



Annual Budget
2023 - 2024
Adopted by Council - 2 August 2023



Welcome to the 2023-24 Annual Budget Report

We are pleased to present the Shire of Capel's Annual Budget for the 2023-24 financial year.

This budget highlights the Shire's budgeted income and expenditure for the year ahead and includes items previously endorsed by the Council during the Annual Budget process.

The budget is designed to inform residents of the Shire's plans for the year and assures our legal obligation under the Local Government Act 1995.

You can find more information about our current activities, policies and plans for the future at – capel.wa.gov.au.

Your feedback is important to us so please share your thoughts and ideas. You can contact the Shire in various ways:

1. Email us at info@capel.wa.gov.au
2. Write to us at PO Box369, Capel, WA 6271
3. Call us on 08 9727 0222
4. Visit us at capel.wa.gov.au/let-us-know



Acknowledgement of Country

We wish to acknowledge the traditional custodians of the land we are meeting on, the Wadandi people. We wish to acknowledge and respect their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their culture; and to Elders past and present, their descendants who are with us today, and those who will follow in their footsteps.

Shire's Vision

A future focused and resilient community that benefits from good governance, responsive services and appropriate facilities to deliver positive social, environmental and economic outcomes for everyone.

Our Values

Respect

We are respectful in all that we do, and all interactions we have, while being inclusive and mindful of differences.



Honesty

We are truthful, trustworthy and genuine in all that we say and do.



Teamwork

We are cooperative, collaborative and united while working towards common goals of our Shire.



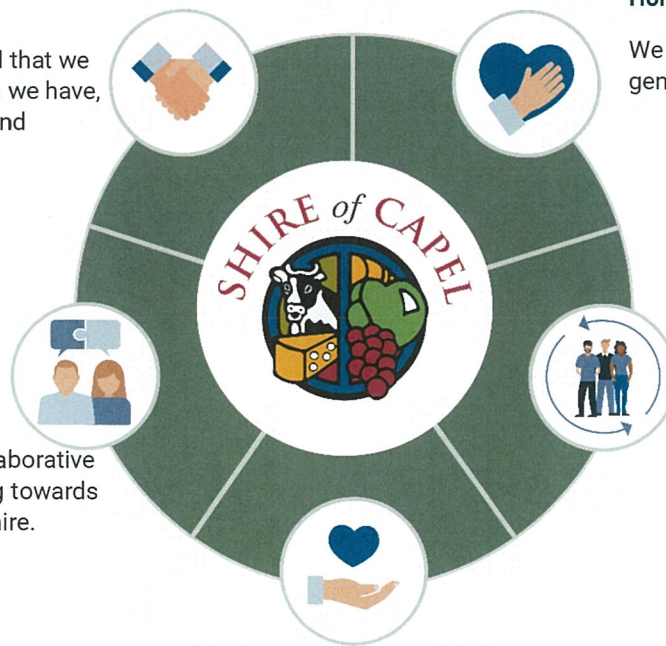
Accountability

We are transparent in all that we do, and stay true to our word by taking responsibility for our actions.



Empathy

We are kind and show understanding of people's circumstances, perspectives and differences.



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1. Your Council & Message from the Shire President



President
Cr Doug Kitchen



Deputy President
Cr Sebastian Schiano



Cr Kaara Andrew



Cr Ashley Dillon



Cr Peter McCleery



Cr Rosina Mogg



Cr Kieran Noonan



Cr Christine Terrantroy



On behalf of the Council, I am pleased to present the 2023-24 Annual Budget and Rating Strategy which was adopted on 2 August 2023.

The 2023-24 budget is committed to building a sustainable future, while delivering for the community. Just like our community, the Shire of Capel is operating in a challenging, high-cost environment, paying a lot more just to sustain current service levels.

The Shire continues to invest in the maintenance and upkeep of our community assets. This budget will see increased funding for the maintenance of our roads, paths, facilities and parks. As a Local Government that has seen substantial growth in our urban areas, it's important we get our service levels right.

This year, Council has committed to reviewing our entire Waste & Sanitation Service in consultation with the community, to ensure value for money and service level requirements. We are also bringing in new maintenance standards across our asset portfolio. These standards will be phased in over a few years, however, this financial year we will be focusing on our roads and public open spaces. These new standards will give the community an established service level to see in their local area and across the Shire but also sets the standard for the Shire to uphold.



The budget incorporates a modest increase in the rate in the dollar on average a 3.5 per cent for residential properties, with the minimum rate remaining at \$1,430.00. The rating strategy was carefully considered to build a sustainable future to deliver for the community.

Key highlights of the budget are:

1. Projects a break-even position for 2023-24.
2. Fully funds the 2023-2027 Corporate Business Plan's projects and programs which includes \$2m of new community based initiatives.
3. Supports Community Budget Commitments of \$50,000.00
4. Funds Councillor Budget Commitments of \$61,000.00.
5. Identifies 1 new 'Borrowing' - Self Supporting Loan (SSL) for the construction of the new Gelorup Volunteer Bushfire Brigade Shed.
6. Funds Capital Works spends of \$12,663,700.00 for both maintenance and renewal programs consisting of:
 - \$4.5m on road upgrades and maintenance.
 - \$1.3m on other civil works.
 - \$4.2m on parks, gardens, reserves and buildings.
 - \$2.8m on plant and equipment.

With a busy year ahead, the budget reflects the Shire's commitment to the Strategic Community Plan. I want to thank my fellow Councillors and Shire Staff for their ongoing commitment to the community.

Cr Doug Kitchen
Shire President



2. Message from the Chief Executive Officer



The 2023-24 Annual Budget outlines the Shire's key services and project priorities for the year ahead and it is a pleasure to share these with our community.

The Shire of Capel Council has developed a balanced, break-even position for the financial year 2023-24, endorsing a \$28.1 million-dollar Annual Budget, to ensure the Shire can continue to sustainably deliver the needs of a growing community and deliver on the outcomes identified in the 2021-2031 Strategic Community Plan.

A focus on increasing investment in maintaining existing assets (roads, paths, facilities, parks and playgrounds) to a fit-for-purpose standard is a priority for the Shire. This has mainly been achieved through the Council endorsing an annual Rating Strategy which is fair, equitable, based on good rating principles and produces the level of financial resourcing required to deliver the services and projects we have identified in this report.

Furthermore, the 2023-27 Corporate Business Plan (CBP) will be presented to the Council at the August OCM 2023 for adoption of the updated plan. The projects detailed in the CBP have been included in the adopted Annual Budget and I look forward to sharing this strategic document with the community via the Shire's website.

The Shire has an exciting year ahead and I look forward to building on this progress in the coming years.

Gordon MacMile
Chief Executive Officer



3. Budget Report

The following budgeted income and expenditure information is presented in Nature and Type format and reports the collection and distribution of the income and expenditure on an operating and capital basis.

For the financial year 2023-24, the total budgeted revenue is \$28,155,627.00. Of this, \$15,979,760.00 is derived from Rates Income including Interims and the Dalyellup Specified Area Rate.

