants to local governments are an important untied payment to councils from the Australian Government which are invested in essential community infrastructure and services. The Shire of Dardanup welcomes the payment of the grants and acknowledges the importance of this direct funding link between the Commonwealth and local government.
- The Shire of Dardanup also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

Budget Highlights & Analysis

This section of the annual budget report summarises the other highlights of the budget. The summary looks at the key areas of:

- Operating Budget
- Capital Works Budget

2.3 Budget Highlights

Community Grants, Donations and Events

Council will donate over \$461,559 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$ 4,000 Personal Development grant scheme
- \$24,500 Economic Development Initiatives
- \$14,000 Bunbury Geographe Economic Alliance
- \$15,000 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geographe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 1,000 Bunbury Geographe Chamber of Commerce and Industry
- \$ 500 Bunbury Geographe Group of Councils
- \$ 2,000 Margaret River Regional Airport
- \$ 5,100 South West Academy of Sport
- \$ 4,750 Seniors Christmas Dinner – Lions Millbridge, Burekup, Dardanup
- \$ 1,000 Eaton Lions Christmas Hamper
- \$ 1,000 Crooked Brook Forest Association
- \$23,500 Ferguson Valley Marketing & Promotions Inc
- \$ 6,445 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 3,605 Glen Huon Primary School P&C – Breakfast Club
- \$20,000 Public Art Projects
- \$60,000 Events and Festivals
- \$14,516 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Citizenship Ceremonies

- \$ 2,500 Youth Workshops and Activities
- \$3,000 Seniors Workshops and Activities
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$27,429 Minor Community Grants Scheme
- \$40,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival \$10,500, Eaton Foreshore Festival \$3,000, Dardanup Arts Spectacular \$11,500 and Lost and Found Event \$15,000)
- \$ 1,500 Creative Workshops
- \$ 3,000 Community & Club and Capacity Building Workshops and Activities
- \$25,000 Place Making Activities and Engagement
- \$33,000 Library Programs
- \$5,000 Youth Development programs
- \$ 4,500 School Holiday Workshops & Activities
- \$10,000 Minor/Community Events Assistance
- \$ 4,324 Peron Naturalist Partnership (includes Charmap project)

In addition to direct cash grants, Council continues to support numerous sporting and community service organisations through free or subsidised leases of its buildings & reserves.

2.4 Operating Revenue Analysis

Operating Revenue	2024/25 Budget \$	2023/24 Budget \$	Change \$	Change %
Rates	17,146,049	16,060,454	1,085,595	6.8%
Grants, Subsidies & Contributions	2,377,281	2,177,958	199,323	9.2%
Capital Grants, Subsidies & Contributions	2,920,564	2,655,672	264,892	10.0%
Profit on Sale of Assets	730,000	0	730,000	100%
Service Charges	0	0	0	0%
Fees & Charges	4,188,470	3,726,548	461,922	12.4%
Interest Revenue	884,598	626,059	258,539	41.3%
Other Revenue	10,914	24,711	(13,797)	(55.8)%
Total Operating Revenue	28,257,876	25,271,402	2,986,474	11.8%

Grants & Subsidies & Contributions – Operating: \$2,377,281 (\$199,323 Increase)

It is forecast that Council will receive \$2.377m in operational grants. Approximately 68% of this figure is budgeted grant revenue from the Local Government Grants Commission being General Purpose Grant (\$1,011,465) and Local Roads Grant revenue (\$609,542). Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

Grants & Subsidies & Contributions – For the Development of Assets: \$2,920,564 (\$264,892 Increase)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Significant grants for 2024/25 include;

- State Government - Regional Road Group grants of \$1.814m.
- State Government Transport Grants \$147k.
- State Government – Building Construction \$328k.

- Commonwealth Government – Roads to Recovery \$316k.

Profit on Assets Disposals: \$730,000

(\$730,000 Increase)

The \$730,000 profit on disposal relates to the sale of Lot 31 Sanford Way, Eaton. This is a non-cash item. There is no budgeted profit planned from the sale of plant and vehicles in 2024/25.

Service Charges: \$0

No Service charges will be raised in 2024/25.

Fees & Charges: \$4,188,470

(\$461,922 Increase)

Relates to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of recreation & community facilities and the provision of statutory services such as Town Planning, Building Control and Health Administration.

Interest Revenue: \$884,598

(\$258,539 Increase)

Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2024/25 are forecast to be more than the previous budgeted financial year due to the impact of increasing interest rates. The majority of interest income is primarily interest earned on short-term deposits invested by Council.

2.5 Operating Expenditure Analysis

Operating Expenditure	2024/25 Budget \$	2023/24 Budget \$	Change \$	Change %
Employee Costs	(13,107,505)	(12,116,943)	(990,562)	(8.2)%
Materials & Contracts	(8,031,851)	(6,267,923)	(1,745,928)	(27.9)%
Utility Charges	(690,724)	(584,007)	(106,717)	(18.3)%
Depreciation	(6,670,135)	(7,624,365)	954,230	12.5%
Loss on Assets Disposal	0	0	0	0%
Insurance	(412,418)	(368,081)	(44,337)	(12.0)%
Finance Costs	(523,460)	(463,401)	(60,059)	(13.0)%
Other Expenditure	(434,6682)	(401,801)	(32,881)	(9.3)%
Total Operating Expenditure	(29,852,774)	(27,826,521)	(2,026,253)	(7.3)%

a) Employee Costs: \$13,107,505

(\$990,562 Increase)

Employee costs include all non-capital construction labour related expenditure such as wages and salaries and on-costs including allowances, employer superannuation, workers compensation insurance, fringe benefits tax, staff training etc.

Key factors that relate to the increase include:

- a. WA State Local Government Industry Award minimum wage increases.
- b. Increase in the Superannuation Guarantee Charge from 11.0% to 11.5%.
- c. Minor Decrease in Full Time Equivalent (FTE) staffing from 120.18 FTE to 120.47 FTE.
- d. Cap of 1.5% on Performance Based Salaries.
- e. Increase in Workers Compensation premium.

b) Materials & Contracts: \$8,013,851

(\$1,745,928 Increase)

The increase relates to price indexation plus additional operational activities across Council's operations.

c) Utility Charges: \$690,724

(\$106,717 Increase)

Utility (Gas, Water, Electricity) expenses are budgeted at \$690,724, representing a small increase in operating cost estimated charges.

d) Depreciation: \$6,670,135

(\$954,230 Decrease)

There is a budgeted increase in depreciation which is a combination of increases attributed to new assets acquired, decreases from disposed or sold assets, and a revaluation of buildings that occurred during the previous financial year. This is a non-cash item in the budget and does not directly affect rates required to be levied.

e) Loss on Asset Disposals: \$0

(No Change)

Relates to the non-cash loss on disposal of assets.

f) Insurance: \$412,418

(\$44,337 Increase)

The increase relates to the projected increase in insurance costs relating to Council's buildings and other assets.

g) Interest Expense: \$463,401

(\$258,425 Increase)

Relates to the interest repayment component on Council borrowings. A new loan of \$1,500,000 will be raised during 2023/24 for Council's Administration/Library Building.

h) Other Expenditure: \$434,682

(\$32,881 Increase)

This represents non-specific expenditure

2.6 Capital Works Budget

The 2024/25 Capital Works Budget forecasts total expenditure of \$7.834m, which is a decrease of \$10.317m from last financial year.

Capital Works	2024/25 Budget \$	2022/22 Budget \$	Change \$	Change %
Land & Buildings	(1,276,814)	(12,040,302)	10,763,489	(89.4)%
Transport Infrastructure	(3,571,420)	(3,322,299)	(249,121)	7.5%
Parks & Reserves	(827,371)	(1,015,345)	187,974	(18.5)%
Bridges	0	(667,000)	667,000	100%
Vehicles	(1,297,287)	(859,098)	(438,189)	51.0%
Plant & Equipment	(10,000)	(10,000)	0	0%
Furniture & Fittings	(851,300)	(238,019)	(613,281)	257.7%
Total Capital Works	(7,834,192)	(18,152,063)	(10,317,872)	(56.8)%

The following pages detail the Annual Budget in the format prescribed by the Local Government Financial Management Regulations and Australian Accounting Standards. In the interest of accountability, openness and to allow greater interpretation by the reader, extensive working papers and notes that exceed statutory requirements are included within the section headed "Budget Papers".

Further information regarding the Annual Budget can be sought by contacting the Shire of Dardanup during normal office hours.

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**ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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SHIRE OF DARDANUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.

SHIRE OF DARDANUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	17,146,049	16,141,081	16,060,454
Grants, subsidies and contributions		2,377,281	2,616,134	2,177,958
Fees and charges	18	4,188,470	4,004,132	3,726,548
Interest revenue	10(a)	884,598	1,334,750	626,059
Other revenue		10,914	15,700	24,711
		24,607,312	24,111,797	22,615,730
Expenses				
Employee costs		(13,107,505)	(11,853,753)	(12,116,943)
Materials and contracts		(8,013,850)	(6,458,656)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Depreciation	6	(6,670,135)	(6,953,130)	(7,624,365)
Finance costs	10(c)	(523,460)	(488,610)	(463,401)
Insurance		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(29,852,773)	(27,296,058)	(27,826,521)
		(5,245,461)	(3,184,261)	(5,210,791)
Capital grants, subsidies and contributions		2,920,564	2,567,112	2,655,672
Profit on asset disposals	5	730,000	0	0
		3,650,564	2,567,112	2,655,672
Net result for the period		(1,594,897)	(617,149)	(2,555,119)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,594,897)	(617,149)	(2,555,119)

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

SHIRE OF DARDANUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 17,146,049	\$ 15,780,075	\$ 16,060,454
Grants, subsidies and contributions		2,377,281	2,829,782	2,177,958
Fees and charges		4,188,470	4,004,132	3,726,548
Interest revenue		884,598	1,334,750	626,059
Goods and services tax received		0	20,092	0
Other revenue		10,914	15,700	24,711
		24,607,312	23,984,531	22,615,730
Payments				
Employee costs		(13,107,505)	(11,852,478)	(12,116,943)
Materials and contracts		(8,013,850)	(6,684,207)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Finance costs		(523,460)	(479,264)	(463,401)
Insurance paid		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(23,182,638)	(20,557,858)	(20,202,156)
Net cash provided by operating activities	4	1,424,674	3,426,673	2,413,574
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,435,401)	(13,213,898)	(13,147,419)
Payments for construction of infrastructure	5(b)	(4,398,791)	(3,895,845)	(5,004,644)
Capital grants, subsidies and contributions		1,811,248	2,156,505	2,655,672
Proceeds from sale of property, plant and equipment	5(a)	1,232,480	314,667	314,667
Proceeds on disposal of financial assets at fair value through profit and loss - local government house unit trust fund		0	(1,681)	0
Net cash (used in) investing activities		(4,790,464)	(14,640,252)	(15,181,724)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(541,020)	(456,556)	(478,810)
Payments for principal portion of lease liabilities	8	(104,356)	(120,562)	(177,784)
Proceeds from new borrowings	7(a)	1,600,000	1,500,000	1,500,000
Net cash provided by financing activities		954,624	922,882	843,406
Net (decrease) in cash held		(2,411,166)	(10,290,697)	(11,924,744)
Cash at beginning of year		19,294,979	29,585,676	23,076,880
Cash and cash equivalents at the end of the year	4	16,883,813	19,294,979	11,152,136

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

SHIRE OF DARDANUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 15,554,664	\$ 14,567,683	\$ 14,448,042
Rates excluding general rates	2(a)	1,591,385	1,573,398	1,612,412
Grants, subsidies and contributions		2,377,281	2,616,134	2,177,958
Fees and charges	18	4,188,470	4,004,132	3,726,548
Interest revenue	10(a)	884,598	1,334,750	626,059
Other revenue		10,914	15,700	24,711
Profit on asset disposals	5	730,000	0	0
		25,337,312	24,111,797	22,615,730

Expenditure from operating activities

Employee costs		(13,107,505)	(11,853,753)	(12,116,943)
Materials and contracts		(8,013,850)	(6,458,656)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Depreciation	6	(6,670,135)	(6,953,130)	(7,624,365)
Finance costs	10(c)	(523,460)	(488,610)	(463,401)
Insurance		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(29,852,773)	(27,296,058)	(27,826,521)

Non cash amounts excluded from operating activities

	3(c)	4,869,201	7,589,622	7,624,365
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Amount attributable to operating activities

		353,740	4,405,361	2,413,574
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,920,564	2,567,112	2,655,672
Proceeds from disposal of assets	5	1,232,480	314,667	314,667
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,681)	0
		4,153,044	2,880,098	2,970,339

Outflows from investing activities

Right of use assets recognised	5(c)	(104,356)	(177,784)	0
Payments for property, plant and equipment	5(a)	(3,435,401)	(13,213,898)	(13,147,419)
Payments for construction of infrastructure	5(b)	(4,398,791)	(3,895,845)	(5,004,644)
		(7,938,548)	(17,287,527)	(18,152,063)

Non-cash amounts excluded from investing activities

	3(d)	1,175,290	(83,876)	0
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Amount attributable to investing activities

		(2,610,214)	(14,491,305)	(15,181,724)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,600,000	1,500,000	1,500,000
Transfers from reserve accounts	9(a)	7,367,765	15,240,197	16,341,090
		8,967,765	16,740,197	17,841,090

Outflows from financing activities

Repayment of borrowings	7(a)	(541,020)	(456,556)	(478,810)
Payments for principal portion of lease liabilities	8	(104,356)	(120,562)	(177,784)
Transfers to reserve accounts	9(a)	(6,212,485)	(5,702,386)	(4,569,168)
		(6,857,861)	(6,279,504)	(5,225,762)

Non-cash amounts excluded from financing activities

	3(e)	0	0	0
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Amount attributable to financing activities

		2,109,904	10,460,693	12,615,328
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	652,816	278,067	332,558
Amount attributable to operating activities		353,740	4,405,361	2,413,574
Amount attributable to investing activities		(2,610,214)	(14,491,305)	(15,181,724)
Amount attributable to financing activities		2,109,904	10,460,693	12,615,328
Surplus/(deficit) remaining after the imposition of general rates	3	506,246	652,816	179,736

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

**SHIRE OF DARDANUP
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 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 15 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- 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 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024/25 statutory 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 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 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential (including residential vacant)	Gross rental valuation	0.115710	4,473	81,214,396	9,397,317	163,181	9,560,498	0	0
Commercial (including commercial vacant)	Gross rental valuation	0.113990	60	14,966,396	1,706,020	0	1,706,020	0	0
Industrial (including industrial vacant)	Gross rental valuation	0.114260	73	10,050,752	1,148,399	0	1,148,399	0	0
Rural residential (including rural residential vacant)	Gross rental valuation	0.115270	399	9,394,102	1,082,858	0	1,082,858	0	0
Accommodation	Gross rental valuation	0.115890	2	439,400	50,922	0	50,922	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	0.005633	507	356,109,893	2,005,967	0	2,005,967	0	0
General rates 23/24									
General Rates - GRV: Residential					0	0	0	8,813,594	8,813,594
General Rates - GRV: Commercial					0	0	0	1,625,008	1,625,008
General Rates - GRV: Industrial					0	0	0	1,033,133	1,033,133
General Rates - GRV: Small Holding					0	0	0	991,808	991,808
General Rates - GRV: Interim and Back Rates					0	0	0	220,000	100,359
Unimproved valuations 23/24									
General Rates - UV: Broad Acre Rural					0	0	0	1,884,140	1,884,140
General Rates - UV: Mining					0	0	0	0	0
General Rates - UV: Interim and Back Rates					0	0	0	0	0
Total general rates			5,514	472,174,940	15,391,483	163,181	15,554,664	14,567,683	14,448,042
(j) Minimum payment									
Minimum									
\$									
Residential (including residential vacant)	Gross rental valuation	1,625.00	511	5,114,424	830,375		830,375	0	0
Commercial (including commercial vacant)	Gross rental valuation	1,722.00	7	46,010	12,054		12,054	0	0
Industrial (including industrial vacant)	Gross rental valuation	1,722.00	46	475,350	79,212		79,212	0	0
Rural residential (including rural residential vacant)	Gross rental valuation	1,722.00	79	642,206	136,038		136,038	0	0
Accommodation	Gross rental valuation	1,722.00	0	0	0		0	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	1,722.00	128	19,868,357	220,416		220,416	0	0
General rates 23/24									
General Rates - GRV: Residential					0	0	0	809,343	809,343
General Rates - GRV: Commercial					0	0	0	13,928	13,928
General Rates - GRV: Industrial					0	0	0	66,543	66,543
General Rates - GRV: Small Holding					0	0	0	117,610	117,610
General Rates - GRV: Interim and Back Rates					0	0	0	0	0
Unimproved valuations 23/24									
General Rates - UV: Broad Acre Rural					0	0	0	198,482	198,482
General Rates - UV: Mining					0	0	0	26,246	26,246
General Rates - UV: Interim and Back Rates					0	0	0	0	0
Total minimum payments			771	26,146,346	1,278,095	0	1,278,095	1,232,151	1,232,151
Total general rates and minimum payments			6,285	498,321,286	16,669,578	163,181	16,832,759	15,799,834	15,680,193
(k) Specified area rates									
Bulk Waste Collection	GRV	0.001735			147,869	0	147,869	112,447	112,447
Eaton Landscaping	GRV	0.002006			186,017	0	186,017	270,600	276,345
Total specified area rates			0	0	333,886	0	333,886	383,047	388,792
					17,003,464	163,181	17,166,645	16,182,881	16,068,985
Concessions (Refer note 2(g))							(20,596)	(41,800)	(8,531)
Total rates					17,003,464	163,181	17,146,049	16,141,081	16,060,454

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 2024/25 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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	11/09/2024	0	0.00%	11.00%
Option two				
First instalment	11/09/2024	0	0.00%	11.00%
Second instalment	13/11/2024	15	5.50%	11.00%
Third instalment	15/01/2025	15	5.50%	11.00%
Fourth instalment	19/03/2025	15	5.50%	11.00%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		88,258	87,000	83,564
Instalment plan interest earned		71,824	70,800	66,837
Unpaid rates and service charge interest earned		76,085	75,000	68,109
		236,167	232,800	218,510

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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
Differential Rate Categories - GRV	
Residential	Properties that have a residential land use located primarily within the Shire's townsites of Eaton, Millbridge, Dardanup and Burekup. Consist of Residential and Ancillary Residential Uses (dwellings, home occupations and home offices). These properties have access to most Council services including footpaths, street lighting, parks, etc. A minimum rate of \$1,625.00 is applied.
Rural Residential	Properties that have a residential rural land use located outside of townsite boundaries. As a result of the higher GRV valuations for these properties and less services provided (i.e.: no footpaths or street lighting) the rate in the dollar is lower than the residential rate. A minimum rate of \$1,722.00 is applied.
Commercial	Properties that have a commercial land use generally within the town centres' business districts including cafés, restaurants, food and clothing shops, showrooms, etc. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the additional cost to Council of servicing such commercial activity including CBD car parking, lighting, walkways, landscaping and other amenities, which also attracts greater numbers of vehicle usage on Council roads. This rate ensures that such commercial activities contribute to the cost of Council providing these commercial related facilities and services. A minimum rate of \$1,722.00 is applied.
Industrial	Properties that have an industrial and composite industrial land use may include light industry, fuel depots, motor vehicle repairs, showroom, storage facilities, warehouses, workshops, waste processing or landfill facilities. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the cost to Council of servicing such industrial activity including increased planning and environmental management, and the servicing of land which attracts greater numbers of heavy haulage and light vehicle usage on Council roads. This rate ensures that such industrial activities contribute to the cost of Council providing these industrial related facilities and services. A minimum rate of \$1,722.00 is applied.
Accommodation	Properties that have an accommodation land use generally include camping grounds, caravan parks, chalets, motels and holiday units. The rate in the dollar reflects the additional cost to Council of servicing such land, of which the predominant use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This rate ensures that such accommodation activities contribute to the cost of Council providing accommodation and tourism-related facilities and services. A minimum rate of \$1,722.00 is applied.
Differential Rate Categories - GRV Vacant Land	
Vacant Land - Residential	Properties with a Residential zoning that are vacant. The rate in the dollar equates to the GRV Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Residential developed category. A minimum rate of \$1,625.00 is applied.
Vacant Land - Residential Rural	Properties with a Rural Residential zoning that are vacant. The rate in the dollar equates to the GRV Rural Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Rural Residential developed category. A minimum rate of \$1,722.00 is applied.
Vacant Land - Commercial	Properties with a Commercial zoning that are vacant. The rate in the dollar equates to the GRV Commercial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Commercial developed category. A minimum rate of \$1,722.00 is applied.
Vacant Land - Industrial	Properties with an Industrial zoning that are vacant. The rate in the dollar equates to the GRV Industrial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Industrial developed category. A minimum rate of \$1,722.00 is applied.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Differential Rate Categories - UV

UV Rural	Properties that have an exclusive rural land use located outside of townsite boundaries and applies generally to agricultural areas. Sets the base rate for which UV Tiered differential rating categories UV1, UV2 and UV3 are applied. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 1	UV1 applies to properties where the predominant use of the land is prima-facie rural and the property has one approved non-rural use excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 2	UV2 applies to properties where the predominant use of the land is prima-facie rural and the property has two approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 3	UV3 applies to properties where the predominant use of the land is prima-facie rural and the property has three or more approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
Mining	Properties that have a mining land use located outside of townsite boundaries. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land which attracts greater numbers of heavy haulage vehicle usage on Council roads. This ensures that such mining activities contribute to the cost of Council providing mining-related facilities and services. The rate also recognises the lower cost of operating mining activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.

(d) Differential Minimum Payment

Residential (including residential vacant)	A minimum rate of \$1,625.00 is applied.
Commercial (including commercial vacant)	A minimum rate of \$1,722.00 is applied.
Industrial (including industrial vacant)	A minimum rate of \$1,722.00 is applied.
Rural residential (including rural residential vacant)	A minimum rate of \$1,722.00 is applied.
Accommodation	A minimum rate of \$1,722.00 is applied.
UV Rural (including UV1, UV2, UV3 and Mining)	A minimum rate of \$1,722.00 is applied.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
	147,869	0	0	To fund kerbside bulk and green waste kerbside collection.	4,843 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Bulk Waste Collection	186,017	0	0	For the purpose of maintaining parks and reserves in Eaton townsite.	4,552 - being all properties within the townsite of Eaton.
Eaton Landscaping	333,886	0	0		

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver			\$ 2,500	\$ 1,000	\$ 2,500	Minor amount owing of less than \$5 due to accrued penalty interest.	To improve efficiency - less time spent administering very low value debts.
General rates	Rate	Concession			18,096	17,370	0	100% concession granted on the local government uniform rate charge	Lease concession on local government uniform rate per lease conditions of Lot 510 Pratt Road, Eaton
General rates	Rate	Concession			0	6,031	6,031	Graduated concession over 5 years for properties subject to rates increase due to the Council's decision to change the valuation basis for rating.	To phase in the financial impact on affected ratepayers of the increase in rates burden resulting from the Council's decision.
General rates	Rate	Concession			0	17,399	0	Concession granted on the local government uniform rate charge	Sale of Lot 1113 (previous Lot 601) Land Swap Transaction Deed
					20,596	41,800	8,531		

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities - grants
 Capital grant/contribution liability - developer contributions
 Lease liabilities
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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 Statement of Financial Activity 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
 Less: Current assets not expected to be received at end of year
 - Contract liabilities from contracts with customers - Revenue
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of unspent capital grants held in reserve
 - Current portion of other provisions held in reserve
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	16,883,813	19,294,979	11,152,136
	1,068,095	1,068,095	1,211,832
	38,784	38,784	14,281
	181,915	181,915	165,104
	18,172,607	20,583,773	12,543,353
	(3,305,430)	(3,305,430)	(2,684,212)
	(906,323)	(906,323)	(1,504,362)
	(176,429)	(176,429)	0
8	(12,468)	(104,356)	(80,478)
7	(597,706)	(541,020)	(541,021)
	(1,566,055)	(1,566,055)	(1,583,386)
	(30,000)	(30,000)	(70,184)
	(6,594,411)	(6,629,613)	(6,463,643)
	11,578,196	13,954,160	6,079,710
3(b)	(11,071,950)	(13,301,344)	(5,899,974)
	506,246	652,816	179,736
9	(13,902,925)	(15,058,205)	(8,475,949)
	28,718	0	0
	597,706	541,020	541,021
	12,468	104,356	80,478
	322,015	202,734	1,954,476
	1,579,970	628,317	0
	290,098	280,434	0
	(11,071,950)	(13,301,344)	(5,899,974)

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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.

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	5	(730,000)	0	0
Less: Movement in liabilities associated with restricted cash		(598)	0	0
Less: Unspent Borrowings	7(b)	(1,080,000)	0	0
Add: Depreciation	6	6,670,135	6,953,130	7,624,365
Movement in current contract liabilities associated with restricted cash		0	619,065	0
Movement in current employee provisions associated with restricted cash		9,664	0	0
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	8,081	0
- Other provisions		0	9,346	0

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(730,000)	0	0
	(598)	0	0
7(b)	(1,080,000)	0	0
6	6,670,135	6,953,130	7,624,365
	0	619,065	0
	9,664	0	0
	0	8,081	0
	0	9,346	0
	4,869,201	7,589,622	7,624,365

Non cash amounts excluded from operating activities

(d) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Movement in non-current unspent capital grants liability - developer contributions		0	(261,660)	0
Right of use assets recognised		104,356	177,784	0
Movement in current unspent capital grants associated with restricted cash		119,281	0	0
Movement in current other provision associated with restricted cash		951,653	0	0

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(261,660)	0
	104,356	177,784	0
	119,281	0	0
	951,653	0	0
	1,175,290	(83,876)	0

Non cash amounts excluded from investing activities

3. NET CURRENT ASSETS

(e) 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 or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget	
	\$	\$	\$	
Cash at bank and on hand	16,883,813	19,294,979	11,152,136	
Total cash and cash equivalents	16,883,813	19,294,979	11,152,136	
Held as				
- Unrestricted cash and cash equivalents	2,804,459	3,887,527	2,491,709	
- Restricted cash and cash equivalents	14,079,354	15,407,452	8,660,427	
3(a)	16,883,813	19,294,979	11,152,136	
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	14,079,354	15,407,452	8,660,427	
	14,079,354	15,407,452	8,660,427	
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	13,902,925	15,058,205	8,475,949
Unspent borrowings	7(c)	1,579,970	172,818	172,818
Unspent capital grants, subsidies and contribution liabilities		176,429	176,429	11,660
Adjustment to restricted assets as funds held in reserve		(1,579,970)	0	0
		14,079,354	15,407,452	8,660,427
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,594,897)	(617,149)	(2,555,119)
Depreciation	6	6,670,135	6,953,130	7,624,365
(Profit)/loss on sale of asset	5	(730,000)	0	0
(Increase)/decrease in receivables		0	(352,835)	0
(Increase)/decrease in inventories		0	(1)	0
(Increase)/decrease in other assets		0	152,582	0
Increase/(decrease) in payables		0	(180,605)	0
Increase/(decrease) in contract liabilities		0	79,036	0
Increase/(decrease) in unspent capital grants		0	(400,000)	0
Increase/(decrease) in other provision		0	(1,261)	0
Increase/(decrease) in employee provisions		0	(49,719)	0
Capital grants, subsidies and contributions		(2,920,564)	(2,156,505)	(2,655,672)
Net cash from operating activities		1,424,674	3,426,673	2,413,574

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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	730,000	730,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	1,276,814	0	0	0	0	0	11,969,200	0	0	0	0	0	12,040,302	0	0	0	0	0
Furniture and equipment	851,300	0	0	0	0	0	375,600	0	0	0	0	0	238,019	0	0	0	0	0
Plant and equipment	10,000	0	0	0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	0	0
Motor vehicles	1,297,287	0	502,480	502,480	0	0	859,098	0	314,667	314,667	0	0	859,098	0	314,667	314,667	0	0
Total	3,435,401	0	502,480	1,232,480	730,000	0	13,213,898	0	314,667	314,667	0	0	13,147,419	0	314,667	314,667	0	0
(b) Infrastructure																		
Infrastructure - roads	3,284,745	0	0	0	0	0	2,071,132	0	0	0	0	0	3,052,315	0	0	0	0	0
Infrastructure - footpaths	286,675	0	0	0	0	0	148,938	0	0	0	0	0	219,554	0	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	0	50,430	0	0	0	0	0	50,430	0	0	0	0	0
Infrastructure - parks and ovals	827,371	0	0	0	0	0	1,026,345	0	0	0	0	0	1,015,345	0	0	0	0	0
Other infrastructure - bridges	0	0	0	0	0	0	599,000	0	0	0	0	0	667,000	0	0	0	0	0
Total	4,398,791	0	0	0	0	0	3,895,845	0	0	0	0	0	5,004,644	0	0	0	0	0
(c) Right of Use Assets																		
Right of use - land	12,334	0	0	0	0	0	12,358	0	0	0	0	0	0	0	0	0	0	0
Right of use - buildings	0	0	0	0	0	0	42,767	0	0	0	0	0	0	0	0	0	0	0
Right of use - furniture and fittings	92,022	0	0	0	0	0	122,659	0	0	0	0	0	0	0	0	0	0	0
Total	104,356	0	0	0	0	0	177,784	0	0	0	0	0	0	0	0	0	0	0
Total	7,938,548	0	502,480	1,232,480	730,000	0	17,287,527	0	314,667	314,667	0	0	18,152,063	0	314,667	314,667	0	0

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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Class			
Buildings - non-specialised	1,662,626	1,296,245	1,296,245
Furniture and equipment	112,027	111,912	111,912
Plant and equipment	46,255	55,178	55,178
Motor vehicles	299,586	218,755	280,821
Infrastructure - roads	2,334,641	2,984,915	2,984,915
Infrastructure - footpaths	460,000	475,000	475,000
Infrastructure - drainage	410,000	420,000	420,000
Infrastructure - parks and ovals	543,000	564,000	1,173,169
Other infrastructure - bridges	430,000	480,000	480,000
Other infrastructure - lighting	170,000	142,000	142,000
Other infrastructure - car parks	80,000	84,000	84,000
Right of use - land	11,000	11,237	11,237
Right of use - furniture and fittings	111,000	109,888	109,888
	6,670,135	6,953,130	7,624,365
By Program			
Law, order, public safety	195,186	183,755	183,755
Health	49,026	49,812	49,812
Community amenities	72,064	77,356	77,356
Recreation and culture	1,737,501	1,676,351	2,285,520
Transport	3,839,641	4,568,915	4,568,915
Other property and services	776,717	396,941	459,007
	6,670,135	6,953,130	7,624,365

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

- sub-structure	18 to 90 years
- super-structure	15 to 75 years
- roof	14 to 68 years
- finishing & fittings	8 to 38 years
- services	11 to 53 years
- site surround works	30 years

Land	Not depreciated
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Motor vehicles	4 to 5 years
Work in Progress	Not depreciated

Infrastructure Assets - Roads

Sealed Roads and Streets

- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years

Gravel Roads

- formation	Not depreciated
- pavement	10 to 20 years

DEPRECIATION Continued

Infrastructure Assets - Pathways

- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years

Infrastructure - Stormwater Drainage 50 to 75 years

Infrastructure - Parks and Reserves

- playgrounds	15 years
- furniture	15 years
- turf	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting infrastructure	15 to 25 years
- rubbish bin enclosures	15 years
- marine structures	20 years
- other structures	15 to 80 years

Infrastructure - Bridges

- timber	80 years
- other	100 years

Infrastructure - Car Parks

- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years

Infrastructure - Lighting

Right of use - land	Based on the remaining lease
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease
Right of use - motor vehicles	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Wanju DCP / Waterloo Ind Park	70	WATC	1.44%	536,191	0	(73,340)	462,851	(11,149)	608,486	0	(72,295)	536,191	(12,680)	608,486	0	(72,295)	536,191	(12,680)
Waste Bins (3 Bin System)	71	WATC	1.91%	232,872	0	(44,821)	188,051	(5,476)	276,850	0	(43,978)	232,872	(6,660)	276,850	0	(43,978)	232,872	(6,660)
Recreation and culture																		
Glen Huon Oval Club Rooms	69	WATC	3.84%	790,945	0	(47,940)	743,005	(35,210)	837,096	0	(46,151)	790,945	(37,347)	837,096	0	(46,151)	790,945	(37,347)
Eaton Oval Clubrooms	72	WATC	4.66%	678,174	0	(22,854)	655,320	(36,048)	700,000	0	(21,826)	678,174	(36,822)	700,000	0	(21,826)	678,174	(36,822)
Transport																		
Depot Land	66	WATC	4.07%	253,729	0	(68,881)	184,848	(11,379)	319,890	0	(66,161)	253,729	(14,511)	319,890	0	(66,161)	253,729	(14,511)
Economic services																		
Gravel Pit Land - Panizza Road	61	WATC	6.19%	1	0	0	1	0	14,168	0	(14,167)	1	(471)	14,168	0	(14,167)	1	(471)
Other property and services																		
Library/Admin Centre, Eaton (#1)	73	WATC	4.42%	5,808,022	0	(200,548)	5,607,474	(294,220)	6,000,000	0	(191,978)	5,808,022	(366,635)	6,000,000	0	(191,978)	5,808,022	(304,276)
Library/Admin Centre, Eaton (#2)	74	WATC	5.33%	1,500,000	0	(46,192)	1,453,808	(83,501)	0	1,500,000	0	1,500,000	(5,606)	0	1,500,000	(22,254)	1,477,746	(42,756)
ERP System	New	WATC	-	0	1,600,000	(36,444)	1,563,556	(40,000)	0	0	0	0	0	0	0	0	0	0
				9,799,934	1,600,000	(541,020)	10,858,914	(516,983)	8,756,490	1,500,000	(456,556)	9,799,934	(480,732)	8,756,490	1,500,000	(478,810)	9,777,680	(455,523)

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.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
ERP System	WATC	Debenture	20	5.7%	\$ 1,600,000	\$ 786,282	\$ 520,000	\$ 1,080,000
					1,600,000	786,282	520,000	1,080,000

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
			\$	\$	\$	\$
Wanju Developer Contribution Plan/Waterloo Ind Park			172,818	150,000	0	499,970
ERP System			0	520,000	1,600,000	1,080,000
			172,818	670,000	1,600,000	1,579,970

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	15,000	15,000	15,000
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	10,858,914	9,799,934	9,777,680

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.

**SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2024/25 Budget	Budget Lease	2024/25 Budget	Actual Principal	2023/24 Actual	Actual Lease	2023/24 Actual	Budget Principal	2023/24 Budget	Budget Lease	Budget Lease	2023/24 Budget	2023/24	
					Principal 1 July 2024	New Leases	Principal outstanding 30 June 2025	Lease Interest Repayments		New Leases	Principal repayments	Principal outstanding 30 June 2024	Lease Interest repayments	Principal 1 July 2023	New Leases	Principal repayments	Principal outstanding 30 June 2024	Lease Interest repayments	Principal outstanding 30 June 2024
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																			
Lease of Lot 81 Banksia Rc	2	Simple Leasing	2.7%	54 months	21,256	0	(12,334)	8,922	(1,065)	31,860	0	(10,604)	21,256	(1,033)	29,928	0	(12,358)	17,570	(1,033)
Recreation and culture																			
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	45,331	0	(45,331)	0	(2,409)	93,352	0	(48,021)	45,331	(2,486)	93,352	0	(45,254)	48,098	(2,486)
Other property and services																			
Transportable Building	1/26	Simple Leasing	2.0%	36 months	0	0	0	0	0	28,619	0	(28,619)	0	(1,446)	52,232	0	(42,767)	9,465	(1,446)
IT Leases - Consolidated	Various	Simple Leasing			50,237	0	(46,691)	3,546	(3,003)	83,555	0	(33,318)	50,237	(2,913)	82,750	0	(77,405)	5,345	(2,913)
					116,824	0	(104,356)	12,468	(6,477)	237,386	0	(120,562)	116,824	(7,878)	258,262	0	(177,784)	80,478	(7,878)

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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25				2023/24				2023/24			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Eaton Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(b) Dardanup Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(c) Burekup Public Open Space Reserve	75,317	2,596	0	77,913	73,582	1,735	0	75,317	73,045	747	0	73,792
(d) Eaton Drive - Access Construction Reserve	145,922	5,029	0	150,951	144,008	1,914	0	145,922	0	0	0	0
(e) Eaton Drive - Scheme Construction Reserve	251,929	8,682	0	260,611	248,625	3,304	0	251,929	0	0	0	0
(f) Collie River (Eaton Drive) Bridge Construction Reserve	186,291	6,420	0	192,711	183,796	2,495	0	186,291	5,067	52	0	5,119
(g) Unspent Specified Area Rate - Bulk Waste Collection	74,281	2,560	0	76,841	73,385	1,896	(1,000)	74,281	90,139	922	(1,000)	90,061
(h) Unspent Specified Area Rate - Eaton Landscaping	453,789	355	(437,667)	16,477	344,351	109,438	0	453,789	340,828	103,487	(437,667)	6,648
(i) Dardanup Expansion Developer Contribution Plan	0	0	0	0	0	0	0	0	0	0	0	0
	1,187,529	25,642	(437,667)	775,504	1,067,747	120,782	(1,000)	1,187,529	509,079	105,208	(438,667)	175,620
Restricted by council												
(j) Employee Relief Reserve	280,434	14,664	(5,000)	290,098	274,029	11,405	(5,000)	280,434	266,613	7,728	(5,000)	269,341
(k) Information Technology Reserve	665,152	372,923	(448,650)	589,425	701,085	364,931	(400,864)	665,152	606,709	356,208	(501,259)	461,658
(l) Road Safety Programs Reserve	27,761	957	0	28,718	27,121	640	0	27,761	26,924	275	0	27,199
(m) Tourism Reserve	12,209	421	0	12,630	11,928	281	0	12,209	11,841	121	0	11,962
(n) Executive & Compliance Vehicle Reserve	221,922	127,648	(316,101)	33,469	369,044	126,398	(273,520)	221,922	340,899	123,488	(273,520)	190,867
(o) Employee Leave Entitlements Reserve	51,563	6,777	0	58,340	49,880	1,683	0	51,563	49,520	1,007	0	50,527
(p) Refuse Site Environmental Works Reserve	191,793	6,610	0	198,403	188,411	3,382	0	191,793	84,713	867	0	85,580
(q) Recycling Education Reserve	57,696	26,988	(25,275)	59,409	54,778	26,313	(23,395)	57,696	54,328	25,556	(23,395)	56,489
(r) Eaton Recreation Centre - Equipment Reserve	294,591	110,153	(111,640)	293,104	327,026	107,212	(139,647)	294,591	327,317	103,349	(139,647)	291,019
(s) Council Land Development Reserve	28,631	10,987	(5,000)	34,618	32,971	660	(5,000)	28,631	27,777	284	(5,000)	23,061
(t) Sale of Land Reserve	1,403,930	48,383	0	1,452,313	1,371,661	32,269	0	1,403,930	1,354,336	13,857	0	1,368,193
(u) Accrued Salaries Reserve	524,105	23,062	(5,000)	542,167	512,081	17,024	(5,000)	524,105	503,387	10,151	(5,000)	508,538
(v) Carried Forward Projects Reserve	1,825,343	362,325	(1,783,091)	404,577	2,432,629	835,314	(1,442,600)	1,825,343	1,848,743	307,931	(1,498,645)	658,029
(w) Strategic Planning Studies Reserve	108,939	3,754	(1,125)	111,568	108,411	2,528	(2,000)	108,939	107,499	1,100	(2,000)	106,599
(x) Town Planning Consultancy Reserve	62,438	32,151	(71,000)	23,589	31,433	51,005	(20,000)	62,438	18,225	50,186	(20,000)	48,411
(y) Parks & Reserves Upgrades Reserve	99,592	353,432	(134,322)	318,702	157,787	253,188	(311,383)	99,592	183,988	251,883	(311,383)	124,488
(z) Election Expenses Reserve	35,466	41,222	0	76,688	36,800	50,841	(52,175)	35,466	36,714	50,376	(58,182)	28,908
(aa) Pathways Reserve	202,330	156,973	(235,175)	124,128	199,213	104,617	(101,500)	202,330	191,965	101,964	(172,116)	121,813
(ab) Asset / Rates Revaluation Reserve	262,618	85,947	(187,005)	161,560	219,031	77,097	(33,510)	262,618	230,074	73,654	(43,510)	260,218
(ac) Refuse & Recycling Bin Replacement Reserve	72,300	7,492	0	79,792	65,687	6,613	0	72,300	64,946	5,665	0	70,611
(ad) Storm Water Reserve	131,323	34,526	0	165,849	153,957	27,796	(50,430)	131,323	104,914	26,073	(50,430)	80,557
(ae) Fire Control Reserve	12,019	414	0	12,433	11,742	277	0	12,019	11,657	119	0	11,776
(af) Contribution to Works Reserve	957,384	32,994	(18,255)	972,123	935,141	22,243	0	957,384	946,813	9,688	0	956,501
(ag) Unspent Grants Reserve	1,903,784	1,686,617	(1,621,007)	1,969,394	2,116,662	1,644,275	(1,857,153)	1,903,784	1,208,845	1,187,011	(1,752,642)	643,214
(ah) Swimming Pool Inspection Reserve	4,676	161	0	4,837	4,568	108	0	4,676	4,535	46	0	4,581
(ai) Plant & Engineering Equipment Reserve	635,458	278,400	(488,706)	425,152	661,288	265,081	(290,911)	635,458	659,449	256,747	(290,911)	625,285
(aj) Road Construction and Major Maintenance Reserve	1,411,470	48,643	(771,126)	688,987	1,338,699	677,932	(605,161)	1,411,470	920,820	659,422	(793,289)	786,953
(ak) Building Maintenance Reserve	1,757,432	690,566	(32,620)	2,415,378	9,920,894	856,956	(9,020,418)	1,757,432	8,327,718	833,909	(8,906,494)	255,133
(al) Car Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(am) Lighting Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(an) Unspent Loan Reserve	628,317	1,621,653	(670,000)	1,579,970	1,214,312	13,535	(599,530)	628,317	1,217,523	5,295	(1,050,000)	172,818
	13,870,676	6,186,843	(6,930,098)	13,127,421	23,528,269	5,581,604	(15,239,197)	13,870,676	19,738,792	4,463,960	(15,902,423)	8,300,329
	15,058,205	6,212,485	(7,367,765)	13,902,925	24,596,016	5,702,386	(15,240,197)	15,058,205	20,247,871	4,569,168	(16,341,090)	8,475,949

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(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) Eaton Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Eaton in accordance with the Planning and Development Act 1995.
(b) Dardanup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Dardanup in accordance with the Planning and Development Act 1995.
(c) Burekup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Burekup in accordance with the Planning and Development Act 1995.
(d) Eaton Drive - Access Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the construction of Eaton Drive Access Road from developer contributions.
(e) Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the future construction of Eaton Drive from developer contributions.
(f) Collie River (Eaton Drive) Bridge Construction Reserve	As the necessary funds are raised.	Established for the future construction of a bridge over the Collie River and extend Eaton Drive.
(g) Unspent Specified Area Rate - Bulk Waste Collection Reserve	As required.	Established to hold unspent specified area rates for bulk waste collection.
(h) Unspent Specified Area Rate - Eaton Landscaping Reserve	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
(i) Dardanup Expansion Developer Contribution Plan Reserve	Next financial year.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.
(j) Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
(k) Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
(l) Road Safety Programs Reserve	As funds become available for suitable projects.	Established to hold contributions from road transport permits which are to be used for general road safety programs in the Shire.
(n) Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's executive and compliance vehicles.
(o) Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
(p) Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
(q) Recycling Education Reserve	As funds become available for suitable projects.	Unspent recycling education funds for use in special education programs and as a contribution toward the shared Waste Education Officer's salary.
(r) Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
(s) Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
(t) Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
(u) Accrued Salaries Reserve	As required.	This fund consists of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 274 pay periods occur (all other years have 26 pay periods).
(v) Carried Forward Projects Reserve	As projects are completed.	Established to hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
(w) Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

(x) Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
(y) Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
(z) Election Expenses Reserve	Council election year.	Established to fund Council elections.
(aa) Pathways Reserve	As scheduled in Council's Asset Management Plan.	Established to provide funds for the creation, upgrade and renewal of the Shire's pathway infrastructure.
(ab) Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
(ac) Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
(ad) Storm Water Reserve	As scheduled in Council's Asset Management Plan.	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
(ae) Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
(af) Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
(ag) Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
(ah) Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 4 years.	Established to account for unspent Swimming Pool Inspection Levy.
(ai) Plant & Engineering Equipment Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's heavy plant and engineering equipment.
(aj) Road Construction and Major Maintenance Reserve	Funds are not expected to be used within a set period but on a	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(ak) Building Maintenance Reserve	As scheduled in Council's Asset M	For the purchase, construction and maintenance of Council buildings.
(al) Car Park Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's car parking infrastructure.
(am) Lighting Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's lighting infrastructure.
(an) Unspent Loan Reserve	As required.	Established to hold unspent loan funds.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
- Reserve accounts	515,170	818,000	378,052
- Other funds	216,497	366,000	109,935
Late payment of fees and charges *	5,022	4,950	3,127
Other interest revenue	147,909	145,800	134,946
	884,598	1,334,750	626,060

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	45,458	48,132	39,434
Other services	24,500	14,868	14,868
	69,958	63,000	54,302

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	516,983	480,732	455,523
Interest on lease liabilities (refer Note 8)	6,477	7,878	7,878
	523,460	488,610	463,401

(d) Write offs

General rate	2,500	1,000	2,500
	2,500	1,000	2,500

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	31,990	28,838	28,838
Meeting attendance fees	21,940	19,778	19,778
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	57,220	51,907	51,907
Elected member 2			
Deputy President's allowance	7,998	7,209	7,209
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	25,457	23,273	23,273
Elected member 3			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	17,459	16,064	16,064
Elected member 4			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 5			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 6			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 7			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 8			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	491	667	667
	17,460	16,065	16,065
Elected member 9			
Meeting attendance fees	14,169	12,773	12,773
Child care expenses	1,400	1,400	0
Other expenses	100	100	0
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	491	667	667
	18,960	17,565	16,065
Total Elected Member Remuneration	206,392	189,134	187,634
President's allowance	31,990	28,838	28,838
Deputy President's allowance	7,998	7,209	7,209
Meeting attendance fees	135,292	121,962	121,962
Child care expenses	1,400	1,400	0
Other expenses	100	100	0
Annual allowance for ICT expenses	25,200	23,625	23,625
Travel and accommodation expenses	4,412	6,000	6,000
	206,392	189,134	187,634

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during 2024/25.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Trading Undertakings or Major Trading Undertakings during 2024/25.

14. INVESTMENT IN ASSOCIATES

It is not anticipated that Council will be party to any Investment in Associates during 2024/25.

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Eaton Public Open Space	146,491	7,325	0	153,816
Dardanup Public Open Space	103,719	5,186	0	108,905
Burekup Public Open Space	294,204	14,710	0	308,914
Trust Funds for Land Transaction	42,522	2,126	0	44,648
Auspicing Grant	14,263	713	(14,976)	0
	601,199	30,060	(14,976)	616,283

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

16. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, 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.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which 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, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

16. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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	Aviation fuel, kiosk and visitor centre stock	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 DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

17. PROGRAM INFORMATION

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

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide services to achieve community and environmental health.

Education and welfare

To provide services to children, youth, the elderly and disadvantaged persons.

Housing

To provide and maintain staff housing and elderly residents' housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Transport

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

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

Includes the activities of members of Council and the administration support available to Council for the provision of governance of the District. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

Rates, general purpose government grants and interest revenue.

Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.

Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.

Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres, meals on wheels and home care services.

Provision and maintenance of staff housing and elderly residents' housing.

Rubbish collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.

Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Construction and maintenance of streets, roads, bridges, footpaths, cycle ways, parking facilities, traffic control and depot. Cleaning of streets and maintenance of street trees, street lighting, etc.

Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.

Private works operations, plant repairs and operations costs, engineering operation costs.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

18. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	300	300	300
General purpose funding	158,258	164,000	148,564
Law, order, public safety	100,903	98,024	102,024
Health	29,000	29,000	28,000
Education and welfare	500	0	0
Community amenities	2,052,376	1,814,501	1,771,830
Recreation and culture	1,597,130	1,598,280	1,426,780
Transport	4,200	16,600	3,300
Economic services	154,750	154,000	169,750
Other property and services	91,053	129,427	76,000
	4,188,470	4,004,132	3,726,548

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

BUDGET SUMMARY

	Page	2023/24				2024/25	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding	3	18,013,025	(434,535)	18,962,712	(452,035)	19,486,076.18	(665,626.67)
Governance	7	800	(1,366,837)	1,800	(1,360,977)	800.00	(1,629,717.52)
Law, Order & Public Safety	12	330,524	(1,908,626)	325,537	(1,910,792)	337,273.00	(2,112,698.86)
Health	20	28,050	(623,729)	30,870	(632,315)	29,050.00	(726,526.64)
Education & Welfare	26	0	(1,034,658)	0	(1,003,021)	500.00	(1,176,651.63)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	1,890,277	(3,511,062)	1,931,998	(3,555,447)	2,206,244.90	(4,113,947.04)
Recreation & Culture	47	1,721,125	(9,553,705)	1,890,652	(9,297,805)	1,804,147.25	(10,222,985.42)
Transport	61	179,169	(7,565,433)	195,736	(7,428,604)	181,799.00	(7,403,190.71)
Economic Services	67	170,250	(464,528)	154,000	(469,003)	155,250.00	(528,318.27)
Other Property & Services	73	121,200	(3,000)	149,627	84,438	136,253.00	(3,000.00)
Total Recurrent Operating		22,454,420	(26,466,114)	23,642,932	(26,025,560)	24,337,393.32	(28,582,662.77)
Non-Recurrent Operating							
General Purpose Funding	3	0	(1,000)	0	(250)	0.00	(1,000.00)
Governance	7	0	(125,182)	0	(115,175)	0.00	(89,000.00)
Law, Order & Public Safety	12	359,604	(343,248)	185,879	(213,301)	295,826.00	(347,624.00)
Health	20	0	(2,500)	0	(2,500)	0.00	(2,500.00)
Education & Welfare	26	1,000	(3,500)	223,345	(49,384)	139,581.00	(126,081.00)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	1,310	(412,800)	55,887	(142,600)	1,338.00	(263,800.00)
Recreation & Culture	47	545,954	(72,648)	1,125,752	(87,232)	352,388.00	(119,019.00)
Transport	61	1,773,114	(52,500)	1,301,114	(179,555)	2,277,350.00	(2,500.00)
Economic Services	67	1,000	(80,500)	1,000	(83,500)	1,000.00	(85,500.00)
Other Property & Services	73	135,000	(266,529)	143,000	(397,000)	853,000.00	(233,087.00)
Total Non-Recurrent Operating		2,816,982	(1,360,407)	3,035,977	(1,270,497)	3,920,483.00	(1,270,111.00)
TOTAL OPERATING		25,271,402	(27,826,521)	26,678,909	(27,296,057)	28,257,876.32	(29,852,773.77)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,500,000	0	1,500,000	0	1,600,000	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(478,810)	0	(456,556)	0	(541,020)
Borrowings & Community Loans Self Supporting Loan Principal Repayment	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(177,784)	0	0
Financing Activities Lease Principal Repayments	88	0	(177,784)	0	0	0	(104,356)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,989,299)	0	(2,869,500)	0	(3,571,420)
Asset Construction / Acquisition Land & Buildings	95	0	(12,040,302)	0	(859,098)	0	(1,276,814)
Asset Construction / Acquisition Parks & Reserves	98	0	(1,015,345)	0	(11,969,200)	0	(827,371)
Asset Construction / Acquisition Vehicles	100	0	(859,098)	0	(1,026,345)	0	(1,297,287)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(375,600)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(238,019)	0	(10,000)	0	(851,300)
Cash Reserves Transfer from (to) Reserves	105	16,341,090	(4,569,168)	15,677,865	(5,702,386)	7,367,765	(6,212,485)
Assets Disposals	124	314,667	0	314,667	0	1,232,480	0
TOTAL NON OPERATING		18,155,757	(23,377,825)	17,492,532	(23,446,469)	10,200,245	(14,692,053)
TOTAL		43,427,159	(51,204,346)	44,171,441	(50,742,527)	38,458,121	(44,544,827)
Non Cash Adjustments							
Depreciation			7,624,365		6,953,130		6,670,135
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve			0		0		0
(Profit) / Loss on Disposal of Assets			0		0		(730,000)
Change in Net Provisions (Accruals Non Current)		0	0		(7,294)	0	0
Surplus							
Estimated Opening Surplus (Deficit) Brought Fwd		332,558		278,067		652,816	
Estimated End of Year (Surplus) / Deficit		(179,736)		(652,816)		(506,246)	
		43,579,981	(43,579,981)	43,796,691	(43,796,691)	38,604,692	(38,604,692)

STATEMENT OF FINANCIAL ACTIVITY

	Page	2023/24				2024/25	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	2,338,863	(434,535)	3,204,678	(452,035)	2,671,413	(665,627)
Governance	7	800	(1,366,837)	1,800	(1,360,977)	800	(1,629,718)
Law, Order & Public Safety	12	330,524	(1,908,626)	325,537	(1,910,792)	337,273	(2,112,699)
Health	20	28,050	(623,729)	30,870	(632,315)	29,050	(726,527)
Education & Welfare	26	0	(1,034,658)	0	(1,003,021)	500	(1,176,652)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,890,277	(3,511,062)	1,931,998	(3,555,447)	2,206,245	(4,113,947)
Recreation & Culture	47	1,721,125	(9,553,705)	1,890,652	(9,297,805)	1,804,147	(10,222,985)
Transport	61	179,169	(7,565,433)	195,736	(7,428,604)	181,799	(7,403,191)
Economic Services	67	170,250	(464,528)	154,000	(469,003)	155,250	(528,318)
Other Property & Services	73	121,200	(3,000)	149,627	84,438	136,253	(3,000)
Total Recurrent Operating		6,780,258	(26,466,114)	7,884,898	(26,025,561)	7,522,730	(28,582,663)
Non-Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	0	(1,000)	0	(250)	0	(1,000)
Governance	7	0	(125,182)	0	(115,175)	0	(89,000)
Law, Order & Public Safety	12	359,604	(343,248)	185,879	(213,301)	295,826	(347,624)
Health	20	0	(2,500)	0	(2,500)	0	(2,500)
Education & Welfare	26	1,000	(3,500)	223,345	(49,384)	139,581	(126,081)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,310	(412,800)	55,887	(142,600)	1,338	(263,800)
Recreation & Culture	47	545,954	(72,648)	1,125,752	(87,232)	352,388	(119,019)
Transport	61	1,773,114	(52,500)	1,301,114	(179,555)	2,277,350	(2,500)
Economic Services	67	1,000	(80,500)	1,000	(83,500)	1,000	(85,500)
Other Property & Services	73	135,000	(266,529)	143,000	(397,000)	853,000	(233,087)
Total Non-Recurrent Operating		2,816,982	(1,360,407)	3,035,977	(1,270,497)	3,920,483	(1,270,111)
TOTAL OPERATING		9,597,240	(27,826,521)	10,920,875	(27,296,058)	11,443,213	(29,852,774)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,500,000	0	1,500,000	0	1,600,000	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(478,810)	0	(456,556)	0	(541,020)
Borrowings & Community Loans Self Supp Loan Principal Repayments	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(177,784)	0	0
Financing Activities Lease Principal Repayments	88	0	(177,784)	0	0	0	(104,356)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,989,299)	0	(2,869,500)	0	(3,571,420)
Asset Construction / Acquisition Land & Buildings	95	0	(12,040,302)	0	(859,098)	0	(1,276,814)
Asset Construction / Acquisition Parks & Reserves	98	0	(1,015,345)	0	(11,969,200)	0	(827,371)
Asset Construction / Acquisition Vehicles	100	0	(859,098)	0	(1,026,345)	0	(1,297,287)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(375,600)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(238,019)	0	(10,000)	0	(851,300)
Cash Reserves Transfer from & to Reserves	105	16,341,090	(4,569,168)	15,677,864	(5,702,386)	7,367,765	(6,212,485)
Assets Disposals	124	314,667	0	314,667	0	1,232,480	0
TOTAL NON OPERATING		18,155,757	(23,377,825)	17,492,531	(23,446,469)	10,200,245	(14,692,053)
TOTAL		27,752,998	(51,204,346)	28,413,406	(50,742,527)	21,643,458	(44,544,827)
Non Cash Adjustments							
Depreciation			7,624,365		6,953,130		6,670,135
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve			0		0		0
(Profit) / Loss on Disposal of Assets			0		0		(730,000)
Accruals - Non-current			0		(7,294)		0
Change in Net Provisions		0	0		0	0	0
Surplus							
Estimated Surplus (Deficit) 1 July		332,558		278,067		652,816	
Estimated (Surplus) Deficit 30 June		(179,736)		(652,816)		(506,246)	
Amount Required to be Raised from General Rates		15,674,162		15,758,034		16,814,664	
		43,579,981	(43,579,981)	43,796,691	(43,796,691)	38,604,692	(38,604,692)

Summary		2024/25
Schedule 3 - General Purpose Funding		Budget Estimate
		\$
GENERAL PURPOSE FUNDING - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Rates		(18,096)
Other General Purpose Funding		(665,627)
Total Recurrent Expenditure		(683,723)
Non-Recurrent Expenditure		
Rates		0
Other General Purpose Funding		(1,000)
Total Non-Recurrent Expenditure		(1,000)
Total Operating Expenditure		(684,723)
Operating Revenue		
Recurrent Revenue		
Rates		16,830,259
Other General Purpose Funding		2,673,913
Total Recurrent Revenue		19,504,172
Non-Recurrent Revenue		
Rates		0
Other General Purpose Funding		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		19,504,172

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		RATES			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
03 2 0001		General Rates Levied	MFS		16,669,578	Prev Year's Rates + Growth + 5.5% Increase
03 2 0002		Interim Rates	MFS	3.5	163,181	Refer to notes at end of this schedule
03 2 0050		Rates Written Off	MFS		(2,500)	
		TOTAL RATE REVENUE			16,830,259	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
03 1 0001		Rates Concession Expense	MFS		(18,096)	Eaton Bowling Club
		Sub Total - Recurrent Expenditure			(18,096)	
		Non Recurrent Expenditure				
		Nil	MFS		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(18,096)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Responsible		2024/25	Sundry Notes
			Officer	Note	Budget Estimate	
					\$	
		OTHER GENERAL PURPOSE FUNDING				
		OPERATING REVENUE				
		Recurrent Revenue				
03 2 1001		Interest - Rates Arrears	MFS	3.1	76,085	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	MFS	3.2	71,824	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	MFS	3.3	88,258	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants	MFS		1,011,465	Indexed - CPI
03 2 1005		Grant - LGGC Local Road Grant	MFS		609,542	Indexed - CPI
03 2 1006		Interest - Municipal Fund	MFS		216,497	Indexed x Interest Rate
03 2 1007		Interest - Reserve Fund	MFS		515,170	Reserve Balance x Interest Rate
03 2 1008		Interest - Deferred Pensioners	MFS		5,022	Indexed - Population Growth
03 2 1010		Reimb - Bank Fees	MFS		50	Indexed - CPI
03 2 1011		Reimb - Legal Fees	MFS		10,000	Indexed - CPI x Population Growth
03 2 1012		Fees - Property Enquiries	MFS		70,000	Indexed - CPI x Population Growth
03 2 1013		Fees - Property Reports	MFS		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			2,673,913	
		Non Recurrent Revenue				
03 2 1501		Nil	Dep CEO		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			2,673,913	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
03 1 1003		Stationery - Rates Notices	MFS		(10,000)	Indexed - CPI x Population Growth
03 1 1004		Bank Fees & Charges	MFS		(42,000)	Indexed - CPI x Population Growth
03 1 1005		Valuation Expenses - Rating / Assets	MFS	3.4	(187,005)	Refer to notes at end of this schedule
03 1 1006		Postage & Promotion	MFS		(8,000)	Indexed - CPI x Population Growth
03 1 1008		Legal Expenses - Debt Recovery	Dep CEO		(10,000)	Reimbursed through Rates
03 1 1010		Receipt / BAS Rounding Expense	MFS		(10)	
03 1 1011		Rates Early Payment Prize	MFS		(1,500)	
03 1 1990		Allocation of Administration Overheads	MFS		(407,112)	Total Overhead x Sch3 OH%
		Sub Total - Recurrent Expenditure			(665,627)	
		Non Recurrent Expenditure				
03 1 1501		Bad & Doubtful Debts Expense - General Purpose Funding	MFS		(1,000)	
		Sub Total - Non Recurrent Expenditure			(1,000)	
		TOTAL OPERATING EXPENDITURE			(666,627)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING		\$	
03 2 1001		3.1 Interest - Rates Arrears 11.00% pa		76,085	
				76,085	
03 2 1002		3.2 Interest - Rates Instalments 5.50% pa		71,824	
				71,824	
03 2 1003		3.3 Fees & Charges - Instalments / Special Payment Arrangement \$45.00 per assessment		88,258	Indexed - Growth
				88,258	
03 1 1005		3.4 Valuation Expenses - Rating / Assets			
		Interim Valuations - Valuer General	Reserve Funded	(20,000)	Indexed - CPI x Population Growth
		UV Valuations - Valuer General	Reserve Funded	(12,005)	Indexed - CPI
		GRV Valuation - Valuer General	Reserve Funded	(145,000)	Indexed - CPI x Population Growth
		Asset Revaluations	Reserve Funded	0	Indexed - CPI
		Insurance Asset Revaluations	Reserve Funded	0	
		UV/GRV Property Use Review	Reserve Funded	(10,000)	
		Differential Rate Assessment	Reserve Funded	0	
				(187,005)	
03 2 0002		3.5 Interim Rates Interim Rates		163,181	Indexed - CPI x Population Growth
				163,181	

Summary	2024/25
Schedule 4 - Governance	Budget Estimate
GOVERNANCE - SUMMARY	\$
Operating Expenditure	
Recurrent Expenditure	
Members of Council	(848,842.01)
Other Governance	(780,875.51)
Total Recurrent Expenditure	(1,629,717.52)
Non-Recurrent Expenditure	
Members of Council	0.00
Other Governance	(89,000.00)
Total Non-Recurrent Expenditure	(89,000.00)
Total Operating Expenditure	(1,718,717.52)
Operating Revenue	
Recurrent Revenue	
Members of Council	500
Other Governance	300
Total Recurrent Revenue	800
Non-Recurrent Revenue	
Members of Council	0
Other Governance	0
Total Non-Recurrent Revenue	0
Total Operating Revenue	800

Account Number	Job / Plant Number	Schedule 4 - Governance	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		MEMBERS OF COUNCIL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
04 1 1003		Annual Meeting Attendance Fees - Shire President	Dep CEO		(21,940)	80% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	Dep CEO	41.1	(113,352)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	Dep CEO	41.4	(39,988)	Refer to notes at end of this schedule
04 1 1005		Accommodation and Travel Expenses - Councillors	Dep CEO		(4,412)	Indexed - CPI
04 1 1010		Reimbursements - Councillors	Dep CEO	41.3	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors	CEO		(27,983)	Indexed - CPI
04 1 1007		Allowances - Councillors	Dep CEO	41.2	(25,200)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure	Dep CEO		(1,000)	Indexed - CPI plus Councillor ipads
04 1 1011		Telephone/iPad Expenses	Dep CEO		(2,800)	
04 1 1990		Allocation of Administration Overheads	MFS		(610,668)	
04 1 1999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(848,842)	
		Non-Recurrent Expenditure				
04 1 1501		Council Election / Poll Expenses	Dep CEO		0	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(848,842)	
		OPERATING REVENUE				
		Recurrent Revenue				
04 2 1001		Reimbursements	Dep CEO		500	
04 2 1002		Sundry Fees & Charges - Taxable	Dep CEO		0	
04 2 1004		Sundry Fees & Charges - GST Free	Dep CEO		0	
		Sub Total - Recurrent Revenue			500	
		Non-Recurrent Revenue				
		Nil	Dep CEO		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			500	

Account Number	Job / Plant Number	Schedule 4 - Governance	Responsible Officer	Note	2024/25	
					Budget Estimate	Sundry Notes
					\$	
		OTHER GOVERNANCE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
04 1 2005		Donation & Grants	Dep CEO	42.1	(500)	
04 1 2006		Refreshments / Receptions Council Meetings	MGOV		(12,000)	Indexed - CPI
04 1 2007		Refreshments / Receptions Regional Meetings	MGOV		(1,000)	Indexed - CPI
04 1 2008		Refreshments / Receptions Biennial Council Dinner	MGOV		0	Indexed - CPI
04 1 2009		Refreshments / Receptions General Refreshments	MGOV		(25,750)	Indexed - CPI
04 1 2010		Public Relations - Newsletter	CEO		(15,000)	Indexed - CPI
04 1 2011		Public Relations & Marketing - Sundry	CEO		(4,000)	Indexed - CPI
04 1 2012		Audit Fees	Dep CEO	42.10	(69,958)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses	CEO & DCEO		(40,000)	Indexed - CPI
04 1 2014		Sundry Expenditure	Dep CEO		(2,000)	Indexed - CPI
04 1 2990		Allocation of Administration Overheads	MFS		(610,668)	
		Sub Total - Recurrent Expenditure			(780,876)	
		Non-Recurrent Expenditure				
04 1 2502		Civic Functions	MGOV	42.4	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	CEO	42.5	(10,500)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	CEO & DCEO	42.6	(74,000)	Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance	Dep CEO		(2,500)	Indexed - CPI
04 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(89,000)	
		TOTAL OPERATING EXPENDITURE			(869,876)	
		OPERATING REVENUE				
		Recurrent Revenue				
04 2 2001		Reimbursements	MGOV	42.11	0	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable	MGOV		100	Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free	MGOV		200	Indexed - Growth
		Sub Total - Recurrent Revenue			300	
		Non-Recurrent Revenue				
04 2 2503		Grants - Taxable	Dep CEO	42.7	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			300	

Account Number	Job / Plant Number	Schedule 4 - Governance	2024/25	
			Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 1004		41.1 Annual Meeting Fees - Councillors 8 Councillors @ 14,169	(113,352)	80% of Maximum Band Value
			(113,352)	
04 1 1007		41.2 Allowances - Councillors Telecommunication (ICT) 9 Councillors @ \$2,800	(25,200)	80% of Maximum Band Value
			(25,200)	
04 1 1010		41.3 Reimbursements - Councillors Child Care (lesser of actual cost or \$35 per hour) Other	(1,400) (100)	
			(1,500)	
04 1 1001		41.4 Local Government Allowance President Deputy President	(31,990) (7,998)	80% of Maximum Band Value 80% of Maximum Band Value
			(39,988)	
04 1 2005		42.1 Donations & Grants Special Requests for Donations	(500)	
			(500)	

Account Number	Job / Plant Number	Schedule 4 - Governance	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 2502		42.4 Civic Functions Sundry	(2,000)	
			(2,000)	
04 1 2503		42.5 Regional Resources Sharing Programs Regional Resource Sharing Initiatives	(10,500)	
			(10,500)	
04 1 2506		42.6 Consultants / Special Projects Governance Review - conducted every 4 years - next scheduled 2027/28 Motor Vehicle Fleet Management Plan and Biennial Review (funded from ECV Reserve) - OCM Res Strategic Community Plan (internal review every 2 year, full review every 4 years) Community Satisfaction Survey (CP Priority 13.1.4 - biennial survey) Timber Milling - Councillor Budget Request 2022/23 Strategic Studies (funded 25% from Strategic Studies Reserve) Government Advocacy Strategy	0 0 (2,000) (23,500) (20,000) (4,500) (24,000)	Funded: Exec & Compliance Veh Reserve Funded: Road Construction & Major Mtce Reserve Funded: 25% Strategic Studies Reserve
			(74,000)	
04 2 2503		42.7 Grant Revenue Nil	0	
			0	
04 1 2012		42.10 Audit Fees Audit Contract Financial Management Systems Review - FM Reg 5(2)(c) - every 3 years - due 2024/25 Regulation 17 Review - Audit Reg 17(2) - every 3 years - due 2023/24 Grant Acquittals requiring Audit Certification	(45,458) (13,500) 0 (11,000)	Indexed - CPI
			(69,958)	
04 2 2001		42.11 Reimbursements - Other Governance Sundry - Joint Councillor training	0	
			0	

		2024/25
		Budget Estimate
		\$
LAW, ORDER & PUBLIC SAFETY - SUMMARY		
Operating Expenditure		
 Recurrent Expenditure		
Fire Prevention		(611,008)
Fire Prevention - (ESL)		(235,870)
Animal Control		(625,151)
Other Law, Order & Public Safety		(640,670)
Total Recurrent Expenditure		(2,112,699)
 Non-Recurrent Expenditure		
Fire Prevention		(39,048)
Fire Prevention - (ESL)		(293,826)
Animal Control		(4,750)
Other Law, Order & Public Safety		(10,000)
Total Non-Recurrent Expenditure		(347,624)
Total Operating Expenditure		
Operating Revenue		
 Recurrent Revenue		
Fire Prevention		15,500
Fire Prevention - (ESL)		235,870
Animal Control		83,403
Other Law, Order & Public Safety		2,500
Total Recurrent Revenue		337,273
 Non-Recurrent Revenue		
Fire Prevention		2,000
Fire Prevention - (ESL)		293,826
Animal Control		0
Other Law, Order & Public Safety		0
Total Non-Recurrent Revenue		295,826
Total Operating Revenue		

Account Number	Job / Plant Number		Responsible Officer	Note	2024/25 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety			\$	
		FIRE PREVENTION				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Fire Fighting	MDS		(3,000)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles	MFS		0	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	MDS	52.6	(5,710)	Refer to notes at end of this schedule
05 1 1990		Allocation of Administration Overheads	MFS		(407,112)	
05 1 1999		Depreciation	MFS	Appendix G	(195,186)	
		Sub Total - Recurrent Expenditure			(611,008)	
		Non-Recurrent Expenditure				
05 1 1501		Donations	MDS		0	
	JOB	Grant Funded Expenditure - DFES Officer (Council Funded)	Dir. Sustain. Dev	52.5	(39,048)	General provision for grants
05 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(39,048)	
		TOTAL OPERATING EXPENDITURE			(650,056)	
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 1001		Reimbursements	MDS		0	
05 2 1002		Sundry Fees & Charges - Taxable	MDS		0	
05 2 1003		Sundry Fees & Charges - GST Free	MDS		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements	MDS		9,500	
05 2 1006		Fees - ESL Administration	MDS		6,000	Indexed - Population Growth
		Sub Total - Recurrent Revenue			15,500	
		Non-Recurrent Revenue				
05 2 1501		Grants - Taxable	Dir. Sustain. Dev	51.1	2,000	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free	Dir. Sustain. Dev	51.2	0	
		Sub Total - Non Recurrent Revenue			2,000	
		TOTAL OPERATING REVENUE			17,500	

Account Number	Job / Plant Number		Responsible Officer	Note	2024/25 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety			\$	
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	ESL Recurrent Expenditure	Expenditure subject to DFES confirmation	MDS	52.1	(235,870) Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure				
		Non-Recurrent Expenditure				
05 1 2501		Donation Expense - Surrendered DFES Asset		MDS	52.2	0 Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)		MDS	52.4	(293,826) Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure				
		TOTAL OPERATING EXPENDITURE				
		(529,696)				
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 2001		Grant DFES - Recurrent		MDS	52.1	235,870 Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue				
		Non-Recurrent Revenue				
05 2 2501		Grant DFES - Capital		Dir. Sustain. Dev	52.3	0 Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment		Dir. Sustain. Dev	52.4	293,826 Refer to notes at end of this schedule
05 2 2503		Contributions - Fire Prevention - Capital		Dir. Sustain. Dev		0
		Sub Total - Non Recurrent Revenue				
		293,826				
		TOTAL OPERATING REVENUE				
		529,696				

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Responsible Officer	Note	2024/25 Budget Estimate	Sundry Notes
					\$	
		ANIMAL CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
05 1 3001		Salaries & Wages	Dir. Sustain. Dev		(200,270)	
05 1 3002		Superannuation	Payroll		(32,581)	
05 1 3019		Accrued Leave	Payroll		0	
05 1 3003		Salary Sacrifice	Payroll		0	
05 1 3005		Long Service Leave	Payroll		0	
05 1 3006		Uniforms	MDS	Appendix L	(1,685)	
05 1 3008		Fringe Benefits Tax	Payroll		0	
05 1 3009		Telephone	MHR		(7,245)	Indexed - CPI
05 1 3011		Training / Conferences / Professional Development	MDS	Appendix J	(7,056)	
05 1 3012		Travel / Accommodation	MDS	Appendix K	(538)	
05 1 3013		Animal Management Program	MDS	53.1	(5,250)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure	MDS		(3,500)	Excludes Corella Control.
05 1 3015		Poundage (City of Bunbury Pound)	MDS		(10,000)	Indexed - CPI
05 1 3016		Advertising	MDS		(500)	Indexed - CPI
05 1 3017	PLANT	Printing / Stationery	MDS		(3,650)	Indexed - CPI
		Vehicle Expenses - Rangers	MDS	Appendix B	(26,386)	
05 3 3020		Protective Clothing - Ranger Services	MDS		(800)	Indexed - CPI
05 1 3990		Allocation of Administration Overheads	MFS		(325,689)	
05 1 3999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(625,151)	
		Non-Recurrent Expenditure				
05 1 3501		Contract Relief Staff	Dir. Sustain. Dev		(2,000)	Indexed - CPI
05 1 3503		Grant Expenditure	MDS		0	
05 1 3504		Minor Assets < \$5,000 - Animal Control	Dir. Sustain. Dev		(2,500)	Indexed - CPI
05 1 3505		Bad & Doubtful Debts Expense - Animal Control	MFS		(250)	
05 1 3598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(4,750)	
		TOTAL OPERATING EXPENDITURE			(629,901)	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		ANIMAL CONTROL				
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 3001		Reimbursements	MDS		500	Indexed - CPI
05 2 3002		Sundry Fees & Charges - Taxable	MDS		0	Indexed - CPI
05 2 3003		Sundry Fees & Charges - GST Free	MDS		6,500	Indexed - CPI
05 2 3004		Fines - Animal Infringements	MDS		10,000	Indexed - CPI
05 2 3005		Animal Registrations - Dogs	MDS	53.2	51,433	Indexed - CPI
05 2 3008		Animal Registrations - Cats	MDS		8,220	Indexed - CPI
05 2 3006		Poundage	MDS		6,000	Indexed - CPI
05 2 3007		Animal Euthanasia	MDS		750	Indexed - CPI
		Sub Total - Recurrent Revenue			83,403	
		Non-Recurrent Revenue				
05 2 3502		Grants - Taxable	Dir. Sustain. Dev	53.3	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			83,403	

Account Number	Job / Plant Number	Responsible Officer	Note	2024/25 Budget Estimate	Sundry Notes
Schedule 5 - Law Order & Public Safety				\$	
OTHER LAW, ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
Recurrent Expenditure					
05 1 4001		Salaries & Wages	Dir. Sustain. Dev	(249,129)	
05 1 4002		Superannuation	Payroll	(32,581)	
05 1 4003		Abandoned Vehicles	MDS	(1,000)	Indexed - CPI
05 1 4004		Sundry Expenditure	MDS	(2,000)	Indexed - CPI
	JOB	Emergency Management	MDS	(7,500)	Refer to notes at end of this schedule
	JOB	Council Bushland Reserves - Firebreak Clearing	Dir Inf.	(22,770)	New Budget Request from 23/24
05 1 4990		Allocation of Administration Overheads	MFS	(325,689)	
05 1 4999		Depreciation	MFS	0	Appendix G
Sub Total - Recurrent Expenditure				(640,670)	
Non-Recurrent Expenditure					
05 1 4501		Crime Prevention Expenditure	MCD	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < \$5,000 - Other Law, Order & Public Safety	Dir. Sustain. Dev	(5,000)	Indexed - CPI
05 1 4598		Profit / (Loss) on Asset Disposals	MFS	0	Appendix H
Sub Total - Non Recurrent Expenditure				(10,000)	
TOTAL OPERATING EXPENDITURE				(650,670)	
OPERATING REVENUE					
Recurrent Revenue					
05 2 4001		Reimbursements	MDS	0	Indexed - CPI
05 2 4002		Sundry Fees & Charges - Abandoned Vehicles	MDS	1,500	Indexed - CPI
05 2 4003		Sundry Fees & Charges - GST Free	MDS	0	Indexed - CPI
05 2 4004		Fines & Penalties	MDS	1,000	Indexed - Population Growth
Sub Total - Recurrent Revenue				2,500	
Non-Recurrent Revenue					
05 2 4501		Grants - Taxable	MDS	0	Refer to notes at end of this schedule
05 2 4502		Grants - GST Free	MDS	0	
05 2 4504		Grant Revenue - Crime Prevention	MCD	0	
Sub Total - Non Recurrent Revenue				0	
TOTAL OPERATING REVENUE				2,500	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2024/25 Budget Estimate	Sundry Notes	
NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY												
05 2 1501		51.1	Grant Revenue - Fire Fighting - Taxable							2,000	Refer Expenditure J05020	
			Other Grants							2,000		
05 2 1502		51.2	Grant Revenue - Fire Fighting - GST Free							0		
			Other Grants							0		
05 2 2001	JOB	52.1	Recurrent Expenditure - ESL									
			020	021	022	023	024	025	026	027		
			Plant & Equip < \$1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	TOTAL	
J05010	Burekup		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05011	Dard Cent		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05012	Ferguson		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05013	J/C Brook		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05014	Upp Ferg		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05015	Waterloo		(1,000)	(3,600)	(6,000)	(800)	(4,000)	(750)	0	(9,850)	(26,000)	Indexed - CPI
J05016	Well Mills		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05017	West Dard		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)	Indexed - CPI
J05018	Council		0	0	0	(500)	0	0	(62,370)	0	(62,870)	Indexed - CPI
			(8,000)	(28,800)	(29,100)	(6,900)	(32,000)	(6,000)	(62,370)	(62,700)	(235,870)	
05 1 2501		52.2	Donation Expense - Surrendered DFES Asset							0		
			Nil							0		
05 2 2501	TBA	52.3	Grant DFES - Capital							0	Source: Building Asset Plan	
			Land & Buildings							0		
05 2 2502		52.4	Grant DFES - DFES Provided Equipment							293,826	Source: Exec & Compliance Vehicle Asset Plan	
			Bushfire Brigade Plant and Equipment (including vehicles)							293,826		
			DFES Brigade Vehicles (3)									
J05020		52.5	Grant Funded Expenditure - DFES Officer							(2,000)		
			Other Grant Funded Expenditure							(37,048)		
J05021			Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie (not grant funded)							0		
J05021			Bushfire Mitigation Activity - Grant Funded Expenditure									
										(39,048)		

Account Number	Job / Plant Number		2024/25 Budget Estimate	Sundry Notes
		Fines & Penalties	\$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
05 1 1005		52.6 Fire Control Officer Honorarium Allowances		
		Chief FCO Honorarium Allowance (1)	(850)	Indexed after 4 years
		Deputy FCO Honorarium Allowance (2)	(1,360)	Indexed after 4 years
		FCO Honorarium Allowance (5)	(2,500)	Indexed after 4 years
		Provision for CBFCO Expenditure	(1,000)	Indexed after 4 years
			(5,710)	
05 1 3013		53.1 Animal Management Program		
		Animal Management Program Expenditure	(5,250)	
		- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs		
			(5,250)	
05 2 3005		53.2 Dog Registration Revenue		
		Registrations and Annual Renewals	51,433	Indexed - Population Growth
			51,433	
05 2 3205		53.3 Grant Revenue - Animal Control		
		Nil	0	
			0	
05 1 4501		54.1 Crime Prevention Expenditure		
		Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	Indexed after 4 years
			(5,000)	
05 2 4501		54.2 Grant Revenue - Other Law & Order		
		Emergency Backup Power Generator - NDRP Grant deferred to 2021/22	0	
		(deferred 12 months) - see Council resolution 17 July 2019		
			0	
05 1 4005		54.3 Emergency Management Expenditure		
	J05030	LEMC Facilitation of Emergency Arrangements	(1,000)	Indexed - Population Growth
	J05031	Emergency response and recovery (grant funded for major events)	(1,000)	Emergency situations only
	J05032	Project Seed Funding	(500)	Matching Grants only
	J05033	Pandemic response and recovery	(2,500)	Covid 19 Response only
	J05035	Grant Funded Expenditure - Emergency Backup Power Generator - NDRP Grant Deferred	(2,500)	Indexed - Population Growth
			(7,500)	
05 1 4006		54.4 Council Bushland Reserves - Firebreak Clearing		
	J05040	Council Bushland Reserves - Annual Firebreak Clearing	(22,770)	
			(22,770)	