Operating Revenue:

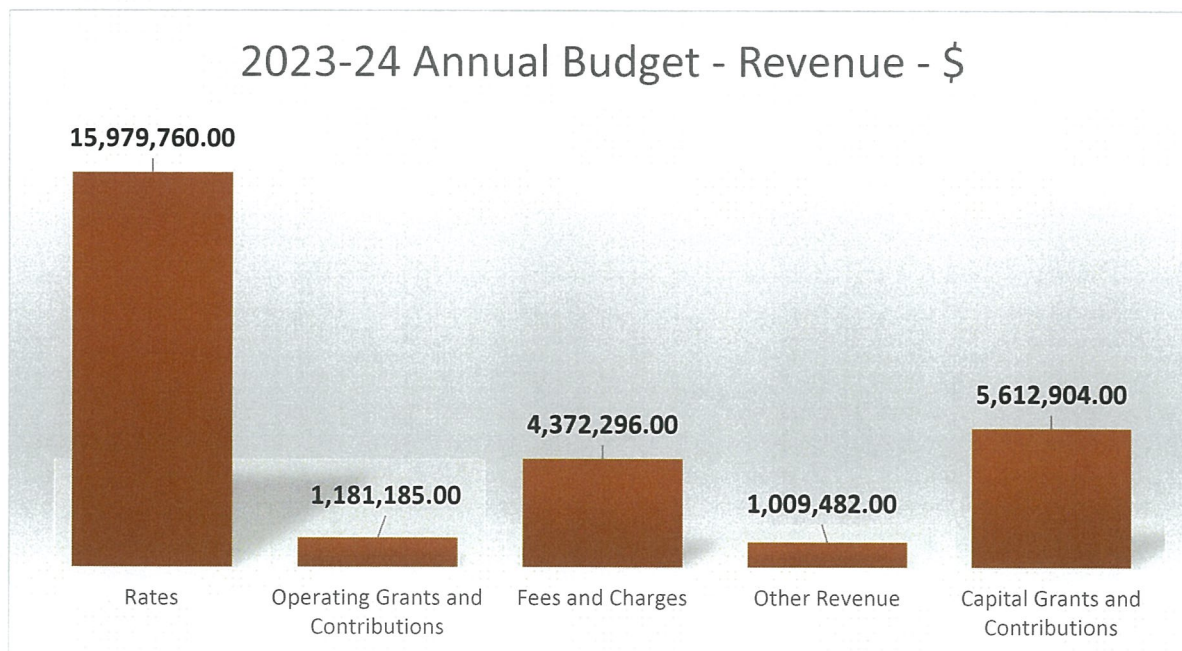
The Shire of Capel receives funding from several sources including:

- Rates.
- Fees and Charges.
- Grants.
- Transfers from Reserves.
- Interest Earnings.

Of the total main revenue sources, 56.75% comes from rates, the Shire's direct source of revenue. A further 24.13% comes from state and federal grants/contributions and 19.12% from annual fees and charges and other revenue.

Revenue Analysis

Table 1 – Revenue by Nature or Type.
(Data source - FY2023-24 Statement of Comprehensive Income).



Operating Expenditure:

The Shire of Capel distributes its funding across several expense areas:

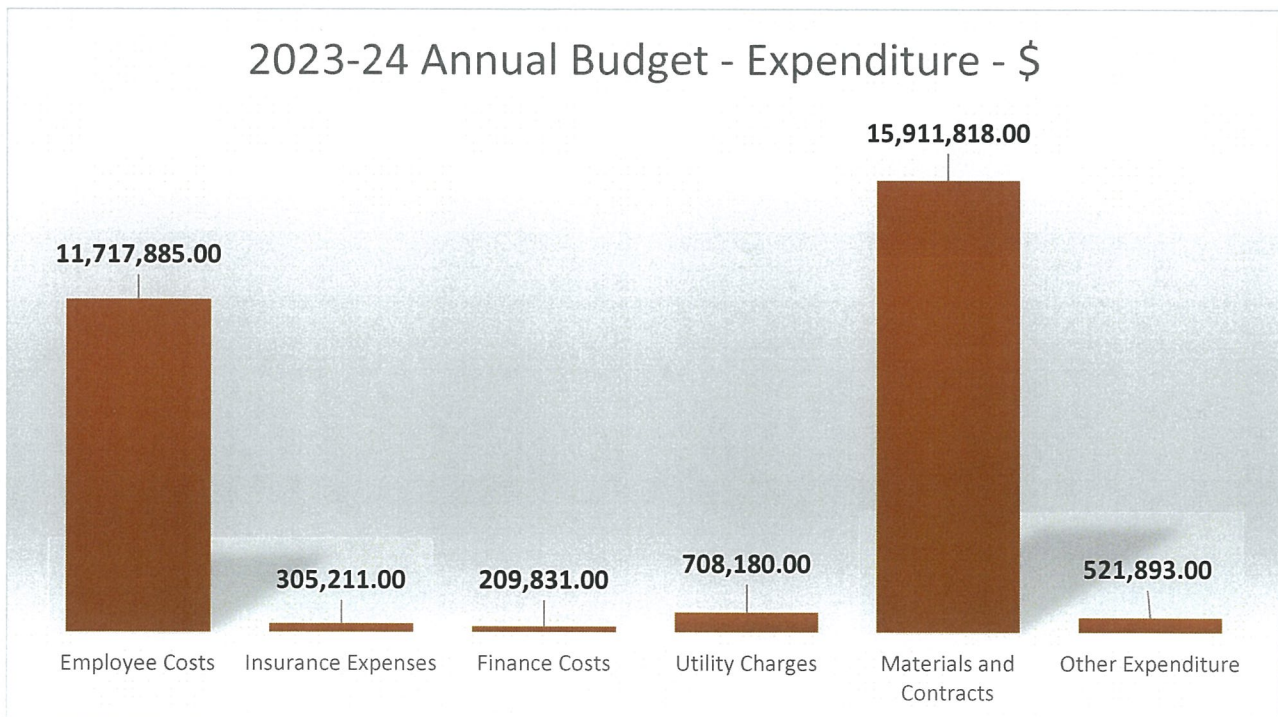
- Employee Costs.
- Insurance Expenses.
- Finance Costs.
- Utility Charges.
- Materials and Contracts.
- Other Expenditure.

Of the total main expense areas, 54.17% is spent on materials and contracts and includes capital acquisitions and construction costs. A further 39.90% is expended against all employee costs, including direct salary and wages, leave provisions, insurance, taxes, superannuation, professional development and personal protective equipment. Leaving 2.41% for utilities and 3.52% for financing costs and other expenditures.

Expenditure Analysis

Table 2 – Expenditure by Nature or Type.

(Data source - FY2023-24 Statement of Comprehensive Income).



Capital Acquisitions and Construction:

The Capital Works Program for 2023-24 forecasts the amount of \$12,663,700.00 to fund the acquisition and construction and purchase of office equipment, plant, buildings, and infrastructure assets.

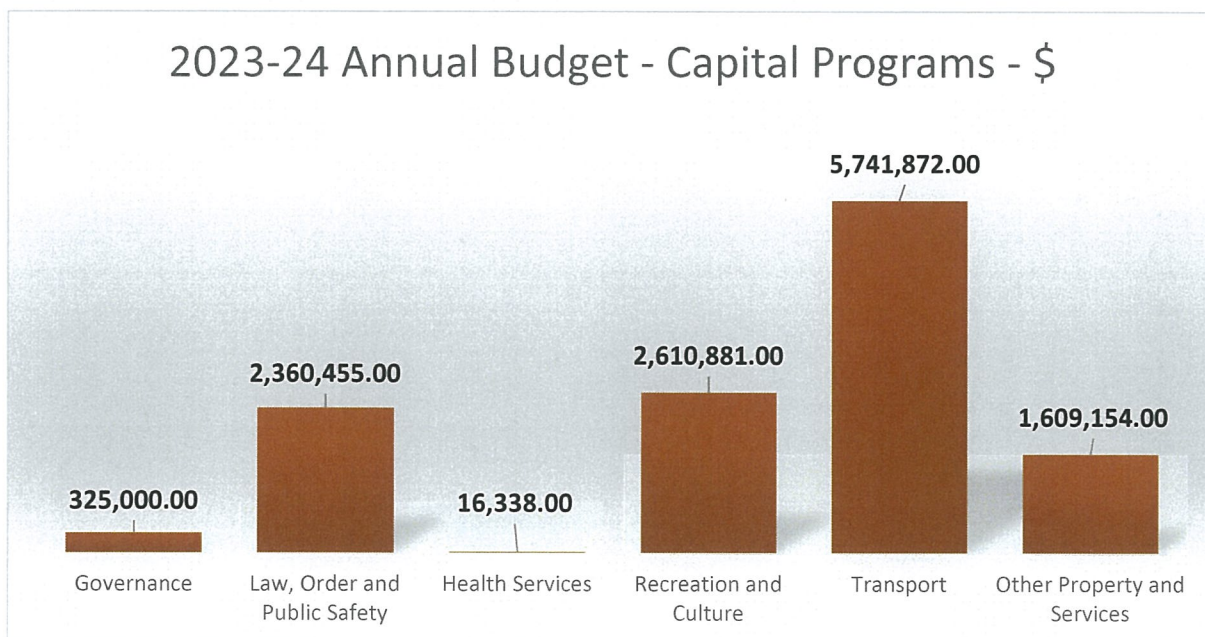
The Council will be required to contribute \$2,629,762.00 from municipal funds and \$3,726,448.00 from financial reserves and sale proceeds. The remaining balance of \$6,307,490.00 is funded through grant income proceeds.

A detailed 'Program of Works' listing for each Asset Category is attached to this report and identifies a description of works, funding parameters and asset category position for:

• Roads and Transport	\$ 4,448,274.00
• Civil Works – Drainage, Paths, Bridges	\$ 1,293,598.00
• Office and Other Equipment	\$ 376,338.00
• Plant and Equipment	\$ 2,375,009.00
• Land, Buildings and Other Infrastructure	\$ 4,170,481.00
TOTAL	<u>\$12,663,700.00</u>

Capital Analysis

Table 3 - \$ distribution of capital acquisition and construction across all asset classes.



How are my rates invested in my community?





4. Statutory Annual Budget Report



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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A future focussed and resilient community that benefits from good governance, responsive services and appropriate facilities to deliver positive social, environmental and economic outcomes for everyone.

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 15,979,760	\$ 15,202,393	\$ 15,017,792
Grants, subsidies and contributions	11	1,181,185	4,273,542	2,061,821
Fees and charges	15	4,372,296	3,409,576	3,187,733
Service charges	2(f)	0	0	0
Interest revenue	12(a)	702,812	597,209	94,282
Other revenue	12(b)	306,670	288,853	199,915
		22,542,723	23,771,573	20,561,543
Expenses				
Employee costs		(11,717,885)	(9,996,160)	(10,444,110)
Materials and contracts		(10,875,634)	(7,856,019)	(8,404,176)
Utility charges		(708,180)	(673,025)	(673,792)
Depreciation	6	(5,036,184)	(5,100,206)	(5,034,475)
Finance costs	12(d)	(209,831)	(225,043)	(225,043)
Insurance		(305,211)	(272,969)	(283,150)
Other expenditure		(521,893)	(361,824)	(437,846)
		(29,374,818)	(24,485,246)	(25,502,592)
		(6,832,095)	(713,673)	(4,941,049)
Capital grants, subsidies and contributions	11	5,534,997	3,360,121	4,866,240
Profit on asset disposals	5	77,907	0	82,197
Loss on asset disposals		(212,820)	(91,894)	(58,055)
		5,400,084	3,268,227	4,890,382
Net result for the period		(1,432,011)	2,554,554	(50,667)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,432,011)	2,554,554	(50,667)

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

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 15,979,760	\$ 15,192,947	\$ 15,017,792
Grants, subsidies and contributions		1,181,185	4,093,861	2,061,821
Fees and charges		4,372,296	3,409,576	3,187,733
Service charges		1,100,000	925,000	0
Interest revenue		702,812	597,209	94,282
Goods and services tax received		0	56,012	0
Other revenue		306,670	288,853	199,915
		23,642,723	24,563,458	20,561,543
Payments				
Employee costs		(11,717,885)	(10,007,775)	(10,444,110)
Materials and contracts		(10,875,634)	(10,506,110)	(8,404,176)
Utility charges		(708,180)	(673,025)	(673,792)
Finance costs		(209,831)	(262,266)	(225,043)
Insurance		(305,211)	(272,969)	(283,150)
Goods and services tax paid		(1,100,000)	(925,000)	0
Other expenditure		(521,893)	(361,824)	(437,846)
		(25,438,634)	(23,008,969)	(20,468,117)
Net cash provided by (used in) operating activities	4	(1,795,911)	1,554,489	93,426
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,844,698)	(1,816,526)	(3,213,129)
Payments for construction of infrastructure	5(b)	(6,819,002)	(5,060,432)	(8,884,873)
Capital grants, subsidies and contributions		5,534,997	3,360,121	4,866,240
Proceeds from sale of property, plant and equipment	5(a)	508,267	7,000	453,646
Net cash provided by (used in) investing activities		(6,620,436)	(3,509,837)	(6,778,116)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(410,797)	(335,987)	(335,989)
Payments for principal portion of lease liabilities	8	(94,362)	(105,442)	(83,913)
Proceeds from new borrowings	7(a)	1,223,930	0	0
Net cash provided by (used in) financing activities		718,771	(441,429)	(419,902)
Net increase (decrease) in cash held		(7,697,576)	(2,396,777)	(7,104,592)
Cash at beginning of year		22,112,062	24,508,839	22,723,970
Cash and cash equivalents at the end of the year	4	14,414,486	22,112,062	15,619,378

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

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 15,113,030	\$ 14,348,076	\$ 14,179,504
Rates excluding general rates	2(a)	866,730	854,317	838,288
Grants, subsidies and contributions	11	1,181,185	4,273,542	2,061,821
Fees and charges	15	4,372,296	3,409,576	3,187,733
Interest revenue	12(a)	702,812	597,209	94,282
Other revenue	12(b)	306,670	288,853	199,915
Profit on asset disposals	5	77,907	0	82,197
		<u>22,620,630</u>	<u>23,771,573</u>	<u>20,643,740</u>
Expenditure from operating activities				
Employee costs		(11,717,885)	(9,996,160)	(10,444,110)
Materials and contracts		(10,875,634)	(7,856,019)	(8,404,176)
Utility charges		(708,180)	(673,025)	(673,792)
Depreciation	6	(5,036,184)	(5,100,206)	(5,034,475)
Finance costs	12(d)	(209,831)	(225,043)	(225,043)
Insurance		(305,211)	(272,969)	(283,150)
Other expenditure		(521,893)	(361,824)	(437,846)
Loss on asset disposals	5	(212,820)	(91,894)	(58,055)
		<u>(29,587,638)</u>	<u>(24,577,140)</u>	<u>(25,560,647)</u>
Non-cash amounts excluded from operating activities	3(b)	5,171,097	5,192,100	5,010,333
Amount attributable to operating activities		(1,795,911)	4,386,533	93,426
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	5,534,997	3,360,121	4,866,240
Proceeds from disposal of assets	5	508,267	7,000	453,646
		<u>6,043,264</u>	<u>3,367,121</u>	<u>5,319,886</u>
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(5,844,698)	(1,816,526)	(3,213,129)
Payments for construction of infrastructure	5(b)	(6,819,002)	(5,060,432)	(8,884,873)
		<u>(12,663,700)</u>	<u>(6,876,958)</u>	<u>(12,098,002)</u>
Amount attributable to investing activities		(6,620,436)	(3,509,837)	(6,778,116)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,223,930	0	0
Transfers from reserve accounts	9(a)	5,287,662	3,384,630	4,757,466
		<u>6,511,592</u>	<u>3,384,630</u>	<u>4,757,466</u>
Outflows from financing activities				
Repayment of borrowings	7(a)	(410,797)	(335,987)	(335,989)
Payments for principal portion of lease liabilities	8	(94,362)	(105,442)	(83,913)
Transfers to reserve accounts	9(a)	(2,150,231)	(3,806,173)	(2,260,672)
		<u>(2,655,390)</u>	<u>(4,247,602)</u>	<u>(2,680,574)</u>
Amount attributable to financing activities		3,856,202	(862,972)	2,076,892
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	4,560,145	4,546,421	4,613,896
Amount attributable to operating activities		(1,795,911)	4,386,533	93,426
Amount attributable to investing activities		(6,620,436)	(3,509,837)	(6,778,116)
Amount attributable to financing activities		3,856,202	(862,972)	2,076,892
Surplus or deficit at the end of the financial year	3	0	4,560,145	6,098