		2024/25
		Budget Estimate
		\$
HEALTH - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Maternal & Infant Health		(55,022)
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(659,255)
Preventative Services - Pest Control		(8,500)
Other Health		(3,750)
Total Recurrent Expenditure		(726,527)
Non-Recurrent Expenditure		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(2,500)
Preventative Services - Pest Control		0
Other Health		0
Total Non-Recurrent Expenditure		(2,500)
Total Operating Expenditure		
Operating Revenue		
Recurrent Revenue		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		29,050
Preventative Services - Pest Control		0
Other Health		0
Total Recurrent Revenue		29,050
Non-Recurrent Revenue		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		0
Preventative Services - Pest Control		0
Other Health		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		MATERNAL & INFANT HEALTH			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Child & Infant Centres	Man. Op.	Appendix C	(6,850)	
07 1 1999		Depreciation	MFS	Appendix G	(48,172)	
		Sub Total - Recurrent Expenditure			(55,022)	
		Non-Recurrent Expenditure				
TBA	JOB	Building Major Maintenance - Child & Infant Health	Man. Op.	Appendix D	0	
07 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(55,022)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 1001		Reimbursements	Dep CEO		0	Indexed - CPI
07 2 1002		Sundry Fees & Charges - Taxable	Dep CEO		0	Indexed - CPI
07 2 1003		Sundry Fees & Charges - GST Free	Dep CEO		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 1501		Grants - Taxable	Dep CEO		0	
07 2 1502		Grants - GST Free	Dep CEO		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PREVENTATIVE SERVICES				
		HEALTH ADMINISTRATION & INSPECTIONS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 4001		Salaries & Wages	Dir. Sustain. Dev		(198,228)	
07 1 4002		Superannuation	Payroll		(28,743)	
07 1 4022		Accrued Leave	Payroll		0	
07 1 4003		Salary Sacrificed Expenditure	Payroll		0	
07 1 4004		Long Service Leave	Payroll		0	
07 1 4006		Telephone	MHR		(1,250)	Indexed - CPI
07 1 4007		SLM Calibration	MDS		(800)	Indexed - CPI
07 1 4008		Subscriptions - Legislation	MDS		(700)	Indexed - CPI
07 1 4009		Travel & Accommodation	MDS	Appendix K	(472)	
07 1 4010		Staff Training / Conferences / Professional Development	MDS	Appendix J	(3,280)	
07 1 4011		Protective Clothing - Health	MDS		(750)	Indexed - CPI
07 1 4013		Sundry Expenditure	MDS		(250)	Indexed - CPI
07 1 4014		Staff Uniforms	MDS	Appendix L	(733)	
07 1 4015		Printing & Stationery	MDS		(250)	Indexed - CPI
07 1 4016		Postage & Freight	MDS		(1,000)	Indexed - CPI
07 1 4017		Advertising	MDS		0	Indexed - CPI
07 1 4018		Fringe Benefits Tax	Payroll		(5,900)	Indexed - CPI
	PLANT	Vehicle Expenses - Health Administration	MDS	Appendix B	(8,933)	
07 1 4990		Allocation of Administration Overheads	MFS		(407,112)	
07 1 4999		Depreciation	MFS	Appendix G	(854)	
		Sub Total - Recurrent Expenditure			(659,255)	
		Non-Recurrent Expenditure				
07 1 4501		Consultants	Dir. Sustain. Dev	74.1	0	Refer to notes at end of this schedule
07 1 4502		Minor Assets < \$5,000 - Health	Dir. Sustain. Dev		(2,500)	Indexed - CPI
07 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(2,500)	
		TOTAL OPERATING EXPENDITURE			(661,755)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 4001		Reimbursements	MDS		50	
07 2 4002		Sundry Fees & Charges - Taxable	MDS		4,000	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free	MDS		25,000	Indexed - Growth
		Sub Total - Recurrent Revenue			29,050	
		Non-Recurrent Revenue				
07 2 4501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 4502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			29,050	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PREVENTATIVE SERVICES				
		PEST CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 5001		Mosquito Control	MDS		(3,500)	Indexed - CPI
07 1 5002		Contribution - CLAG	MDS		(5,000)	Indexed - CPI
07 1 5003		Salaries & Wages	Dir. Sustain. Dev		0	
07 1 5004		Superannuation	Payroll		0	
07 1 5999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(8,500)	
		Non-Recurrent Expenditure				
07 1 5501		Nil			0	
07 1 5598		Profit / (Loss) on Asset Disposals	MDS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure	MFS		0	
		TOTAL OPERATING EXPENDITURE			(8,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 5001		Reimbursements	MDS		0	
07 2 5002		Sundry Fees & Charges - Taxable	MDS		0	
07 2 5003		Sundry Fees & Charges - GST Free	MDS		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 5501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 5502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		OTHER HEALTH			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
07 1 7001		Analytical Expenses	MDS		(3,750)	Indexed - CPI x Population Growth
07 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(3,750)	
		Non-Recurrent Expenditure				
07 1 7501		Donations	MDS		0	
07 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(3,750)	
		OPERATING REVENUE				
		Recurrent Revenue				
07 2 7001		Reimbursements	MDS		0	Indexed - CPI x Population Growth
07 2 7002		Sundry Fees & Charges - Taxable	MDS		0	Indexed - CPI x Population Growth
07 2 7003		Sundry Fees & Charges - GST Free	MDS		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
07 2 7501		Grants - Taxable	Dir. Sustain. Dev		0	
07 2 7502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 7 - Health	2024/25	Sundry Notes
			Budget Estimate	
07 1 4501		NOTES TO SCHEDULE 7 - HEALTH 74.1 Consultants - Health Administration Public Health Plan	\$	
			0	
			0	

Summary		2024/25
Schedule 8 - Education & Welfare		Budget Estimate
		\$
EDUCATION & WELFARE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Other Education		(35,080)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(1,141,571)
Total Recurrent Expenditure		(1,176,652)
Non-Recurrent Expenditure		
Other Education		(122,581)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(3,500)
Total Non-Recurrent Expenditure		(126,081)
Total Operating Expenditure		(1,302,733)
Operating Revenue		
Recurrent Revenue		
Other Education		500
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		0
Total Recurrent Revenue		500
Non-Recurrent Revenue		
Other Education		138,581
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		1,000
Total Non-Recurrent Revenue		139,581
Total Operating Revenue		140,081

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER EDUCATION				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
08 1 2005		Salaries & Wages - Other Education	Dir. Sustain. Dev		(19,463)	Make It Space
08 1 2006		Superannuation - Other Education	Payroll		(2,822)	Make It Space
08 1 2001		Annual School Awards	MCD		(1,350)	
08 1 2003		Donation - School Chaplaincies	Dep CEO		(6,445)	Indexed - CPI - Annual Donation
08 1 2004		Make It Space Operating Expenditure	MCD		(5,000)	Indexed - CPI - Annual Donation
		Sub Total - Recurrent Expenditure			(35,080)	
		Non-Recurrent Expenditure				
08 1 2598		Profit / Loss on Asset Disposals	MFS		0	
08 1 2501		Minor Assets < \$5,000 - Make-it Space	MCD	82.1 & 82.2	(122,581)	Indexed - CPI - Annual Donation
		Sub Total - Non Recurrent Expenditure			(122,581)	
		TOTAL OPERATING EXPENDITURE			(157,661)	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 2001		Reimbursements	MCD		0	
08 2 2002		Sundry Fees & Charges - Taxable	MCD		500	
		Sub Total - Recurrent Revenue			500	
		Non-Recurrent Revenue				
08 2 2501		Grants - Taxable	MCD	82.1	128,581	Make It Space Grant Funds
08 2 2502		Grants - GST Free	MCD		0	Indexed - CPI - Annual Donation
08 2 2503		Contributions / Donations	MCD	82.2	10,000	Make It Space Contributions
		Sub Total - Non Recurrent Revenue			138,581	
		TOTAL OPERATING REVENUE			139,081	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		AGED & DISABLED - SENIOR CITIZENS CENTRES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Man. Op.	Appendix C	0	Indexed - CPI
08 1 4999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
08 1 4598		Profit / Loss on Asset Disposals	MFS		0	
TBA		Building Major Maintenance - Senior Citizens	Man. Op.	Appendix D	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 4001		Reimbursements	MCD		0	
08 2 4002		Sundry Fees & Charges - Taxable	MCD		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
08 2 4503		Grants - Taxable	Dir. Sustain. Dev	84.1	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER WELFARE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
08 1 7001		Salaries & Wages - Place & Community Services	Dir. Sustain. Dev		(489,585)	
08 1 7002		Superannuation - Place & Community Services	Payroll		(70,990)	
08 1 7013		Accrued Leave	Payroll		(1,000)	Indexed - CPI
TBA		Long Service Leave	Payroll		0	
08 1 7004		Telephone Expenses	MHR		(2,000)	Indexed - CPI
	JOB	Programs	MCD	87.1 Job	(30,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax	Payroll		(8,000)	Indexed - CPI
08 1 7006		Advertising	MCD		(1,000)	Indexed - CPI
08 1 7007		Staff Uniforms	MCD	Appendix L	(1,942)	
08 1 7008		Staff Training / Conferences / Professional Development	MCD	Appendix J	(8,784)	
08 1 7010		Donation Expense	CEO	87.5	(31,956)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	MCD	Appendix K	(1,212)	
	PLANT	Vehicle Expenses - Place & Community Services	MCD	Appendix B	(6,570)	
08 1 7990		Allocation of Administration Overheads	MFS		(488,534)	
08 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,141,571)	
		Non-Recurrent Expenditure				
08 1 7501		Projects (Grant Funded)	MCD	87.4	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare	Dir. Sustain. Dev		(2,500)	Indexed - CPI
08 1 7598		Profit / Loss on Asset Disposals	MFS		0	
		Sub Total - Non Recurrent Expenditure			(3,500)	
		TOTAL OPERATING EXPENDITURE			(1,145,071)	
		OPERATING REVENUE				
		Recurrent Revenue				
08 2 7001		Reimbursements	MCD	87.2	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable	MCD		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
08 2 7501		Grants - Taxable	MCD	87.3	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free	MCD		0	
08 2 7502		Donations & Contributions	MCD		0	
		Sub Total - Non Recurrent Revenue			1,000	
		TOTAL OPERATING REVENUE			1,000	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE		
08 2 2503	82.1	Grant Revenue - Other Education (Make It Space) Lotterywest Expenditure GL 08 3 2001 - Make It Space (Capital Expenditure) Expenditure GL 08 1 2501 - Make It Space (Minor Assets)	21,000 107,581	Exp GL 08 3 2001 (Capital) Exp GL 08 1 2501 (Operational)
			128,581	
08 2 2501	82.2	Contributions / Donations - Other Education (Make It Space) Wespine Contribution Expenditure GL 08 1 2501 - Make It Space (Minor Assets)	10,000	Exp GL 08 1 2501
			10,000	
08 2 4503	84.1	Grant Revenue - Senior Citizens Nil	0	
			0	
08 1 7003	87.1	Programs J08712 Youth Development Programs - previously Leeuwin Scholarships J08713 School Holiday Workshops & Activities J08714 Minor / Community Event Assistance - CP044 J08719 Reconciliation Action Plan - 23/24 Budget Request	(5,000) (4,500) (10,000) (10,500)	
			(30,000)	
08 2 7002	87.2	Reimbursements - Community Services Nil	0	
			0	
08 2 7501	87.3	Grant Revenue - Community Services Provision for Grant Funding	1,000	
			1,000	
08 1 7501	87.4	Community Services - Projects Expenditure (Grant Funded) Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010	87.5	Donation Expense Personal Development Grant Scheme Seniors Christmas Dinner (Eaton \$1,500; Burekup \$1,250; Dardanup \$2,000) Crooked Brook Forrest Assoc Eaton Lions Club Christmas Hampers Dardanup & District Residents Association - Dardanup Times Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs) In Town Centre Support of \$2,500 - (3 year commitment - 2021/22, 2022/23, 2023/24) Glen Huon Primary School P&C (previously Millbridge Lions Club) - Breakfast Club Sundry Community Donations Dardanup Heritage Collective - Contribution to buy MOSAIC 12	(4,000) (4,750) (1,000) (1,000) (1,100) (9,000) (2,500) (3,605) (1,500) (3,501)	
			(31,956)	

Summary		2024/25
Schedule 9 - Housing		Budget Estimate
HOUSING - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Other Housing		0
Total Recurrent Expenditure		0
Non-Recurrent Expenditure		
Other Housing		0
Total Non-Recurrent Expenditure		0
Total Operating Expenditure		0
Operating Revenue		
Recurrent Revenue		
Other Housing		0
Total Recurrent Revenue		0
Non-Recurrent Revenue		
Other Housing		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		0

Account Number	Job / Plant Number	Schedule 9 - Housing	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER HOUSING				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
0912001		Nil	N/A		0	
0912999		Depreciation	N/A		0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
0912598		Profit / Loss of Asset Disposals	N/A		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
0922001		Reimbursements	N/A		0	
0922002		Sundry Fees & Charges - Taxable	N/A		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
0922501		Grants - Taxable	N/A		0	
0922502		Grants - GST Free	N/A		0	
0922503		Insurance Claims	N/A		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 9 - Housing	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 9 - HOUSING Nil	\$	

Summary	2024/25
Schedule 10 - Community Amenities	Budget Estimate
	\$
COMMUNITY AMENITIES - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Sanitation - Household	(2,302,459)
Sanitation - Other & Sewerage	(112,781)
Protection of Environment	(35,000)
Town Planning & Regional Development	(1,406,358)
Other Community Amenities	(257,349)
Total Recurrent Expenditure	(4,113,947)
Non-Recurrent Expenditure	
Sanitation - Household	(28,800)
Sanitation - Other & Sewerage	0
Protection of Environment	(500)
Town Planning & Regional Development	(234,500)
Other Community Amenities	0
Total Non-Recurrent Expenditure	(263,800)
Total Operating Expenditure	(4,377,747)
Operating Revenue	
Recurrent Revenue	
Sanitation - Household	2,099,480
Sanitation - Other & Sewerage	7,000
Protection of Environment	0
Town Planning & Regional Development	91,265
Other Community Amenities	8,500
Total Recurrent Revenue	2,206,245
Non-Recurrent Revenue	
Sanitation - Household	0
Sanitation - Other & Sewerage	0
Protection of Environment	500
Town Planning & Regional Development	0
Other Community Amenities	838
Total Non-Recurrent Revenue	1,338
Total Operating Revenue	2,207,583

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		SANITATION - HOUSEHOLD				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 1001		Salaries & Wages - Waste Management	N/A		(37,168)	
10 1 1002		Superannuation - Waste Management	Payroll		(5,389)	
10 1 1006		Accrued Leave	Payroll		0	
10 1 1003		* Kerbside - Refuse Removal	Man. Op.	101.2	(288,959)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	Man. Op.	101.3	(327,206)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	Man. Op.	101.4	(185,638)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	Man. Op.	101.7	(25,275)	Refer to notes at end of this schedule
10 1 1010		* Bin Acquisitions	Man. Op.		(35,000)	Indexed - Growth
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	Man. Op.	101.17	(15,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	Man. Op.	101.18	(6,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	Man. Op.	101.11	(110,724)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	Man. Op.	101.12	(53,820)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	Man. Op.	101.13	(119,624)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	Man. Op.	101.14	(302,910)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	Man. Op.	101.15	(34,090)	
10 1 1017		Transfer Station - Skip Bin Hire	Man. Op.		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation	Man. Op.		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing	Man. Op.		(11,000)	
10 1 1020		Street Bin - Cleaning	Man. Op.		(500)	Indexed - CPI
10 1 1021		Street Bin - Servicing	Man. Op.		(20,000)	Indexed - CPI
10 1 1022		Licensing / Bore Monitoring	Man. Op.		0	Indexed - CPI
10 1 1023		Lease Interest - Sanitation / Household - Land	Man. Op.	Appendix A	(1,065)	
10 1 1026		Interest Expense - Loan 71 (Three Bin System)	Dep CEO	Appendix A	(4,234)	Refer to App A - Loan Interest
10 1 1027		Government Guarantee Fee - Loan 71 (Three Bin System)	Dep CEO	Appendix A	(1,242)	Refer to App A - Loan Interest
	JOB	Refuse Site Mtce & Minor Works	Man. Op.	101.16	(637,212)	Refer to notes at end of this schedule
10 1 1999		Depreciation	MFS	Appendix G	(46,401)	
		Sub Total - Recurrent Expenditure			(2,302,459)	
		Non-Recurrent Expenditure				
10 1 1501		Legal Expenses	CEO & DCEO		(2,500)	Indexed - CPI
10 1 1502		Consultants	Dir Inf.	101.5	(20,200)	Refer to notes at end of this schedule
10 1 1508		Regional Waste Initiatives	Dir Inf.		0	
	JOB	Building Major Maintenance - Refuse Site	Man. Op.	Appendix D	0	
10 1 1505		Provision for Refuse Site Rehabilitation	Man. Op.		0	
10 1 1506		Provision for Bad & Doubtful Debts Expense - Refuse Site	MFS		(100)	
10 1 1507		Minor Assets < \$5,000 - Waste Management	Dir Inf.		(5,000)	Indexed - Growth
10 1 1509		Waste Charges Concession Expense	Dep CEO		(1,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(28,800)	
		TOTAL OPERATING EXPENDITURE			(2,331,259)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		SANITATION - HOUSEHOLD				
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 1001		Reimbursements	Man. Op.		5,000	Indexed - CPI
10 2 1002		Sundry Fees & Charges - Taxable	Man. Op.		16,043	Indexed - CPI
10 2 1003		Lease - Waste	Man. Op.	101.8	0	Refer to notes at end of this schedule
10 2 1004		* Waste Charges - Domestic Refuse, Recycling & Organics	Dir Inf.	101.6	1,753,284	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling & Organics Additional Services	Dir Inf.	101.9	35,788	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	Dir Inf.	101.19	147,869	Refer to notes at end of this schedule
10 2 1010		Fees - Rubbish Bin Lid Swap	Dir Inf.		5,000	New Charge in 2021/22
10 2 1006		Fees - Site Access	Man. Op.		136,496	Indexed - Growth
		Sub Total - Recurrent Revenue			2,099,480	
		Non-Recurrent Revenue				
10 2 1501		Grants - Taxable	Dir Inf.	101.1	0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			2,099,480	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		SANITATION - OTHER & SEWERAGE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	Man. Op.	103.2	(112,781)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(112,781)	
		Non-Recurrent Expenditure				
10 1 3501		Sewerage Connection Expenditure	Man. Op.	103.1	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(112,781)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 2001		Reimbursements	Man. Op.		0	Indexed - CPI x Population Growth
10 2 2002		Sundry Fees & Licenses - GST Free	Man. Op.		7,000	Indexed - CPI x Population Growth
10 2 2003		Sundry Fees & Charges - Taxable	Man. Op.		0	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue			7,000	
		Non-Recurrent Revenue				
10 2 2501		Grants - Taxable			0	
10 2 2502		Grants - GST Free	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue	Dir Inf.		0	
		TOTAL OPERATING REVENUE			7,000	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PROTECTION OF ENVIRONMENT				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 5001		Environmental Project Expenditure	Man. Op.	105.1	(35,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(35,000)	
		Non-Recurrent Expenditure				
10 1 5502		Donations Expenditure	Man. Op.		0	Indexed - CPI
10 1 5503		Environmental Project Expenditure - Grant Funded	Man. Op.		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			(500)	
		TOTAL OPERATING EXPENDITURE			(35,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 5001		Reimbursements	Man. Op.		0	
10 2 5002		Sundry Fees & Charges - Taxable	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
10 2 5501		Grants - Taxable	Man. Op.		500	Indexed - CPI
10 2 5502		Contributions	Man. Op.		0	
10 2 5504		Reimbursements	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			500	
		TOTAL OPERATING REVENUE			500	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 6001		Salaries & Wages	Dir. Sustain. Dev		(718,755)	
10 1 6002		Superannuation	Payroll		(105,959)	
10 1 6021		Accrued Leave	Payroll		(5,000)	
10 1 6003		Salary Sacrificed Expenditure	Payroll		0	
10 1 6004		Long Service Leave	Payroll		(12,000)	This reduces Salaries cost
10 1 6007		Scheme Amendments - Sundry	MDS		(500)	Indexed - CPI
10 1 6008		Fringe Benefits Tax	Payroll		(24,476)	Indexed - CPI
10 1 6010		Staff Uniforms	MDS	Appendix L	(2,931)	
10 1 6011		Protective Clothing - Town Planning	MDS		(200)	Indexed - CPI
10 1 6012		Subscriptions & Memberships	MDS	106.4	(21,261)	Refer to notes at end of this schedule
10 1 6013		Staff Training / Conferences / Professional Development	MDS	Appendix J	(15,959)	
10 1 6014		Travel & Accommodation	MDS	Appendix K	(757)	
	PLANT	Vehicle Expenses - Town Planning	MDS	Appendix B	(26,300)	
10 1 6016		Mapping - Town Planning Scheme	MDS		(1,000)	Indexed - CPI
10 1 6017		Legal Expenses	CEO & DCEO		(50,000)	Indexed - CPI
10 1 6018		Telephone Expenses	MHR		(2,500)	Indexed - CPI
10 1 6023		Stationery	MDS		(500)	Indexed - CPI
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park - Loan Interest	Dir. Sustain. Dev	106.5	(7,460)	Refer to notes at end of this schedule
10 1 6025		Govt Guarantee Fee on Loans	Dir. Sustain. Dev	106.5	(3,689)	Indexed - CPI
10 1 6990		Allocation of Administration Overheads	MFS		(407,112)	
10 1 6999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,406,358)	
		Non-Recurrent Expenditure				
10 1 6502		Printing - Strategies & Plans	MDS		(500)	Indexed - CPI
10 1 6503		Consultants - Town Planning	Dir. Sustain. Dev	106.1	(221,000)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	MDS	106.2	(5,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering	MDS		(500)	Indexed - CPI
10 1 6508		Minor Assets < \$5,000 - Town Planning	Dir. Sustain. Dev		(2,500)	Indexed - CPI
10 1 6509		Contract Relief Staff	Dir. Sustain. Dev		(5,000)	Indexed - CPI
10 1 6598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(234,500)	
		TOTAL OPERATING EXPENDITURE			(1,640,858)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		TOWN PLANNING & REGIONAL DEVELOPMENT			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 6001		Reimbursements	MDS	106.3	500	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable	MDS		1,500	Indexed - CPI x Population Growth
10 2 6003		Fees & Charges - Application	MDS		89,265	Indexed - CPI x Population Growth
10 2 6005		Fees & Charges - GST Free	MDS		0	Indexed - CPI x Population Growth
10 2 6006		Fines & Penalties	MDS		0	
		Sub Total - Recurrent Revenue			91,265	
		Non-Recurrent Revenue				
10 2 6501		Contributions	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			91,265	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		OTHER COMMUNITY AMENITIES			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
10 1 7001		Donations	MCD		0	
	JOB	Cemetery Mtce & Minor Works	Man. Op.		(76,000)	
	JOB	Disability Services Expenditure	Man. Op.		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Man. Op.	Appendix C	(145,686)	
	JOB	Street Furniture Mtce & Minor Works	Man. Op.		(5,000)	
10 1 7999		Depreciation	MFS	Appendix G	(25,663)	
		Sub Total - Recurrent Expenditure			(257,349)	
		Non-Recurrent Expenditure				
	JOB	Special Maintenance - Cemeteries	Man. Op.		0	
	JOB	Building Major Maintenance - Public Toilets	Man. Op.	Appendix D	0	
10 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(257,349)	
		OPERATING REVENUE				
		Recurrent Revenue				
10 2 7001		Reimbursements	Man. Op.		500	Indexed - CPI
10 2 7002		Sundry Fees & Charges - Taxable	Man. Op.		0	Indexed - CPI
10 2 7003		Fees & Charges Taxable - Cemeteries	Man. Op.		7,000	Indexed - CPI
10 2 7004		Fees & Charges GST Free - Cemetery Licenses	Man. Op.		1,000	Indexed - CPI
		Sub Total - Recurrent Revenue			8,500	
		Non-Recurrent Revenue				
10 2 7501		Grants - Taxable	Dir Inf.	107.1	838	
		Sub Total - Non Recurrent Revenue			838	
		TOTAL OPERATING REVENUE			9,338	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2024/25	Sundry Notes
								Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$	
10 2 1501		101.1 Grant Revenue - Waste Management Nil						0	
								0	
10 1 1003		101.2 Kerbside Refuse Removal - General 2024/25 Code 1, 9, 10, 11	Additional Services 59	Interim Compulsory Services 50	Compulsory Services 5,769	\$ / Service * \$48.31	Fortnightly	(288,959)	Waste Contract
								(288,959)	
10 1 1024		101.3 Kerbside Refuse Removal - Organics Kerbside Refuse Removal - General Code 1, 9, 10	Additional Services 20	Interim Compulsory Services 50	Compulsory Services 5,138	\$ / Service * \$62.83	Weekly	(327,206)	Waste Contract
								(327,206)	
10 1 1004		101.4 Kerbside Recycling 2024/25 Code 1, 9, 10, 11	Additional Services 59	Interim Compulsory Services 50	Compulsory Services 5,769	\$ / Service * \$31.58	Fortnightly	(185,638)	Waste Contract
								(185,638)	
10 1 1502		101.5 Consultants - Waste Site SW Regional Waste Initiative E-waste Collection Service for 2021/22 (5 years)						(5,000) (15,200)	Increased by CPI and Growth
								(20,200)	
10 2 1004		101.6 Waste Charges - Domestic Refuse, Recycling, FOGO 2024/25 3 Bin System			Interim Rated Compulsory Services 50	Compulsory Services \$ / Service * \$310.00			
		Compulsory Service Code 1			4,517				
		Compulsory Service Code 9			492				
		Compulsory Service Code 10			129				
		Compulsory Service Code 11			631				
					5,769				
		** (Includes standard 3 bin service, Opt 1 FOGO 140L, Opt 2 All 240L, plus 2 bin service)						1,753,284	
								1,753,284	
10 1 1005		101.7 Waste Education 2024/25 Education via Veolia	Additional Services 59	Interim Compulsory Services 50	Compulsory Services 5,769	\$ / Service * \$4.30		(25,275)	Fund from Recycling Education Reserve Part of Waste Contract
								(25,275)	

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		\$	
10 2 1003		101.8 Lease Revenue - Waste Nil		0	
				0	
10 2 1008		101.9 Waste Charges - Refuse & Recycling Additional Charges			
		Additional Services	\$ / Service *		
		Additional 140L General Waste 40 Code 5	\$46.00	1,840	Increased by CPI and Growth
		Additional Recycling Only 56 Code 6	\$57.00	3,192	Increased by CPI and Growth
		Additional FOGO 18 Code 7	\$143.00	2,574	Increased by CPI and Growth
		Additional 240L General Waste 366 Code 8	\$77.00	28,182	Increased by CPI and Growth
		140L FOGO bins 0 Code 14		0	Increased by CPI and Growth
				35,788	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2024/25	Sundry Notes	
								Budget Estimate		
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$		
		101.10 Bin Acquisitions	Refer Plant & Equipment							
			Additional & Interim Services	\$ / Service *	Compulsory Services	\$ / t	t / bin / pa			
10 1 1013		101.11 Refuse Disposal - Kerbside 2024/25	109	18.84	5,769	\$53.82	0.35	(110,724)	Waste Contract	
								(110,724)		
10 1 1014		101.12 Refuse Disposal - Transfer Station 2024/25				\$ / t 53.82	t / pa 1,000	(53,820)	Waste Contract	
								(53,820)		
10 1 1015		101.13 Recycling Processing - Kerbside 2024/25	Additional Services 59	\$ / Service 20.45	Compulsory Services 5,769	\$ / t \$170.45	t / pa 0.120	(119,624)	Includes provision for additional charges for contaminated recycling waste	
								(119,624)	Waste Contract	
10 1 1025		101.14 Organic Waste Processing - Kerbside 2024/25	Additional Services 20	Interim Compulsory Services 50	Compulsory Services 5,138	\$ / Service * \$100.28	Weekly /t / pa 0.58	(302,910)	Bunbury Harvey Regional Council Contract	
								(302,910)		
10 1 1016		101.15 Recycling Processing - Transfer Station 2024/25				\$ / t \$170.45	t / pa 200	(34,090)	Waste Contract	
								(34,090)		

Account Number	Job / Plant Number	Schedule 10 - Community Amenities				2024/25	Sundry Notes
						Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES				\$	
	J10201	101.16 Refuse Site Maintenance & Minor Works					
		Wages				(128,752)	
		Overheads				(453,363)	
		Utilities - Power				(7,958)	
		Goods & Services (includes Ground Water Monitoring of transfer station at Banksia Road)				(46,888)	Indexed - CPI
		Insurance				(251)	
		Plant				0	Indexed - CPI
						(637,212)	
10 1 1011		101.17 Bin Maintenance & Minor Works / Repairs - Refuse & FOGO			\$ / Service *		
		Replacement / Repairs			\$2.60	(15,000)	Indexed - CPI x Population Growth
						(15,000)	
10 1 1012		101.18 Bin Maintenance & Minor Works / Repairs - Recycling			\$ / Service *		
		Replacement / Repairs			\$1.04	(6,000)	Indexed - CPI x Population Growth
						(6,000)	
10 2 1009		101.19 Specified Area Rate - Bulk Waste Collection	Interim	Services	\$ / Service *		
		Contract Expenditure	50	4,793	\$147,869	112,781	Refer to Expenditure 10 1 2001
		Contribution to Transfer Station				35,088	Indexed - CPI x Population Growth
						147,869	
10 1 3501		103.1 Sewer Connection Expenditure					
		Nil				0	Source: 10 Yr Building Asset Plan
						0	
10 1 2001		103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)					
		2 x Green Waste Collections				(36,608)	Indexed - CPI x Population Growth
		1 x Hard Waste Collection				(76,173)	Indexed - CPI x Population Growth
						(112,781)	
10 1 5001		105.1 Environmental Projects					
		In accordance with the Environmental Management Plan				(35,000)	Indexed - CPI
						(35,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$	
10 1 6503	106.1	Consultants - Town Planning Various Town Planning Projects (ie: plans, reviews, rezonings, etc) Structure Plan Review - priority focus to be on preparing the Burekup and Dardanup District Structure Plans and Developer Contributions Wanju & Waterloo Consultants - Development Contribution Plan Loan Funded	(21,000) (50,000) (150,000)	Funded: Town Planning Consultancy Reserve Funded: Town Planning Consultancy Reserve Funded: Unspent Loan Reserve - Wanju Funds
			(221,000)	
10 1 6506	106.2	Land Development Expenses Sundry	(5,000)	Funded: Land Development Reserve
			(5,000)	
10 2 6001	106.3	Reimbursement Revenue - Town Planning Joint TPS Sundry	500 0	Indexed - CPI
			500	
10 1 6012	106.4	Subscriptions & Memberships - Town Planning Peron Naturalist Partnership Demographic data reporting - ForecastID Urban Development Institute of Australia - Annual Membership Subscription Other	(4,324) (13,584) (2,853) (500)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(21,261)	
10 1 6024	106.5	WANJU Developer Contribution Plan Expenses - Town Planning Interest Expense - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Govt GFee - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Sundry	(7,460) (3,689) 0	Appendix A Appendix A
			(11,149)	
10 2 7501	107.1	Grant Revenue - Other Community Amenities Bus Shelter subsidy from Public Transport Authority	838	Indexed - CPI
			838	

Summary	2024/25
Schedule 11 - Recreation & Culture	Budget Estimate
RECREATION & CULTURE - SUMMARY	\$
Operating Expenditure	
Recurrent Expenditure	
Public Hall, Civic Centres	(301,077)
Other Recreation & Sport - Parks, Gardens, Reserves	(5,601,015)
Other Recreation & Sport - Eaton Recreation Centre	(3,370,673)
Libraries - Eaton Community Library	(809,955)
Libraries - Dardanup Library	(1,000)
Other Culture	(139,266)
Total Recurrent Expenditure	(10,222,985)
Non-Recurrent Expenditure	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(53,890)
Other Recreation & Sport - Eaton Recreation Centre	(20,500)
Libraries - Eaton Community Library	(2,200)
Libraries - Dardanup Library	0
Other Culture	(42,429)
Total Non-Recurrent Expenditure	(119,019)
Total Operating Expenditure	(10,342,004)
Operating Revenue	
Recurrent Revenue	
Public Hall, Civic Centres	29,750
Other Recreation & Sport - Parks, Gardens, Reserves	221,697
Other Recreation & Sport - Eaton Recreation Centre	1,546,700
Libraries - Eaton Community Library	6,000
Libraries - Dardanup Library	0
Other Culture	0
Total Recurrent Revenue	1,804,147
Non-Recurrent Revenue	
Public Hall, Civic Centres	328,388
Other Recreation & Sport - Parks, Gardens, Reserves	0
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	1,000
Libraries - Dardanup Library	0
Other Culture	23,000
Total Non-Recurrent Revenue	352,388
Total Operating Revenue	2,156,535