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

**CITY OF SOMEWHERE
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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 EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on 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 CAPEL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information		2023/24		2023/24		2023/24		2023/24		2022/23		2022/23	
Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	Budgeted total revenue \$	Actual total revenue \$	Budget total revenue \$	Actual total revenue \$	Budget total revenue \$	
(i) General rates													
Residential, including Mixed Use Residential	Gross rental valuation	0.101009	1,685	29,324,616	2,962,051	71,500		3,033,551	2,578,056	2,599,847	2,578,056	2,599,847	
Residential Vacant	Gross rental valuation	0.101009	20	544,180	54,967			54,967	54,193	48,848	54,193	48,848	
Urban Development, including Mixed Use Residential	Gross rental valuation	0.101009	3,115	53,703,884	5,424,577			5,424,577	4,778,988	4,739,020	4,778,988	4,739,020	
Urban Development Vacant	Gross rental valuation	0.101009	7	424,500	42,878			42,878	184,854	24,047	184,854	24,047	
Commercial, Commercial Service	Gross rental valuation	0.094080	24	992,940	93,416			93,416	84,745	85,782	84,745	85,782	
District Centre	Gross rental valuation	0.094080	4	153,250	14,418			14,418	13,288	13,288	13,288	13,288	
Light Industry	Gross rental valuation	0.094080	34	1,112,600	104,673			104,673	96,474	96,474	96,474	96,474	
Mixed Use Residential - Commercial Use	Gross rental valuation	0.094080	38	5,240,300	493,007			493,007	443,703	396,718	443,703	396,718	
Mixed Use Residential - Commercial Use Vacant	Gross rental valuation	0.094080	7	1,451,040	136,514			136,514	125,820	127,120	125,820	127,120	
Rural Residential	Gross rental valuation	0.092910	441	8,401,680	780,600			780,600	709,791	703,015	709,791	703,015	
Rural General Industry and Reserved Land	Unimproved valuation	0.005589	10	5,918,000	33,076			33,076	29,814	34,171	29,814	34,171	
Rural	Unimproved valuation	0.005589	538	329,454,000	1,841,318			1,841,318	1,562,385	1,590,814	1,562,385	1,590,814	
Total general rates			5,923	436,720,990	11,981,495	71,500	0	12,052,995	10,662,111	10,459,144	10,662,111	10,459,144	
(ii) Minimum payment													
Residential, including Mixed Use Residential	Gross rental valuation	1,430	719	9,252,404	1,028,170	28,600		1,056,770	1,301,300	1,281,280	1,301,300	1,281,280	
Residential Vacant	Gross rental valuation	1,430	226	1,610,620	323,180			323,180	327,470	386,100	327,470	386,100	
Urban Development, including Mixed Use Residential	Gross rental valuation	1,430	463	6,288,500	662,090			662,090	1,079,650	985,270	1,079,650	985,270	
Urban Development Vacant	Gross rental valuation	1,430	331	1,462,395	473,330			473,330	310,310	416,130	310,310	416,130	
Commercial, Commercial Service	Gross rental valuation	1,430	9	101,608	12,870			12,870	14,300	14,300	14,300	14,300	
District Centre	Gross rental valuation	1,430	8	82,900	11,440			11,440	11,440	11,440	11,440	11,440	
Light Industry	Gross rental valuation	1,430	7	96,410	10,010			10,010	10,010	10,010	10,010	10,010	
Mixed Use Residential - Commercial Use	Gross rental valuation	1,430	0	0	0			0	1,430	0	1,430	0	
Mixed Use Residential - Commercial Use Vacant	Gross rental valuation	1,430	2	19,300	2,860			2,860	2,860	2,860	2,860	2,860	
Rural Residential	Gross rental valuation	1,430	45	661,960	64,350			64,350	110,110	97,240	110,110	97,240	
Rural General Industry and Reserved Land	Unimproved valuation	1,430	4	558,200	5,720			5,720	5,720	5,720	5,720	5,720	
Rural	Unimproved valuation	1,430	307	38,331,642	439,010			439,010	511,940	510,510	511,940	510,510	
Total minimum payments			2,121	58,463,939	3,033,030	28,600	0	3,061,630	3,686,540	3,720,860	3,686,540	3,720,860	
Total general rates and minimum payments			8,044	495,186,929	15,014,525	100,100	0	15,114,625	14,348,651	14,180,004	14,348,651	14,180,004	
(iii) Specified area rates													
Maintenance of Dalryvellup Parks, Gardens, Structures and Toilets	Gross rental valuation	0.056000	3,963	68,283,899	855,803	10,927		866,730	854,317	838,288	854,317	838,288	
Total specified area rates			3,963	68,283,899	855,803	10,927	0	866,730	854,317	838,288	854,317	838,288	
Discounts (Refer note 2(g))					15,870,328	111,027	0	15,981,355	15,202,968	15,018,292	15,202,968	15,018,292	
Waivers or Concessions (Refer note 2(h))								(1,000)	0	0	(575)	0	
Total rates					15,870,328	111,027	0	15,979,760	15,202,393	15,017,792	15,202,393	15,017,792	

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan		Instalment plan interest rate	Unpaid rates interest rates
		admin charge	interest rate		
		\$	%		%
Option one					
Single full payment	15/09/2023	0	0.00%	0.00%	7.00%
Option two					
First instalment	15/09/2023	0	3.00%	3.00%	7.00%
Second instalment	15/11/2023	11	3.00%	3.00%	7.00%
Third instalment	15/02/2024	11	3.00%	3.00%	7.00%
Fourth instalment	15/04/2024	11	3.00%	3.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	82,995	0	0
Instalment plan interest earned	34,345	0	0
Unpaid rates and service charge interest earned	88,425	6,581	4,900
	205,765	6,581	4,900

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Residential/Vacant and Urban Development/Vacant	This category includes all residential zones where the land uses consist of Residential and Ancillary Residential uses (dwellings, home occupations and home offices).	The object of the rate for this category is to provide the base rate for the other GRV rate categories.	The reason for this rate is to ensure all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire.
Commercial, Town Centre, Light Industry and Special Use	All properties/vacant land zoned Town Centre, Commercial and Special Use and where land uses may include shopping centres, newsagents, cafes, shops, fast food outlets, service stations, taverns, childcare facilities and the like. Properties are primarily located within the Town Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.	The object of the rate in the dollar for this category is to raise sufficient revenue to offset the costs associated with the provision of services to these properties and future properties within this zone.	Ratepayers in this category accommodate a large number of visitors and customers and this increases the need for the Shire to provide additional car parks, amenities, landscaping and street cleaning. This category also recognises the need to raise sufficient revenue to offset future costs associated with planned infrastructure and services to support these properties once they have been developed.
Special Rural	This category includes all properties zoned Special Rural. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2023-24, this category has a lower rate in the dollar compared to zones 1 to 4 which are also Residential and Ancillary Residential.		
Unimproved Valuation (UV)	This category includes all properties valued as UV, which includes those zoned Rural, Special Use, Railway, Public Purpose and Mining. The land use of these properties consists of primary production, agriculture, mining, wineries with cellar door sales, caravan parks and quarries.	The object of this rate is to set the base for properties rated on UV. Given the revaluation impact inevitably increases the individual rate levies, it is proposed the rate in the dollar remains the same for 2023-24.	

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
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Residential/Vacant and Urban Development/Vacant Use	This category includes all residential zones where the land uses consist of Residential and Ancillary Residential uses (dwellings, home occupations and home offices).	The object of the rate for this category is to provide the base rate for the other GRV rate categories.	The reason for this rate is to ensure all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities in the Shire.
Commercial, Town Centre, Light Industry and Special Use and Vacant Commercial, Town Centre, Light Industry and Special Use	All properties/vacant land zoned Town Centre, Commercial and Special Use and where land uses may include shopping centres, newsagents, cafes, shops, fast food outlets, service stations, taverns, childcare facilities and the like. Properties are primarily located within the Town Centre business districts of designated town sites; however, this category applies to various Commercial properties located across the Shire.	The object of the rate in the dollar for this category is to raise sufficient revenue to offset the costs associated with the provision of services to these properties and future properties within this zone.	Ratepayers in this category accommodate a large number of visitors and customers and this increases the need for the Shire to provide additional car parks, amenities, landscaping and street cleaning. This category also recognises the need to raise sufficient revenue to offset future costs associated with planned infrastructure and services to support these properties once they have been developed.
Special Rural	All properties/vacant land zoned Light Industry and where land uses may include dairies, sale yards, metal fabrication and workshops. Properties are located within specific zoned areas in the Shire.	This category includes all properties zoned Special Rural. The land use of these properties consists of Residential and Ancillary Residential. For the financial year 2023-24, this category has a lower rate in the dollar compared to zones 1 to	
Unimproved Valuation (UV)	This category includes all properties valued as UV, which includes those zoned Rural, Special Use, Railway, Public Purpose and Mining. The land use of these properties consists of primary production, agriculture, mining, wineries with cellar door sales, caravan parks and quarries.	The object of this rate is to set the base for properties rated on UV. Given the revaluation impact inevitably increases the individual rate levies, it is proposed the rate in the dollar remains the same for 2023-24.	

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

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
\$ 866,730	\$ 866,730	\$ 866,730	The purpose of the rate is to recover 50.00% of the cost of maintaining parks, gardens, structures and toilets in the Dalyellup Estate.	This specified area rate is levied on all properties within the Dalyellup Beach Estate. The rationale is the quality and quantity of parks and gardens in the estate is at least double that of the remainder of the Shire and therefore half the cost will be met from general rates and the remainder from the main beneficiaries of these facilities being the property owners of the estate.
866,730	866,730	866,730		

(f) Service Charges

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Rate payment incentive for residents.	Rate	0.00%	\$ 200	\$ 1,000	\$ 0	\$ 0	0 5 residents who pay their rates either in full or via instalments and pay their first payment by the due date (as stated on the rate notice), will be entered into a draw to receive a \$200.00 discount from their rate notice.
				1,000	0	0	

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$	\$		

Maintenance of Dalzellup Parks, Gardens, Structures and Toilets	Specified area rate	Concession	0.00%	2,957,168	2,957,168	2,813,634	2,829,663	A concession is granted to property owners in the rating zoning 3 and 4 (Dalzellup) to limit the maximum specified area rate for Dalzellup Parks, Gardens, Structures and Toilets Maintenance to \$218.54 per property.	To limit the maximum specified area rate for Dalzellup Parks, Gardens, Structures and Toilets Maintenance to match long term extra expenses to ensure the standard presented by developers is maintained.
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Minimum Rate	Rate	Concession	50.00%	595	595	575	500	A minimum rate concession is also granted to a property owner whose property is rateable in the Shire of Capel and a neighbouring shire. This concession reduces the rates payable by 50%.
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2,957,763	2,814,209	2,830,163
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SHIRE OF CAPEL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents	4	14,414,486	22,112,062	15,619,378
Financial assets		0	0	80,355
Receivables		1,058,068	1,058,068	1,326,145
Contract assets		1,000	1,000	
Inventories		23,731	23,731	26,719
Other assets		103,321	103,321	58,701

Less: current liabilities

Trade and other payables		(3,246,897)	(3,246,897)	(5,207,153)
Contract liabilities		(519,285)	(519,285)	(911,025)
Lease liabilities	8	0	(94,362)	
Long term borrowings	7	(1,115,284)	(302,151)	335,989
Employee provisions		(1,274,573)	(1,274,573)	(937,809)

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity	3(c)	(9,444,567)	(13,300,769)	(10,385,202)
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Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	15,600,606	23,298,182	17,111,298
	(3,246,897)	(3,246,897)	(5,207,153)
	(519,285)	(519,285)	(911,025)
	0	(94,362)	
	(1,115,284)	(302,151)	335,989
	(1,274,573)	(1,274,573)	(937,809)
	(6,156,039)	(5,437,268)	(6,719,998)
	9,444,567	17,860,914	10,391,300
	(9,444,567)	(13,300,769)	(10,385,202)
	0	4,560,145	6,098

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

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals	5	(77,907)	0	(82,197)
Add: Loss on asset disposals	5	212,820	91,894	58,055
Add: Depreciation	6	5,036,184	5,100,206	5,034,475
Non cash amounts excluded from operating activities		5,171,097	5,192,100	5,010,333

(c) 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	9	(10,559,851)	(13,697,282)	(10,049,213)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		1,115,284	302,151	(335,989)
- Current portion of lease liabilities		0	94,362	0
Total adjustments to net current assets		(9,444,567)	(13,300,769)	(10,385,202)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods 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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		(2,976,924)	4,720,652	(3,723,994)
Term deposits		17,391,410	17,391,410	19,343,372
Total cash and cash equivalents		14,414,486	22,112,062	15,619,378
Held as				
- Unrestricted cash and cash equivalents	3(a)	3,854,635	8,414,780	(7,567,130)
- Restricted cash and cash equivalents	3(a)	10,559,851	13,697,282	23,186,508
		14,414,486	22,112,062	15,619,378
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		10,559,851	13,697,282	23,186,508
		10,559,851	13,697,282	23,186,508
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	10,559,851	13,697,282	10,049,213
Bank overdraft		0	0	10,049,213
Unspent capital grants, subsidies and contribution liabilities		0	0	3,088,082
		10,559,851	13,697,282	23,186,508
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,432,011)	2,554,554	(50,667)
Depreciation	6	5,036,184	5,100,206	5,034,475
(Profit)/loss on sale of asset	5	134,913	91,894	(24,142)
(Increase)/decrease in receivables		0	(133,115)	
(Increase)/decrease in inventories		0	3,479	
(Increase)/decrease in other assets		0	(5,782)	
Increase/(decrease) in payables		0	(2,632,886)	
Increase/(decrease) in employee provisions		0	(63,740)	
Capital grants, subsidies and contributions		(5,534,997)	(3,360,121)	(4,866,240)
Net cash from operating activities		(1,795,911)	1,554,489	93,426