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PUBLIC HALLS, CIVIC CENTRES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 1004	JOB	Mtce & Minor Works - Public Halls	Man. Op.	Appendix C	(127,064)	Refer to notes at end of this schedule
		Donation - Hall Committees	Dep CEO	111.2	(6,460)	
11 1 1999		Depreciation	MFS	Appendix G	(167,553)	
		Sub Total - Recurrent Expenditure			(301,077)	
		Non-Recurrent Expenditure				
11 1 1598	JOB	Building Major Maintenance - Public Halls	Man. Op.	Appendix D	0	
		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(301,077)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 1001		Reimbursements	Dep CEO	111.3	18,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable	Dep CEO		250	Indexed - CPI
11 2 1014		Hall Hire - Dardanup Hall	Dep CEO		9,500	Indexed - CPI
11 2 1015		Hall Hire - Glen Huon Reserve (Eaton Sports Pavilion)	Dep CEO		2,000	Indexed - CPI
		Sub Total - Recurrent Revenue			29,750	
		Non-Recurrent Revenue				
11 2 1501		Grants - Taxable	Dir Inf.	111.1	328,388	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	Dir Inf.	111.4	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			328,388	
		TOTAL OPERATING REVENUE			358,138	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER RECREATION & SPORT				
		PARKS GARDENS, RESERVES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 3001		Salaries & Wages	Dir Inf.		(190,646)	
11 1 3002		Superannuation	Payroll		(27,644)	
11 1 3003		Long Service Leave	Payroll		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	Man. Op.	Appendix E	(4,075,114)	
	JOB	Mtce & Minor Works - Sporting Buildings		Appendix C	(120,853)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	Dep CEO	Appendix A	(29,916)	
11 1 3014		Interest - Loan 72 Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	Dep CEO	Appendix A	(31,315)	
11 1 3012		Govt Guarantee Fee on Loans	Dep CEO	Appendix A	(10,027)	Indexed - CPI
11 1 3013		Protective Clothing - Parks & Environment	Man. Op.		(2,295)	\$150 per Employee
11 1 3999		Depreciation	MFS	Appendix G	(1,113,205)	
		Sub Total - Recurrent Expenditure			(5,601,015)	
		Non-Recurrent Expenditure				
11 1 3501		Donation - Sporting Clubs	Dep CEO	113.2	(5,100)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	Dir Inf.	Appendix F	(43,540)	Indexed - CPI
	JOB	Building Major Maintenance - Sporting Facilities	Man. Op.	Appendix D	0	Indexed - CPI
11 1 3505		Consultants	Dir Inf.	113.3	0	Refer to notes at end of this schedule
11 1 3507		Minor Assets < \$5,000 - Parks & Gardens	Dir Inf.		(5,000)	Indexed - CPI
11 1 3508		Bad & Doubtful Debts Expense - Parks & Gardens	MFS		(250)	
11 1 3598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(53,890)	
		TOTAL OPERATING EXPENDITURE			(5,654,905)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 3001		Reimbursements	Man. Op.	113.4	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges	Man. Op.		1,500	Indexed - CPI
11 2 3003		Fees & Charges - Leases	Dep CEO	113.6	32,180	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications	N/A		1,500	Indexed - CPI
11 2 3009		Specified Area Rate - Eaton Landscaping	MFS	113.9	186,017	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue			221,697	
		Non-Recurrent Revenue				
11 2 3501		Grants - Taxable	Dir Inf.	113.1	0	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	Dir Inf.	113.8	0	Refer to notes at end of this schedule
11 2 3506		Transfer from Trust	MFS	113.7	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			221,697	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		EATON RECREATION CENTRE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 4001		Salaries & Wages - Administration	Dir. Sustain. Dev		(205,580)	
11 1 4004		Long Service Leave	Payroll		(10,000)	This reduces Salaries cost
11 1 4005		Superannuation	Payroll		(147,377)	
11 1 4045		Accrued Leave	Payroll		(5,000)	Indexed - CPI
11 1 4007		Salary Sacrificed Expense	Payroll		0	
11 1 4010		Staff Recruitment	MRC		(250)	Indexed - CPI
11 1 4011		Staff Training / Conferences / Professional Development	MRC	Appendix J	(7,733)	
11 1 4035		Staff Travel / Accommodation	MRC	Appendix K	(741)	
11 1 4012		Staff Uniforms	MRC	Appendix L	(5,334)	
11 1 4013		Advertising	MRC		(25,750)	Indexed - CPI
11 1 4015		Licenses / Affiliations	MRC		0	Indexed - CPI
11 1 4048		IT Software, Hardware & Support	MIS		(49,500)	\$35k in 24/25 for ERC CRM software - IPC Funded from
11 1 4016		Equipment Hire / Lease Expenses	MRC	114.3	(166)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment	MRC	Appendix A	(2,409)	
11 1 4017		Telephone - Office	MHR		(2,000)	Indexed - CPI
11 1 4019		Receptions	MRC		(250)	Indexed - CPI
11 1 4020		Subscriptions	MRC		(160)	Indexed - CPI
11 1 4021		Postage	MRC		(250)	Indexed - CPI x Population Growth
11 1 4022		Stationery	MRC		(3,500)	Indexed - CPI x Population Growth
11 1 4023		Sundry Expenditure	MRC		(2,500)	Indexed - CPI
11 1 4026		Minor Equipment	MRC		(2,000)	Indexed - CPI
11 1 4047		Vandalism / Graffiti	MRC		(500)	Indexed - CPI
11 1 4029		Equipment Mtce	MRC		(5,000)	Indexed - CPI
11 1 4033		Interest - Loan 59	Dep CEO	Appendix A	0	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	Dep CEO	Appendix A	0	Indexed - CPI
11 1 4037		Fringe Benefits Tax	Payroll		(7,148)	Indexed - CPI
	PLANT	Motor Vehicle Expenses	MRC	Appendix B	(9,002)	Indexed - CPI
	J11401	Cost Centre - Fitness Centre	MRC	114.4	(200,027)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	MRC	114.4	(241,356)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	MRC	114.4	(131,946)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	MRC	114.4	(119,013)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	MRC	114.4	(179,398)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	MRC	114.4	(136,233)	Refer to notes at end of this schedule
	JOBS	Building Mtce & Minor Works	Man. Op.	Appendix C	(223,453)	
11 1 4990		Allocation of Administration Overheads	MFS		(1,221,335)	
11 1 4999		Depreciation	MFS	Appendix G	(425,763)	
		Sub Total - Recurrent Expenditure			(3,370,673)	
		Non-Recurrent Expenditure				
11 1 4501		Building Major Maintenance - Rec Centre	Man. Op.	Appendix D	0	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC	MFS		(500)	
11 1 4504		Minor Assets < \$5,000 - Recreation Centre	Dir. Sustain. Dev		(20,000)	Indexed - CPI
11 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(20,500)	
		TOTAL OPERATING EXPENDITURE			(3,391,173)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	
					Budget Estimate	Sundry Notes
					\$	
		OTHER RECREATION & SPORT				
		EATON RECREATION CENTRE				
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 4001		Reimbursements - Sundry	MRC		1,000	Indexed - CPI
11 2 4002		Fees & Charges - EDWA	MRC		140,000	Indexed - CPI
11 2 4003		Fees & Charges - Admissions	MRC		36,000	Indexed - CPI
11 2 4004		Fees & Charges - Activities / Programs	MRC		122,000	Indexed - CPI
11 2 4005		Fees & Charges - Court Hire	MRC		180,000	Indexed - CPI
11 2 4006		Fees & Charges - Function Room Hire	MRC		4,000	Indexed - CPI
11 2 4007		Fees & Charges - Memberships	MRC		660,000	Indexed - CPI
11 2 4008		Retail Sales Café - Taxable	MRC		200,000	Indexed - CPI
11 2 4009		Retail Sales Café - GST Free	MRC		16,000	Indexed - CPI
11 2 4010		Retail Sales - General	MRC		6,000	Indexed - CPI
11 2 4011		Sponsorship	MRC		2,200	Indexed - CPI
11 2 4012		Childrens Services - GST Free	MRC		165,000	Indexed - CPI
11 2 4013		Childrens Services - Taxable	MRC		12,500	Indexed - CPI
11 2 4014		ERC Fees & Charges - Taxable	MRC		2,000	Indexed - CPI
		Sub Total - Recurrent Revenue			1,546,700	
		Non-Recurrent Revenue				
11 2 4503		Grants	MRC	114.2	0	Refer to notes at end of this schedule
11 2 4504		Contributions	MRC	114.1	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales	MRC		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			1,546,700	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		LIBRARIES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 6001		Salaries & Wages	Dir. Sustain. Dev		(382,327)	
11 1 6002		Superannuation	Payroll		(55,437)	
11 1 6022		Accrued Leave	Payroll		(5,000)	Indexed - CPI
11 1 6003		Long Service Leave	Payroll		0	Indexed - CPI
11 1 6005		Postage & Freight	MCD		(1,500)	Indexed - CPI
11 1 6006		Stationery - Sundry	MCD		(2,000)	Indexed - CPI x Population Growth
11 1 6008		Lost / Damaged Books	MCD		(500)	Indexed - CPI
11 1 6009		Staff Uniforms	MCD	Appendix L	(1,832)	
11 1 6010		Staff Training / Conferences / Professional Development	MCD	Appendix J	(5,761)	
11 1 6011		Travel & Accommodation	MCD	Appendix K	(944)	
	JOB	Library Programs	MCD	116.1	(33,000)	Refer to notes at end of this schedule
11 1 6015		Book Stock	MCD		(1,000)	Indexed - CPI
11 1 6018		Software Subscription / Support	MIS	116.3	(20,769)	Refer to notes at end of this schedule
11 1 6019		Advertising & Promotions	MCD		(3,000)	Indexed - CPI
11 1 6020		Sundry Expenditure	MCD		(1,500)	Indexed - CPI
11 1 6021		Bulletins / Magazines /Subscriptions	MCD		(3,300)	Indexed - CPI
11 1 6024		Lease Interest - Eaton Community Library - Furniture & Equipment	MCD	Appendix A	0	Indexed - CPI
	JOB	Eaton Community Library (Sanford Way) Mtce	MCD	Appendix C	(16,838)	New GL and Job
11 1 6990		Allocation of Administration Overheads	MFS		(244,267)	
11 1 6999		Depreciation	MFS	Appendix G	(30,980)	
		Sub Total - Recurrent Expenditure			(809,955)	
		Non-Recurrent Expenditure				
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library	MFS		(200)	
11 1 6502		Recoverable Expenses - 50% EDWA	MCD		0	Indexed - CPI
11 1 6503		Grant Expenditure	MCD		(500)	Offset by grant revenue
11 1 6504		Major Building Maintenance	Man. Op.	116.4	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library	Dir. Sustain. Dev		(1,500)	Indexed - CPI
11 1 6598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(2,200)	
		TOTAL OPERATING EXPENDITURE			(812,155)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 6001		Reimbursements - Sundry	MCD	116.5	1,000	
11 2 6002		Fees & Charges	MCD		500	Indexed - CPI
11 2 6003		Reimbursement - Lost / Damaged Books	MCD		500	Indexed - CPI
11 2 6004		Fees & Charges - Photocopying	MCD		4,000	
		Sub Total - Recurrent Revenue			6,000	
		Non-Recurrent Revenue				
11 2 6501		Grants - Taxable	MCD	116.2	500	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free	MCD		0	Indexed - CPI
11 2 6504		Reimbursements - EDWA	MCD		500	Indexed - CPI
		Sub Total - Non Recurrent Revenue			1,000	
		TOTAL OPERATING REVENUE			7,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		LIBRARIES				
		DARDANUP LIBRARY				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 7015		Book Stock - Dardanup	MCD		(1,000)	Offset by book sale/donations income
11 1 7999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(1,000)	
		Non-Recurrent Expenditure				
11 1 7598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(1,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 7001		Fees & Charges - Programs	MCD		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
		Nil	MCD		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER CULTURE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
11 1 9001	JOB	Public Art Competition	MCD		0	
		Community Projects - Events & Festivals	MCD	119.3	(139,266)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(139,266)	
		Non-Recurrent Expenditure				
11 1 9501		Donation - Bunbury Regional Entertainment Centre	MCD		(15,000)	Annual Donation
11 1 9504		Community Grants Scheme	MCD	119.4	(27,429)	Refer to notes at end of this schedule
11 1 9502		Consultant Expenses	MCD	119.2	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure			(42,429)	
		TOTAL OPERATING EXPENDITURE			(181,695)	
		OPERATING REVENUE				
		Recurrent Revenue				
11 2 9001		Fees & Charges - Taxable	MCD		0	Indexed - CPI
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
11 2 9502		Grants - Taxable	MCD	119.1	23,000	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			23,000	
		TOTAL OPERATING REVENUE			23,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$	
11 2 1501	111.1	Grants Revenue - Public Halls Land & Building Construction - ERC - LRCI Phase 4 (J11801)	328,388	Source: Building Asset Plan
			328,388	
11 1 1004	111.2	Donation Expense - Hall Committees Burekup Country Club Inc Ferguson Hall Committee	(3,230)	
			(3,230)	
			(6,460)	
11 2 1001	111.3	Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements	18,000	Indexed - CPI
			18,000	
11 2 1502	111.4	Contributions - Public Halls - Capital Land & Building Construction	0	Source: Building Asset Plan
			0	
11 2 3501	113.1	Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan	0	Source: Parks & Reserves Asset Plan
		Includes Public Art Capital Grant \$15,000	0	
			0	
11 1 3501	113.2	Donation Expense - Sporting Groups South West Academy of Sports	(5,100)	
			(5,100)	
11 1 3505	113.3	Consultants - Park & Reserves Nil	0	Funded: Town Planning Consultancy Reserve
			0	
11 2 3001	113.4	Contributions / Reimbursements - Parks & Reserves Sundry	500	
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
Job		116.1 Library Programs		
	J11913	- Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday StoryTime Children's Activities & Workshops	(2,000)	
	J11915	- Adult Programs Skills Development Activities & Workshops eResources BeConnected Online Safety Program	(2,500)	
	J11919	- Authors & Events Author Visits Children's Book Week Travelling Story Time Summer Reading Challenge Better Beginnings Program	(2,000)	
	N/A	- Place Making Activities & Engagement (Moved to Other Culture Refer Note 119.3)	0	Moved to Other Culture ie Job under GL 1119002
			(33,000)	
11 2 6501		116.2 Grants Revenue - Eaton Community Library		
		Grant Revenue - Library Programs	0	
		Sundry Allocation	500	Indexed - CPI
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE			
11 1 6018		116.3 Software Subscription / Support - Eaton Community Library Regional Library Management System consortia - increase of \$5,000 pa 23/24 Budget Request		(20,769)	Per Tender
				(20,769)	
11 1 6504		116.4 Major Building Maintenance - Libraries Provisional Expenditure		0	
				0	
11 2 6001		116.5 Reimbursement Revenue - Eaton Community Library Regional LMS Reimbursements Book Sales and Donations		0 1,000	Per Regional LMS Agreement
				1,000	
11 2 9502		119.1 Grants Revenue - Other Culture Additional events and festivals grants Sundry Grant Revenue for Place Making Activities (J11927)		12,000 1,000 10,000	J11933 Spring Out Festival - Tronox Contribution Grant offsets additional expend * J11927 Place Making Activities & Engagement
				23,000	
11 1 9502		119.2 Consultant Expenditure - Other Culture Nil		0	
				0	
Job		119.3 Community Projects - Events & Festival		0	Reallocated to New Job Numbers (refer below)
		J11901 Events and Festivals		0	
		J11902 Public Art Projects (Operational Exp) <i>Capital Public Art (J11664) subject to \$15,000 Grant/s</i>		(20,000)	
		J11903 Donation - City of Bunbury for Regional Events - Skyfest Australia Day Event		(5,500)	
		J11905 SW Group of Affiliated Agricultural Associations		(250)	
		J11906 Australia Day Breakfast Eaton		(9,963)	
		J11907 Australia Day Breakfast Burekup		(1,339)	
		J11908 Australia Day Breakfast Dardanup		(3,214)	
		J11909 Citizenship Ceremonies		(2,000)	
		J11921 Community Events - Seniors Workshop & Activities		(3,000)	
		J11922 Community Events - Youth Workshops & Activities		(2,500)	
		J11923 Creative Workshops		(1,500)	
		J11925 Community Projects - Community and Club Capacity Building Workshops & Activities		(3,000)	
		J11927 Place Making Activities & Engagement	Reallocated from Lib Prog.	(25,000)	* Subject to \$10,000 Grant Funding
		J11928 Events & Festivals - Event (Previously Walk on the Wildside)	Reallocated from J11901	(12,000)	*
		J11929 Events & Festivals - Summer in your Park Series	Reallocated from J11901	(18,000)	*
		J11930 Events & Festivals - Youth Events	Reallocated from J11901	(5,000)	*
		J11931 Events & Festivals - Children & Families Events	Reallocated from J11901	(2,000)	*
		J11932 Events & Festivals - Seniors Celebration Day	Reallocated from J11901	(3,000)	*
		J11933 Events & Festivals - Spring Out Festival	Reallocated from J11901	(22,000)	* Subject to \$12,000 Grant Funding *Events & Festivals \$60,000
				(139,266)	
11 1 9504	New	119.4 Community Grants Scheme 2024/25 Community Grants Scheme	Assess 6,348	\$ / Assess 4.32	Community & Event Grants Policy
				(27,429)	
				(27,429)	

Job / Plant Number	Particulars									
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)									
	2024/25 Budget Estimate									
Cost	116.1	Responsible Officer	Notes	J11913 <i>Early Learning Programs</i>	J11914 <i>School Holiday Programs</i>	J11915 <i>Adult Programs</i>	J11919 <i>Authors & Events</i>	Grant Funded New Program/s	Sundry	TOTAL
Centres (CC)	Library Programs - Cost Centres									
081	Staff Salaries & Wages (Officer Expenditure)	MCD		0	0	0	0	0	0	0
082	Catering	MCD		0	0	0	0	0	0	0
083	Cleaning	MCD		0	0	0	0	0	0	0
084	Venue Hire	MCD		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees	MCD		26,500	2,000	2,500	2,000	0	0	33,000
086	Equipment Hire	MCD		0	0	0	0	0	0	0
087	Prizes & Equipment Purchases	MCD		0	0	0	0	0	0	0
088	Waste Services (ie Bins)	MCD		0	0	0	0	0	0	0
089	Consumables	MCD		0	0	0	0	0	0	0
090	Traffic Management	MCD		0	0	0	0	0	0	0
091	Insurance	MCD		0	0	0	0	0	0	0
092	OH & Safety	MCD		0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage	MCD		0	0	0	0	0	0	0
				26,500	2,000	2,500	2,000	0	0	33,000

	2024/25 Budget Estimate									
Cost	119.3	Notes	J11928 <i>Event (Previous Walk on Wild Side)</i>	J11929 <i>Summer in your Park Series</i>	J11930 <i>Youth Events</i>	J11931 <i>Children & Families Events</i>	J11932 <i>Seniors Celebration Day</i>	J11933 <i>Spring Out Festival</i>	TOTAL	
Centres (CC)	Events & Festivals - Cost Centres									
		Responsible Officer								
081	Staff Salaries & Wages (Officer Expenditure)	MCD	0	0	0	0	0	0	0	
082	Catering	MCD	0	300	0	0	800	0	1,100	
083	Cleaning	MCD	0	0	0	0	0	0	0	
084	Venue Hire	MCD	0	0	0	0	0	0	0	
085	Contractor Hire/Facilitator Fees	MCD	9,200	15,600	5,000	2,000	1,340	9,400	42,540	
086	Equipment Hire	MCD	2,300	2,000	0	0	700	500	5,500	
087	Prizes & Equipment Purchases	MCD	400	0	0	0	100	0	500	
088	Waste Services (ie Bins)	MCD	100	100	0	0	60	100	360	
089	Consumables	MCD	0	0	0	0	0	0	0	
090	Traffic Management	MCD	0	0	0	0	0	0	0	
091	Insurance	MCD	0	0	0	0	0	0	0	
092	OH & Safety	MCD	0	0	0	0	0	0	0	
093	Parks & Gardens, Reticulation/Signage	MCD	0	0	0	0	0	0	0	
	Grant Funded Expenditure	MCD	0	0	0	0	0	12,000	12,000	
			12,000	18,000	5,000	2,000	3,000	22,000	62,000	

Job / Plant Number	Particulars	2024/25 Budget Estimate								
Cost	Note 114.4	Responsible Officer	Notes	J11401 <i>Fitness Centre</i>	J11402 <i>Retail Sales</i>	J11403 <i>Children Services</i> Crèche	J11408 <i>Children Services</i> Vacation Care	J11404 <i>Courts</i>	J11407 <i>Group Fitness</i>	TOTAL
NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)										
Eaton Recreation Centre - Cost Centres (CC)										
050	Salaries & Wages	MRC		170,577	120,456	127,946	98,313	114,098	119,783	751,172
052	Staff Training	MRC	Appendix J	2,000	250	1,000	0	800	500	4,550
053	Advertising	MRC		0	0	0	0	0	0	0
054	Licenses	MRC		1,750	0	0	5,700	1,000	15,700	24,150
055	Receptions	MRC		0	0	0	0	0	0	0
056	Sundry Expenditure	MRC		1,500	800	2,000	0	1,000	250	5,550
058	Minor Equipment (value < \$300 / if >\$300 use GL 1114504)	MRC		1,000	1,350	1,000	15,000	2,500	0	20,850
059	Cleaning Materials	MRC		5,200	0	0	0	0	0	5,200
060	Equipment Maintenance / Lease	MRC		0	0	0	0	0	0	0
061	Umpire Payments	MRC		0	0	0	0	60,000	0	60,000
064	Contracted Services	MRC		18,000	0	0	0	0	0	18,000
057	Stock Purchases - Other	MRC		0	52,500	0	0	0	0	52,500
065	Stock Purchase - Hot Food	MRC		0	18,000	0	0	0	0	18,000
066	Stock Purchase - Confectionery	MRC		0	9,500	0	0	0	0	9,500
067	Stock Purchase - Icecreams	MRC		0	0	0	0	0	0	0
068	Stock Purchase - Hot Drinks	MRC		0	13,500	0	0	0	0	13,500
069	Stock Purchase - Packaged Drinks	MRC		0	25,000	0	0	0	0	25,000
				200,027	241,356	131,946	119,013	179,398	136,233	1,007,972

Summary		2024/25
Schedule 12 - Transport		Budget Estimate
		\$
TRANSPORT - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(7,401,691)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(1,500)
Total Recurrent Expenditure		(7,403,191)
Non-Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(2,500)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Expenditure		(2,500)
Total Operating Expenditure		(7,405,691)
Operating Revenue		
Recurrent Revenue		
Streets, Roads, Bridges, Depots		177,599
Road Plant Purchases		0
Traffic Control & Parking Facilities		4,200
Total Recurrent Revenue		181,799
Non-Recurrent Revenue		
Streets, Roads, Bridges, Depots		2,277,350
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Revenue		2,277,350
Total Operating Revenue		2,459,149

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer		2024/25	Sundry Notes
			Officer	Note	Budget Estimate	
					\$	
		STREETS, ROADS, BRIDGES, DEPOTS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Mtce & Minor Works - Roads	Man. Op.	Transport	(2,605,785)	Refer to Transport Construction Budget
	JOB	Mtce & Minor Works - Bridges	Man. Op.	Transport	(184,258)	Refer to Transport Construction Budget
	JOB	Mtce & Minor Works - Ancillary	Man. Op.	Transport	(481,510)	Refer to Transport Construction Budget
	JOB	Depot Mtce & Minor Works	Man. Op.	Appendix C	(190,788)	
12 1 1005		Crossover Contribution	Man. Op.		(5,000)	Indexed - Population Growth
12 1 1006		Land Resumption / Compensation	Man. Op.	121.3	(10,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	Dep CEO	Appendix A	(9,633)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	Dep CEO	Appendix A	(1,746)	Works Depot Land
12 1 1010		Lease Interest - Transport - Furniture & Equipment	Dep CEO	Appendix A	0	
12 1 1009		Bridge Insurance	Dep CEO	Appendix I	(73,329)	Reallocated from Sch 14
12 1 1999		Depreciation	MFS	Appendix G	(3,839,641)	
		Sub Total - Recurrent Expenditure			(7,401,691)	
		Non-Recurrent Expenditure				
		Building Major Maintenance - Depots	Man. Assets	Appendix D	0	
12 1 1504		Consultants	Dir Inf.	121.1	0	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded	Dir Inf.		0	Funds from Eaton Drive Access Reserves
	JOB	Directional Signage	Man. Op.	Transport	0	
12 1 1508		Minor Assets < \$5,000 - Transport	Dir Inf.		(2,500)	Indexed - CPI
12 1 1506		Transfer to Trust	MFS		0	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(2,500)	
		TOTAL OPERATING EXPENDITURE			(7,404,191)	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		STREETS, ROADS, BRIDGES, DEPOTS				
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 1001		Reimbursements	Man. Op.	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable	Man. Op.		0	Indexed - CPI
12 2 1003		Grants - MRD Direct Grants	Dir Inf.		165,685	Indexed - CPI
12 2 1004		Fuel Tax Credits	MFS		10,914	Indexed - CPI
		Sub Total - Recurrent Revenue			177,599	
		Non-Recurrent Revenue				
12 2 1501		Grants - Black Spots	Dir Inf.	Transport	0	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance	Dir Inf.		0	
12 2 1503		Grants - Regional Road Group	Dir Inf.	Transport	1,814,000	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	Dir Inf.	Transport	147,350	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Dir Inf.	Transport	316,000	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Dir Inf.	Transport	0	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	Dir Inf.	121.2	0	Refer to notes at end of this schedule
12 2 1508		Contribution to Works	Dir Inf.	Transport	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Future Works) Developers	Dir Inf.	Transport	0	AASB15; AASB1058 Contract Liab Move.
		Sub Total - Non Recurrent Revenue			2,277,350	
		TOTAL OPERATING REVENUE			2,454,949	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		ROAD PLANT				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
12 1 2003		Interest - Loan 62	Dep CEO	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	Dep CEO	Appendix A	0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
12 1 2501		Nil	Man. Op.		0	
12 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			0	
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 2001		Nil	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
12 2 2502		Reimbursements	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 12 - Transport	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		TRAFFIC CONTROL & PARKING FACILITIES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
12 1 3001		License Plates - Special Dardanup Series	MGOV		(1,000)	Indexed - CPI
12 1 3002		Road Wise Programs	Man. Op.		0	Expenditure removed for 5 years
	JOB	Car Parking Bays Mtce & Minor Works	Man. Op.		(500)	
		Sub Total - Recurrent Expenditure			(1,500)	
		Non-Recurrent Expenditure				
12 1 3501		Nil	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(1,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
12 2 3001		Sale of Special Series Number Plates	MGOV		1,200	Indexed - CPI
12 2 3002		Fines & Penalties - Traffic	Man. Op.		3,000	Indexed - Population Growth
12 2 3003		Contribution - Cash in lieu car parking	Man. Op.		0	
12 2 3004		Fees & Charges - Car Parking	Man. Op.		0	
		Sub Total - Recurrent Revenue			4,200	
		Non-Recurrent Revenue				
12 2 3501		Reimbursements	Man. Op.		0	
12 2 3502		Grants - Road Wise	Man. Op.		0	Expenditure removed for 5 years
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			4,200	

Account Number	Job / Plant Number	Schedule 12 - Transport	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 12 - TRANSPORT		
12 1 1504	121.1	Consultants - Transport Asset Management Condition Reports - Roads	0	
			0	
12 2 1507	121.2	Grant Revenue - Sundry Nil	0	
			0	
12 1 1006	121.3	Land Resumption / Compensation Rural and Urban Road Resumption for roadworks	(10,000)	
			(10,000)	
12 2 1001	121.4	Reimbursements Sundry Works	1,000	
			1,000	

Summary		2024/25
Schedule 13 - Economic Services		Budget Estimate
		\$
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Tourism & Area Promotion		(657)
Building Control		(485,662)
Other Economic Services		(42,000)
Total Recurrent Expenditure		(528,318)
Non-Recurrent Expenditure		
Tourism & Area Promotion		(83,500)
Building Control		(2,000)
Other Economic Services		0
Total Non-Recurrent Expenditure		(85,500)
Total Operating Expenditure		(613,818)
Operating Revenue		
Recurrent Revenue		
Tourism & Area Promotion		1,150
Building Control		153,050
Other Economic Services		1,050
Total Recurrent Revenue		155,250
Non-Recurrent Revenue		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		1,000
Total Non-Recurrent Revenue		1,000
Total Operating Revenue		156,250

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		TOURISM & AREA PROMOTION				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Building Mtce & Minor Works - Tourist Bays	Man. Op.	Appendix C	(657)	
13 1 2999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(657)	
		Non-Recurrent Expenditure				
13 1 2501		Donation - Tourism	CEO	131.1	(83,500)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	Man. Op.	Appendix D	0	Source: Building Special Maintenance
		Sub Total - Non Recurrent Expenditure			(83,500)	
		TOTAL OPERATING EXPENDITURE			(84,157)	
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 2001		Reimbursements	Dir Inf.		0	Indexed - CPI
13 2 2002		Sundry Fees & Charges - Taxable	Dir Inf.		150	Indexed - CPI
13 2 2003		Fees & Licenses - GST Free	Dir Inf.		1,000	Indexed - CPI
		Sub Total - Recurrent Revenue			1,150	
		Non-Recurrent Revenue				
13 2 2501		Tourism Signage Sales	Dir Inf.		0	Indexed - CPI
13 2 2502		Grant Revenue - Taxable	Dir Inf.		0	Indexed - CPI
		Sub Total - Non Recurrent Revenue			0	AASB15; AASB1058
		TOTAL OPERATING REVENUE			1,150	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		BUILDING CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
13 1 3001		Salaries & Wages	Dir Inf.		(195,881)	
13 1 3002		Superannuation	Payroll		(28,403)	
13 1 3003		Salary Sacrificed Expenditure	Payroll		0	
13 1 3004		Long Service Leave	Payroll		0	
13 1 3021		Accrued Leave	Payroll		0	
13 1 3008		Fringe Benefits Tax	Payroll		(3,955)	Indexed - CPI
13 1 3009		Printing & Stationery	MDS		(500)	Indexed - CPI
13 1 3010		Staff Uniforms	MDS	Appendix L	(733)	
13 1 3011		Protective Clothing - Building Control	MDS		(250)	Indexed - CPI
13 1 3013		Staff Training / Conferences / Professional Development	MDS	Appendix J	(3,280)	
13 1 3014		Travel & Accommodation	MDS	Appendix K	(472)	
	PLANT	Vehicle Expenses - Building Control	MDS	Appendix B	(6,921)	
13 1 3016		Legislation Updates	MDS		(250)	Indexed - CPI
13 1 3017		Legal Expenses	CEO & DCEO		0	Indexed - CPI
13 1 3019		Telephone Expenses	MHR		(750)	Indexed - CPI
13 1 3990		Allocation of Administration Expenses	MFS		(244,267)	
13 1 3999		Depreciation	MFS	Appendix G	0	
		Sub Total - Recurrent Expenditure			(485,662)	
		Non-Recurrent Expenditure				
13 1 3501		Swimming Pool Inspections	MDS		0	Funded: Swimming Pool Inspection Levy
13 1 3502		Contract Relief Staff - Building Control	Dir. Sustain. Dev		(1,000)	Indexed - CPI
13 1 3503		Minor Assets < \$5,000 - Building Control	Dir. Sustain. Dev		(1,000)	Indexed - CPI
13 1 3598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(2,000)	
		TOTAL OPERATING EXPENDITURE			(487,662)	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		BUILDING CONTROL				
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 3001		Reimbursements	MDS		500	Indexed - CPI
13 2 3002		Sundry Fees & Charges - Taxable	MDS		2,500	Indexed - CPI
13 2 3003		Fines & Penalties	MDS		0	
13 2 3004		Building Licenses	MDS		116,000	Indexed - CPI x Population Growth
13 2 3005		Commission - BCITF	MDS		550	Indexed - CPI x Population Growth
13 2 3006		Commission - BRB	MDS		2,000	Indexed - CPI x Population Growth
13 2 3007		Fees & Charges - Building Statistics	MDS		0	Indexed - CPI
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy	MDS	\$144.00/pool	31,500	Indexed - CPI
		Sub Total - Recurrent Revenue			153,050	
		Non-Recurrent Revenue				
13 2 3501		Nil	MDS		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			153,050	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		OTHER ECONOMIC SERVICES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
13 1 8001		Interest - Loan 61	Dep CEO	Appendix A	0	
13 1 8003		Government Guarantee Fee on Loans	Dep CEO	Appendix A	0	
13 1 8004		Economic Development	CEO	131.2	(42,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			(42,000)	
		Non-Recurrent Expenditure				
13 1 3801		Nil	Dir. Sustain. Dev		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(42,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
13 2 8001		Extractive Industry Licenses	MDS		1,000	Indexed - CPI
13 2 8002		Sale of Standpipe Water	MDS		50	Indexed - CPI
		Sub Total - Recurrent Revenue			1,050	
		Non-Recurrent Revenue				
13 2 8501		Contributions / Donations	MDS	131.3	1,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust	MFS		0	
		Sub Total - Non Recurrent Revenue			1,000	
		TOTAL OPERATING REVENUE			2,050	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES		
13 1 2501	131.1	Donations - Tourism Tourism & Events Grants Tourism & Events Grants - (Contestable Grant on application for remaining funds after committed support for Bull & Barrel Festival \$10,500; Eaton Foreshore Festival \$3,000; and Dardanup Arts Spectacular \$11,500 - CP044 Res:208-22) Lost & Found Event support \$15,000 in 24/25 Res:84-24	(40,000)	Spectacular and Bull & Barrel Festival on 27/7/22 OCM208-22. OCM 59-23; OCM 84-24.
		Operational Grant - Ferguson Valley Marketing Inc. \$23,500 + Operational Costs (Don Hewison Centre - (Don Hewison Centre +/- \$6,000 if not covered by lease)	(23,500)	OCM 84-24
		Bunbury Geographe Tourism Partnership	(20,000)	OCM 84-24
			(83,500)	
13 1 8004	131.2	Economic Development Bunbury Geographe Economic Alliance Bunbury Geographe Chamber of Commerce and Industry Bunbury Geographe Group of Councils Busselton Margaret River Regional Airport \$2,000 pa for 5 years commencing 18/19 Economic Development Initiatives Technical Services Consultancy to Support Grants Officer	(14,000) (1,000) (500) (2,000) (24,500) 0	Extended two years to 24/25
		Designated Area Migration Scheme with South West Local Governments	(42,000) (60,000)	DAMA Refer Expend Sch 14 GL 1412001
13 2 8501	131.3	Economic Development Grant Provision	1,000	Recognise grant as consumed by J12629/1
			1,000	

Summary		2024/25
Schedule 14 - Other Property & Services		Budget Estimate
		\$
OTHER PROPERTY & SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Private Works		(3,000)
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Expenditure		(3,000)
Non-Recurrent Expenditure		
Private Works		0
Administration Overheads		(80,087)
Public Works Overheads		(52,500)
Plant Operation		(10,000)
Salaries & Wages		(80,000)
Unclassified		(10,500)
Total Non-Recurrent Expenditure		(233,087)
Total Operating Expenditure		(236,087)
Operating Revenue		
Recurrent Revenue		
Private Works		3,600
Administration Overheads		72,653
Public Works Overheads		60,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Revenue		136,253
Non-Recurrent Revenue		
Private Works		0
Administration Overheads		768,000
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		80,000
Unclassified		5,000
Total Non-Recurrent Revenue		853,000
Total Operating Revenue		989,253

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PRIVATE WORKS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	Private Works - Sundry	Man. Op.		(3,000)	
		Sub Total - Recurrent Expenditure			(3,000)	
		Non-Recurrent Expenditure				
	JOB	Private Works - Government	Man. Op.		0	
		Sub Total - Non Recurrent Expenditure			0	
		TOTAL OPERATING EXPENDITURE			(3,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 1001		Fees & Charges - Private Works (Sundry)	Man. Op.		3,600	
		Sub Total - Recurrent Revenue			3,600	
		Non-Recurrent Revenue				
14 2 1501		Fees & Charges - Private Works (Government)	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			3,600	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible		2024/25	Sundry Notes
			Officer	Note	Budget Estimate	
					\$	
		ADMINISTRATION OVERHEADS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 2001		Salaries & Wages	Dep CEO		(3,803,504)	
14 1 2027		Superannuation	Payroll		(557,308)	
14 1 2028		Salaries & Wages - LSL	Payroll		(40,000)	This reduces Salaries cost
14 1 2037		Accrued Leave	Payroll		(25,000)	
14 1 2029		Salary Sacrificed Expense	Payroll		0	
14 1 2002		Interest Expense - Loan 49	Dep CEO	Appendix A	0	
14 1 2032		Interest Expense - Loan 65	Dep CEO	Appendix A	0	
14 1 2043		Interest Expense - Loan 73 - Eaton Admin Centre (\$6m)	Dep CEO	Appendix A	(254,252)	
14 1 2058		Interest Expense - New Eaton Admin (Loan 74 \$1.5m)	Dep CEO	Appendix A	(73,317)	
TBA		Interest Expense - New ERP Loan	Dep CEO	Appendix A	(40,000)	
14 1 2044		Government Guarantee Fee on Loan - Loan 73 - Eaton Admin Centre (\$6m)	Dep CEO	Appendix A	(39,968)	
14 1 2060		Government Guarantee Fee on Loan - New Eaton Admin (Loan 74 \$1.5m)	Dep CEO	Appendix A	(10,184)	
	JOB	Administration Building Maintenance	Man. Assets	Appendix C	(551,641)	
14 1 2006		Insurance - General	Dep CEO	Appendix I	(110,069)	
14 1 2040		Insurance - Workers Compensation	Payroll	Appendix I	(257,948)	
14 1 2007		Advertising	Multiple		(32,000)	Indexed - CPI x Population Growth
14 1 2008		Office Equipment Maintenance	Multiple	142.2	(85,329)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services	MGOV		(25,000)	Indexed - CPI x Population Growth
14 1 2010		Software Upgrades / Purchases	MIS	142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Equipment (Short Term) Lease Exp / Hire Exp <12 months)	MIS	142.5	(10,143)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings	MIS	Appendix A	0	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment	MIS	Appendix A	(3,003)	New GL
14 1 2012		Staff Recruitment Expenses/Medical Expenses	MHR		(43,000)	Indexed - CPI
14 1 2013		Staff Telephone Allowance	MHR		(50)	Indexed - CPI
14 1 2014		Telephone Expenses Recoverable	MHR		(50)	Indexed - CPI
14 1 2015		Organisational Professional Development	CEO & DCEO		(10,000)	Indexed - CPI
14 1 2016		Staff Uniforms	Multiple	Appendix L	(14,324)	
14 1 2017		Fringe Benefits Tax	Payroll		(55,384)	Indexed - CPI
14 1 2018		Printing & Stationery	MGOV		(25,000)	Indexed - CPI x Population Growth
14 1 2019		Travel & Accommodation - Executive Services	CEO	Appendix K	(3,904)	
14 1 2041		Travel & Accommodation - Corporate & Governance Services	Dep CEO	Appendix K	(2,034)	
14 1 2039		Staff Training / Conferences / Professional Dev - Executive Services	CEO	Appendix J	(5,632)	
14 1 2038		Staff Training / Conferences / Professional Dev - Corporate & Governance Services	Dep CEO	Appendix J	(51,714)	
14 1 2021		Records Management	MIS		(13,000)	Indexed - CPI
14 1 2022		Subscriptions / Memberships	Dep CEO	142.4	(58,283)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration	Dep CEO	Appendix B	(55,934)	
14 1 2025		Sundry Expenditure	Dep CEO		(3,000)	Indexed - CPI
14 1 2026		Telephone / Communications Expenses	MHR	142.6	(127,875)	Indexed - CPI x Population Growth
14 1 2030		Employee Assistance Program	MHR		(20,000)	Indexed - CPI x Population Growth
14 1 2031		Software Licensing & Service Expenses	MIS	142.1	(1,172,363)	IT Asset Management Plan
14 1 2033		Employee Incentive Expenses	MHR		(10,000)	Employee Value Proposition incentives
14 1 2999		Depreciation	MFS	Appendix G	(547,020)	
		Sub Total			(8,142,233)	
14 1 2995		Less: Allocated to Schedules	MFS		8,142,233	
		Sub Total - Recurrent Expenditure			0	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	
					Budget Estimate	Sundry Notes
					\$	
		ADMINISTRATION OVERHEADS				
		Non-Recurrent Expenditure				
	JOB	Building Special Maintenance - Administration Centres	Man. Assets	Appendix D	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)	MIS		(45,087)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff	Dep CEO		(5,000)	Indexed - CPI
14 1 2504		Minor Assets < \$5,000 - Admin OH	Dep CEO		(30,000)	Indexed - CPI ; IT Reserve funded
14 1 2598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(80,087)	
		TOTAL OPERATING EXPENDITURE			(80,087)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 2001		Reimbursements - Staff Uniforms	MFS		100	Indexed - CPI
14 2 2002		Reimbursements - Telephone	MFS		100	Indexed - CPI
14 2 2003		Reimbursements - Sundry	Multiple		25,000	Indexed - CPI
14 2 2004		Fees & Charges - Taxable	MFS		25,000	Indexed - CPI
14 2 2006		Reimbursements - Paid Parental Leave	MHR		0	
14 2 2007		Reimbursements - Study Assistance	MHR		10,000	Indexed - CPI
14 2 2008		Lease Fees - Council Administration Centre	Dep CEO		12,453	Indexed - CPI
		Sub Total - Recurrent Revenue			72,653	
		Non-Recurrent Revenue				
14 2 2501		Grants Revenue - Taxable	MFS		38,000	Traineeship Grant
14 2 2502		Profit on Sale of Assets	MFS		730,000	
14 2 2503		Other Revenue - Admin OH	MFS		0	
		Sub Total - Non Recurrent Revenue			768,000	
		TOTAL OPERATING REVENUE			840,653	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible		2024/25	Sundry Notes
			Officer	Note	Budget Estimate	
					\$	
		PUBLIC WORKS OVERHEADS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 4001		Salaries & Wages	Dir Inf.		(1,394,501)	
14 1 4002		Superannuation	Payroll		(454,412)	
14 1 4003		Salary Sacrificed Expenditure	Payroll		0	
14 1 4004		Sick, Holiday, Annual Pay	Payroll		(248,987)	
14 1 4005		Long Service Leave	Payroll		(20,000)	This reduces Salaries cost
14 1 4030		Accrued Leave	Payroll		(30,000)	Indexed - CPI
14 1 4007		Consultants	Dir Inf.		(2,000)	Indexed - CPI
14 1 4008		Fringe Benefits Tax	Payroll		(39,040)	Indexed - CPI
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	MIS	Appendix A	0	Indexed - CPI
14 1 4009		Telephone	MHR		(12,500)	Indexed - CPI x Population Growth
14 1 4011		Staff Uniforms (Inside Staff)	MHR	Appendix L	(2,948)	Indexed - CPI x Population Growth
14 1 4012		Advertising	Man. Op.		(6,000)	Indexed - CPI x Population Growth
14 1 4013		Protective Clothing - Public Works	Man. Op.		(11,000)	Based on \$600 per employee
14 1 4014		Printing & Stationery	Man. Op.		(500)	Indexed - CPI x Population Growth
14 1 4015		Occupational Health & Safety	MHR	144.4	(28,527)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Dir Inf.	Appendix K	(1,693)	
14 1 4017		Staff Training / Conferences / Professional Dev - Administration	Dir Inf.	Appendix J	(31,450)	
14 1 4020	JOB	Staff Training / Conferences / Professional Dev - Works	Dir Inf.		(59,020)	Indexed - CPI
14 1 4024		Equipment Maintenance	MIS		(500)	Indexed - CPI
		Software Licensing	MIS	144.1	0	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Dir Inf.	Appendix B	(67,326)	
	PLANT	Sundry Plant & Trailers	Dir Inf.	Appendix B	(71,496)	
14 1 4599		Depreciation	MFS	Appendix G	(297)	
14 1 4029		Allocation of Administration Overheads	MFS		(2,442,670)	
		Sub Total			(4,924,868)	
14 1 4997		Less: Allocated to Works	MFS		4,924,868	
		Sub Total - Recurrent Expenditure			0.00	
		Non-Recurrent Expenditure Unallocated				
14 1 4501		Software Purchases	MIS	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	Dir Inf.	144.2	(45,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < \$5,000 - Public Works	Dir Inf.		(2,500)	Indexed - CPI
14 1 4504		Contracted Relief Staff - Public Works	Dir Inf.		(5,000)	Indexed - CPI
14 1 4598		Profit / (Loss) on Asset Disposals	MFS	Appendix H	0	
		Sub Total - Non Recurrent Expenditure			(52,500)	
		TOTAL OPERATING EXPENDITURE			(52,500)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		PUBLIC WORKS OVERHEADS			\$	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 4001		Reimbursements	Dir Inf.	144.3	10,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees	Dir Inf.		30,000	
14 2 4003		Fees & Charges	Dir Inf.		20,000	
		Sub Total - Recurrent Revenue			60,000	Indexed - CPI
		Non-Recurrent Revenue				
14 2 4501		Nil	Dir Inf.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			60,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		PLANT OPERATION				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
1415001	PLANT	Fuel & Oil	Man. Op.	Appendix B	(195,032)	
1415002	PLANT	Tyres & Tubes	Man. Op.	Appendix B	(23,685)	
1415003	PLANT	Parts & Repairs	Man. Op.	Appendix B	(144,830)	
1415004	PLANT	Repair Wages	Man. Op.	Appendix B	(27,398)	
1415005	PLANT	Licenses	Man. Op.	Appendix B	(16,675)	
1415006	PLANT	Insurance	Dep CEO	Appendix B	(35,610)	
1415098	PLANT	Depreciation	MFS	Appendix B	(229,400)	
		Sub Total			(672,629)	
1415099		Less: Allocated to Works	MFS		672,629	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 5501		Minor Assets < \$5,000 - Plant	Man. Op.		(10,000)	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(10,000)	
		TOTAL OPERATING EXPENDITURE			(10,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 5001		Reimbursements - Sundry	Man. Op.		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 5501		Nil	Man. Op.		0	
		Sub Total - Non Recurrent Revenue			0	
		TOTAL OPERATING REVENUE			0	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		SALARIES & WAGES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 6001		Gross Salaries & Wages	Dep CEO		(10,717,922)	
		Sub Total			(10,717,922)	
14 1 6002		Less: Allocated	MFS		10,717,922	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 6501		Salaries & Wages - Workers Compensation	MHR		(40,000)	Funded through Insurance
14 1 6502		Unallocated Salaries & Wages	MHR		0	
14 1 6503		Salaries & Wages - Paid Parental Leave	MHR		(40,000)	Funded through Comm Govt
		Sub Total - Non Recurrent Expenditure			(80,000)	
		TOTAL OPERATING EXPENDITURE			(80,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 6001		Nil	MHR		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 6501		Reimbursements - Workers Compensation	MHR		40,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded	MHR		40,000	
		Sub Total - Non Recurrent Revenue			80,000	
		TOTAL OPERATING REVENUE			80,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2024/25	Sundry Notes
					Budget Estimate	
		UNCLASSIFIED			\$	
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
		Nil	Dep CEO		0	
		Sub Total - Recurrent Expenditure			0	
		Non-Recurrent Expenditure				
14 1 8502	JOBS	Insurance Claims Expenditure	Dep CEO		(10,000)	Excess plus part funded by Insurance Clai
14 1 8505		Unpaid Insurance Claims	Dep CEO		(500)	Indexed - CPI
		Sub Total - Non Recurrent Expenditure			(10,500)	
		TOTAL OPERATING EXPENDITURE			(10,500)	
		OPERATING REVENUE				
		Recurrent Revenue				
		Nil	Dep CEO		0	
		Sub Total - Recurrent Revenue			0	
		Non-Recurrent Revenue				
14 2 8501		Insurance Claim Revenue	Dep CEO		5,000	Payment of Insurance Claims
		Sub Total - Non Recurrent Revenue			5,000	
		TOTAL OPERATING REVENUE			5,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25		
			Budget Estimate	Sundry Notes	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		\$	
14 1 2031		142.1 Software Licensing & Service Expenses			
		Per 10 Year IT Plan - Software (Annual Licensing and Software as a Service)	Reserve funded	(1,126,672)	IT Asset Management Plan
		Eaton Recreation Centre CRM Software - 24/25 Budget Request	Reserve funded	(35,000)	Funded from IT Reserve
		Social Pinpoint Software (moved from GL 141 4024)		(10,691)	Indexed - CPI
				(1,172,363)	
14 1 2008		142.2 Office Equipment Maintenance			
		Sundry Replacement of Computer Equipment		(5,250)	Indexed - CPI x Population Growth
		Photocopier Copy (Meter) Expenses - Managed Services Contract with Scope - 4yrs commencing 2022/23 (IT Reserve funded)	Reserve funded	(68,248)	Indexed - CPI x Population Growth
		Wireless Networking Mast Lease		(6,831)	Indexed - CPI
		IT Contract Support		(5,000)	Indexed - CPI x Population Growth
				(85,329)	IT Reserve Funded
14 1 2010		142.3 Software Upgrades / Purchases			
		Sundry Software Purchases		(5,000)	
				(5,000)	
14 1 2022		142.4 Subscriptions & Memberships			
		Professional Memberships		(8,798)	Indexed - CPI
		WALGA (Salary & Workforce Survey, Employee Relations, Tax Services, Environmental Planning Tool, Governance Services, Association membership, SW Zone membership, Procurement Services, Local Law Services)		(37,260)	Indexed - CPI
		IT Vision User Group		(700)	Indexed - CPI
		Australia Day Council		(662)	Indexed - CPI
		Cemeteries Association		(135)	Indexed - CPI
		Records & Information Management Professionals Association of WA		(600)	Indexed - CPI
		Mailchimp e-newsletter		(2,174)	Indexed - CPI
		Australian Standards		(1,500)	Indexed - CPI
		Genesis Accounting		(2,070)	Indexed - CPI
		GISSA International - Data/Metadata Spec Annual Support Subscription		(2,484)	Indexed - CPI
		Business Excellence Australia		(1,400)	Indexed - CPI
		Sundry		(500)	Indexed - CPI
				(58,283)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		\$	
14 1 2011		142.5 Equipment Lease (<12 months) / Hire Expenditure Equipment Lease (<12 months) / Hire Expenditure		(10,143)	
				(10,143)	
14 1 2026		142.6 Telephone / Communications Expenses Point to Point Microwave & Internet Service \$2,630.00 per month After Hours Call Centre Service \$460.00 per month Internet Service \$165.00 per month Telephone lines - Eaton and Dardanup offices, library link NBN EE Data Service - all combined sites Previously Data Service - Exetel \$1,250 per month Mobile Device Plans - Mobile Phones Mobile Device Plans - iPads Sundry Services		0 (5,713) 0 (67,275) (35,190) (8,280) (6,417) (5,000)	Indexed - CPI Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI x Population Growth
				(127,875)	
14 1 4024		144.1 Software Licensing - Public Works AutoCad (moved to Software Licensing) Social Pinpoint Software (moved to Software Licensing)		0 0	Indexed - CPI Indexed - CPI
				0	
14 1 4502		144.2 Consultants Drone Services Sundry		(5,000) (40,000)	Indexed - CPI Indexed - CPI
				(45,000)	
14 2 4001		144.3 Reimbursements - Public Works Sundry ie LSL Reimbursements		10,000	Indexed - CPI
				10,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14 1 4015		144.4 Occupational Health & Safety Safety Equipment ie: first aid kits, safety posters, sharp containers, etc Compliance Inspections Compliance Reporting OSH Manual Review Chem Alert Subscription Consultants - Staff Training MSDS Revision	(10,500) (1,000) (500) (5,121) (4,806) (5,150) (1,450)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
14 1 4501		144.5 Software Purchase - Public Works Nil	(28,527) 0	
			0	

New Borrowings

Account	2024/25 Budget Estimate
Number	
14 4 2009 ERP System	1,600,000
	1,600,000

New Community / Self Supporting Loans

Account	2024/25 Budget Estimate
Number	
11 3 3011 Eaton Bowling Club	0
	0

* SSL = Self Supporting Loan

Borrowings Principal Repayments

Account			2024/25 Budget Estimate
Number			
	Existing Loans	Loan #	
11 3 4003	Eaton Rec Ctr	59	0
13 3 8002	Gravel Pit Purchase	61	0
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	0
12 3 2008	Land - Depot	66	(68,881)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(47,940)
10 3 6008	Developer Contribution Plan - Wanju and Waterloo Industrial Park	70	(73,340)
10 3 1007	Waste Bins - 3 Bin System	71	(44,821)
11 3 1014	Pratt Road Club Rooms	72	(22,854)
14 3 2012	Library/Admin Centre - Eaton - Part 1 (1st Loan)	73	(200,548)
	Total Existing Loans		(458,384)
	Proposed Loans		
14 3 2033	2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	New (74)	(46,192)
	ERP System	New	(36,444)
	Total Proposed Loans		(82,636)
	Total Borrowing Principal Repayments		(541,020)

Self Supporting / Community Loan Principal Repayment Income

Account Number	2024/25 Budget Estimate
NIL	
Total SSL	0

Repayment - Prepaid Infrastructure

Account Number	2024/25 Budget Estimate
1232010 Nil	0
Total	0

Lease Principal Repayments

Account	Note	2024/25
Number	Number	Budget Estimate
Existing Leases		
Sch 5 Law, Order, Public Safety - <i>Fire Prevention</i>		
05 3 1004 Nil	1.1	0
Sch 10 Community Amenities - <i>Sanitation - Household</i>		
10 3 1009 Lease Principal Repayment - Sanitation / Household - Land	1.2	(12,334)
Recreation and Culture		
- <i>Eaton Recreation Centre</i>		
11 3 4009 Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment	1.3	(45,331)
- <i>Eaton Community Library</i>		
11 3 6006 Lease Principal Repayment - Eaton Community Library - Furniture & Equipment	1.4	0
Transport		
- <i>Depot</i>		
12 3 1022 Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment	1.5	0
Other Property and Services		
- <i>Administration Overheads</i>		
14 3 2019 Lease Principal Repayment - Administration Overheads - Buildings	1.6	0
14 3 2032 Lease Principal Repayment - Administration Overheads - Furniture & Equipment	1.7	(46,691)
- <i>Public Works Overheads</i>		
14 3 4006 Lease Principal Repayment - Public Works Overheads - Furniture & Equipment	1.8	0
Sub-Total Existing Leases		(104,356)
Proposed Leases		
Refer to Notes		
Total Leasing Principal Repayments		(104,356)

Lease Notes

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference/C	Lease Number	Note
05 3 1004	LAW, ORDER & PUBLIC SAFETY Motor Vehicle Lease - Fire Control					0
	Nil					0
	TOTAL Motor Vehicle Lease - Fire Control				1.1	0
10 3 1009	COMMUNITY AMENITIES Land Lease - Sanitation / Household Waste		Lease of Lot 81 Banksia Road (Transfer		2	(12,334)
	TOTAL Land Lease - Sanitation - Household				1.2	(12,334)
11 3 4009	RECREATION AND CULTURE Furniture & Equipment Lease - Eaton Recreation Centre		ERC Cardio Equipment	Contract: E6N	18	(45,331)
	TOTAL Furniture & Equipment Lease - Eaton Recreation Centre				1.3	(45,331)
11 3 6006	Furniture & Equipment Lease - Eaton Community Library					0
	Nil					0
	TOTAL Furniture & Equipment Lease - Eaton Community Library				1.4	0
12 3 1022	TRANSPORT Furniture & Equipment Lease - Transport					0
	Nil					0
	TOTAL Furniture & Equipment Lease - Streets, Roads, Bridges, Depots				1.5	0
14 3 2019	OTHER PROPERTY & SERVICES Buildings Lease - Administration Overheads					0
	Nil					0
	TOTAL Building Lease - Administration Overheads				1.6	0

Lease Notes

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference / Contract	Lease Number	Note	
14 3 2032	Furniture & Equipment Lease - Administration Overheads						
		IT AMP Leases - Various IT Equipment					(46,691)
14 3 2032	TOTAL Furniture & Equipment Lease - Administration Overheads				1.7		(46,691)
14 3 4006	Furniture & Equipment Lease - Public Works Overheads						0
		Nil					
	TOTAL Furniture & Equipment Lease - Public Works Overheads				1.8		0
	TOTAL PRINCIPAL LEASE REPAYMENTS						(104,356)

2024/25
Budget Estimate
TRANSPORT CAPITAL UPGRADES

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council
				15.0%																	
Upgrades - Roads																					
J12926 Henty Road	0	0	0	0	0	0	19,000	0	19,000	19,000										19,000	0
J12927 Busher Road	0	0	0	0	0	0	441,350	0	441,350					294,000			147,350			441,350	0
J12928 Golding Crescent	0	0	0	0	0	0	66,000	0	66,000	66,000										66,000	0
J12929 Council Drive Improvements	0	0	0	0	0	0	170,000	0	170,000	170,000										170,000	0
J12908 Staff Design Costs - Other Road Construction - 43% Road Proj	0	0	0	0	0	0	0	0	0											0	0
<i>Carry Forward Projects - Capital Upgrades</i>																					
J12904 Pratt Road Modifications (Eaton Bowling Club Car Parks)	0	0	0	0	0	0	256,269	0	256,269		256,269									256,269	0
	0	0	0	0	0	0	952,619	0	952,619	255,000	256,269	0	0	294,000	0	0	147,350	0	0	952,619	0
Upgrades - Bridges																					
Nil	0	0			0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Ancillary																					
J12595 Bus Shelter	0	0	0	0	0	0	0	0	0	0										0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Drainage																					
Nil	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Upgrades	0	0	0	0	0	0	952,619	0	952,619	255,000	256,269	0	0	294,000	0	0	147,350	0	0	952,619	0

Definition - Upgrades
Provides a higher level of service to users.

Examples
Gravelling a road that was not previously gravelled
Sealing a road not previously sealed
Road Widening

2024/25
Budget Estimate
TRANSPORT CAPITAL EXPANSION

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTP5	Contrib to Works	Total Income	Net Cost to Council	
Capital Expansion - Roads																						
J12657 Eaton Drive	0	0	0	0	0	0	2,282,126	0	2,282,126	446,126			316,000	1,520,000					0	2,282,126	0	
	0	0	0	0	0	0	2,282,126	0	2,282,126	446,126	0	0	316,000	1,520,000	0	0	0	0	0	2,282,126	0	
Capital Expansion - Bridges																						
NIL	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Ancillary Street Lighting																						
<i>Carry Forward Projects - Ancillary</i>																						
NIL	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Dual Use Paths																						
Dual Use Paths																						
J12691 Cudliss Street - Hands Ave to Ann St	0	0		0	0	0	66,215	0	66,215	66,215										66,215	0	
J12692 Recreation Drive - New Pedestrian Crossing Near Finch Way	0	0		0	0	0	10,000	0	10,000	10,000										10,000	0	
<i>Carry Forward Projects - Dual Use Paths</i>																						
	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	76,215	0	76,215	76,215	0	0	0	0	0	0	0	0	0	76,215	0	
Capital Expansion - Drainage																						
Nil	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Capital Expansion	0	0	0	0	0	0	2,358,341	0	2,358,341	522,341	0	0	316,000	1,520,000	0	0	0	0	0	2,358,341	0	

Definition - Capital Expansion
Extending the road network.

Examples
Constructing a road that previously did not exist. Can be formed, gravelled or sealed
Constructing new footpaths

2024/25
Budget Estimate
TRANSPORT MAINTENANCE

	Employee Costs	Overheads 352%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTP5	Contrib to Works	Total Income	Net Cost to Council
Maintenance - Roads																					
Rural																					
Refer RM	Road Maintenance - Gravel	Refer Job No. List	210,412	740,903	0	0	199,354	0	303,343	0	1,454,012									0	1,454,012
Refer RM	Road Maintenance - Sealed	Refer Job No. List	170,000	598,604	0	0	76,500	0	221,000	0	1,066,104									0	1,066,104
Refer RM	Road Maintenance - Formed	Refer Job No. List	1,000	3,521	0	0	450	0	1,300	0	6,271									0	6,271
Townsites																					
Refer RM	Road Maintenance - Townsites	Refer Job No. List	15,626	55,022	0	0	2,250	0	6,500	0	79,398									0	79,398
Total										0	0	0	0	0	0	0	0	0	0	0	2,605,785
Maintenance - Bridges																					
J12115	Bridge Maintenance - Rural		3,326	11,712	0	0	740	0	106,458	0	122,236									0	122,236
J12116	Bridge Maintenance - Townsites		120	423	0	0	10	0	61,470	0	62,023									0	62,023
Total										0	0	0	0	0	0	0	0	0	0	0	184,258
Maintenance - Ancillary																					
Rural																					
J12120	Ancillary Maintenance - Rural		8,000	28,170	0	0	1,500	0	17,472	0	55,142									0	55,142
J12121	Road Signs - Rural		685	2,412	0	0	750	0	7,204	0	11,051									0	11,051
Townsites																					
J12125	Ancillary Maintenance - Townsites		2,110	7,430	0	0	536	158	31,645	0	41,879									0	41,879
J12129	Dual Use Paths / Pathways Maintenance		632	2,225	0	0	90	0	466	0	3,413									0	3,413
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cudliss)		75	264	0	0	34	0	8,912	346,574	355,859									0	355,859
J12127	Road Signs - Townsites		1,534	5,402	0	0	577	0	6,654	0	14,167									0	14,167
Total										0	0	0	0	0	0	0	0	0	0	0	481,510
Directional Signage																					
J12005	Directional Signage		0	0	0	0	0	0	0	0	0									0	0
Total										0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Maintenance										0	0	0	0	0	0	0	0	0	0	0	3,271,554

2024/25
Budget Estimate
TRANSPORT RENEWALS

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTP5	Contrib to Works	Total Income	Net Cost to Council
Renewals - Roads																					
J12831	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12828	0	0	0	0	0	0	0	0	0	0										0	0
<i>Carry Forward Projects - Road Renewals</i>																					
<i>Nil</i>	0	0	0	0	0	0	0	0	0											0	0
Total	0	0	0	0	0	0	50,000	0	50,000	50,000	0	0	0	0	0	0	0	0	0	50,000	0
Renewals - Bridges																					
Nil	0	0	0	0	0	0	0	0	0											0	0
<i>Carry Forward Projects - Bridge Renewals</i>																					
<i>Nil</i>	0	0	0	0	0	0	0	0	0											0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals - Pathways																					
J12693	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12694	0	0	0	0	0	0	100,000	0	100,000	100,000										100,000	0
J12695	0	0	0	0	0	0	8,960	0	8,960	8,960										8,960	0
<i>Carry Forward Projects - Pathway Renewals</i>																					
J12921	0	0	0	0	0	0	51,500	0	51,500		51,500									51,500	0
	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0											0	0
Total	0	0	0	0	0	0	210,460	0	210,460	158,960	51,500	0	0	0	0	0	0	0	0	210,460	0
Sub Total - Renewals	0	0	0	0	0	0	260,460	0	260,460	208,960	51,500	0	0	0	0	0	0	0	0	260,460	0
Definition - Capital Renewal																					
Increases the life of the asset or its service potential																					
Examples																					
Resealing aggregate and asphalt roads																					
Regravelling existing gravel roads																					
Replacement of Lighting, street signs																					
Reconstructing footpaths																					
TOTAL	413,520	1,456,087	0	0	282,791	158	4,343,844	346,574	6,842,974	986,301	307,769	0	316,000	1,814,000	0	0	147,350	0	0	3,571,420	3,271,554
Total (Excl Maintenance)	0	0	0	0	0	0	3,571,420	0	3,571,420	986,301	307,769	0	316,000	1,814,000	0	0	147,350	0	0	3,571,420	0

Budget Estimate
2024/25

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Expenditure Classification	Notes	Salaries & Wages	Over Heads 122%	Design & PM Staff		Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributions / Other GLs	Total Income	Net Cost	Sundry Notes
						PM Staff	OH														
Sch 7 - Health Administration																					
J07101	Eaton Family Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
Sch 5 - Law & Order																					
J05005	West Dardanup Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J05024	Burekup Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J05009	Ferguson Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J05026	Dardanup Central Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J05006	Waterloo Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J05023	Wellington Mills Bushfire Brigade Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J05025	Joshua Crooked Brook BFB Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J05026	Dardanup Central Bushfire Station - Sealing to Building Surrounds (Car Park)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J05007	Upper Ferguson Busfire Brigade Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
Sch 8 - Senior Citizens Centres																					
J08101	Eaton Senior Citizens Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
Sch 10 - Public Toilets																					
J10301	Eaton Foreshore Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10302	Millbridge Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10305	Wells Recreation Reserve Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10306	Watson Street Reserve Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10303	Dardanup Oval Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10304	Wellington Mill Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10307	Gnomesville Public Toilets Cfwd Artwork Installation			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10308	Charlotte Street Public Toilets (Cfwd)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10309	Don Hewison Centre Public Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10310	Burekup Hall Public Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
Sch 10 - Refuse Site																					
J10101	Banksia Road Transfer Station - Site Works/Container (C'fwd)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sch 11 - Public Halls & Civic Centres																					
J11711	Eaton Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11708	Dardanup Hall	Renewal	Cfwd - 6	0	0	0	0	0	0	113,612	113,612	0	113,612	0	0	0	0	0	113,612	0	0
J11713	Dardanup Community Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11705	Don Hewison Centre	Renewal	1	0	0	0	0	0	0	5,000	5,000	5,000	0	0	0	0	0	0	5,000	0	0 Renewals
J11712	Ferguson Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11710	Burekup Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11714	CWA Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11715	Waterloo Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
											118,612										

Budget Estimate
2024/25
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads 122%	Design & PM Staff		Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributions / Other	Total Income	Net Cost	Sundry Notes
					PM Staff	OH 15%														
Sch 11 - Sporting Facilities																				
J11645	Glen Huon Football Club Rooms (Pavilion)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11646	Glen Huon Football Change Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11647	Glen Huon Softball Club Rooms (Pavilion)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11508	Land Purchase - Cadell Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11507	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11593	Burekup Tennis Courts & Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11619	Burekup Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11621	Wells Recreation Reserve Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11576	Eaton Skate Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11644	Pump Track Skate Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11622	Eaton Bowling Club Room		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11607	Eaton Oval Club Rooms - R&J Fishwick Pavilion (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11639	Wells Recreation Reserve Club Rooms / Change Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 Renewals
J11608	Eaton Tennis Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11609	Eaton Basketball Courts	3	0	0	0	0	0	0	12,300	12,300	12,300	0	0	0	0	0	0	0	0	0 Renewals
J11648	Burekup Pavilion		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11656	Sport Lighting		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										12,300										
Sch 11 - Eaton Recreation Centre																				
J11801	Eaton Recreation Centre	Upgrade/Renewal	2	0	0	0	0	0	0	641,508	641,508	15,320	297,800	0	0	328,388	0	0	641,508	0
J11657	ERC Car Park Light Poles			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										641,508										
Sch 12 - Depots																				
J12011	Works Depot - Martin Pelusey			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J12012	Eaton Depot			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J12013	Dard Works Depot - Decommission			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										0										
Sch 13 - Tourism																				
J13003	Gnomesville Land Purchase			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Dardanup Tourist Bay			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J13004	Millars Creek Tourist Bay (Tourist Bay Upgrades)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										0										
Sch 14 - Administration Centres																				
J14322	Administration / Library Building Project	New/Improvements	4	0	0	0	0	0	0	476,783	476,783	0	476,783	0	0	0	0	0	476,783	0
J14321	Dardanup Office			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J14325	Staff Design Costs - Other Building Construction	Combined	5	0	0	24,009	3,601	0	0	0	27,610	0	0	0	0	0	0	0	27,610	Combined
										504,393										
TOTAL				0	0	24,009	3,602	0	0	1,249,203	1,276,814	32,620	888,195	0	0	328,388	0	0	1,249,203	27,610

Budget Estimate
2024/25

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project	Further Information
1	\$5,000	Don Hewison Centre	External Fabric / Interior Finishes - Repaint
2	\$218,842	ERC	External Fabric / Interior Finishes - Repaint - (part Grant Funded \$203,522)
2	\$422,666	ERC	ERC Toilets/Change Rooms Refurbishment (part Grant Funded \$124,866)
3	\$12,300	Eaton Basketball Courts	Replace Basketball Hoops (Equipment) to Ground Floor External
4	\$476,783	Administration / Library Building Project	
5	\$27,610	Staff Design Costs - Other Building Construction - 57% Building Projects	
	<u>\$1,163,201</u>		
<i>Carry Forward Projects</i>			
6	\$113,612	Dardanup Hall	Urgent Repairs
	<u>\$113,612</u>		
	<u>\$ 1,276,813</u>	Total Building Construction Projects	
	\$899,449	New/Improvements	
	\$349,754	Preservation/Renewal	
	<u>\$27,610</u>	Staff Design Costs - Other Road Construction - 57% Building Projects (New)	
	<u>\$1,276,813</u>	Total Building Construction Projects	

2024/25

PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	POS Trust OR Reserve	Other (Contribution) Spec Area Rate			Total Income	Net Cost	Sundry Notes	
													11 2 3501	11 2 3504	11 2 3009				
				122%								11 2 3501 11 2 3504 11 2 3009							
J11667	Gascoyne Circle Play Area	Renewal	1	0	0	0	0	5,000	5,000	0	0	0	0	0	0	0	5,000	0	Source: Parks & Reserves Asset Plan
J11668	Parkridge - Tree Planting	Upgrade	2	0	0	0	0	18,255	18,255	0	0	18,255	0	0	0	0	18,255	0	Source: Parks & Reserves Asset Plan
J11669	Parks Renewals	Renewal	3	0	0	0	0	54,700	54,700	54,700	0	0	0	0	0	0	54,700	0	Source: Parks & Reserves Asset Plan
J11670	Renew Plantings	Renewal	4	0	0	0	0	9,846	9,846	9,846	0	0	0	0	0	0	9,846	0	Source: Parks & Reserves Asset Plan
J11671	Burekup Cricket Club - Burekup Oval Drainage Improve.	New	5	0	0	0	0	37,513	37,513	37,513	0	0	0	0	0	0	37,513	0	Source: Parks & Reserves Asset Plan
J11672	Burekup Oval Bollards and chain gate	New	6	0	0	0	0	15,000	15,000	15,000	0	0	0	0	0	0	15,000	0	Source: Parks & Reserves Asset Plan
J11673	Burekup Cricket Club - 3rd Nets Conditional *	New	7	0	0	0	0	12,263	12,263	12,263	0	0	0	0	0	0	12,263	0	Source: Parks & Reserves Asset Plan
* (Subject to Council only contributing up to 50% of \$24,526 cost)																			
<i>Carry Forward Projects</i>																			
J11665	Eaton Foreshore Bore - Tendered Works	Upgrade	Cfwd - 8	0	0	0	0	527,500	527,500	0	89,833	437,667	0	0	0	0	527,500	0	
J11661	Eaton Foreshore Bore & Landscaping Improvements	Expansion	Cfwd - 9	0	0	0	0	47,519	47,519	0	47,519	0	0	0	0	0	47,519	0	
J11662	Eaton Drive Islands & Verges	Upgrade	Cfwd - 10	0	0	0	0	47,475	47,475	0	47,475	0	0	0	0	0	47,475	0	
J11659	Glen Huon Oval (Fencing Reinstatement)	Upgrade	Cfwd - 11	0	0	0	0	52,300	52,300	0	52,300	0	0	0	0	0	52,300	0	
TOTAL				0	0	0	0	827,371	827,371	134,322	237,127	437,667	18,255	0	0	0	827,371	0	

PARKS & RESERVES CONSTRUCTION EXPENDITURE

		Notes			
PRAMP	1	Gascoyne Circle Play Area	5,000		69,546 Renewal
PRAMP	2	Parkridge - Tree Planting	18,255	Contrib. to Works Res	18,255 Upgrade
PRAMP	3	Parks Renewals	54,700		64,776 New
PRAMP	4	Renew Plantings	9,846		0 Expansion
IPC Request	5	Burekup Cricket Club - Burekup Oval Drainage Improve.	37,513		
IPC Request	6	Burekup Oval Bollards and chain gate	15,000	Total	152,577 Per PRAMP (excl Carry Forwards) & IPC Approved Projects
IPC Request	7	Burekup Cricket Club - 3rd Nets Conditional *	12,263		
<i>Cfwd</i>	8	Eaton Foreshore	527,500		0 Renewal - Carry Forward
<i>Cfwd</i>	9	Eaton Foreshore Bore & Landscaping Improvements	47,519		627,275 Upgrade - Carry Forward
<i>Cfwd</i>	10	Eaton Drive Islands & Verges	47,475		0 New - Carry Forward
<i>Cfwd</i>	11	Glen Huon Oval (Fencing Reinstatement)	52,300		47,519 Expansion - Carry Forward
			827,371		827,371 TOTAL

VEHICLE ACQUISITIONS EXPENDITURE

Account			2024/25
Number			Budget
			Estimate
			\$
05 3 1002	Schedule 5 - Fire Prevention		
	BFB Appliance	Not included in Reserve *	*(293,826)
		Refer GL 05 1 2502 Expense	(293,826)
		Refer GL 05 2 2502 Revenue	
05 3 3002	Schedule 5 - Ranger Services		
	Ute Senior Ranger 1	DA8222	0
	Ute Ranger 2	DA9287	0
			0
07 3 4002	Schedule 7 - Health Administration		
	Principal EHO	DA9605	(37,152)
			(37,152)
08 3 7003	Schedule 8 - Culture & Community Services		
	MP&CE	DA997 (Was: 1CUW501)	0
			0
10 3 6002	Schedule 10 - Town Planning		
	Director Sustainable Development	DA10408	(73,272)
	Manager Development Services	DA004	(46,440)
	Principal Planning Officer	DA329	(37,152)
			(156,864)
11 3 3003	Schedule 11 - Parks & Reserves		
	Ute P&G Supervisor	DA005	0
	Works Ute (Leading Hand)	DA994 (Was: DA10214)	0
	Works Ute	DA996 (Was: DA9279)	0
	Works Ute	DA993 (Was DA9406)	0
	Works Crew Cab Ute	DA995 (Was: DA9136)	0
	Works Cab Chassis Ute	DA648	0
	Quad Bike	DA8979	0
	Trailer	1TJU113	0
	Trailer	ITBF 066	0
	Truck Trailer	DA 4607	0
	Backhoe Loader	NEW	0
	Mower	DA10105	0
	Trailer (Ride on Mower)	DA9429	0
	Tractor	DA 9781	0
	Tip Truck	DA9219	(133,750)
	3T Truck	DA9581	(69,918)
	3T Truck		0
	Hydraulic Brush Grapple (P056B)		0
	Forklift 2.5T (SV036)		0
	Slasher		0
	Tipping Trailer	NEW	0
			(203,668)
11 3 4007	Schedule 11 - Recreation Centre		
	Manager Recreation Centre	DA563	(46,440)
			(46,440)
12 3 2003	Schedule 12 - Transport		
	Ute Fuel Ute	DA8200	0
	Public Works Supervisor	DA613 (Was: DA8170)	0
	Works Ute	DA588	(53,009)
	Tray Top Truck	DA8457	(191,708)
	Handyman Ute	DA988 (Was: DA8514)	0
	Tip Truck	DA628	0
	Tip Truck	DA9513	0
	Tip Truck	DA325	(238,990)
	Trailer	1TNK239	0
	Trailer	1TMX 106	0
	Trailer	1TMX103	0
	Trailer	DA4311	0
	Trailer	1TCK914	0
	Trailer	1TFN139	0
	Trailer Mounted Message Board	1TPB147	0
	Loader	DA873	0
	Loader (Backhoe New in 21/22)	DA2833	0
	Grader	DA9774	0
	Grader	DA698	0
	Water Tank - Truck Mounted on DA628	Asset 01945	0
	Trailer - Mobile Speed Trailer	DA4811	0
	Excavator - 2 tonne	DA987 (Was: DA10440)	0
			(483,707)

VEHICLE ACQUISITIONS EXPENDITURE

Account				2024/25
Number				Budget
				Estimate
13 3 2001	Schedule 13 - Building Control			
Ute	Principal Building Surveyor	DA8673		0
				0
14 3 2001	Schedule 14 - Administration Overheads			
	CEO	0DA		(73,272)
	Deputy CEO	DA10181		(73,272)
	Manager Information Services	DA9668		(46,440)
	Manager Human Resources	008 DA	<i>Carry forward from 23/24</i>	(46,440)
	Manager Financial Services	DA0		(46,440)
	Manager Governance	-		0
				(285,864)
14 3 4001	Schedule 14 - Public Works Overheads			
	Director Engineering Services	-		0
	Manager - Infra. Planning & Design	DA1314		0
Ute	Engineering Compliance Officer	DA9376		0
	Manager - Operations	DA955		(46,440)
Ute	Development Engineer	DA429		(37,152)
	Manager - Assets	DA 10091		0
Van	Senior Project Officer / PACE	DA10817		0
				(83,592)
			Excluding DFES funded BFB Vehicles	(1,297,287)

**PLANT & EQUIPMENT
ACQUISITIONS EXPENDITURE**

Account Number	Description	2024/25 Budget Estimate
		\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil	0
		0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	0
		0
10 3 1001	Schedule 10 - Sanitation / Refuse Site	
	Refuse Bins Indexed - Growth	0
	Recycling Bins /3 Bins System Indexed - Growth	0
		0
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan (Reserve Funded)	(10,000)
		(10,000)
12 3 2006	Schedule 12 - Roads Sundry Equipment	0
		0
		0
TOTAL		(10,000)

**FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE**

Account Number	Description	2024/25 Budget Estimate
		\$
04 3 1001	Schedule 4 - Members of Council Meeting equipment for Chambers Sundry Furniture & Equipment	0
	New	(5,000)
		(5,000)
04 3 2001	Schedule 4 - Governance Nil	0
		0
05 3 3001	Schedule 5 - Ranger Services Nil	0
		0
05 3 4001	Schedule 5 - Ranger Services Nil	0
		0
07 3 1001	Schedule 7 - Infant Health Nil	0
		0
07 3 4001	Schedule 7 - Health Administration Nil	0
		0
07 3 5001	Schedule 7 - Pest Control Nil	0
		0
07 3 7001	Schedule 7 - Other Health Dust Meter	0
		0
08 3 2001	Schedule 8 - Education Make It Space - C/Fwd Unspent Grant Funded Expenditure (Lotterywest)	(21,000)
		(21,000)
08 3 7001	Schedule 8 - Other Welfare Nil	0
		0
10 3 6001	Schedule 10 - Town Planning Nil	0
		0
11 3 1001	Schedule 11 - Public Halls Nil	0
		0
11 3 4002	Schedule 11 - Recreation Centre Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded)	(58,400)
	Renewal	
	Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded)	0
	New	
	Sundry Furniture & Equipment (ERC Reserve Funded)	(5,500)
	Renewal	
		(63,900)
11 3 6001	Schedule 11 - Library - Eaton Furniture	0
	Renewal	
		0

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2024/25 Budget Estimate	Notes
		\$	
03 3 1005	Asset / Rates Revaluation Reserve		
	Asset / Rates Revaluation Reserve	70,000	
	Reserve Interest Allocation	15,947	Interest Revenue per GL 03 2 1007
		85,947	
04 3 1003	Election Expenses Reserve		
	Council Elections - Transfer to Reserve	40,000	
	Reserve Interest Allocation	1,222	
		41,222	
10 3 6003	Town Planning Consultancy Reserve		
	Town Planning Consultancy Reserve - Transfer to Reserve	30,000	
	Reserve Interest Allocation	2,152	
		32,152	
10 3 6005	Council Land Development Reserve		
	Council Land Development Reserve	10,000	
	Reserve Interest Allocation	987	
		10,987	
10 3 6006	Strategic Planning Studies Reserve		
	Strategic Planning Studies Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	3,754	
		3,754	
11 3 1004	Building Maintenance Reserve		
	Building Maintenance Reserve	630,000	Source: 10 Year Building Asset Management F
	LRCI Funding	0	
	Reserve Interest Allocation	60,566	
		690,566	
11 3 3008	Parks & Reserves Upgrades Reserve		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	350,000	Source: 10 Year Parks and Reserves
	Reserve Interest Allocation	3,432	Asset Management Plan
		353,432	
11 3 3010	Sale of Land Reserve		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	48,383	
		48,383	
11 3 4004	Eaton Recreation Centre - Equipment Reserve		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	100,000	
	Reserve Interest Allocation	10,152	
		110,152	
12 3 1004	Road Construction & Major Maintenance Reserve		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	0	Source: Road Asset Management Plan
	Reserve Interest Allocation	48,643	
		48,643	
12 3 1013	Pathways Reserve		
	Pathways - Transfer to Reserve	150,000	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	6,973	
		156,973	
12 3 1014	Storm Water Reserve		
	Storm Water Reserve - Transfer to Reserve	30,000	Source: Storm Water Asset Management Plan
	Reserve Interest Allocation	4,526	
		34,526	
12 3 2005	Plant & Engineering Equipment Reserve		
	Plant Reserve - Transfer to Reserve	256,500	
	Reserve Interest Allocation	21,900	
		278,400	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2024/25 Budget Estimate	Notes
14 3 2016	Information Technology Reserve	\$	
	Information Technology Reserve - Transfer to Reserve	350,000	
	Reserve Interest Allocation	22,923	
		372,923	
14 3 2013	Accrued Salaries Reserve		
	Accrued Salaries Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	18,062	
		23,062	
14 3 2010	Employee Leave Entitlements Reserve		
	Employee Leave Entitlements Reserve - Transfer to Reserve	5,000	Purchased Leave
	Reserve Interest Allocation	1,777	
		6,777	
14 3 2017	Employee Relief Reserve		
	Employee Relief Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	9,665	
		14,665	
14 3 2011	Executive & Compliance Vehicle Reserve		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	120,000	
	Reserve Interest Allocation	7,648	
		127,648	
12 3 1016	Carried Forward Projects Reserve		
	Various Projects	300,000	
	Reserve Interest Allocation	62,325	
		362,325	
03 3 1003	Unspent Grants Reserve		
	Prepaid 24/25 LGGC Financial Assistance Grant - Forecast to be received June 2024	1,011,465	
	Prepaid 24/25 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2024	609,542	
	Reserve Interest Allocation	65,610	
		1,686,616	
14 3 2018	Unspent Loan Funds Reserve		
	Unspent ERP Loan Funds	1,600,000	
	Reserve Interest Allocation	21,654	
		1,621,654	
10 3 1004	Refuse Site Environmental Works Reserve		
	Nil	0	
	Reserve Interest Allocation	6,610	
		6,610	
12 3 1017	Contribution to Works Reserve		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	32,994	
		32,994	
12 3 1018	Road Safety Programs Reserve		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per L OCM 24.04.17 CR 84-1)	0	GL 12 2 1508
	Reserve Interest Allocation	957	
		957	
12 3 1019	Collie River (Eaton Drive) Bridge Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	6,420	
		6,420	
12 3 1020	Eaton Drive - Access Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	5,029	
		5,029	
12 3 1021	Eaton Drive - Scheme Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	8,682	
		8,682	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2024/25 Budget Estimate	Notes
		\$	
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Refuse, Recycling & FOGO Bin Replacements	5,000	
	Reserve Interest Allocation	2,492	
		7,492	
10 3 1005	Recycling Education Reserve		
	Recycling Education Expenditure	25,000	
	Reserve Interest Allocation	1,988	
		26,988	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	2,560	
		2,560	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	0	Refer Parks & Reserves Construction
	Reserve Interest Allocation	355	
		355	
13 3 2002	Swimming Pool Inspection Reserve		
	Nil	0	
	Reserve Interest Allocation	161	
		161	
10 3 5001	Environmental Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
13 3 2005	Tourism Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	421	
		421	
05 3 2002	Fire Control Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	414	
		414	
11 3 1013	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3016	Eaton Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3015	Dardanup Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3014	Burekup Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	2,596	
		2,596	
TOTAL		6,212,485	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2024/25 Budget Estimate	Notes
03 4 1002	Asset / Rates Revaluation Reserve Asset / Rates Revaluation Reserve Reserve Interest	187,005 0 187,005	Refer Expenditure GL 03 1 1005
04 4 1001	Election Expenses Reserve Nil	0 0	Refer Expenditure GL 04 1 1501
10 4 6002	Town Planning Consultancy Reserve Town Planning Consultancy Reserve	71,000 0 71,000	Sports Precinct Plan - Eaton Refer Expenditure GL 11 1 3505 & Expenditure GL 10 1 6503 (part of)
10 4 6005	Council Land Development Reserve Sundry Other	5,000 0 5,000	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	Strategic Planning Studies Reserve Strategic Planning Studies Reserve Strategic Planning Studies Reserve	1,125 0 1,125	Asset Condition Reports Refer Expenditure GL 04 1 2506 (part of) Refer Expenditure GL 12 1 1504 (part of)
10 4 6007	Wanju Developer Contribution Plan Reserve Transfer from Reserve	0 0	Refer Unspent Loan Reserve
11 4 1001	Building Maintenance Reserve Building Maintenance Reserve - Transfer from Reserve	32,620 32,620	
11 4 3001	Parks & Reserves Upgrades Reserve Parks & Reserves Upgrades Reserve - Transfer from Reserve	134,322 134,322	
11 4 3011	Sale of Land Reserve Nil	0 0	
11 4 4002	Eaton Recreation Centre - Equipment Reserve Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	111,640 111,640	ERC F&Fitt + Leased Equip Orig Budget
12 4 1002	Road Construction & Major Maintenance Reserve Road Construction Program Bus Shelters	771,126 0 771,126	
12 4 1006	Pathways Pathways - Transfer from Reserve	235,175 235,175	Pathway Capital & Renewal
12 4 1007	Storm Water Reserve Transport Construction - Drainage	0 0	
12 4 1008	Plant & Engineering Equipment Reserve Plant Reserve - Transfer from Reserve	488,706 488,706	
14 4 2010	Information Technology Reserve Information Technology Reserve - Transfer from Reserve	448,650 448,650	
14 4 2011	Accrued Salaries Reserve Accrued Salaries Reserve - Transfer from Reserve	5,000 5,000	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2024/25 Budget Estimate	Notes
14 4 2005	Employee Leave Entitlements Reserve Purchased Leave per Policy	0	
		0	
14 4 2012	Employee Relief Reserve Employee Relief Reserve	5,000	
		5,000	
14 4 4007	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer from Reserve Motor Vehicle Fleet Management Plan and Biennial Review (funded from ECV Res)	316,101	
		0	Refer Part GL 04 1 2506
		316,101	
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) Various Projects	888,195 307,769 237,127 350,000	J14322 Eaton Admin/Library Build. LTFP/Carried Forward Projects
		1,783,091	
03 4 1003	Unspent Grants Reserve LGGC Financial Assistance Grants - Prepaid in 22/23 FY for 23/254 Expenditure LGGC Local Road Grant - Prepaid in 22/23 FY for 23/24 Expenditure Transport Construction Building Construction	1,011,465 609,542 0 0	
		1,621,007	
N/A	Unspent Royalties for Regions Grant Reserve Nil	0	
		0	
14 4 2013	Unspent Loan Funds Reserve Unspent Loan Funds Reserve - Transfer from Reserve Unspent Loan	150,000 520,000	Wanju ERP Loan Refer Expenditure GL 10 1 6503 Loan expended 24/25, 25/26 & 26/27
		670,000	
10 4 1001	Refuse Site Environmental Works Reserve Refuse Site Environmental Works Reserve - Transfer from Reserve	0	
		0	
12 4 1011	Contribution to Works Reserve Parks & Reserves Construction	18,255	
		18,255	
	Road Safety Programs Reserve Nil	0	
		0	
12 4 1012	Collie River (Eaton Drive) Bridge Construction Reserve Eaton Drive - Extension of 2nd Carriage Way (J12902) Eaton Drive - Pathways funded JTPS (J12674/J12675) Eaton Drive Scheme Expenditure - Scheme Refunded	0 0 0 0	Transport C AASB 15 / AASB 1058 Pathways AASB 15 / AASB 1058 Contract Liab Movement Refer Expenditure GL 12 1 1505
		0	
12 4 1013	Eaton Drive - Access Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	0 0 0	Transport Construction Transport Construction Refer Expenditure GL 12 1 1505
		0	
12 4 1014	Eaton Drive - Scheme Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12902)	0 0 0	Transport Construction AASB 15 / AASB 1058 Refer Expenditure GL 12 1 1505 Contract Liab Movement
		0	
10 4 1002	Refuse & Recycling Bin Replacement Reserve Transfer from Reserve	0	
		0	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2024/25 Budget Estimate	Notes
10 4 1003	Recycling Education Reserve Waste Education Expenses	25,275	Refer Expenditure GL 10 1 1005
		25,275	
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Transfer - Bulk Waste Expenditure	0	Refer Expenditure GL 10 1 2001
		0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent SAR Funded Capital Projects (from prior years)	437,667	Parks & Reserves Construction
		437,667	
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0	
		0	
10 4 5002	Environmental Projects Reserve Nil	0	
		0	
13 4 1001	Tourism Reserve Nil	0	
		0	
05 4 1001	Fire Control Reserve Nil	0	
		0	
11 4 1004	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve Nil	0	
		0	
11 4 3002	Eaton Public Open Space Reserve Transfer from Reserve Transfer from Reserve	0 Parks & Reserves Construction 0 Building Construction	
		0	
11 4 3013	Dardanup Public Open Space Reserve Transfer from Reserve	0	
		0	
11 4 3014	Burekup Public Open Space Reserve Transfer from Reserve	0	
		0	
TOTAL		7,367,765	