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

5. FIXED ASSETS

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

	2023/24 Budget			2023/24 Budget			2023/24 Budget			2022/23 Actual			2022/23 Actual			2022/23 Budget			2022/23 Budget		
	Additions	In-kind	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss	Additions	Net	Disposals - Profit or Loss
(a) Property, Plant and Equipment																					
Buildings - non-specialised	3,083,351		0						654,778	98,894	(91,894)	912,738									
Furniture and equipment	376,338		0					210,110			0	212,000									
Plant and equipment	2,375,009	643,180	(134,913)	508,267			1,816,526	98,894	7,000	(91,894)	2,085,391	429,504									
Total	5,844,698	643,180	(134,913)	508,267			1,816,526	98,894	7,000	(91,894)	3,213,129	429,504									
(b) Infrastructure																					
Infrastructure - roads	4,448,274		0				2,841,151			0	4,561,578										
Infrastructure - footpaths	528,783		0				174,090			0	1,551,634										
Infrastructure - drainage	534,000		0				765,085			0	897,790										
Infrastructure - parks, ovals and other	1,077,130		0				1,153,427			0	1,747,192										
Infrastructure - carparks	230,815		0				126,679			0	126,679										
Total	6,819,002	0	0	0			5,060,432	0	0	0	8,884,873	0									
(c) Right of Use Assets																					
Right of use - plant and equipment	0		0				97,655			0	0	0									
Total	0	0	0	0			97,655	0	0	0	0	0									
Total	12,663,700	643,180	(134,913)	508,267			6,974,613	98,894	7,000	(91,894)	12,098,002	429,504									

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks, ovals and other
Infrastructure - carparks
Infrastructure - bridges

By Program

Governance
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
570,002	577,803	577,803
144,896	219,589	219,589
584,382	654,049	588,318
1,918,612	1,850,992	1,850,992
351,696	344,164	344,164
388,393	379,742	379,742
870,100	868,047	868,047
56,257	53,974	53,974
151,846	151,846	151,846
5,036,184	5,100,206	5,034,475
	265,015	265,015
113,818	132,863	132,863
1,028	1,028	1,028
16,957	16,825	16,825
16,049	16,964	16,964
1,092,196	1,074,130	1,074,130
3,180,116	3,104,609	3,104,609
616,020	488,772	423,041
5,036,184	5,100,206	5,034,475

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	20 to 80 Years
Furniture and equipment	3 to 20 Years
Plant and equipment	2 to 50 Years
Bridges	27 to 100 Years
Sealed roads and streets formation	not depreciated
pavement	45 Years
Seal bituminous seal	24 Years
asphalt surfaces	24 Years
traffic islands	64 Years
speed cushions	15 Years
Gravel roads formation	not depreciated
pavement	45 Years
Carparks - pavement	45 Years
Carparks - seal	18 to 24 Years
Carparks - off-road	44 Years
Footpaths - slab	40 to 50 Years
Water supply piping and drainage systems	70 to 85 Years
Parks, gardens and reserves	4 to 46 Years
Right of use - buildings	Based on the remaining useful life
Right of use - plant and equipment	Based on the remaining useful life
Right of use - furniture and fittings	Based on the remaining useful life

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	2023/24		2023/24		2023/24		2022/23		2022/23		2022/23		2022/23		2022/23		
				Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2024	Budget Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 30 June 2023	Actual Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2023	Budget Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2023	Budget Interest Repayments	
Council Administration Office Upgrade	76	WATC	3.99%	\$ 1,589,755	\$ (105,621)	\$ 1,484,134	\$ (62,215)	\$ 1,691,284	\$ (101,529)	\$ 1,589,755	\$ (77,613)	\$ 1,691,284	\$ (77,613)	\$ 0	\$ (47,769)	\$ 1,589,754	\$ (77,613)	\$ 0	\$ (2,028)	
Waste Collection Bin Purchase	93	WATC	4.45%	0	0	0	0	47,769	(47,769)	0	(2,028)	47,769	(2,028)	0	(47,769)	0	0	0	0	
PGB Community Centre	63	WATC	6.34%	35,923	(11,236)	24,687	(2,007)	46,479	(10,556)	35,923	(3,039)	46,479	(3,039)	35,923	(10,556)	35,923	(3,039)	35,923	(3,039)	
Capel Community Centre	64	WATC	6.57%	188,562	(42,673)	145,889	(11,445)	228,563	(40,001)	188,562	(15,794)	228,563	(15,794)	188,561	(40,002)	188,561	(15,794)	188,561	(15,794)	
Capel Community Centre	65	WATC	7.17%	137,395	(23,753)	113,642	(6,897)	159,533	(22,138)	137,395	(11,630)	159,533	(11,630)	137,395	(22,138)	137,395	(11,630)	137,395	(11,630)	
Capel Recreation Ground Hard Courts	75	WATC	5.40%	672,897	(30,090)	642,807	(35,931)	701,426	(28,529)	672,897	(42,214)	701,426	(42,214)	672,897	(28,529)	672,897	(42,214)	672,897	(42,214)	
Capel Civic Precinct - Stages 1 & 2	89	WATC	3.84%	1,464,714	(88,778)	1,375,936	(53,911)	1,550,179	(85,465)	1,464,714	(67,557)	1,550,179	(67,557)	1,464,714	(85,465)	1,464,714	(67,557)	1,464,714	(67,557)	
				4,089,246	0	3,787,095	(174,406)	4,425,233	0	4,089,246	(219,875)	4,425,233	(219,875)	4,089,244	(335,989)	4,089,244	(219,875)	4,089,244	(219,875)	
Self Supporting Loans																				
Gelourup BFB Shed	TBA	WATC	4.54%	0	(108,646)	1,115,284	(27,783)	0	0	0	0	0	0	0	0	0	0	0	0	
				0	(108,646)	1,115,284	(27,783)	0	0	0	0	0	0	0	0	0	0	0	0	0
				4,089,246	(410,797)	4,902,379	(202,189)	4,425,233	0	4,089,246	(219,875)	4,425,233	(219,875)	4,089,244	(335,989)	4,089,244	(219,875)	4,089,244	(219,875)	

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Gelorup BFB Shed	WATC	Debenture	10	4.54%	\$ 1,223,930	\$ 183,203	\$ 1,223,930	\$ 0
					1,223,930	183,203	1,223,930	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	4,902,379	4,089,246	4,089,244

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2023		2023/24 Budget Lease Repayments		2023/24 Budget Lease outstanding 30 June 2024		2022/23 Actual Lease Repayments		2022/23 Actual Lease outstanding 30 June 2023		2022/23 Budget Lease New Leases		2022/23 Budget Lease Principal repayments 30 June 2023		2022/23 Budget Lease Interest	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Photocopiers		De Lage Landen	2.10%	60 months	0	0	0	0	0	0	11,860	0	11,860	0	0	0	0	0	0	(114)
Wide Format Printer		De Lage Landen	2.20%	60 months	1,259	(1,259)	0	(11)	0	0	2,905	1,259	(1,646)	1,259	(1,646)	0	0	1,259	0	(47)
Library Photocopiers		De Lage Landen	2.10%	60 months	0	0	0	0	0	0	2,096	0	(2,096)	0	0	0	0	0	0	(20)
Dalvellup Library Lease		Lease Equity	2.30%	84 months	120,283	(59,609)	60,674	(2,134)	60,674	0	178,657	120,283	(58,274)	120,283	(58,274)	0	0	120,593	0	(3,469)
Toro Groundmaster 3300 Mower		De Lage Landen	4.65%	36 months	27,833	(10,500)	17,333	(1,054)	17,333	0	37,870	27,833	(10,037)	27,833	(10,037)	0	0	27,833	0	(1,518)
Toro Groundmaster 4000D Mower		De Lage Landen	6.95%	36 months	76,126	(22,994)	53,132	(4,443)	53,132	0	233,288	76,126	(21,529)	233,598	(21,529)	0	0	27,833	0	(1,518)
					225,501	(94,362)	131,139	(7,642)	131,139	0	233,288	225,501	(105,442)	233,598	(83,913)	0	0	149,685	0	(5,168)