Appendix A

Interest Expense - Borrowings				2024/25
Existing Loans	Sch	GL Allocation	Loan #	
Depot Land Purchase	12	12 1 1007	66	9,633
Glen Huon Oval Club Rooms	11	11 1 3011	69	29,916
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	7,460
2021/22 Waste Bins - 3 Bin System	10	10 1 1026	71	4,234
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3014	72	31,315
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2043	73	254,252
Total Existing Loans				336,810
Proposed Loans				
2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	14	14 1 2058	74	73,317
2024/25 ERP System	14	TBA	New (74)	40,000
Total Proposed Loans				113,317
Total Borrowing Interest Expense				450,127

Interest Revenue - Self Supporting Loan Reimbursements			
	Sch	GL Allocation	Loan #
Self Supporting Loan Revenue			
Nil			
Total SSL Revenue			0

State Govt Guarantee Fee - Borrowings			
Existing Loans	Sch	GL Allocation	Loan #
Depot Land Purchase	12	12 1 1008	66
Glen Huon Oval Club Rooms	11	11 1 3012	69
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6025	70
2021/22 Waste Bins - 3 Bin System	10	10 1 1027	71
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3012	72
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2044	73
Total Existing Loans			56,672
Proposed Loans			
2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	14	14 1 2060	New (74)
2024/25 ERP System			
Total Proposed Loans			15,746
Total Borrowing Govt Guarantee Fee			72,418

State Govt Guarantee Fee Revenue - Borrowings			
Self Supporting Loan Revenue	Sch	GL Allocation	Loan #
Nil	11	11 2 3007	N/A
Total SSL Govt Guarantee Fee Revenue			0

Appendix A - Continued

Interest Expense - Leases				2024/25
Existing Leases	Sch	GL Allocation	Lease #	
Law, Order, Public Safety				
<i>- Fire Prevention</i>				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006		0
Community Amenities				
<i>- Sanitation - Household</i>				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	1,065
Recreation and Culture				
<i>- Eaton Recreation Centre</i>				
Lease Interest - Eaton Recreation Centre - Furniture & Equipment	11	11 1 4052	12, 18	2,409
<i>- Eaton Community Library</i>				
Lease Interest - Eaton Community Library - Furniture & Equipment	11	11 1 6024		0
Transport				
<i>- Streets, Roads, Bridges, Depots (Transport)</i>				
Lease Interest - Transport - Furniture & Equipment	12	12 1 1010		0
Other Property and Services				
<i>- Administration Overheads</i>				
Lease Interest - Administration Overheads - Buildings	14	14 1 2045	1	0
Lease Interest - Administration Overheads - Furniture & Equipment	14	14 1 2046	Various	3,003
<i>- Public Works Overheads</i>				
Lease Interest - Public Works Overheads - Furniture & Equipment	14	14 1 4031		0
Total Existing Leases				6,477
Proposed Leases				
Nil				0
Total Proposed Leases				0
Total Lease Interest Expense				6,477

Appendix B

Budget Estimate 2024/25											
PLANT OPERATIONAL EXPENDITURE											
Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
Sch 5 - Animal Control											
P012A	DA8222	Compliance	Senior Ranger 1	3,760	515	3,000	0	382	413	6,200	14,269
P017A	DA9287	Compliance	Ranger 2	3,760	515	3,000	0	382	460	4,000	12,116
											26,386
Sch 7 - Health Administration											
P021A	DA 9605	Compliance	PEHO	3,090	515	1,030	0	378	320	3,600	8,933
											8,933
Sch 8 - Culture & Community Services											
P015A	DA 997 (Was: 1CUW501)	Executive	MP&CE	2,318	258	773	0	378	344	2,500	6,570
											6,570
Sch 10 - Town Planning											
P031A	DA 10408	Executive	Director SD	3,863	515	1,030	0	378	484	5,400	11,670
P023A	DA 329	Compliance	Princ PO	2,472	258	1,030	0	378	328	2,300	6,766
P003A	DA 004	Executive	MDS	2,472	258	1,030	0	378	427	3,300	7,865
											26,300
Sch 11 - Recreation Centre											
P027A	DA 563	Compliance	MRC	3,000	258	1,030	0	353	361	4,000	9,002
											9,002
Sch 13 - Building Control											
P014A	DA 8673	Compliance	PBS	2,318	258	258	0	378	409	3,300	6,921
											6,921
Sch 14 - Administration Overheads											
P001A	0 DA	CEO	CEO	3,348	1,030	1,545	0	391	681	7,500	14,495
P029A	DA 10181	Executive	DCEO	3,348	1,030	1,545	0	391	587	7,500	14,401
P022A	DA 9668	Executive	MIS	2,833	773	1,288	0	378	427	3,600	9,299
P026A	008 DA	Executive	MG&HR	2,833	773	1,288	0	378	461	3,200	8,933
P007A	DA 0	Executive	MFS	2,833	773	1,288	0	353	359	3,200	8,806
											55,934
Sch 14 - Public Works Overheads - Vehicles											
P008A	DA 017	Executive	DI	0	0	0	0	0	0	0	0
P002A	DA 955	Compliance	M Operations	3,863	515	515	0	391	437	1,900	7,621
P004A	DA 1314	Compliance	M IP&D	2,833	515	515	0	378	428	1,900	6,569
P010A	DA 613 (Was: DA 8170)	Compliance	PWS	4,250	500	500	0	378	476	4,000	10,104
P011A	DA 005	Compliance	P&ES	5,871	515	773	0	378	400	3,500	11,437
P020A	DA 9376	Compliance	ECO	3,348	258	515	0	353	364	4,000	8,838
P024A	DA 429	Compliance	Proj Dev Eng	2,318	258	515	0	353	335	2,300	6,079
P028A	DA 10091	Compliance	M Assets	2,318	258	515	0	378	370	4,500	8,339
P032A	DA 10817	Compliance	Senior Project Off	2,318	258	515	0	378	370	4,500	8,339
											67,326
Sch 14 - Public Works Overheads - Sundry Plant											
P050A	N/A	Sundry Plant & Trailers		18,025	515	20,600	20,600	475	5,281	6,000	71,496
											71,496
Allocated to Schedules				87,390	11,320	44,098	20,600	8,737	14,522	92,200	278,866

Appendix B

Budget Estimate
2024/25

PLANT OPERATIONAL EXPENDITURE

Parks & Gardens										
P053A	DA988 (Was: DA 8514)	Maintenance Storeperson	2,318	515	2,060	206	378	380	3,200	9,057
P059A	DA 9781	Tractor - Eaton	2,318	515	3,090	1,030	378	1,021	6,000	14,352
P064A	DA 996 (Was: DA 9279)	Ute	0	0	0	0	378	451	0	829
P067A	DA 9219	Truck	5,408	515	2,575	206	378	579	3,500	13,161
P068A	DA 993 (Was: DA 9406)	Ute	3,348	515	2,060	206	378	435	0	6,942
P069A	DA 995 (Was: DA 9136)	Ute	5,408	515	2,575	206	378	403	3,200	12,685
P070A	DA 9429	Ride on Mower	5,408	515	2,575	206	378	370	3,500	12,952
P071A	DA 9581	Truck	2,833	515	7,210	1,236	378	494	5,800	18,466
P072A	DA 648	Ute	5,408	515	2,575	515	378	426	4,300	14,117
P073A	DA994 (Was: DA 10214)	Ute	3,863	258	515	0	378	400	3,000	8,414
New	TBA	3T Truck								0
										110,972
Transport										
P051A	DA 8200	Ute	3,863	258	1,030	206	378	412	3,600	9,747
P052A	DA 588	Ute	3,863	258	1,288	206	378	376	3,600	9,969
P054A	DA 9774	Grader	7,468	773	10,300	206	378	1,922	0	21,047
P055A	DA 698	Grader	7,468	773	10,300	206	378	1,992	0	21,117
P056A	DA 873	Loader	11,588	1,545	18,074	206	378	2,991	20,000	54,782
P057A	DA 628	Truck	9,528	773	7,210	206	378	1,821	15,000	34,916
P058A	DA 325	Truck	8,498	773	7,210	206	378	902	15,000	32,967
P062A	DA 8457	Maintenance Truck	4,378	773	5,150	412	378	901	16,000	27,992
P065A	DA 9513	Maintenance Truck	8,498	773	4,120	412	378	1,632	11,000	26,813
P074A	DA987 (Was: DA 10440)	Mini Excavator	3,348	515	2,575	206	378	559	3,000	10,581
P075A	DA 2833	Backhoe Loader	2,833	773	8,240	515	378	2,621	17,500	32,860
										282,791
Allocated to Works			107,642	12,365	100,732	6,798	7,938	21,088	137,200	393,763
TOTAL PLANT			195,032	23,685	144,830	27,398	16,675	35,610	229,400	672,629

Appendix C

Budget Estimate 2024/25												
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE												
Job #	Description	Salaries & Wages			Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
		352%										
Sch 7 - Health Administration												
J07001	Eaton Family Centre	100	352	0	0	1,350	1,244	0	0	3,804	6,850	
											6,850	
Sch 8 - Senior Citizens Centres												
J08001	Eaton Sen. Citiz Centre - DO NOT USE	0	0	0	0	0	0	0	0	0	0	
											0	
Sch 10 - Refuse Sites												
J10201	Banksia Road Refuse Site	128,752	453,363	0	0	45,133	7,958	0	0	251	635,457	
J10203	Recycling Facility	0	0	0	0	1,755	0	0	0	0	1,755	
											637,212	
Sch 10 - Public Conveniences												
J10001	Eaton Foreshore Toilets	4,635	16,321	0	0	3,425	203	0	0	274	24,859	
J10002	Watson Street Reserve Toilets	3,036	10,689	0	0	1,182	0	0	1,146	258	16,310	
J10003	Eaton Tennis Toilets	960	3,380	0	0	173	0	0	0	0	4,514	
J10004	Ferguson Hall Toilets	614	2,163	0	0	71	0	0	0	0	2,848	
J10005	Dardanup Oval Toilets	3,608	12,706	0	0	3,442	0	0	0	0	19,756	
J10006	Burekup Tennis Toilets	2,785	9,808	0	0	739	0	0	0	98	13,430	
J10007	Wellington Mills Toilets	4,683	16,490	0	0	1,610	597	0	0	111	23,490	
J10008	Millbridge Toilets	2,050	7,219	0	0	458	0	0	0	177	9,904	
J10009	Don Hewison Centre Public Toilets	1,449	5,102	0	0	314	0	0	0	135	7,000	
J10020	Vandalism - Public Conveniences	849	2,990	0	0	1,122	0	0	0	0	4,962	
J10021	Gnomesville Public Toilets	2,856	10,056	0	0	858	0	0	0	0	13,769	
J10022	Boyanup-Picton Rd (Charlotte St) Toilet	874	3,078	0	0	893	0	0	0	0	4,844	
											145,686	
Sch 11 - Public Halls & Civic Centres												
J11001	Eaton Hall	726	2,558	0	0	3,274	597	0	1,289	2,401	10,846	
J11002	Dardanup Hall	6,587	23,194	0	0	6,560	1,691	0	2,521	4,285	44,838	
J11003	Burekup Hall	803	2,828	0	0	3,100	0	0	0	3,217	9,948	
J11004	Ferguson Hall	2,254	7,936	0	0	3,370	0	0	0	1,690	15,250	
J11005	Waterloo Hall	616	2,169	0	0	1,623	0	0	0	383	4,791	
J11006	Dardanup Community Centre	2,372	8,352	0	0	3,311	0	0	0	1,898	15,932	
J11007	Don Hewison Centre	1,455	5,123	0	0	1,869	932	0	1,438	659	11,476	
J11008	CWA Hall	817	2,877	0	0	534	0	0	0	532	4,760	
J11015	Vandalism - Halls	574	2,022	0	0	47	0	0	0	0	2,644	
J11016	Graffiti Removal	537	1,891	0	0	729	0	0	0	0	3,157	
J11017	Eaton Depot (Leased)	522	1,839	0	0	511	0	0	0	549	3,422	
											127,064	
Sch 11 - Libraries												
J11655	Former Eaton Community Library (Sanford Way)	0	0	0	0	9,905	0	0	0	2,672	12,577	
NEW	Eaton Community Library (New Admin Building)	500	1,761	0	0	2,000	0	0	0	0	4,261	
											16,838	
Sch 11 - Sporting Facilities												
J11050	Eaton Football Club Rooms - R&J Fishwick Pavilion	1,154	4,065	0	0	6,293	0	0	5,426	126	17,064	
J11051	Softball Association Club Rooms	716	2,521	0	0	3,107	0	0	0	5,263	11,607	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	912	3,210	0	0	223	0	0	0	903	5,248	
J11053	Eaton Bowling Club	705	2,484	0	0	8,022	0	0	0	7,828	19,039	
J11054	Dardanup Oval Club Rooms (Wells Recreation)	1,226	4,318	0	0	7,574	0	0	0	5,811	18,930	
J11055	Burekup Tennis Courts	0	0	0	0	130	0	0	0	505	635	
J11056	Dardanup Equestrian Centre	0	0	0	0	884	0	0	0	1,809	2,693	
J11057	Glen Huon Club Room - Football	1,100	3,872	0	0	7,901	10,959	0	0	5,124	28,956	
J11058	Glen Huon Change Rooms - Football	2,093	7,371	0	0	3,429	0	0	0	3,788	16,682	
											120,853	

Appendix C

Budget Estimate 2024/25												
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE												
Job #	Description	Salaries & Wages			Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
		Overheads	352%									
Sch 11 - Recreation Centre												
J11405	Eaton Recreation Centre - Minor Mtce	49,640	0	0	0	12,936	0	0	0	0	62,576	
J11410	Eaton Recreation Centre - Building Mtce	0	0	0	0	75,000	53,897	850	5,157	25,973	160,877	
											223,453	
Sch 12 - Depots												
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	0	0	
J12002	Eaton Depot (refer J11017)	166	585	0	0	355	0	0	0	0	1,106	
J12004	Dardanup Depot - Martin Pelusey	27,569	97,076	3,559	0	35,943	19,079	0	0	6,457	189,683	
											190,788	
Sch 13 - Tourism												
J13001	Millars Creek Tourist Bay	0	0	0	0	300	0	0	0	133	433	
J13002	Dardanup Tourist Bay	28	99	0	0	0	0	0	0	97	224	
											657	
Sch 14 - Administration Centres												
J14301	Administration Centre - Eaton	62,676	87,308	0	0	247,598	70,392	0	20,190	26,118	514,282	
J14302	Dardanup Office	4,450	15,669	0	0	8,999	4,024	0	1,076	3,139	37,358	
											551,641	
TOTAL		327,452	844,845	3,559	0	518,051	171,573	850	38,244	116,468	2,021,041	

Appendix D

Budget Estimate 2024/25 BUILDING MAJOR MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads 352%	Plant	Stores Issues	Good & Services	TOTAL
Sch 7 - Health Administration								
TBA	Eaton Family Centre		0	0	0	0	0	0
Sch 8 - Senior Citizens Centres								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
Sch 10 - Public Toilets								
TBA	Eaton Foreshore Toilets		0	0	0	0	0	0
J10701	Watson Street Toilets		0	0	0	0	0	0
TBA	Eaton Tennis Toilets		0	0	0	0	0	0
TBA	Ferguson Hall Toilets		0	0	0	0	0	0
TBA	Dardanup Oval Toilets		0	0	0	0	0	0
TBA	Burekup Tennis Toilets		0	0	0	0	0	0
TBA	Wellington Mills Toilets		0	0	0	0	0	0
TBA	Millbridge Toilets		0	0	0	0	0	0
Sch 10 - Refuse Site								
TBA	Upgrades		0	0	0	0	0	0
Sch 11 - Public Halls & Civic Centres								
J11701	Eaton Youth Centre		0	0	0	0	0	0
J11702	Dardanup Hall		0	0	0	0	0	0
J11703	Burekup Hall		0	0	0	0	0	0
J11704	Ferguson Hall		0	0	0	0	0	0
J11705	Waterloo Hall		0	0	0	0	0	0
J11706	Dardanup Community Centre		0	0	0	0	0	0
J11707	Don Hewison Centre		0	0	0	0	0	0
J11708	CWA Hall		0	0	0	0	0	0
Sch 11 - Libraries								
N/A	Nil		0	0	0	0	0	0
Sch 11 - Sporting Facilities								
TBA	Eaton Football Club Rooms		0	0	0	0	0	0
TBA	Softball Association Club Rooms		0	0	0	0	0	0
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	0	0
TBA	Eaton Bowling Club		0	0	0	0	0	0
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0
TBA	Burekup Tennis Courts & Rooms		0	0	0	0	0	0
TBA	Dardanup Equestrian Centre		0	0	0	0	0	0
Sch 11 - Eaton Recreation Centre								
J11807	Upgrades		0	0	0	0	0	0
Sch 12 - Depots								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
Sch 13 - Tourism								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
Sch 14 - Administration Centres								
J14351	Administration Centre - Eaton		0	0	0	0	0	0
TBA	Dardanup Office		0	0	0	0	0	0
TOTAL			0	0	0	0	0	0
Notes								
Nil								

Appendix E

Budget Estimate
2024/25

PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 352.12%	Plant 13.40%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Ovals											
J11200	Dardanup Oval	12,899	45,419	1,728	0	33,929	9,450	0	2,071	174	105,670
J11201	Eaton Oval	21,418	75,416	2,870	0	59,332	4,097	0	0	64	163,196
J11202	Glen Huon Oval	16,962	59,727	2,273	0	50,164	18,720	0	0	0	147,847
J11203	Burekup Oval	3,357	11,819	450	0	3,750	0	0	0	529	19,905
Eaton Townsite											
J11204	Isaac Park - Millbridge	New 23/24 168	593	23	0	2,825	0	0	0	316	3,925
J11205	Avon Park - Millbridge	New 23/24 953	3,355	128	0	2,405	0	0	0	196	7,036
J11206	Gascoyne Park - Millbridge	New 23/24 884	3,111	118	0	1,836	0	0	0	645	6,594
J11207	Wilmot Park - Millbridge	New 23/24 1,004	3,537	135	0	1,295	0	0	0	100	6,071
J11208	Cygnets Park - Millbridge	New 23/24 1,162	4,092	156	0	1,295	0	0	0	0	6,705
J11209	Berkeley Park - Millbridge	New 23/24 202	711	27	0	1,036	0	0	0	2,912	4,888
J11210	Duncan Loop Vegetation Bund - I	New 23/24 1,578	5,555	211	0	0	0	0	0	145	7,490
J11211	Millbridge Reserve 50867 - Millbr	New 23/24 2,179	7,672	292	0	5,622	0	0	0	284	16,049
J11212	Holroyd Park - Millbridge	New 23/24 294	1,036	39	0	0	0	0	0	44	1,414
J11213	Alice Park - Millbridge	New 23/24 0	0	0	0	0	0	0	0	192	192
J11214	Greenough Park - Millbridge	New 23/24 484	1,705	65	0	460	0	0	0	467	3,180
J11215	Eaton Administration Centre Gardens	3,497	12,313	469	0	38	0	0	0	0	16,316
J11216	Hale Street Reserve	10,613	37,372	1,422	0	1,083	1,230	0	0	0	51,722
J11217	Eaton Foreshore	43,512	153,214	5,831	0	22,805	6,865	0	13,430	2,729	248,385
J11218	Millard Street	11,514	40,543	1,543	0	981	0	0	0	21	54,602
J11219	Watson Street	15,245	53,681	2,043	0	11,729	2,397	0	0	316	85,411
J11220	Lofthouse Avenue	26,956	94,918	3,612	0	7,778	3,346	0	34	196	136,842
J11221	Pratt Road Reserve	13,670	48,135	1,832	0	11,785	0	0	0	645	76,067
J11222	Parkridge Estate Reserves	63,384	223,188	19,970	0	7,181	2,804	0	0	100	316,628
J11223	Sindhi Close Park	15,764	55,507	2,112	0	3,820	1,583	0	0	2,912	81,698
J11224	Eaton Skate Park	4,842	17,050	649	0	1,715	0	0	0	0	24,255
J11225	Lusitano Park	3,451	12,152	462	0	1,653	1,230	0	0	0	18,950
J11226	Eaton Bowling Club Verges	890	3,133	119	0	71	0	0	0	0	4,214
J11227	Eaton Drive / Lavender Way Reserve	7,089	24,963	950	0	1,287	959	0	0	0	35,248
J11228	Recreation Centre Surrounds	11,591	40,814	1,553	0	3,701	0	0	0	0	57,659
J11229	Entry Statements	2,286	8,049	306	0	2,069	0	0	0	0	12,710
J11230	Lot 152 Recreation Drive	5,214	18,360	699	0	457	1,393	0	0	0	26,123
J11279	Millbridge Gardens	10,185	35,864	1,365	0	13,367	6,059	0	1,673	145	68,656
J11231	Eaton Drive Islands	10,053	35,399	1,347	0	22,251	0	0	0	0	69,050
J11278	Lot 60 Old Coast Road	63	221	8	0	122	0	0	0	0	414
J11282	Verge Mtce - Eaton	43,370	152,714	2,253	0	5,579	0	0	0	0	203,915
J11285	Hunter Park - Millbridge	19,883	70,011	2,664	0	22,373	0	0	0	0	114,930
J11286	Castlereagh Park - Millbridge	9,148	32,210	1,226	0	3,015	0	0	0	0	45,598
J11287	Cadell Park - Millbridge	9,886	34,809	1,325	0	9,021	661	0	0	284	55,985
J11288	Gary Engel Park - Millbridge	17,459	61,475	2,339	0	22,183	39,200	0	0	0	142,657
J11289	Ord Park - Millbridge	4,071	14,336	546	0	4,697	0	0	0	0	23,650
J11290	Illawarra Park - Millbridge	14,454	50,894	1,937	0	12,189	688	0	0	0	80,161
J11291	Hatfield Way Park - Millbridge	319	1,122	43	0	334	0	0	0	0	1,817
J11292	Torrens Loop - Millbridge	5,365	18,891	719	0	2,215	0	0	0	0	27,190
J11293	Millars Creek East - Millbridge	15,073	53,075	2,020	0	2,020	2,532	0	23	44	74,787
J11294	Millars Creek West - Millbridge	19,191	67,575	2,572	0	3,661	0	0	0	0	92,999
J11295	Millbridge Verges	51,572	181,596	6,911	0	10,586	0	0	0	0	250,664
J11296	Duncan Loop Reserve - Millbridge	6,630	23,345	888	0	1,088	0	0	0	0	31,951
J11297	Hazelgrove Reserve - Millbridge	10,102	35,571	1,354	0	5,540	0	0	0	0	52,566
J11298	Primrose Vista	6,276	22,097	841	0	3,458	0	0	0	0	32,672
J11299	Beaufort Loop	5,292	18,636	709	0	2,141	0	0	0	0	26,778
J11326	Glen Huon Playground - Eaton	7,585	26,709	1,016	0	3,366	0	0	0	0	38,677
J11327	Eaton Community Library Gardens	2,759	9,714	370	0	509	0	0	0	0	13,351

Appendix E - Continued

Budget Estimate 2024/25 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	& Wages 352.12%	Overheads 13.40%	Plant	Issues	&	Electricity	Gas	Water	Insurance	TOTAL
<i>Continued</i>											
J11232	Charoloais Mews Park - Parkridg	New 23/24 1,312	4,619	176	0	0	0	0	0	0	6,107
J11233	Gromark Park - Parkridge	New 23/24 2,356	8,294	316	0	794	0	0	0	0	11,759
J11234	Peninsula Lakes Park - Parkridge	New 23/24 5,771	20,323	773	0	0	0	0	0	0	26,867
J11235	Leicester Ramble Park - Parkridge	New 23/24 19,115	67,308	2,561	0	0	0	0	0	0	88,984
J11236	Wunditch Reserve - Eaton	New 23/24 1,231	4,336	165	0	0	0	0	0	0	5,732
J11237	Eagle Reserve - Eaton	New 23/24 5,917	20,834	793	0	0	0	0	0	0	27,544
J11238	Duckpond Reserve - Eaton	New 23/24 4,926	17,346	660	0	0	0	0	0	0	22,933
J11239	Marri Reserve - Eaton	New 23/24 2,371	8,349	318	0	3,187	0	0	0	0	14,226
J11243	Blue Wren Vegetation Bund - Eat	New 23/24 1,678	5,909	225	0	0	0	0	0	0	7,812
J11244	Peppermint Way Vegetatation Bi	New 23/24 1,469	5,174	197	0	0	0	0	0	0	6,840
J11245	Finch Way Reserve - Eaton	New 23/24 2,337	8,230	313	0	2,678	0	0	0	0	13,558
J11246	Hamilton Road Gardens (CWA) -	New 23/24 487	1,715	65	0	0	0	0	0	0	2,267
J11247	Hale Street Park - Eaton	New 23/24 2,686	9,459	360	0	0	0	0	0	0	12,506
J11248	Charterhouse Reserve - Eaton	New 23/24 2,969	10,455	398	0	0	0	0	0	0	13,821
J11249	Evolution Park - Eaton	New 23/24 4,027	14,180	540	0	0	0	0	0	0	18,747
J11258	Sykes Reserve - Burekup	New 23/24 2,161	7,610	290	0	498	0	0	0	0	10,559
J11259	Shier Reserve - Burekup	New 23/24 4,903	17,263	657	0	0	0	0	0	0	22,823
J11260	Reserve 11078 S W Hwy - Waterl	New 23/24 0	0	0	0	0	0	0	0	0	0
J11261	Reserve 43640 Gardincourt Drive	New 23/24 534	1,880	72	0	0	0	0	0	0	2,485
J11262	Reserve 38186 Golding Cres - Pic	New 23/24 770	2,711	103	0	0	0	0	0	0	3,584
J11263	Reserve 50661 Goldng Cres - Pict	New 23/24 659	2,319	88	0	0	0	0	0	0	3,066
J11264	Depiazzi Park - Dardanup	New 23/24 786	2,766	105	0	1,610	0	0	0	0	5,267
J11266	Reserve 52218 Banksia Road - Cr	New 23/24 580	2,041	78	0	0	0	0	0	0	2,698
<i>Burekup</i>											
J11240	Burekup Reserve	11,372	40,044	1,524	0	15,525	0	0	0	0	68,465
J11241	McCaughan Park	1,774	6,247	238	0	5,163	1,990	0	957	0	16,369
J11242	Skate Park - Burekup	456	1,604	61	0	176	0	0	0	192	2,489
J11283	Verge Mtce - Burekup	12,139	42,742	1,627	0	3,323	0	0	0	0	59,830
<i>Dardanup</i>											
J11250	Dardanup Office - Gardens	4,808	16,930	644	0	2,414	0	0	0	0	24,797
J11251	Eustace Fowler Park	3,652	12,860	489	0	7,154	0	0	1,568	0	25,724
J11252	Carramar Park	6,198	21,825	831	0	5,991	0	0	0	467	35,311
J11253	Skate Park - Dardanup	341	1,201	46	0	65	0	0	0	205	1,858
J11254	Don Hewison Centre Gardens	193	679	26	0	1,070	0	0	0	0	1,969
J11255	Dardanup Verges	14,306	50,375	1,917	0	8,350	0	0	0	0	74,948
J11284	Verge Mtce - Dardanup	9,393	33,076	1,259	0	3,634	0	0	0	0	47,361

Appendix E - Continued

Budget Estimate 2024/25 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 352.12%	Plant 13.40%	Materials					Insurance	TOTAL
					Stores Issues	& Contracts	Utilities Electricity	Utilities Gas	Utilities Water		
	Rural										
J11265	Gnomesville	6,390	22,501	856	0	5,872	0	0	0	0	35,620
	Sundry										
J11270	Islands / Roundabouts	675	2,376	90	0	908	959	0	174	0	5,182
J11271	Drainage Reserves	2,019	7,109	271	0	4,205	0	0	5,730	0	19,334
J11272	Verge Maintenance	2,393	8,425	321	0	10,792	0	0	0	0	21,930
J11273	Tree Pruning (Glen Huon London Plan tree r	52	182	7	0	8,066	0	0	0	0	8,306
J11274	Sundry	1,968	6,929	264	0	11,399	0	0	658	248	21,465
J11275	Storm Damage	10,231	36,024	2,597	0	5,638	0	0	0	0	54,489
J11276	Plant Nursery (Refuse Site)	91	321	12	0	0	0	0	0	0	425
J11277	Vandalism - Parks & Gardens	1,052	3,704	141	0	3,216	0	0	0	0	8,113
J11280	Paths / Drains	2,924	10,296	392	0	1,000	0	0	0	0	14,612
J11281	Graffiti Removal	80	279	11	0	500	0	0	0	0	869
											0
TOTAL		733,346	2,582,255	107,413	0	505,045	106,163	0	26,319	14,572	4,075,114

Appendix F

Budget Estimate
2024/25

PARKS & RESERVES UPGRADES EXPENDITURE / SPECIAL MAINTENANCE

Job #	Description	Notes	Salaries &		Plant	Stores Issues	Goods & Services	TOTAL
			Wages	Overheads 352%				
Ovals								
-	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
-	Glen Huon Oval		0	0	0	0	0	0
-	Burekup Oval		0	0	0	0	0	0
Eaton Townsite								
J11329	Summer Watering of Street Trees - Stage 2A, 2B and 2C - Parkridge	1	0	0	0	0	12,540	12,540
J11330	Eaton Foreshore Boat Ramp	2	0	0	0	0	6,000	6,000
J11331	Collie River Fishing Platform	3	0	0	0	0	20,000	20,000
J11332	Removal of Trees Cnr Eaton Dr and Millbridge E	4	0	0	0	0	5,000	5,000
-	Eaton Administration Centre Gardens		0	0	0	0	0	0
J11311	Hale Street Reserve		0	0	0	0	0	0
J11312	Eaton Foreshore		0	0	0	0	0	0
J11313	Millard Street		0	0	0	0	0	0
J11314	Watson Street		0	0	0	0	0	0
-	Lofthouse Avenue		0	0	0	0	0	0
-	Pratt Road Reserve		0	0	0	0	0	0
J11304	Parkridge Estate Reserves		0	0	0	0	0	0
J11315	Sindhi Close Park		0	0	0	0	0	0
J11319	Eaton Skate Park		0	0	0	0	0	0
J11320	Lusitano Park		0	0	0	0	0	0
-	Eaton Bowling Club Verges		0	0	0	0	0	0
-	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
-	Recreation Centre Surrounds		0	0	0	0	0	0
J11325	Collie River Banks		0	0	0	0	0	0
J11305	Glen Huon		0	0	0	0	0	0
Burekup								
J11303	Dardanup Reserves		0	0	0	0	0	0
-	McCaughan Park		0	0	0	0	0	0
-	Skate Park - Burekup		0	0	0	0	0	0
Dardanup								
-	Dardanup Office - Gardens		0	0	0	0	0	0
-	Eustace Fowler Park		0	0	0	0	0	0
-	Carramar Park		0	0	0	0	0	0
-	Skate Park - Dardanup		0	0	0	0	0	0
Rural								
J11302	Gnomesville		0	0	0	0	0	0
Sundry								
-	Verges & Islands		0	0	0	0	0	0
TOTAL			0	0	0	0	43,540	43,540

Notes

Funding Source

1	Summer Watering of Street Trees for Stage 2A, 2B & 2C Parkridge	General Revenue Funded
2	Eaton Foreshore Boat Ramp - Preventative Maintenance Inspections	General Revenue Funded
3	Collie River Fishing Platform - Repair Works	General Revenue Funded
4	Removal of Trees Cnr Eaton Dr and Millbridge Blvd	General Revenue Funded

Appendix G

DEPRECIATION			
Account	Description		2024/25 Budget Estimate
Number			\$
04 1 1999	Schedule 4 - Members of Council		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	Schedule 5 - Fire Fighting		
	Existing Assets	Buildings	125,000
	Existing Assets	Vehicles	70,186
	Right of Use Assets	ROU Vehicles	0
	Forecast Adjustments		0
			195,186
05 1 3999	Schedule 5 - Ranger Services		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	Schedule 7 - Infant Health		
	Existing Assets	Buildings	48,172
	Forecast Adjustments		0
			48,172
07 1 4999	Schedule 7 - Health Administration		
	Existing Assets	Furniture	0
	Existing Assets	Plant & Equipment	854
	Forecast Adjustments		0
			854
07 1 5999	Schedule 7 - Pest Control		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 4999	Schedule 8 - Education		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 7999	Schedule 8 - Other Welfare		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 1999	Schedule 10 - Sanitation / Refuse Site		
	Existing Assets	Plant & Equipment	35,401
	Right of Use Assets	Leased Land	11,000
	Forecast Adjustments		0
			46,401
10 1 6999	Schedule 10 - Town Planning		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 7999	Schedule 10 - Other Community Amenities		
	Existing Assets	Buildings	25,663
	Forecast Adjustments		0
			25,663
11 1 1999	Schedule 11 - Public Halls		
	Existing Assets	Buildings / Furniture	166,803
	Existing Assets	Furniture	750
	Forecast Adjustments		0
			167,553
11 1 3999	Schedule 11 - Parks & Reserves		
	Existing Assets	Buildings	400,205
	Existing Assets	Parks	543,000
	Existing Assets	Lighting	170,000
	Existing Assets	Plant & Equipment	0
	Forecast Adjustments		0
			1,113,205

Appendix G

DEPRECIATION			
Account	Description		2024/25 Budget Estimate
Number			\$
11 1 4999	Schedule 11 - Recreation Centre		
	Existing Assets Buildings		351,763
	Existing Assets Furniture		28,000
	Right of Use Assets		46,000
	Forecast Adjustments		0
			425,763
11 1 6999	Schedule 11 - Library - Eaton		
	Existing Assets		30,980
	Existing Assets		0
	Forecast Adjustments		0
			30,980
11 1 7999	Schedule 11 - Library - Dardanup		
	Existing Assets		0
	Forecast Adjustments		0
			0
12 1 1999	Schedule 12 - Roads		
	Existing Assets Roads		2,334,641
	Existing Assets Footpaths		460,000
	Existing Assets Drainage		410,000
	Existing Assets Buildings		115,000
	Existing Assets Bridges		430,000
	Existing Assets Plant & Equipment		10,000
	Existing Assets Car Parks		80,000
	Forecast Adjustments		0
			3,839,641
13 1 2999	Schedule 13 - Tourism		
	Existing Assets		0
	Forecast Adjustments		0
			0
13 1 3999	Schedule 13 - Building Control		
	Existing Assets		0
	Forecast Adjustments		0
			0
14 1 2999	Schedule 14 - Administration Overheads		
	Existing Assets Buildings		430,020
	Existing Assets Furniture		52,000
	Right of Use Assets ROU Furniture & Equipment		65,000
	Right of Use Assets ROU Buildings		0
	Forecast Adjustments		0
			547,020
14 1 4599	Schedule 14 - Public Works Overheads		
	Existing Assets Furniture		297
	Forecast Adjustments		0
			297
PLANT	Schedule 14 - Plant		
	Existing Assets Vehicles		229,400
	Forecast Adjustments		0
			229,400
			6,670,135
	TOTAL		

Appendix - H

Budget Estimate
2024/25

DISPOSAL OF ASSETS

Account	Description	Notes	2024/25		
			Sale Price	Written Down Value	Profit (Loss) on Disposal
Number			\$	\$	\$
05 4 1002	Schedule 5 - Fire Prevention		293,826	293,826	0
	Vehicle BFB Unit		0	0	0
			0	0	0
05 4 3002	Schedule 5 - Ranger Services		0	0	0
	Vehicle Senior Ranger 1	DA8222	0	0	0
	Vehicle Ranger 2	DA9287	0	0	0
			0	0	0
07 4 4001	Schedule 7 - Health Administration		14,861	14,861	0
	Vehicle Principal EHO	DA 9605	14,861	14,861	0
			0	0	0
08 4 7002	Schedule 8 - Community Services		0	0	0
	Vehicle Manager Place & Community Engage.	Was 1CUW501 now DA997	0	0	0
			0	0	0
10 4 6001	Schedule 10 - Town Planning		36,636	36,636	0
	Vehicle Dir Sustain Development	DA10408	23,220	23,220	0
	Vehicle Manager Development Services	DA004	14,861	14,861	0
	Vehicle Princ SPO	DA329	74,717	74,717	0
			0	0	0
11 4 3004	Schedule 11 - Parks & Reserves		0	0	0
	Vehicle P&G Supervisor	DA005	0	0	0
	Vehicle Works Ute - 2014 Colorado Single Cab	DA 996 (Was: DA9279)	0	0	0
	Vehicle Works Ute	DA 993 (Was: DA9406)	0	0	0
	Vehicle Works Ute - Tipper Chassis	Was DA9136 now DA995	0	0	0
	Vehicle Works Ute - Cab Chassis	DA648	0	0	0
	Vehicle Works Ute - Cab Chassis	Was DA10214 now DA994	0	0	0
	Vehicle Quad Bike - Honda	DA8979	0	0	0
	Vehicle Tractor - 2012 New Holland T5040	DA9781	0	0	0
	Vehicle Ride-on Mower	DA10105 P070C	0	0	0
	Trailer Ride-on Mower Trailer - 2012	DA9429 SV024	0	0	0
	Vehicle Tip Truck - 2014 Hino FD1124 500 Series	DA9219	27,334	27,334	0
	Trailer Trailer	7WN233	0	0	0
	Trailer Trailer	1TGD610	0	0	0
	Trailer Trailer	1TFN139	0	0	0
	Vehicle 3 t Truck - 2015 Hino 300 Series 717	DA 9581	0	0	0
	Trailer Trailer	1TJU113	0	0	0
	Vehicle 3 t Truck	DA9581	26,369	26,369	0
			53,703	53,703	0
11 4 4005	Schedule 11 - Recreation Centre		23,220	23,220	0
	Vehicle Manager Recreation Centre	DA 563	23,220	23,220	0
			0	0	0
12 4 2001	Schedule 12 - Transport		0	0	0
	Vehicle Fuel Ute	DA8200	20,909	20,909	0
	Vehicle Works Ute	DA588	0	0	0
	Vehicle Works Ute - Maintenance	Was DA8514 now DA988	0	0	0
	Trailer Trailer	1TBF066	0	0	0
	Vehicle Tray Top Truck - 2012 Hino 300 Series	DA8457	52,239	52,239	0
	Vehicle Grader - 2013 Caterpillar 12M	DA698	0	0	0
	Vehicle Grader - 2011 John Deere 670GP	DA774	0	0	0
	Vehicle Loader	DA873	0	0	0
	Vehicle Tip Truck	DA325	81,818	81,818	0
	Trailer Trailer	1TMX103	0	0	0
	Vehicle Tip Truck	DA628	0	0	0
	Trailer Trailer (Signs)	1TCK914	0	0	0
	Vehicle Tip Truck - 2010 Mitsubishi Fuso	DA 9513	0	0	0
	Vehicle Tractor - 2012 New Holland T5060	DA2833	0	0	0
	Trailer Trailer	DA 4311	0	0	0
	Trailer Trailer - Mobile Speed Trailer	DA 4811	0	0	0
	Slip On Water Tank - Truck Mounted	N/A	0	0	0
	Excavator Excavator - 2 tonne	Was DA10440 now DA987	0	0	0
			154,966	154,966	0
13 4 2003	Schedule 13 - Building Control		0	0	0
	Vehicle Principal Building Surveyor	DA8673	0	0	0
			0	0	0

Appendix - H

Budget Estimate
2024/25

DISPOSAL OF ASSETS

14 4 2003	Schedule 14 - Administration Overheads					
Vehicle	CEO	ODA	36,636	36,636	0	
Vehicle	Deputy CEO	DA10181	36,636	36,636	0	
Vehicle	Manager IS	DA 9668	23,220	23,220	0	
Vehicle	Manager HR	008DA	23,220	23,220	0	
Vehicle	Manager Governance	-	0	0	0	
Vehicle	Manager CS	DA563	0	0	0	
Vehicle	Manager Financial Services	DAO	23,220	23,220	0	
Land	Lot 31 (2) Sanford Way		730,000	0	730,000	
			872,932	142,932	730,000	
14 4 4003	Schedule 14 - Public Works Overheads					
Vehicle	Director D&DS	DA017	0	0	0	
Vehicle	Manager Operations	DA1314	0	0	0	
Vehicle	Princ Works Supervisor	DA613 (Was: DA8170)	0	0	0	
Vehicle	ETO	DA005	0	0	0	
Vehicle	ETO 4	NEW	0	0	0	
Vehicle	Manager - Assets	DA9295	0	0	0	
Vehicle	ECO	DA9376	0	0	0	
Vehicle	Devel Engineer	DA429	14,861	14,861	0	
Vehicle	Manager Assets	DA955	23,220	23,220	0	
Vehicle	Maintenance Coordinator	DA10091	0	0	0	
			38,081	38,081	0	
TOTAL			1,232,480	502,480	730,000	

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INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
		INSURANCE		
14 1 2006		Insurance - Administration Overheads		
		Public Liability Insurance	77,034	
		Business Interruption	0	
		Councillors & Officers Liability	10,293	
		Personal Accident	644	
		Fidelity / Fraud	665	
		Marine Cargo	311	
		Casual Hire	0	
		Loss of Gross Revenue	4,373	
		Sundry Additions	1,186	
		General Property	232	
		Misc Structures & Equipment	2,334	
		Cyber Liability	8,487	
		Travel	1,084	
		Crime	1,450	
		Library Books	1,976	
			110,069	
14 1 2040		Insurance - Workers Compensation - Administration Overheads		
		Workers Compensation	257,948	
		2.50% of Total Payroll & Superannuation		
			257,948	
J05018	026	Insurance - Bushfire Bushfire Brigade Insurance	62,370	
			62,370	

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INSURANCE

Account Number	Cost Centre	Element Type	2024/25	Sundry Notes
			Budget Estimate	
			\$	
Insurance - Property & Buildings				
Sch 7 - Health Administration				
J07001	Eaton Family Centre	300 3001	3,804	
Sch 8 - Senior Citizens Centres				
J08001	Eaton Senior Citizens Centre	300 3001	0	Moved to J11053 Eaton Bowling Club
Sch 10 - Refuse Sites				
J10201	Banksia Road Refuse Site	300 3001	251	
J10203	Recycling Facility	300 3001	0	
Sch 10 - Public Conveniences				
J10001	Eaton Foreshore Toilets	300 3001	274	
J10002	Watson St Toilets	300 3001	258	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	0	
J10006	Burekup Tennis Toilets	300 3001	98	
J10007	Wellington Mills Toilets	300 3001	111	
J10008	Millbridge Toilets	300 3001	177	
J10009	Don Hewison Centre Toilets	300 3001	135	
J10020	Vandalism - Public Conveniences	300 3001	0	
Sch 11 - Public Halls & Civic Centres				
J11001	Eaton Hall	300 3001	2,401	
J11002	Dardanup Hall	300 3001	4,285	
J11003	Burekup Hall	300 3001	3,217	
J11004	Ferguson Hall	300 3001	1,690	
J11005	Waterloo Hall	300 3001	383	
J11006	Dardanup Community Centre	300 3001	1,898	
J11007	Don Hewison Centre	300 3001	659	
J11008	CWA Hall	300 3001	532	
J11015	Vandalism - Halls	300 3001	0	
J11016	Graffiti Removal	300 3001	0	
J11017	Former Eaton Depot Building (Leased)	300 3001	549	

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INSURANCE

Account Number	Cost Centre	Element Type	2024/25	Sundry Notes	
			Budget Estimate		
			\$		
Sch 11 - Libraries					
J11655		Former Eaton Community Library (Sanford Way)	300 3001	2,672	Reallocated from J08001
NEW		Eaton Community Library (New Admin Building)	300 3001	0	
Sch 11 - Sporting Facilities					
J11050		Eaton Football Club Rooms - R&J Fishwick Pavilion	300 3001	126	
J11051		Softball Association Club Rooms	300 3001	5,263	
J11052		Eaton Tennis & Basket Ball Courts & Rooms	300 3001	903	
J11053		Eaton Bowling Club	300 3001	7,828	
J11054		Dardanup Oval Club Rooms	300 3001	5,811	
J11055		Burekup Tennis Courts & Rooms	300 3001	505	
J11056		Dardanup Equestrian Centre	300 3001	1,809	
J11057		Glen Huon Club Room - Football	300 3001	5,124	
J11058		Glen Huon Change Rooms - Football	300 3001	3,788	
Sch 11 - Recreation Centres					
J11405		Eaton Recreation Centre - Minor Mtce	063 3001	0	
J11410		Eaton Recreation Centre - Building Mtce	063 3001	25,973	
Sch 11 - Parks & Reserves					
J11200		Dardanup Oval	300 3001	174	
J11201		Eaton Oval	300 3001	64	
J11202		Glen Huon Oval	300 3001	0	
J11203		Burekup Oval	300 3001	529	
J11217		Eaton Foreshore	300 3001	2,729	
J11218		Millard Street	300 3001	21	
J11219		Watson Street	300 3001	316	
J11220		Lofthouse Avenue	300 3001	196	
J11221		Pratt Road Reserve	300 3001	645	
J11222		Parkridge Estate Reserves	300 3001	100	
J11223		Sindhi Close Park	300 3001	0	
J11224		Eaton Skate Park	300 3001	2,912	
J11279		Millbridge Gardens	300 3001	145	
J11287		Cadel Park - Millbridge	300 3001	284	
J11293		Millars Creek East - Millbridge	300 3001	44	
J11242		Skate Park - Burekup	300 3001	192	
J11252		Carramar Park	300 3001	467	
J11253		Don Hewison Centre Gardens	300 3001	205	
J11274		Sundry	300 3001	248	

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INSURANCE

Account Number	Cost Centre	Element Type	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		Sch 12 - Depots		
12 1 1009		Bridge Insurance	73,329	
		Sch 12 - Depots		
J12001	300	Dardanup Depot 3001	0	
J12002	300	Eaton Depot 3001	0	
J12004	300	Dardanup Depot - Martin Pelusey 3001	6,457	
		Sch 13 - Tourism		
J13001	300	Millars Creek Tourist Bay 3001	133	
J13002	300	Dardanup Tourist Bay 3001	97	
		Sch 14 - Administration Centres		
J14301	300	Administration Centre - Eaton 3001	26,118	
J14302	300	Dardanup Office 3001	3,139	
			199,068	

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INSURANCE

Account Number	Cost Centre	Element Type	2024/25		Sundry Notes		
			Budget Estimate				
				\$			
	Insurance - Vehicles						
	Sch 5 - Animal Control						
P012A	DA8222	Compliance	Senior Ranger 1	001	3024	413	
P017A	DA9287	Compliance	Ranger 2	001	3024	460	
	Sch 7 - Health Administration						
P021A	DA 9605	Compliance	PEHO	001	3024	320	
	Sch 8 - Community Development						
P015A	DA997	Compliance	MP&CE	001	3024	344	Was: 1CUW501
	Sch 10 - Town Planning						
P031A	DA10408	Compliance	DSD	001	3024	484	
P023A	DA 329	Compliance	PPO	001	3024	328	
P003A	DA 004	Executive	MDS	001	3024	427	
	Sch 11 - Recreation Centre						
P027A	DA 563	Executive	MRC	001	3024	361	
	Sch 13 - Building Control						
P014A	DA 8763	Compliance	PBS	001	3024	409	
	Sch 14 - Administration Overheads						
P001A	0 DA	CEO	CEO	001	3024	681	
P007A	DA10181	Executive	DCEO	001	3024	587	
P022A	DA 9668	Compliance	MIS	001	3024	427	
P026A	008DA	Compliance	MG&HR	001	3024	461	
P029A	DA0	Compliance	MFS	001	3024	359	
	Sch 14 - Public Works Overheads - Vehicles						
P008A	DA 017	Executive	DI	001	3024	0	
P002A	DA 955	Compliance	M Operations	001	3024	437	
P004A	DA 1314	Compliance	MIPD	001	3024	428	
P010A	DA 613	Compliance	PWS	001	3024	476	Was: DA8170
P011A	DA 005	Compliance	PP&ES	001	3024	400	
P020A	DA9376	Compliance	Dev Engin	001	3024	364	
P024A	DA 429	Compliance	Project Engin	001	3024	335	
P028A	DA 10091	Compliance	Manager Assets	001	3024	370	
P032A	DA10817	Compliance	Senior Project Offic	001	3024	370	

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INSURANCE

Account Number	Cost Centre	Element Type	2024/25		Sundry Notes
			Budget Estimate		
				\$	
	Sch 14 - Public Works Overheads - Sundry Plant				
P050A	N/A	Sundry Plant & Trailers	001	3024	5,281
	Insurance - Vehicles				
	Allocated to Schedules				
	Parks & Gardens				
P073A	DA 994	Ute	001	3024	400 Was: DA10214
P059A	DA 9781	Tractor - Eaton	001	3024	1,021
P064A	DA 996	Ute	001	3024	451 Was: DA9279
P066A	DA 8979	Quad Bike TRX500	001	3024	72
P067A	DA 9219	Truck	001	3024	579
P068A	DA 993	Ute	001	3024	435 Was: DA9406
P069A	DA 995	Ute	001	3024	403 Was: DA9136
P070A	DA 9429	Ride on Mower	001	3024	370
P071A	DA 9581	Truck	001	3024	494
P072A	DA 648	Ute	001	3024	426
TBD	New	3t Truck	001	3024	0
	Transport				
P053A	DA 988	Maintenance Storeperson	001	3024	380 Was: DA8514
P051A	DA 8200	Ute	001	3024	412
P052A	DA 588	Ute	001	3024	376
P054A	DA 9774	Grader	001	3024	1,922
P055A	DA 698	Grader	001	3024	1,992
P056A	DA 873	Loader	001	3024	2,991
P057A	DA 628	Truck	001	3024	1,821
P058A	DA 325	Truck	001	3024	902
P062A	DA 8457	Maintenance Truck	001	3024	901
P065A	DA 9513	Maintenance Truck	001	3024	1,632
P074A	DA 987	Mini Excavator	001	3024	559 Was: DA10440
P075A	DA 2833	Backhoe Loader	001	3024	2,621
TBD	New	Road Sweeper	001	3024	0
					35,682

Appendix J

STAFF TRAINING & PROFESSIONAL DEVELOPMENT (from 2024/25)		
Account	Description	2024/25 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	7,056
07 1 4010	Schedule 7 - Health Administration	3,280
08 1 7008	Schedule 8 - Community Services	8,784
10 1 6013	Schedule 10 - Town Planning	15,959
11 1 4011	Schedule 11 - Recreation Centre - Administration	7,733
11 1 6010	Schedule 11 - Library - Eaton	5,761
13 1 3013	Schedule 13 - Building Services	3,280
14 1 2039	Schedule 14 - Administration Overheads - Executive	5,632
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	59,714
14 1 4017	Schedule 14 - Public Works - Administration	31,450
J14400	Schedule 14 - Public Works - Works	59,020
14 1 2015	Schedule 14 - Organisational Professional Development	10,000
TOTAL		217,669

Appendix K

ACCOMMODATION / TRAVEL		
Account	Description	2024/25 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	538
07 1 4009	Schedule 7 - Health Administration	472
08 1 7012	Schedule 8 - Community Services	1,212
10 1 6014	Schedule 10 - Town Planning	757
11 1 4035	Schedule 11 - Recreation Centre	741
11 1 6011	Schedule 11 - Library Services	944
13 1 3014	Schedule 13 - Building Services	472
14 1 2019	Schedule 14 - Administration Overheads - Executive	3,904
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	5,034
14 1 4016	Schedule 14 - Public Works Administration	1,693
TOTAL		15,768

Appendix L STAFF UNIFORMS					
Account	Description		Full Time Equivalent Employees	\$ / FTE	2024/25 Budget Estimate
Number					\$
05 1 3006	Schedule 5 - Ranger Services				
	Annual Allowance	2024/25	4.60	\$366	1,685
					1,685
07 1 4014	Schedule 7 - Health Administration				
	Annual Allowance	2024/25	2.00	\$366	733
					733
08 1 7007	Schedule 8 - Community Services				
	Annual Allowance	2024/25	5.30	\$366	1,942
					1,942
10 1 6010	Schedule 10 - Town Planning				
	Annual Allowance	2024/25	8.00	\$366	2,931
					2,931
11 1 4012	Schedule 11 - Recreation Centre - Administration				
	Annual Allowance	2024/25	13.38	\$366	4,903
					4,903
11 1 6009	Schedule 11 - Library - Eaton				
	Annual Allowance	2024/25	5.00	\$366	1,832
					1,832
13 1 3010	Schedule 13 - Building Services				
	Annual Allowance	2024/25	2.00	\$366	733
					733
14 1 2016	Schedule 14 - Administration Overheads				
	Annual Allowance	2024/25	39.10	\$366	14,324
					14,324
14 1 4011	Schedule 14 - Public Works - Administration				
	Annual Allowance	2024/25	16.09	\$183	2,948
					2,948
	TOTAL				32,030

Appendix M				
SUMMARY - SALARIES & WAGES (including Superannuation)				
		2024/25		Sundry Notes
		Employees	Budget Estimate	
		FTE	\$	
	EXECUTIVE			
	EXECUTIVE	2.80	448,189	
	CORPORATE & GOVERNANCE SERVICES			
	CORPORATE & GOVERNANCE SERVICES	36.30	3,952,624	
	INFRASTRUCTURE SERVICES			
	INFRASTRUCTURE SERVICES	41.09	3,879,833	
	SUSTAINABLE DEVELOPMENT SERVICES			
	SUSTAINABLE DEVELOPMENT SERVICES	40.28	3,986,924	
	TOTAL	120.47	12,267,569	

The logo for the Shire of Dardanup features two stylized, overlapping mountain-like shapes. The top shape is a solid green line, while the bottom shape is a blue line with a yellow-to-green gradient. Below the logo, the text "Shire of Dardanup" is written in a grey, sans-serif font, and "2024/25" is written in a bold, black, sans-serif font.

Shire of Dardanup
2024/25

Schedule of Fees and Charges

2024/25 Schedule of Fees and Charges

Contents		
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3.2 - Rates & Property Information Search Fees	4	
Function 4 - Governance		
4.1 - Sale of Electoral Rolls (Removed)	4	
4.2 - Minutes & Agendas	4	
4.3 - Printing & Photocopying	5	
4.4 - Freedom of Information	6	
4.5 - Election Nomination Deposit Fee	6	
Function 5 - Law, Order & Public Safety		
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5.3 - Animal Control - Cattle Impounding	11	
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5.5 - Abandoned Trolleys	13	
Function 7 - Health		
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7.2 - Water Sampling	15	
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- Refuse Site (Tip) Fees		21
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10.2 - Town Planning & Regional Development		23
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11.1 - Public Halls, Buildings, Sports Pavilion		28
11.2 - Parks, Gardens & Reserves		32
11.3 - Eaton Recreation Centre		34
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12.1 - Special Plate Series		44
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Function 13 - Economic Services		
13.1 - Caravan Parks & Camping Grounds		44
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Function 14 - Other Property & Services		
14.2 - Private Works		47
- Administration		48
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- Traffic Management Plan Preparation		49
- Eaton Administration Building Room Hire		49
- Dardanup Administration Building Room Hire		49

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 3												
General Purpose Income												
3.1 Rates & Debtors												
3.1.1 Instalment Fee		X	31.1	2022	\$ 42.00	\$ 45.00	N	\$ 45.00	0321003		Regulatory	Local Government Act 1995
3.1.2 Direct Debit Plan / Payment Arrangement (Annual Fee) - State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)		X	31.1	2022	\$ 42.00	\$ 45.00	N	\$ 45.00	0321003		Regulatory	Local Government Act 1995
3.1.3 Rates Notice Re-issue		X	ATO Private Ruling		No Charge	No Charge	N	No Charge				
3.1.4 Dishonoured Payment Administration Fee (Charged on 3rd Rejection)		X	ATO Private Ruling		\$ 12.00	\$ 15.00	N	\$ 15.00	0321012	0400		ATO Private Ruling
3.1.5 Debt Recovery Costs - Court Filing Fees Plus Associated Travel Fees (as per Legal Fees incurred by Council)		X	ATO Private Ruling		\$ 18.00	\$ 18.00	N	\$ 18.00	0321011			ATO Private Ruling
3.1.6 Council Administration Charge - Issue of Court Claim		X	ATO Private Ruling	2023	At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling / Charge of Debt Recovery
3.1.7 Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2023	\$ 150.00	\$ 150.00	N	\$ 150.00	0321011	0434		ATO Private Ruling
3.1.8 Administration Charge - Lost / Damaged Library Book per book levied at invoice stage (No Charge if Books Returned)		X	ATO Private Ruling	2022	At Cost	At Cost	N	At Cost	0321011	0434		ATO Private Ruling
3.1.9 Interest imposed on the late payment of rates, fees, charges and service charges - Rates and Charges Arrears		X		2022	\$ 7.50	\$ 15.00	N	\$ 15.00	0321011	0172		ATO Private Ruling
3.1.10 Interest imposed on Rates, Fees and Charges Instalments		X		2022	11.0%	11.0%	N	11.0%	0321001		Regulatory	Local Government Act 1995, S6.51, Waste Avoidance & Local Government Act 1995, S6.51, Waste Avoidance &
		X		2022	5.5%	5.5%	N	5.5%	0321002		Regulatory	Local Government Act 1995, S6.51, Waste Avoidance &

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
3.2 Rates & Property Information Search Fees												
3.2.1 Rates & Property Inquiry Charge		X	81-10 (5) (a) GST Act	2023	\$ 39.00	\$ 40.00	N	\$ 40.00	0321012	0400		Local Government Act 1995
3.2.2 Rates Inquiry and Orders & Requisitions		X	31.32	2023	\$ 186.00	\$ 240.00	N	\$ 240.00	0321012	0400		Local Government Act 1995
3.2.3 Government Agency Rates Enquiry Fee		X		2023	\$ 21.00		N	o Officer Hourly Rate	0321012	0400		Local Government Act 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy	X			2023	\$ 386.36	\$ 399.09	Y	\$ 439.00	0321013	0401		Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic	X			2023	\$ 338.00	\$ 349.09	Y	\$ 384.00	0321013	0401		Rates Book - LGA 1995
FUNCTION 4 Governance												
4.1 Sale of Electoral Rolls												
NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY												
4.1.1												
4.2 Minutes & Agendas												
4.2.1		X	32.34/ATO Private Ruling		No Charge	No Charge	N	No Charge				Local Government Act 1995

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
4.3 Printing and Photocopying												
4.3.1 Normal												
A4 B/W	X			2023	\$ 0.91	\$ 0.91	Y	\$ 1.00	0422002	0404		
A4 Colour	X			2023	\$ 1.59	\$ 1.64	Y	\$ 1.80	0422002	0404		
A3 B/W	X			2023	\$ 1.36	\$ 1.41	Y	\$ 1.55	0422002	0404		
A3 Colour	X			2023	\$ 2.50	\$ 2.59	Y	\$ 2.85	0422002	0404		
A2 B/W Print	X			2023	\$ 10.00	\$ 10.32	Y	\$ 11.35	0422002	0404		
A1 B/W Print	X			2023	\$ 20.00	\$ 20.64	Y	\$ 22.70	0422002	0404		
4.3.2 Own Paper Supplied												
A4 B/W	X			2023	\$ 0.50	\$ 0.55	Y	\$ 0.60	0422002	0404		
A4 Colour	X			2023	\$ 1.36	\$ 1.41	Y	\$ 1.55	0422002	0404		
A3 B/W	X			2023	\$ 1.82	\$ 1.91	Y	\$ 2.10	0422002	0404		
A3 Colour	X			2023	\$ 2.00	\$ 2.09	Y	\$ 2.30	0422002	0404		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
4.4 Freedom of Information												
4.6.1 FOI Application		X	ATO Private Ruling	Regulatory	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	FOI Act 1992 under FOI Regs 1993) under FOI Regs 1993)
4.6.2 FOI Investigation fee		X	ATO Private Ruling	Regulatory	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	
4.6.3 FOI Photocopying (per copy)		X		Regulatory	\$ 0.20	\$ 0.20	N	\$ 0.20	0422003		Regulatory	
4.5 Election Nomination Fees												
4.7.1 Election Nomination Deposit Fee		X			\$ 80.00	\$ 100.00	N	\$ 100.00	Muni/Trust - TN100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)
FUNCTION 5 Law, Order & Public Safety												
5.1 Fire Prevention												
5.1.1 Administration Fee (Arrange Fire Hazard Clearing)		X		2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0521002			Bush Fires Act 1954 and Local Government Act 1995
5.1.2 Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)		X		2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0521002			
5.1.3 Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X			2022	At Cost	At Cost	Y	At Cost	0521001			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
5.2 Animal Control												
5.2.1 Dog Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2022	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005			Dog Act 1976
5.2.2 Ranger Fee	X						Y	At Cost	0523002	0405		
5.2.3 Poundage - Dogs												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2023	\$ 165.00	\$ 190.00	N	\$ 190.00	0523006			set by City of Bunbury (MOU)
Temporary Holding Fee (50% of Impounding / Release Fee)		X		2023	\$ 80.00	\$ 80.00	N	\$ 80.00	0523006			Holding of dog (not impounded)
5.2.4 Sustenance (per day) - Dogs		X	ATO Private Ruling	2023	\$ 35.00	\$ 35.00	N	\$ 35.00	0523006			set by City of Bunbury (MOU)
5.2.5 Dog Surrender Fee/and or Euthanise (Voluntary)	X			2023	\$ 186.36	\$ 192.73	Y	\$ 212.00	0523007			
5.2.6 Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling	2023	\$ 140.00	\$ 144.00	N	\$ 144.00	0523003			
5.2.7 Kennel Licence and / or Dog Management Facility												
Application Fee		X	31.7	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005	0131	Regulatory	(Dogs Local Law 2014)
Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 110.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 130.00	\$ 130.00	N	\$ 130.00	0523003		Regulatory	ATO Private Ruling

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
5.2.8 Animal Control Traps - (Guidelines form to be completed)												
Weekly Hire - No Charge		X		Reviewed 2022	No Charge	No Charge	N	No Charge				
Bond		X		Reviewed 2022	\$ 150.00	\$ 150.00	N	\$ 150.00	Muni/Trust - THIRE01			Bond
5.2.9 Dog Microchip Database Update (by Council)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			from registered owner when microchip details into company database on behalf of owner.
5.2.10 Dog Registrations & Licences												Dog Act 1976
<u>Sterilised</u>												
1 Year		X	31.7	2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005		Regulatory	Dog Regulations 2013
3 Years		X	31.7	2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005		Regulatory	Registration after 31st May 50%
Lifetime		X	31.7	2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005		Regulatory	
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Unsterilised												
1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	Common Expiry 31st October
3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005		Regulatory	
Lifetime - Unsterilised		X		2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005		Regulatory	
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005		Regulatory	
Pensioner Concession 50% (refer above fees)								50%				
Droving/Tending Stock (working dog) Concession 25% of fee				2013			N	25%				
Guide Dog Nil				2013	Nil	Nil	N	Nil				
State Emergency Tracker Dog / Kept for purposes of the Crown		X			\$ 1.00	\$ 1.00	N	Nil	0523005			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment		X		2013	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005			2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2023	\$ 140.00	\$ 140.00	N	\$ 140.00	0523003			ATO Private Ruling

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
5.2.12 Poundage - Cats												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2023	\$ 165.00	\$ 170.00	N	\$ 170.00	0523006			set by City of Bunbury (MOU)
Temporary Holding Fee (50% of Impounding / Release Fee)		X		2023	\$ 80.00	\$ 85.00	N	\$ 85.00	0523006			Holding of cat (not impounded)
5.2.13 Cat Tag Replacement (Transfer In)												
		X	37.1/ATO Private Ruling	2022	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008			
5.2.14 Sustenance (per day) - Cats												
		X	ATO Private Ruling	2023	\$ 35.00	\$ 36.00	N	\$ 36.00	0523006			set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)												
	X			2023	\$ 186.36	\$ 192.73	Y	\$ 212.00	0523007			
5.2.16 Cat Microchip Database Update (by Council)												
	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			from registered owner when Council
5.2.17 Cat Registrations & Licences												
1 Year - Sterilisation Compulsory		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	2011, Pt 2 Div 1, s. 9
3 Year - Sterilisation Compulsory		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Common Expiry 31st October
Lifetime - Sterilisation Compulsory		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Registration after 31st May 50% Cat Regulations
Breeders - Approval to Breed Cats (per breeding cat; male or female)		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	2012, Sched 3 Fees Pensioner
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	Concession 50% as defined per the Rates & Charges Deferments) Act 1992
Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	
Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	
Pensioner Concession 50% of fee (refer above fees)								50%	0523008		Regulatory	

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
5.2.18 Cat Management Facility												
Application Fee		X		Reviewed 2022	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008			Cat Act 2011, Pt 3 Div 3, s. 31
Annual Inspection and Renewal of Cat Management Facility Licence		X		Reviewed 2022	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
Transfer of Cat Management Licence Facility		X	ATO Private Ruling	2022	\$ 110.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
5.2.19 Application for More than Two Cats		X		2023	\$ 140.00	\$ 140.00	N	\$ 140.00	0523003			ATO Private Ruling
5.3 Animal Control - Cattle Impounding												
These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.												
5.3.1 Ranger Fees (per head)												
Horse, mules, asses, camels, bulls or boars												
6am - 6pm weekdays		X	31.25	2017	\$ 75.00	\$ 77.00	N	\$ 77.00	0523006			(Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		X	31.25	2017	\$ 125.00	\$ 129.00	N	\$ 129.00	0523006			(Misc Prov) Act 1960

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs												
6am - 6pm weekdays	X		31.25	2017	\$ 75.00	\$ 77.00	N	\$ 77.00	0523006			(Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25	2017	\$ 125.00	\$ 129.00	N	\$ 129.00	0523006			(Misc Prov) Act 1960
Wethers, ewes, lambs and goats												
6am - 6pm weekdays	X		31.25	2017	\$ 75.00	\$ 77.00	N	\$ 77.00	0523006			(Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25	2017	\$ 125.00	\$ 129.00	N	\$ 129.00	0523006			(Misc Prov) Act 1960
5.3.2 Poundage Fees (per head)												
Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head												
First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 26.00	N	\$ 26.00	0523006			(Misc Prov) Act 1960 hours refer to the above Act
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head												
First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 26.00	N	\$ 26.00	0523006			Fee set under the Act (Misc Prov) Act 1960 hours refer to the above Act
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head												
First 24 Hours or Part Thereof	X		31.25	2017	\$ 25.00	\$ 26.00	N	\$ 26.00	0523006			(Misc Prov) Act 1960 hours refer to the above Act

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Wethers, ewes, lambs and goats, per head												
First 24 Hours or Part Thereof		X	31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			(Misc Prov) Act 1960 hours refer to the above Act
5.3.3 Sustenance Charges (per head, per 24 hours or part thereof)												
All Stock		X		2017	\$ 20.00	\$ 21.00	N	\$ 21.00	0523006			(Misc Prov) Act 1960
5.3.4 Stock Control (per occasion)												
Securing livestock in Private Property includes Travel and Transport > 3kms		X		2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
5.4 Abandoned Vehicles												
5.4.1 Towing Fee (Vehicle)		X	ATO Private Ruling	2023	\$ 180.00	\$ 186.00	N	\$ 186.00	0524002			ATO Private Ruling
5.4.2 Towing - Administration Fee		X	ATO Private Ruling	2023	\$ 65.00	\$ 67.00	N	\$ 67.00	0524002			ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		X	ATO Private Ruling	2015	\$ 15.00	\$ 15.00	N	\$ 15.00	0524002			Ruling/S.3.40 LG Act
5.5 Abandoned Trolleys												
5.5.1 Initial Impounding of Abandoned Trolley		X	ATO Private Ruling	2023	\$ 65.00	\$ 67.00	N	\$ 67.00	0524002			ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	0524002			ATO Private Ruling

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
												in Thoroughfares... 3.6
FUNCTION 7 Health												
7.1 Licence												
7.1.1 Stall Holders												
Licence (on application & renewal)		X	Div 31.8/6.16 LGA	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
Per Day		X	31.8	2022	\$ 10.00	\$ 11.00	N	\$ 11.00	0724003	0130		Local Government Act 1995
Per Week		X	31.8	2022	\$ 25.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
per Month		X	31.8	2023	\$ 60.00	\$ 62.00	N	\$ 62.00	0724003	0130		Local Government Act 1995
Per Year		X	31.8	2023	\$ 155.00	\$ 160.00	N	\$ 160.00	0724003	0130		Local Government Act 1995
7.1.2 Traders												
Licence (on application & renewal)		X	31.8	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
Per Day		X	31.8	2022	\$ 10.00	\$ 11.00	N	\$ 11.00	0724003	0130		Local Government Act 1995
Per Week		X	31.8	2022	\$ 25.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
per Month		X	31.8	2023	\$ 60.00	\$ 62.00	N	\$ 62.00	0724003	0130		Local Government Act 1995
Per Year		X	31.8	2023	\$ 155.00	\$ 160.00	N	\$ 160.00	0724003	0130		Local Government Act 1995

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.1.3 Hawker												
Application		X	31.8	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
Renewal		X	31.8	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
7.2 Water Sampling												
7.2.1 Water Sampling (per annum)	X		under Section 9-5	2023	\$ 118.18	\$ 121.82	Y	\$ 134.00	0724002			
7.3 Other Charges - Health												
7.3.1 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2022	\$ 73.00	\$ 75.00	N	\$ 75.00	0724003			recover costs to organisation
7.3.2 Application for Registration of Lodging House		X		2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0724003			2000 & Health (Misc. Prov.) Act
7.3.3 Application for Exemption to Noise Regulations (Section 18)		X			\$ 1,000.00	\$ 1,032.00	N	\$ 1,032.00	0724003			Protection (Noise) Reg 18 (6) (b)
7.3.4 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling		\$ 182.00	\$ 188.00	N	\$ 188.00	0724003			Regulations 1997 (EPN Regs 1997)
7.3.5 Application for approval of Noise Management Plan - Reg. 14A - Waste Collection/Works		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997 Reg 14A (7)
7.3.6 Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997 Reg 16AA
7.3.7 Application for approval of Noise Management Plan - Reg. 16 BA - Shooting Venue		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997 Reg 16BA
7.3.8 Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) up-to (Fee determined by CEO)		X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000 *Fee determined by CEO	0724003			EPN Regs 1997 the cost of conducting the
7.3.9 Noise Monitoring Fee (Reg. 18G) / year (12 months pro-rata)		X		2015	\$ 5,000.00	\$ 5,000.00	N	\$ 5,000.00	0724003			EPN Regs 1997 Reg 18G

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.3.10 Application for Exemption to Noise Regulations (Reg. 18) - Late Fee		X		2015	\$ 250.00	\$ 258.00	N	\$ 258.00	0724003			EPN Regs 1997
7.3.11 Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.12 Fee for cost of assessment & processing Reg. 19B (Noise Reg.) application up-to		X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003			EPN Regs 1997 Reg 19B (4)
(Fee determined by CEO)								*Fee determined by CEO				the cost of assessing and
7.3.13 Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997 Reg 19D (4)
7.3.14 Application for Exemption to Noise Regulations (Reg. 19D) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.15 Application for hairdresser / skin penetration		X		2023	\$ 125.00	\$ 129.00	N	\$ 129.00	0724003			Local Government Act 1995
7.3.16 Permit to consume alcohol		X		2022	\$ 20.00	\$ 21.00	N	\$ 21.00	0724003			Local Government Act 1995
7.3.17 Application for Keeping of Animals		X		2023	\$ 125.00	\$ 129.00	N	\$ 129.00	0724003			2000 and Local Government Act
7.4 Pet Meat - Health												
N/A												

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.5 Offensive Trades (Fees) - Health												
7.5.1 Slaughterhouses		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.2 Piggeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.3 Artificial Manure Depots		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.4 Bone Mills		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.5 Places for storing, drying or preserving bones		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.6 Fat melting, fat extracting or tallow melting establishments												
7.5.6A Butcher shop and similar		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.6B Larger Establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.7 Blood Drying		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.8 Gut scraping, preparation of sausage skins		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.9 Fellmongeries		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.10 Manure Works		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.11 Fish curing establishments		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.12 Laundries, Drycleaning establishments		X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.13 Bone Merchant premises		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.14 Flock Factories		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.15 Knackeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.5 Offensive Trades (Fees) - Health												
7.5.16 Poultry Processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.20 Shellfish and Crustacean processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.21 Any other offensive trade not specified		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.6 Public Building - Health												
7.6.1 Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		X	31.13	2011	\$ 871.00	\$ 871.00	N	\$ 871.00	0724003			(Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
7.7 Food Hygiene - Health												
7.7.1 Food Act 2008												
Food Premises Notification Fee		X	31.13	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003			Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 280.00	\$ 289.00	N	\$ 289.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 220.00	\$ 227.00	N	\$ 227.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 120.00	\$ 124.00	N	\$ 124.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 60.00	\$ 62.00	N	\$ 62.00	0724003			Food Act 2008 & Local Government Act 1995

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.7.2 Annual Food Business Fee (Annual Fee)												
High Risk		X	Regulatory	2023	\$ 205.00	\$ 212.00	N	\$ 212.00	0724003			Local Government Act 1995
Medium Risk		X	Regulatory	2023	\$ 155.00	\$ 160.00	N	\$ 160.00	0724003			Local Government Act 1995
Multiple Food Area Premises		X	Regulatory	2023	Max \$ 560.00	Max \$ 560.00	N	Max \$560.00	0724003			
Low Risk		X	Regulatory	2023	\$ 105.00	\$ 108.00	N	\$ 108.00	0724003			Local Government Act 1995
Family Day Care		X	Regulatory	2023	\$ 105.00	\$ 108.00	N	\$ 108.00	0724003			Local Government Act 1995
7.7.3 Settlement enquiry of a Food Business		X	31.13	2022	\$ 73.00	\$ 75.00	N	\$ 75.00	0724003			Food Act 2008 & Local Government Act 1995

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 10 Community Amenities												
10.1 Waste Management												
10.1.1 Waste Charges												
Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)	X		31.14	2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021004			Waste Avoidance & Resource
Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO	X			2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021004			Waste Avoidance & Resource
Option 2 - Alternative Service – General Waste/Domestic (240l bin replacing the existing 140l bin) ie 3 Bin Collection - All 240l	X			2023	\$ 265.00	\$ 315.00	N	\$ 315.00	1021008			Waste Avoidance & Resource
Additional Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)	X		ATO Private Ruling	2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021008			Recovery Act 2007
Waste/Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only	X			2023	\$ 239.00	\$ 247.00	N	\$ 247.00	1021008			Bin Sizes and Frequencies
Additional Service - General Waste/Domestic 140l	X		ATO Private Ruling	2022	\$ 45.00	\$ 46.00	N	\$ 46.00	1021008			ATO Private Ruling
Additional Service – General Waste/Domestic 240l	X			2021	\$ 75.00	\$ 77.00	N	\$ 77.00	1021008			
Additional Service - Recycling 240l	X		ATO Private Ruling	2022	\$ 55.00	\$ 57.00	N	\$ 57.00	1021008			ATO Private Ruling
Additional Service - Recycling 140l	X		ATO Private Ruling				N	N/A	1021008			Supply issue
Additional Service – FOGO Waste 240l	X			2021	\$ 120.00	\$ 143.00	N	\$ 143.00	1021008			
Additional Service – FOGO Waste 140l	X			2021			N	N/A	1021008			Supply issue
Alternative Waste Services Option 1 - Once Off Lid Swap	X			2021	\$ 50.00	\$ 52.00	N	\$ 52.00	1021010			Cash Receipt
Alternative Waste Services Option 2 - Once Off Bin Swap	X			2022	\$ 195.00	\$ 201.00	N	\$ 201.00	1021010			Cash Receipt
Additional Services FOGO Waste 240l - Once Off setup fee	X			2022	\$ 80.00	\$ 83.00	N	\$ 83.00	1021010			Cash Receipt

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Additional Services Recycling 240l - Once Off setup fee		X		2022	\$ 80.00	\$ 83.00	N	\$ 83.00	1021010			Cash Receipt
Additional Services General Waste/Domestic 240l - Once Off setup fee		X		2022	\$ 115.00	\$ 119.00	N	\$ 119.00	1021010			Cash Receipt
Additional Service - General Waste/Domestic 140l once off set up fee		X			\$ 115.00	\$ 119.00	N	\$ 119.00	1021010			Cash Receipt
Contamination Fee - FOGO bin (charged each time additional action is required)		X		2022	\$ 50.00	\$ 59.00	N	\$ 59.00	1021010			Cash Receipt
10.1.2 Tipping Fees												
Domestic Refuse - Ute	X			2023	\$ 22.73	\$ 23.64	Y	\$ 26.00	1021006	0407		Local Government Act 1995
Small Trailers - not exceeding 1.8m x 1.2m	X			2023	\$ 31.82	\$ 32.73	Y	\$ 36.00	1021006	0407		
Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2023	\$ 45.45	\$ 47.27	Y	\$ 52.00	1021006	0407		
240L Bin (Wheelie Bin)	X			2023	\$ 11.82	\$ 12.73	Y	\$ 14.00	1021006	0407		
140L Bin (Wheelie Bin)				2023	\$ 8.18	\$ 9.09	Y	\$ 10.00	1021006	0407		
240L Bin (Wheelie Bin) - Recycling & Cardboard				NEW 2024	\$ -	\$ 8.18	Y	\$ 9.00	1021006	0407		
140L Bin (Wheelie Bin) - Recycling & Cardboard				NEW 2024	\$ -	\$ 4.55	Y	\$ 5.00	1021006	0407		
Domestic Greenwaste (1.8m x 1.2m trailer)	X			2023	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		
Domestic Greenwaste (Dual Axle Trailer or larger)	X			2023	\$ 27.27	\$ 28.18	Y	\$ 31.00	1021006	0407		
Refrigeration / Air Conditioner (each)	X			2023	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		per item
Mattresses (each)	X			2023	\$ 50.00	\$ 51.82	Y	\$ 57.00	1021006	0407		per item
Car Tyres - each	X			2023	\$ 9.09	\$ 12.73	Y	\$ 14.00	1021006	0407		
Car Tyres on Rims - each	X			2023	\$ 13.64	\$ 20.91	Y	\$ 23.00	1021006			per item
Domestic Waste - Tip Pass - 20 x 240L Bin	X			2023	\$ 62.00	\$ 154.55	Y	\$ 170.00	1021006	0407		
Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2023	\$ 155.00	\$ 390.91	Y	\$ 430.00	1021006	0407		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Construction and Demolition Waste (Per Trailer)	X			2023	\$ 13.64	\$ 45.46	Y	\$ 50.00	1021006	0407		
E-waste (per large item) / Small items Free	X			2023	\$ 9.09	\$ 13.64	Y	\$ 15.00	1021006	0407		
Scrap Steel (clean)				2023	\$ 4.55	\$ 4.55	Y	\$ 5.00	1021006	0407		
Waste from Local Community Events								NO CHARGE - Upon written application to Chief Executive Officer				
10.1.3 Recycling												
Glass Only (per 240l)	X			2023	N/A	N/A	Y	N/A	1021006	0407		
negotiations with the Chief Executive Officer or the Chief Executive Officers representative.												
10.1.4 Septic Tank Fees												
Application		X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	(Miscellaneous Provisions) Act 1911
Permit to use an apparatus		X		2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	(Treat of Sewage) 1974
Inspection		X	ATO Private Ruling	2023	\$ 105.00	\$ 105.00	N	\$ 105.00	1022002			ATO Private Ruling
Search Fee - Septic Tanks		X	31.32	2022	\$ 20.00	\$ 21.00	N	\$ 21.00	1022002			Local Government Act 1995
Local Government Report Fee		X		2014	\$ 118.00	\$ 122.00	N	\$ 122.00	1022002		Council	(Miscellaneous Provisions) Act 1911