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24		2023/24		2023/24		2022/23		2022/23		2022/23		2022/23		2022/23	
	Budget Opening Balance	Budget Closing Balance	2023/24 Budget Transfer (from)	2023/24 Actual Opening Balance	2023/23 Actual Closing Balance	2022/23 Actual Transfer (from)	2022/23 Actual Transfer to	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer (from)	2022/23 Budget Transfer to	2022/23 Budget Closing Balance	2022/23 Budget Transfer (from)	2022/23 Budget Transfer to	2022/23 Budget Closing Balance	
Restricted by legislation																
(a) Specified area rate Dalryellup reserve	757,535	602,024	894,758 (1,050,269)	746,395	757,535	(872,786)	883,926	745,429	745,429	843,878	637,071	(952,236)	0	843,878	637,071	
(b) Dalryellup community facilities reserve	1,177,087	1,177,087	0	1,177,087	1,177,087	0	0	1,177,087	1,177,087	0	1,177,087	0	0	0	1,177,087	
(c) Dalryellup infrastructure (millennium) reserve	127,745	127,745	0	127,745	127,745	0	0	127,745	127,745	0	127,745	0	0	0	127,745	
(d) Capel community facilities reserve	120,146	120,146	0	120,146	120,146	0	0	120,146	120,146	0	120,146	0	0	0	120,146	
(e) Town Planning Scheme 3 reserve	188,756	159,756	(30,000)	187,756	188,756	0	1,000	187,756	168,756	1,000	149,756	(20,000)	0	1,000	149,756	
(f) Infrastructure Development reserve	1,052,397	1,153,045	100,648	955,110	1,052,397	0	97,287	955,110	985,817	67,893	1,053,710	0	0	67,893	1,053,710	
	3,423,666	3,339,803	996,406 (1,080,269)	3,314,239	3,423,666	(872,786)	982,213	3,324,980	3,324,980	912,771	3,265,515	(972,236)	0	912,771	3,265,515	
Restricted by council																
(d) Leave reserve	760,645	788,788	28,143	732,414	760,645	0	28,231	732,414	732,897	5,496	738,393	0	0	5,496	738,393	
(e) Waste management reserve	1,843,039	1,187,819	(655,220)	2,328,708	1,843,039	(575,648)	89,979	2,328,708	2,200,147	16,501	1,580,578	(636,070)	0	16,501	1,580,578	
(f) Plant reserve	691,058	180,283	(510,775)	622,178	691,058	(715,783)	784,663	622,178	621,184	699,508	288,644	(1,032,048)	0	699,508	288,644	
(g) Infrastructure asset reserve	2,867,580	2,692,231	(175,349)	3,178,435	2,867,580	(695,155)	384,300	3,178,435	2,710,993	277,167	1,882,657	(1,105,503)	0	277,167	1,882,657	
(h) Building reserve	839,277	618,391	(220,886)	808,136	839,277	0	31,141	808,136	808,518	6,063	770,876	(43,705)	0	6,063	770,876	
(i) Furniture and equipment reserve	499,022	337,485	(161,537)	437,154	499,022	(55,000)	116,868	437,154	336,232	102,521	383,753	(55,000)	0	102,521	383,753	
(j) Property value revaluations reserve	274,894	165,065	(109,829)	168,421	274,894	0	106,473	168,421	168,510	101,263	74,773	(195,000)	0	101,263	74,773	
(k) Mosquito management reserve	42,338	0	(42,338)	40,764	42,338	(1,236)	2,810	40,764	42,607	1,555	42,926	(1,236)	0	1,555	42,926	
(l) Carried over projects reserve	1,232,198	0	(1,232,198)	422,789	1,232,198	(293,944)	1,103,353	422,789	422,789	0	0	(422,789)	0	0	0	
(m) Strategic initiatives reserve	887,200	788,326	(98,874)	1,018,622	887,200	(171,078)	39,656	1,018,622	887,200	7,325	694,232	(289,879)	0	7,325	694,232	
(n) Contaminated sites reserve	307,872	394,263	86,391	200,208	307,872	0	107,664	200,208	200,364	101,502	301,866	0	0	101,502	301,866	
(o) Climate change, adaptation and sustainability reserve	28,493	53,493	25,000	3,671	28,493	(4,000)	28,822	3,671	28,493	29,000	25,000	(4,000)	0	29,000	25,000	
	10,273,616	7,220,048	1,153,825 (4,207,393)	9,961,500	10,273,616	(2,511,844)	2,823,960	9,221,027	9,221,027	1,347,901	6,783,698	(3,785,230)	0	1,347,901	6,783,698	
	13,697,282	10,559,851	2,150,231 (5,287,662)	13,275,739	13,697,282	(3,384,630)	3,806,173	12,546,007	12,546,007	2,260,672	10,049,213	(4,757,466)	0	2,260,672	10,049,213	

(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) Specified area rate Dalryellup reserve	Ongoing	Used to maintain parks, gardens and public open space in Dalryellup
(b) Dalryellup community facilities reserve	Ongoing	Used to fund community facilities in Dalryellup
(c) Dalryellup infrastructure (millennium) reserve	Ongoing	Used to fund capital projects within Dalryellup
(d) Capel community facilities reserve	Ongoing	Used to fund development of facilities in Capel
(e) Town Planning Scheme 3 reserve	Ongoing	Used to fund drainage and related infrastructure works for TPS amendments
(f) Infrastructure Development reserve	Ongoing	Used to fund infrastructure works associated with development
(g) Leave reserve	Ongoing	Used to fund leave entitlements for redundancy, retirement, leave transfers to other local governments and leave entitlements paid each year
(h) Waste management reserve	Ongoing	Used to maintain transfer sites, refuse sites, waste collection and disposal services within the Shire and waste site rehabilitation and regional waste services
(i) Plant reserve	Ongoing	Used for the replacement of plant, equipment and motor vehicles
(j) Infrastructure asset reserve	Ongoing	Used for the preservation of roads, bridges and drainage infrastructure
(k) Building reserve	Ongoing	Used for the construction of and additions to Council buildings
(l) Furniture and equipment reserve	Ongoing	Used for the purchase of major items of office equipment
(m) Property value revaluations reserve	Ongoing	Used to fund the three yearly revaluation of GRV properties
(n) Mosquito management reserve	Ongoing	Used to fund mosquito control activities
(o) Carried over projects reserve	Ongoing	Used to preserve for future use unexpected capital, project and other funds
(p) Strategic initiatives reserve	Ongoing	Used to collect municipal funds to fund future new asset purchases or services and strategic projects of either a capital or operating nature
(q) Contaminated sites reserve	Ongoing	Used for remediation of contaminated sites
(r) Climate change, adaptation and sustainability reserve	Ongoing	Used to fund the organisation's climate change and sustainability priorities

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

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation or limited by legislation to the cost of provision	Apportioned equally across the collection period	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of trails and facilities	Single point in time	In full in advance	Refund if event cancelled within 5 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
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

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

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and the administrative support available to the 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.

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

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

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control Shire's overheads operating accounts.