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.2 Town Planning & Regional Development												
10.2.1 Development Applications												
\$1 - \$50,000	X		31.31		\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		
\$50,001 - \$500,000	X		31.31		0.32%	0.32%	N		1026003	0135		
\$500,001 - \$2,500,000	X		31.31		see comments	see comments	N		1026003	0135		for every \$1 in excess of \$500,000
\$2,500,001 - \$5,000,000	X		31.31		see comments	see comments	N		1026003	0135		for every \$1 in excess of \$2.5
\$5,000,001 - \$21,500,000	X		31.31		see comments	see comments	N		1026003	0135		for every \$1 in excess of \$5
More than 21.5 million	X		31.31		\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	1026003	0135		
Determining a development application has commenced or been carried out	X		31.31		see comments	see comments	N	see comments	1026003	0135		Fee plus, twice that fee as penalty
Development Applications for 'P' uses in the Landscape Protection Area (Includes incidental development and outbuildings)	X			2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Development Regs 2009
R-Code Variation (up to 2 variations)	X			2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation	X			2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		Development Regs 2009
Development Application Fees lodgement (Development Assessment Panel)	X				see comments	see comments	N	see comments	Muni/Trust System - T		Regulatory	1 - Fees and Applications Development (Development Assessment Panels) Regs 2011

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General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.2.2 Development Applications - Extractive Industry Determining a Extractive Industries development application has commenced or been carried out		X	31.31		\$ 739.00	\$ 739.00	N	\$ 739.00	1026003	0135		\$739 plus, \$1,478 as penalty
		X	31.31		see comments	see comments	N	see comments	1026003	0135		
10.2.3 Subdivision Clearance 1 - 5 Lots 5 - 195 Lots More than 195 lots		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		per lot first 5 lots and then \$35 per lot
		X	31.31		see comments	see comments	N		1026003	0135		
		X	31.31		\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	1026003	0135		
10.2.4 Home Occupation - Initial Fee - Initial Application where home occupation has commenced		X	31.3		\$ 222.00	\$ 222.00	N	\$ 222.00	1026003	0135		\$222 plus \$444 penalty
		X	31.3		see comments	see comments	N	see comments	1026003	0135		
10.2.5 Change of Use - where change has commenced or been carried out		X	31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	1026003	0135		\$295 plus \$590 penalty & Development Act 2005
		X	32.33		see comments	see comments	N	see comments	1026003	0135		
10.2.6 Town Planning Scheme Amendments & Structure Plans Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009) Modifications to Structure Plan (Post Approval) Basic Amendments Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR Standard Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009) Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009) Local Development Plans (other than required as part of subdivision condition) Modifications to Local Development Plan once approved		X	31.31	2023	\$ 5,380.00	\$ 5,380.00	N	\$ 5,380.00	1026003	0135	Regulatory	applied in accordance with
		X	31.31	Reviewed 2023	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	applied in accordance with
		X	31.31	2023	\$ 1,795.00	\$ 1,795.00	N	\$ 1,795.00	1026003	0135	Regulatory	applied in accordance with
		X	31.31	2023	\$ 2,150.00	\$ 2,150.00	N	\$ 2,150.00	1026003	0135	Regulatory	applied in accordance with
		X	31.31	2023	\$ 4,300.00	\$ 4,300.00	N	\$ 4,300.00	1026003	0135	Regulatory	applied in accordance with
		X	31.31	Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	applied in accordance with
		X	31.31	2023	\$ 5,380.00	\$ 5,380.00	N	\$ 5,380.00	1026003	0135	Regulatory	applied in accordance with
		X	31.31	Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	applied in accordance with
		X	31.31	2023	\$ 1,075.00	\$ 1,075.00	N	\$ 1,075.00	1026003	0135	Regulatory	Includes all Advertising Charges
		X	31.31	2023	\$ 360.00	\$ 360.00	N	\$ 360.00	1026003	0135	Regulatory	

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	Taxed	GST Free										
Issue of written planning advice		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Providing Zoning Certificate		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Information Research (per hour) - On Public Record		X	31.31				N	\$ -	1026005		Regulatory	
Information Research (per hour) - Not on Public Record		X					N	\$ -	1026005		Regulatory	
Advertising - Newspaper		X		2023	\$ 550.00	\$ 550.00	N	\$ 550.00	1026005	0045	Regulatory	
Advertising - Sign		X		2021	At Cost	At Cost	N	COST + 10%	1026005	0045	Regulatory	
Postage		X			At Cost	At Cost	N	COST + 10%	1026005		Regulatory	
Rural Numbering Sign		X		2023	\$ 60.00	\$ 60.00	N	\$ 60.00	1026005		Regulatory	
10.2.7 Council Report (for Other Matters)		X		2023	\$ 248.00	\$ 256.00	N	\$ 256.00	1026005			
10.2.8 Liquor Licence (Section 40 Certificates)		X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003			consume liquor, Liquor Lic Act 1988
10.2.9 Amending Development Approval		X	ATO Private Ruling	2011	see comments	see comments	N	See Comments	1026002			50% of the original application fee up to a maximum of \$295 whichever is the lesser. Fee updated in accordance with
Cancelling Development Approval or Removal of Caveat		X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003			
10.2.10 Extension to Term of Approval		X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003			ATO Private Ruling

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General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.3 Cemetery Fees & Charges												
10.3.1 Interments												
Interment of Adult	X			2015	\$ 1,090.91	\$ 1,125.45	Y	\$ 1,238.00	1027003	0409		
Still Borns	X			2014	\$ 318.18	\$ 328.18	Y	\$ 361.00	1027003	0409		
Children under 7 years	X			2014	\$ 500.00	\$ 516.36	Y	\$ 568.00	1027003	0409		
Placement of cremated ashes	X			2015	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Placement of ashes in gravesite including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
Reservation of Grave	X			2023	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Extras												
Without due notice	X			2015	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Not usual hours	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Public Holidays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Saturdays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Sundays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
10.3.2 Plot Fees												
1.8m x 2.75m	X			2023	\$ 636.36	\$ 656.36	Y	\$ 722.00	1027003	0409		
Extras												
First additional 30 cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
Second additional 30 cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
Third additional 30cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.3.3 Reopening Fees and Charges												
Reopening	X			2023	\$ 909.09	\$ 938.18	Y	\$ 1,032.00	1027003	0409		
Removing grass / kerbing etc if necessary (per hour)	X				At Cost	At Cost	Y	At Cost	1027003	0409		
Exhumation	X			2023	\$ 1,363.64	\$ 1,407.27	Y	\$ 1,548.00	1027003	0409		
10.3.4 Niche Wall												
Reservation for Placement	X			2014	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
Placement in single niche including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
Placement in double niche including bronze plaque and standard inscription	X			2015	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Placement in double niche including second inscription for double niche plaque	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
10.3.5 Rose Garden												
Reservation for Placement	X			2023	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Placement including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
Placement including bronze plaque and standard inscription, and second reservation	X			2023	\$ 545.45	\$ 562.73	Y	\$ 619.00	1027003	0409		
Second placement including plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
10.3.6 Miscellaneous												
Undertakers Licence - Annual		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 206.00	N	\$ 206.00	1027004	0132		Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling	2023	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986
Monumental Masons Annual Fee		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 206.00	N	\$ 206.00	1027004	0132		Cemeteries Act 1986
Permission to construct monument		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Single Monument Permit (Monumental Masons only)		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986
Issue of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 500.00	\$ 516.00	N	\$ 516.00	1027004	0132		Cemeteries Act 1986
Transfer or Copy of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 50.00	\$ 52.00	N	\$ 52.00	1027004	0132		Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 250.00	\$ 258.00	N	\$ 258.00	1027004	0132		Cemeteries Act 1986
10.4 Environment												
10.4.1 Nil												
FUNCTION 11 Recreation & Culture												
11.1 Public Halls & Civic Centres												
11.1.1 Don Hewison Centre (Hall & Grounds)												
<i>Building Leased</i>												

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.2 Dardanup Hall												
Complete Facility												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 43.64	\$ 45.45	Y	\$ 50.00	1121014	0411		
Day time hire / Hr	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1121014	0411		
- Complete Evening (6pm - 11pm)	X			2022	\$ 286.36	\$ 295.45	Y	\$ 325.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2022	\$ 554.55	\$ 572.73	Y	\$ 630.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2022	\$ 831.82	\$ 858.18	Y	\$ 944.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2022	\$ 338.18	\$ 349.09	Y	\$ 384.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2022	\$ 620.00	\$ 640.00	Y	\$ 704.00	1121014	0411		11 hrs
Lessor Hall or Main Hall (& Kitchen) - Dardanup Only												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 21.82	\$ 22.73	Y	\$ 25.00	1121014	0411		
Day time hire / Hr	X			2022	\$ 28.18	\$ 29.09	Y	\$ 32.00	1121014	0411		
- Complete Evening (7pm - 11pm)	X			2022	\$ 140.91	\$ 145.45	Y	\$ 160.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2022	\$ 281.82	\$ 290.91	Y	\$ 320.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2022	\$ 422.73	\$ 436.36	Y	\$ 480.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2022	\$ 169.09	\$ 174.55	Y	\$ 192.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2022	\$ 310.00	\$ 320.00	Y	\$ 352.00	1121014	0411		11 hrs

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.3 Other Halls												
As set by individual Hall Lessees	X						Y					
Dardanup Community Centre (front section leased)	X						Y	Leased				
Dardanup Community Centre (rear section only)							Y	Leased				
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 21.82		Y	Leased	1121014	0411		
- Day time hire / Hr	X			2022	\$ 28.18		Y	Leased	1121014	0411		
11.1.4 Bonds												
Key Bond		X		Reviewed 2022	\$ 40.00	\$ 40.00	N	\$ 40.00	Muni/Trust System - TKEY			Bonds
Hall Bond - Events/Weddings/Birthday Parties		X		Reviewed 2022	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE02			
Hall Bond - Commercial Use		X		Reviewed 2022	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			Commercial Use Community Use/Groups
Hall Bond - Community Use/Groups		X		Reviewed 2022	\$ 250.00	\$ 250.00	N	\$ 250.00	Muni/Trust System - THIRE02			Commercial Use Community Use/Groups
Dardanup Community Centre (rear section only)		X		Reviewed 2022	\$ 500.00			Leased	Muni/Trust System - THIRE02			Commercial Use Community Use/Groups
Dardanup Community Centre (rear section only)		X		Reviewed 2022	\$ 250.00			Leased	Muni/Trust System - THIRE02			Commercial Use Community Use/Groups
11.1.5 Cleaning												
Use of Council Cleaners	X				At Cost	At Cost	Y	(Cost+O/H) + GST	1121002			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.6 Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire												
Eaton Sports Pavilion (excludes Change Rooms)												
Eaton Sports Pavilion - Seasonal Charge	X			2022	\$ 3,000.00	\$ 3,096.36	Y	\$ 3,406.00	1121015			
Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	X			2022	\$ 68.18	\$ 70.00	Y	\$ 77.00	1121015			
(20% Discounted Rate for 4 hours)												
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X			2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1121015			
Meeting Room Hire Only (per Hour)	X			New 2024	\$ -	\$ 21.82	Y	\$ 24.00				
Meeting Room Hire Only - (Registered Non Profit, Charitable organisations)	X			New 2024	\$ -	\$ 12.73	Y	\$ 14.00				
Meeting Room Bond	X			New 2024	\$ -	\$ 90.91	Y	\$ 100.00				
Glen Huon Change Rooms												
Glen Huon Change Rooms - Seasonal Charge	X			2022	\$ 2,000.00	\$ 2,063.64	Y	\$ 2,270.00	1121015			
Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	X			2022	\$ 50.00	\$ 51.82	Y	\$ 57.00	1121015			
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X			2022	\$ 40.91	\$ 41.82	Y	\$ 46.00	1121015			
Bond (Seasonal Hire, Events, User Agreements)		X		2022	\$ 500.00	\$ 516.00	N	\$ 516.00	Muni/Trust System - THIRE02			
Eaton Recreation Centre Car Park Hire (based on allocated bays)												
Car Park Hire - Monday to Friday 8:00am to 3:30pm School Days Per Bay Per Year (Calculation based on No. of Bays hired per 365 day year)				New 2024		\$ 454.55	Y	\$ 500.00				Per Bay Per Year
Per Bay Per Day				New 2024		\$ 3.64	Y	\$ 4.00				Per Bay Per Day
Per Bay Per Hour (25% discount for hire periods greater than 38 hours, 50% discount for hire periods greater than 152 hours)				New 2024		\$ 0.45	Y	\$ 0.50				Per Bay Per Hour

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.2 Parks, Gardens and Reserves												
11.2.1 Glen Huon Oval (Use of Oval)												
Bunbury Softball Assoc	X						Leased	1123003	0254			
Glen Huon Oval - Seasonal Charge (excludes Softball lease area)	X			2022	\$ 2,000.00	\$ 2,063.64	Y	\$ 2,270.00	1123003			
Glen Huon Oval - Occasional Use/Hire Per Day (10% discount for hire periods greater than 1 day, 25% discount for hire periods greater than 7 days)	X			New 2024	\$ -	\$ 351.82	Y	\$ 387.00	1123003			
Glen Huon Oval - Occasional Use/Hire Per Hour	X			2022	\$ 45.45	\$ 47.27	Y	\$ 52.00	1123003			
Other User Agreements - Extended Use of Reserves (Case by Case Basis)				2022				As per Use Agreement	1123003			E.G. Govt Agencies
11.2.2 Tennis Courts - Dardanup												
Dardanup Tennis Club	X			Reviewed 2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1123002			
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
Lights per hour	X			Reviewed 2022	\$ 9.09	\$ 9.09	Y	\$ 10.00	1123002			
11.2.3 Tennis Courts - Eaton												
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
11.2.4 Water / 1000 litres (Standpipe Water)		X	GST Act GSTR2000/2	2009	\$ 15.00	\$ 20.00	N	\$ 20.00	1328002	0412		(GST) Act 1999 'GST Act'
Staff call out	X				At Cost	At Cost	Y	At Cost	1328002	0412		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.2.5 Reserves												
SWFL Oval use per Season (per oval)	X			2023	\$ 2,064.00	\$ 2,130.00	Y	\$ 2,343.00	1123003	0800		Per Season
11.2.6 Bonds												
Parks Gardens Reserves - Large Events		X		Reviewed 2022	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	Muni/Trust System - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		Reviewed 2022	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE03			Bonds
Events on Roads		X		Reviewed 2022	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE04			Bonds
11.2.7 Event Booking Fees												
Event Booking Fee - Shire Parks or Reserves (Commercial)	X			2023	\$ 163.64	\$ 169.09	Y	\$ 186.00	1123002			CP070 Event Application Policy
Individual, Community Group or Sporting Club Events or Events supported by the Shire via Policy SDev CP044)	X			2023	\$ 81.82	\$ 84.55	Y	\$ 93.00	1123002			CP070 Event Application Policy
11.2.8 Cash in Lieu of Public Open Space												
Public Open Space contributions to Eaton		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210123	received after 12/9/2020)		Development Act 1995 s. 154/WAPC
Public Open Space contributions to Dardanup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210124	received after 12/9/2020)		Development Act 1995 s. 154/WAPC
Public Open Space contributions to Burekup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210125	received after 12/9/2020)		Development Act 1995 s. 154/WAPC

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3 Eaton Recreation Centre												
Eaton Recreation Centre												
<i>Special Promotions & Events - The Chief Executive Officer (or the Chief Executive Officers delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.</i>												
11.3.1 Memberships												
Joining Fee	X			2023	No Charge	\$ 35.45	Y	\$ 39.00	1124003			
Full Membership - Gym, Group Fitness, Cycling, Trainer Support, Casual Shots												
- Fortnightly Direct Debit	X			2023	\$ 32.73	\$ 32.73	Y	\$ 36.00	1124007			
Full Membership - Concession (Pension, Senior, Health Care Card and Student Card) - 10% discount												
- Fortnightly Direct Debit	X			2023	\$ 29.55	\$ 30.00	Y	\$ 33.00	1124007			
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)												
- 12 Months	X			2022	\$ 47.27	\$ 50.00	Y	\$ 55.00	1124007			
Special Population Membership - Fit Over 50, Teenfit and Youth Memberships - 20% discount												
- Fortnightly Direct Debit	X			2023	\$ 26.36	\$ 26.36	Y	\$ 29.00	1124007			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FIFO Full Membership												
- Fortnightly Direct Debit	X			2023	\$ 13.18	\$ 14.55	Y	\$ 16.00	1124007			
Corporate Rate Full Membership - 15% Discount												
- Fortnightly Direct Debit	X			2023	\$ 27.73	\$ 28.18	Y	\$ 31.00	1124007			
<i>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</i>												
Fitness Centre												
Casual Gym Entry	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	1124003			
Casual Gym Entry - Concession: Senior / Full Time Student	X			2022	\$ 15.45	\$ 15.46	Y	\$ 17.00	1124003			
Group Fitness - 30 to 60 Minute Class	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	1124004			
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	X			2022	\$ 15.45	\$ 15.46	Y	\$ 17.00	1124004			
Fit Over 50 Session	X			2022	\$ 9.09	\$ 11.36	Y	\$ 12.50	1124003			
									1124003			
									1124003			
Fitness Appraisal/Assessment + Program	X			2022	\$ 51.82	\$ 53.64	Y	\$ 59.00	1124003			
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X			2022	\$ 9.09	\$ 10.91	Y	\$ 12.00	1124004			
Youth/Teen Fitness Session - 10 Pass	X			2022	\$ 76.36	\$ 90.00	Y	\$ 99.00	1124004			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Personal Training												
Personal Training (30 Minutes)	X			2023	\$ 40.91	\$ 43.64	Y	\$ 48.00	1124004			
Personal Training (45 Minutes)	X			2023	\$ 49.09	\$ 52.73	Y	\$ 58.00	1124004			
Personal Training (1 Hour)	X			2023	\$ 65.45	\$ 65.45	Y	\$ 72.00	1124004			
Personal Training 5 Pass (30 Minutes)	X			2023	\$ 194.55	\$ 207.27	Y	\$ 228.00	1124004			
Personal Training 5 Pass (45 Minutes)	X			2023	\$ 233.18	\$ 250.91	Y	\$ 276.00	1124004			
Personal Training 5 Pass (1 Hour)	X			2023	\$ 310.91	\$ 310.91	Y	\$ 342.00	1124004			
Personal Training 10 Pass (30 Minutes)	X			2023	\$ 368.18	\$ 392.73	Y	\$ 432.00	1124004			
Personal Training 10 Pass (45 Minutes)	X			2023	\$ 441.82	\$ 474.55	Y	\$ 522.00	1124004			
Personal Training 10 Pass (1 Hour)	X			2023	\$ 589.09	\$ 589.09	Y	\$ 648.00	1124004			
Personal Training 20 Pass (30 Minutes)	X			2023	\$ 654.55	\$ 741.82	Y	\$ 816.00	1124004			
Personal Training 20 Pass (45 Minutes)	X			2023	\$ 785.45	\$ 896.36	Y	\$ 986.00	1124004			
Personal Training 20 Pass (1 Hour)	X			2023	\$ 1,047.27	\$ 1,112.73	Y	\$ 1,224.00	1124004			
Small Group Freestyle Gym Programs	X			2022	\$ 17.27	\$ 18.18	Y	\$ 20.00	1124004			
Evolt Body Scan	X			2022	\$ 23.64	\$ 24.55	Y	\$ 27.00	1124003			
Evolt Body Scan	X			2022	\$ 37.27	\$ 38.18	Y	\$ 42.00	1124003			
<i>*Personal Training - additional participants plus \$20 per hour</i>												

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3.2 Crèche												
Crèche 10 Session Pass - Member	X			2022	\$ 23.64	\$ 50.00	Y	\$ 55.00	1124013			
Crèche 10 Session Pass - Casual	X			2022	\$ 32.73	\$ 59.09	Y	\$ 65.00	1124013			
Crèche Single Session Pass (Per Child) - Members	X			2022	\$ 3.64	\$ 5.45	Y	\$ 6.00	1124013			
Crèche Single Session Pass (Per Child) - Non members	X			2022	\$ 4.55	\$ 6.36	Y	\$ 7.00	1124013			
11.3.3 Administration												
Replacement Membership Access Device	X			2022	\$ 19.09	\$ 19.09	Y	\$ 21.00	1124003			
Administration Fee - Forfeit Fee	X			2023	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124003			
Direct Debit Rejection Fee	X			2023	\$ 10.91	\$ 10.91	Y	\$ 12.00	1124003			
11.3.4 Facility Hire / Hour												
Board Room (Per Hour)	X			2023	\$ 12.00	\$ 13.64	Y	\$ 15.00	1124006	0413		
Meeting Room One (Per Hour)	X			2022	\$ 19.09	\$ 27.27	Y	\$ 30.00	1124006	0413		
Multi-purpose Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2022	\$ 37.27	\$ 40.91	Y	\$ 45.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2022	\$ 65.45	\$ 68.18	Y	\$ 75.00	1124006	0413		
Servery	X			2023	\$ 19.55	\$ 20.00	Y	\$ 22.00	1124006	0413		
Court Hire - OFF PEAK	X			2022	\$ 37.27	\$ 40.00	Y	\$ 44.00	1124005	0414		
Court Hire - PEAK	X			2022	\$ 50.91	\$ 53.64	Y	\$ 59.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2022	\$ 23.64	\$ 25.45	Y	\$ 28.00	1124005	0414		
Half Court Hire - PEAK	X			2022	\$ 31.82	\$ 34.55	Y	\$ 38.00	1124005	0414		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<i>Note: Peak = after 4:00pm Monday to Friday</i>												
Grandstand (per tier)	X			2023	\$ 62.45	\$ 70.91	Y	\$ 78.00	1124003			
Competition Events Package (per court)	X			2023	\$ 28.91	\$ 30.00	Y	\$ 33.00	1124005	0414		
Changerooms/Toilets - next to Court 3 (Per Hour) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			New 2024	-	\$ 53.64	Y	\$ 59.00	1124005			
11.3.4 Facility Hire / Hour												
<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)</i>												
Chair Hire (Per Chair)	X			2022	\$ 0.45	\$ 0.91	Y	\$ 1.00	1124003			
BBQ	X			2023	\$ 21.45	\$ 21.82	Y	\$ 24.00	1124003			
Hire of Table Cloths or Trestle Table (per Table)	X			2023	\$ 5.59	\$ 5.45	Y	\$ 6.00	1124003			
Data Projector (per Hour) min charge of 4 hours	X			2023	\$ 7.45	\$ 7.27	Y	\$ 8.00	1124003			
Bouncy Castle (Per Use)	X			2023	\$ 124.91	\$ 129.09	Y	\$ 142.00	1124005	0414		
Hire with Alcohol												
Local Organisation (Per hour)	X			2023	\$ 47.55	\$ 49.09	Y	\$ 54.00	1124003			
Local Organisation (Not for profit - 10% off normal fee)	X			2023	\$ 43.14	\$ 44.55	Y	\$ 49.00	1124003			
Hire - Additional Rubbish Fee (per rubbish bin)	X			2022	At Cost	At Cost	Y	At Cost	1124003			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *												
* 10% Discount Included												
Board Room (Per Hour)	X			2023	\$ 10.91	\$ 12.73	Y	\$ 14.00	1124006	0413		
Meeting Room One (Per Hour)	X			2022	\$ 17.27	\$ 24.55	Y	\$ 27.00	1124006	0413		
Storage Room 1 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			New 2024		\$ 13.64	Y	\$ 15.00	1124006			
Storage Room 2 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			New 2024		\$ 13.64	Y	\$ 15.00	1124006			
Multi-purpose Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2023	\$ 33.64	\$ 37.27	Y	\$ 41.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2022	\$ 59.09	\$ 61.82	Y	\$ 68.00	1124006	0413		
Servery	X			2023	\$ 17.77	\$ 18.18	Y	\$ 20.00	1124006	0413		
Court Hire - OFF PEAK	X			2022	\$ 33.64	\$ 35.45	Y	\$ 39.00	1124005	0414		
Court Hire - PEAK	X			2022	\$ 45.45	\$ 48.18	Y	\$ 53.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2022	\$ 21.82	\$ 22.73	Y	\$ 25.00	1124005	0414		
Half Court Hire - PEAK	X			2022	\$ 29.09	\$ 31.82	Y	\$ 35.00	1124005	0414		
<i>Note: Peak = after 4:00pm Monday to Friday</i>												

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3.5 Sports & Programmes												
Casual Shots- Single Entry	X			2022	\$ 4.55	\$ 4.55	Y	\$ 5.00	1124003			
Casual Shots- 10 Pass	X			2023	\$ 40.91	\$ 41.82	Y	\$ 46.00	1124003			
- 3 Month Pass	X			2023	\$ 77.27	\$ 80.00	Y	\$ 88.00	1124003			
- 6 Month Pass	X			2023	\$ 138.18	\$ 142.73	Y	\$ 157.00	1124003			
Vacation Care per Day		X		2022	\$ 56.36	\$ 63.64	N	\$ 70.00	1124012			Vacation Care Programme After 5.45pm but before 5.59pm minutes after 6.00pm Per Invoice Request
Vacation Care After Hours Late Fee - After 5.45pm		X		2022	\$ 10.00	\$ 10.00	N	\$ 11.00	1124012			
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X			\$ 14.55	\$ 14.55	N	\$ 16.00	1124012			
Administration Fee - Late Payment Fee		X			\$ 19.09	\$ 19.09	N	\$ 21.00	1124012			
Clinics (Hour)	X			2022	\$ 10.00	\$ 10.91	Y	\$ 12.00	1124004			
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2022	\$ 17.27	\$ 18.18	Y	\$ 20.00	1124004			
Other Programmes to be calculated on programme schedule												
Daytime Casual Game Fee												
- Casual Game Fee	X			2022	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124003			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Night programmes per Team												
- Registration (New Teams)	X			2022	\$ 47.27	\$ 49.09	Y	\$ 54.00	1124004			
- Registration (Ongoing Team)	X			2022	\$ 28.18	\$ 29.09	Y	\$ 32.00	1124004			
- Registration Junior Team (New)	X			2022	\$ 42.73	\$ 44.55	Y	\$ 49.00	1124004			
- Registration Junior Team (Ongoing)	X			2022	\$ 23.64	\$ 24.55	Y	\$ 27.00	1124004			
- Fee per Game - Netball	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1124004			
- Fee per Game - Basketball	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1124004			
- Fee per Game - Futsal	X			2022	\$ 51.82	\$ 53.64	Y	\$ 59.00	1124004			
- Fee per Game - Junior	X			2022	\$ 42.73	\$ 44.55	Y	\$ 49.00	1124004			
- Fee per Game - Basketball 3 on 3	X			2022	\$ 37.27	\$ 38.18	Y	\$ 42.00	1124004			
Forfeit Fees												
48 Hours notice (Game fee only)	X				At Cost	At Cost		At Cost	1124004			
24 Hours notice (Game fee + Other teams fee)	X				At Cost	At Cost		At Cost	1124004			
No Show (Game fee + other teams fee + admin fee)	X				At Cost	At Cost		At Cost	1124004			
Day Programme per Team												
- Registration (New Teams)	X			2022	\$ 32.73	\$ 34.55	Y	\$ 38.00	1124004			
- Registration (Ongoing Team)	X			2022	\$ 19.09	\$ 21.82	Y	\$ 24.00	1124004			
- Fee per Game	X			2022	\$ 40.00	\$ 43.64	Y	\$ 48.00	1124004			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Staff Costs - Centre Supervisor* / Cleaner	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1124014			
Staff Costs - Group Fitness Instructor	X			2022	\$ 75.45	\$ 78.18	Y	\$ 86.00	1124014			
Staff Costs - Security Call Outs	X			2022	At Cost	At Cost	Y	At Cost	1124014			
<i>*After Hours Centre Supervisor charges per Area:</i>												
<i>Hire 1 Area = 100% of Rate</i>												
<i>Hire 2 Areas = 50% of Rate</i>												
<i>Hire 3 Areas = No Charge</i>												
<i>Note, 1 Court is equal to 1 Area.</i>												
11.3.6 Signage (Charge per annum or pro rata)												
Wall 1200 x 1200	X			2022	\$ 280.91	\$ 290.91	Y	\$ 320.00	1124011			
Wall 2400 x 1200	X			2022	\$ 328.18	\$ 340.91	Y	\$ 375.00	1124011			
Wall 2400 x 1800	X			2022	\$ 374.55	\$ 386.36	Y	\$ 425.00	1124011			
Wall 2400 x 2400	X			2022	\$ 468.18	\$ 481.82	Y	\$ 530.00	1124011			
Corporate Plus Annual Fee	X			2023	\$ 409.09	\$ 409.09	Y	\$ 450.00	1124011			approved organisation who
11.3.7 Overnight Accommodation Charges (Per Night)												
Up to 25 people	X			2023	\$ 284.55	\$ 318.18	Y	\$ 350.00	1124006			
Additional per person rate - 26 to 50	X			2023	\$ 10.45	\$ 10.91	Y	\$ 12.00	1124006			
Additional per person rate - 51 to 75	X			2023	\$ 9.55	\$ 10.00	Y	\$ 11.00	1124006			
Additional per person rate 76 and over	X			2023	\$ 8.64	\$ 9.09	Y	\$ 10.00	1124006			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.4 Libraries												
11.4.1 Internet & Wi-Fi Access												
Internet & Wi-Fi Access	X			2007	No Charge	No Charge	Y	No Charge				
11.4.2 Miscellaneous												
Lost / Damaged Items - Replacement		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	1126003	0415		ATO Private Ruling
Headphones (per set)	X			2018	\$ 2.73	\$ 3.18	Y	\$ 3.50	1126004			
11.4.3 Printing & Copying Costs												
A4 Black & White	X			Reviewed 2022	\$ 0.27	\$ 0.27	Y	\$ 0.30	1126004			
A4 Colour	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
A3 Black & White	X			Reviewed 2022	\$ 0.55	\$ 0.55	Y	\$ 0.60	1126004			
A3 Colour	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
11.4.4 Laminating Costs												
A4	X			Reviewed 2022	\$ 1.36	\$ 1.82	Y	\$ 2.00	1126004			
A3	X			Reviewed 2022	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5 Book Sale												
Used Magazines	X			Reviewed 2022	\$ 0.45	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Paperback)	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Hardcover)	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
Used DVDs	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 12 Transport												
12.1 Transport												
12.1.1 Special Series Number Plates	X			2023	\$ 387.00	\$ 399.09	Y	\$ 439.00	1223001			
12.1.2 Verge Inspection Fee - Single Dwelling (Residential)		X		2023	\$ 268.00	\$ 277.00	N	\$ 277.00	1424003			
Verge Inspection Fee - Multiple Dwelling (Residential)		X		2023	\$ 268.00	\$ 277.00	N	\$ 277.00	1424003			
Verge Inspection Fee - Commercial / Industrial		X		2023	\$ 268.00	\$ 277.00	N	\$ 277.00	1424003			
12.1.3 Contribution for Pathways - Developers		X			See Comments	See Comments	N	See Comments	7210106	RESERVE FUND		\$51.88 / m2
Contribution to Works - West Dardanup Structure Plan		X		2016	\$ 420.00	\$ 530.00	N	\$ 530.00	7210106	RESERVE FUND		per lot
Contribution for Roads & Upgrades - Developers (Policy E6.21)		X		2016	\$ 5,110.00	\$ 6,449.00	N	\$ 6,449.00	7210106	RESERVE FUND		per lot
Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X		2017	\$ 300.00	\$ 300.00	N	\$ 300.00	7210129	RESERVE FUND		per lot
Contribution to the Gavins Gully Bridge which is detailed in the West Dardanup Structure Plan and is currently valued at \$9,416 per lot. NR				New 2024	\$ -	\$ 300.00	N	\$ 9,416.00	7210129	RESERVE FUND		per lot
Permanent Road Closure - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.				New 2024	\$ -	\$ 300.00	N	\$ 900.00	7210129	RESERVE FUND		per lot
Temporary Road Closures - In line with other Shires fees which cover admin costs of advertising and preparing a Council Agenda Item.				New 2024	\$ -	\$ 300.00	N	\$ 400.00	7210129	RESERVE FUND		per lot
FUNCTION 13 Economic Services												
13.1 Tourism & Area Promotion												
13.1.1 Caravan Parks & Camping Grounds												
Application/Renewals		X	31.6		\$ 200.00	\$ 200.00	N	\$ 200.00	1322003	0133	Regulatory	Caravan & Camping Act & Caravan Parks and Camp. Reg. 1997
Or												

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Long term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
Short term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
Camp site - per site - As per regulations		X	31.6		\$ 3.00	\$ 3.00	N	\$ 3.00	1322003	0133	Regulatory	Caravan & Camping Act
Overflow site - per site - As per regulations		X	31.6		\$ 1.50	\$ 1.50	N	\$ 1.50	1322003	0133	Regulatory	Caravan & Camping Act
Additional fee for renewal after expiry		X	31.6	2014	\$ 20.00	\$ 20.00	N	\$ 20.00	1322003	0133	Regulatory	Caravan & Camping Act
Temporary licence: Pro rata as per application		X	31.6	2014	\$ 100.00	\$ 100.00	N	min. \$100.00	1322003	0133	Regulatory	Caravan & Camping Act
Transfer of Licence		X	31.6		\$ 100.00	\$ 100.00	N	\$ 100.00	1322003	0133	Regulatory	Caravan & Camping Act
13.1.2 Building Control												
Uncertified Application for a Building Permit (min \$110.00)		X	31.8	2019	0.32%	0.32%	N	0.32%	1323004		Regulatory	Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min \$110.00)		X	31.8	2019	0.19%	0.19%	N	0.19%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min \$110.00)		X	31.8	2019	0.09%	0.09%	N	0.09%	1323004		Regulatory	Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each story of building)		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Application to extend the time during which a building or demolition permit has effect		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 47
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 48
Application for a replacement Occupancy Permit for permanent change of the building's use or classification		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 49

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Occupancy Permit for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.18%	0.18%	N	0.18%	1323004		Regulatory	Not less than \$110.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.38%	0.38%	N	0.38%	1323004		Regulatory	Not less than \$110.00 - s. 51(3)
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 52(1)
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 52(2)
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 65(3)(a)
Application for Amendment to a Building Permit		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	for Building Permit based on change to
13.1.2 Building Control												
Search Fee / Copy of Building Plans		X		2023	\$ 50.00	\$ 52.00	N	\$ 52.00	1323002			
Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2023	\$ 140.00	\$ 144.00	N	\$ 144.00	1323008		Regulatory	2012/Inspection Fee per 4 Years
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2023	\$ 35.00	\$ 36.00	N	\$ 36.00	1323008		Regulatory	Pool Levy raised annually
- Swimming Pool Barrier Inspection Fee (one-off pool barrier inspection fee for all proposed new pools)				New 2024	\$ -	\$ 145.00	N	\$ 145.00	1323008			
13.1.3 Extractive Industries												
Application		X	31.8		\$ 250.00	\$ 1,500.00	N	\$ 1,500.00	1328001	0134		Act 1995 / Local Law
Annual licence & renewal fees												
- less than 1 hectare		X	31.8		\$ 125.00	\$ 1,000.00	N	\$ 1,000.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8		\$ 250.00	\$ 1,500.00	N	\$ 1,500.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X	31.8		\$ 375.00	\$ 2,000.00	N	\$ 2,000.00	1328001	0134		Local Government Act 1995
Licence transfer fee		X	31.8		\$ 50.00	\$ 500.00	N	\$ 500.00	1328001	0134		Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		X		2021	see comments	see comments	N	\$ 15,000.00	Muni/Trust System - TREHAB			\$15,000 per hectare

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 14 Other Property & Services												
14.1 Private Works												
14.1.1 Plant (per hour or part thereof)												
Graders	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		GST Rate 10%
Loaders	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Trucks - 8 Tonne	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Tractors - with attachments	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Utilities - 1 Tonne	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Steel Roller	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Multi-Tyre Roller	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
MR WA & DEC												
Graders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Loaders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Trucks - 8 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Tractors - with attachments	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Utilities - 1 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Cement Mixer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Water Pump	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Plate Compactor	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Road Sweeper - Trailer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
14.1.2 Employees												
Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	1424002	0420		GST Exempt
Supervision Fees - Full Supervision		X			3.00%	3.00%	N	3.00%	1424002	0420		
Works	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001			
Works - MRWA / DEC	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
FUNCTION 14 Other Property & Services												
14.2 Administration												
14.2.1 Officer Charge Rates / Hour												
Chief Executive Officer	X			2023	\$ 278.00	\$ 287.27	Y	\$ 316.00	1422004	1422004		
Director	X			2023	\$ 260.00	\$ 268.18	Y	\$ 295.00	1424003	1424003		
Manager	X			2023	\$ 176.00	\$ 181.82	Y	\$ 200.00	1422004	1422004		
Principal Planning Officer	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	1026002	1026002		
Planning Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1026002	1026002		
Principal Building Surveyor	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	1323002	1323002		
Building Surveyor	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1323002	1323002		
Civil Engineer	X			2023	\$ 176.00	\$ 181.82	Y	\$ 200.00	1424003	1424003		
Engineering Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1424003	1424003		
Principal Environmental Health Officer	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	0724002	0724002		
Health Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	0724002	0724002		
Ranger	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	0523002	0523002		
All Other Officers	X			2023	\$ 77.00	\$ 79.09	Y	\$ 87.00	1422004	1422004		

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
14.2.2 Events Application Fee												
Small Commercial Event <200 people		X		2022	\$ 250.00	\$ 258.00	N	\$ 258.00	1123006			
Medium Commercial Event 201 - 500 people		X		2022	\$ 500.00	\$ 516.00	N	\$ 516.00	1123006			
Large Commercial Event >500 people		X		2022	\$ 750.00	\$ 774.00	N	\$ 774.00	1123006			
14.2.3 Traffic Management Plan Preparation												
Approval of Traffic Management Plans (Excludes Shire sourced works or subdivision works).		X		New 2024	-	\$ 120.00	N	\$ 120.00	1424003			
14.2.4 Designated Area Migration Agreement (DAMA) Application Fee	X			2021	\$ 250.00	\$ 258.18	Y	\$ 284.00	1422004	1422004		
14.2.5 Administration Building - Eaton												
Library - Yarri Room (6 people). (Per/hr)				New 2024	\$ -	\$ 21.82	Y	\$ 24.00	1422004			
Eaton Reception - Marri Room (6 people) (Per/hr)				New 2024	\$ -	\$ 21.82	Y	\$ 24.00	1422004			
Eaton Reception - Jarrah Room (10 people) (Per/hr)				New 2024	\$ -	\$ 27.27	Y	\$ 30.00	1422004			
Meeting Room Bond				New 2024	\$ -	\$ 90.91	Y	\$ 100.00	1422004			
Chambers, Dining & Kitchen (Per/hr)				New 2024	\$ -	\$ 68.18	Y	\$ 75.00	1422004			
Chambers, Dining & Kitchen Bond				New 2024	\$ -	\$ 454.55	Y	\$ 500.00	1422004			
Administration Building - Dardanup												
Meeting Room - Not for Profit (Per Hour) - Office Hours Only				New 2024	\$ -	\$ -	Y	No Charge	1422004			
Meeting Room - Commercial Hire (Per Hour) - Office Hours Only				New 2024	\$ -	\$ 27.27	Y	\$ 30.00	1422004			



End of Document

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