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

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	350	338	21,441
General purpose funding	16,852,743	15,911,051	14,381,835
Law, order, public safety	251,594	108,291	95,165
Health	31,569	31,079	23,290
Education and welfare	23,870	32,986	23,281
Community amenities	3,577,577	2,787,648	2,574,107
Recreation and culture	156,434	151,663	980,269
Transport	2,704	2,600	3,200
Economic services	356,696	349,733	298,029
Other property and services	185,908	122,642	181,302
	21,439,445	19,498,031	18,581,919

Grants, subsidies and contributions

Governance	0	0	17,625
General purpose funding	0	3,156,168	1,164,219
Law, order, public safety	684,353	665,308	575,143
Education and welfare	17,500	4,750	7,500
Community amenities	0	0	38,734
Recreation and culture	112,367	106,202	123,100
Transport	287,130	135,000	0
Economic services	62,210	105,500	135,500
Other property and services	17,625	100,614	0
	1,181,185	4,273,542	2,061,821

Capital grants, subsidies and contributions

Law, order, public safety	1,136,525	235,855	235,855
Recreation and culture	1,187,509	839,785	1,042,945
Transport	3,210,963	2,284,481	3,587,440
	5,534,997	3,360,121	4,866,240

Total Income

28,155,627 27,131,694 25,509,980

Expenses

Governance	(1,610,463)	(949,400)	(1,104,999)
General purpose funding	(849,499)	(463,622)	(602,884)
Law, order, public safety	(2,179,036)	(2,004,622)	(1,898,755)
Health	(684,155)	(559,776)	(590,433)
Education and welfare	(403,824)	(373,076)	(368,771)
Community amenities	(6,026,448)	(4,493,187)	(4,871,283)
Recreation and culture	(8,470,875)	(7,317,438)	(6,761,554)
Transport	(8,014,297)	(7,496,585)	(7,522,779)
Economic services	(999,105)	(893,867)	(1,594,559)
Other property and services	(349,936)	(25,567)	(244,630)
	(29,587,638)	(24,577,140)	(25,560,647)

Total expenses

Net result for the period

(1,432,011) 2,554,554 (50,667)

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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	402,006	434,866	79,282
- Other funds	150,000	155,762	10,100
Other interest revenue	150,806	6,581	4,900
	<u>702,812</u>	<u>597,209</u>	<u>94,282</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	306,670	288,853	199,915
	<u>306,670</u>	<u>288,853</u>	<u>199,915</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	86,838	45,920	26,500
Other services	4,284	4,200	4,200
	<u>91,122</u>	<u>50,120</u>	<u>30,700</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	202,189	219,875	219,875
expense on lease liabilities (refer Note 8)	7,642	5,168	5,168
	<u>209,831</u>	<u>225,043</u>	<u>225,043</u>

(e) Write offs

General rate	242	238	0
	<u>242</u>	<u>238</u>	<u>0</u>

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

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	19,035	19,035	19,035
Meeting attendance fees	23,733	19,035	19,035
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	470	470	470
	46,738	42,040	42,040
Elected member 2			
Deputy President's allowance	4,759	4,759	4,759
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	22,656	16,847	16,847
Elected member 3			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 4			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 5			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 6			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 7			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 8			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Elected member 9			
Meeting attendance fees	15,327	9,518	9,518
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	470	470	470
	17,897	12,088	12,088
Total Elected Member Remuneration	194,673	143,503	143,503
President's allowance	19,035	19,035	19,035
Deputy President's allowance	4,759	4,759	4,759
Meeting attendance fees	146,349	95,179	95,179
ICT expenses	20,300	20,300	20,300
Travel and accommodation expenses	4,230	4,230	4,230
	194,673	143,503	143,503

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

14. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in Lieu Public Open Space	794,134	22,827	0	816,961
	794,134	22,827	0	816,961

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

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	350	338	8,303
General purpose funding	154,859	69,100	69,000
Law, order, public safety	96,926	91,329	79,356
Health	31,569	31,079	23,290
Education and welfare	9,675	12,481	9,354
Community amenities	3,570,545	2,703,739	2,559,570
Recreation and culture	156,384	151,613	141,931
Transport	2,704	2,600	3,200
Economic services	349,284	347,197	293,629
Other property and services		100	100
	4,372,296	3,409,576	3,187,733

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

5. Detailed Account Schedules



Shire of Capel Annual Budget

Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 3 - GENERAL PURPOSE FUNDING									
<u>RATES - OPERATING EXPENDITURE</u>									
3	2030100	158,006	0	0	2030100	2000	N	EMPLOYEE COSTS	158,006
3						2001	N	Salaries	132,894
3						2002	N	Superannuation	20,073
3						2002	C	Employer's Indemnity (Workers compensation)	5,039
3	2030103	600	0	0	2030103	2003	C	UNIFORMS	600
3								Uniform Allowance	600
3	2030108	11,075	0	0	2030108	2003	N	OTHER EMPLOYEE EXPENSES	11,075
3								Accrued leave liability	11,075
3	2030112	249,281	28,708	223,708	2030112	2101	N	VALUATION EXPENSES	249,281
3								Gross Rental Value Valuations (interims)	22,466
3								Gross Rental Value Valuations (once every 3 years - funded from reserve)	220,000
3								Unimproved Value Valuations	6,815
3	2030114	38,095	37,349	37,349	2030114			DEBT COLLECTION EXPENSES	38,095
3						2100	N	Court fees associated with issuing summonses for non payment of rates	19,047
3						2100	C	Costs associated with issuing summonses for non payment of rates	19,048
3	2030113	102	100	100	2030113	2101	N	TITLE/COMPANY SEARCHES	102
3								Title searches, etc	102
3	2030118	242	238	0	2030118	2700	N	RATES WRITTEN OFF	242
3								Rates written off - small balances	242
3	TOTAL	457,401	66,395	261,157					457,401
<u>RATES - OPERATING INCOME</u>									
3	3030130	(15,981,355)	(15,202,968)	(15,018,292)	3030130			DIFFERENTIAL GENERAL RATES	(15,981,355)
3								Value of rates based on 2023/24 rating (Total Base Levied	
3						3000	N	\$14,999,455.47 inc. minimums)	(11,981,496)
3						3000	N	Interim Rating (based on forecast growth 50 x \$1430 MINIMUM)	(71,500)
3								MINIMUM RATES	
3						3000	N	Value of rates based on 2023/24 rating	(3,033,030)
3						3000	N	Interim Rating (based on forecast growth 20 x \$1430 MINIMUM)	(28,600)
3								SPECIFIED AREA RATE	
3						3000	N	Dalyellup Parks and Gardens Maintenance (3,916 lots at up to \$218.54 each - Rate Zones 3 & 4)	(655,803)
3						3000	N	Dalyellup Parks and Gardens Maintenance (50% of 50 interims at up to \$218.54 each - Rate Zones 3 & 4)	(10,927)
3	3030138	1,000	0	0	3030138			DISCOUNT ON RATES LEVIED	1,000

SCHEDULE 3 - GENERAL PURPOSE FUNDING

Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
3						3000	N	Early rate payment incentive - discount 5 ratepayers' rates by \$200 per assessment (draw process)	1,000
3	3030145	(88,425)	(6,581)	(4,900)	3030145			PENALTY INTEREST RECEIVED	(88,425)
3						3620	N	INTEREST ON UNPAID RATES 7% on unpaid rates [Financial Management Reg 70 - 11% maximum allowed]	(81,585)
3						3620	N	INTEREST ON UNPAID ESL [Regulation 14 - ESL 7% - ESL Act]	(6,840)
3	3030147	(253)	(100)	(100)	3030147			PENSIONER DEFERRED INTEREST RECEIVED	(253)
3						3620	T	Interest paid by Treasury on Pensioner Deferred Rates	(253)
3	3030120	(82,995)	0	0	3030120			INSTALMENT ADMINISTRATION FEE RECEIVED	(82,995)
3						3450	N	\$11 per instalment for rates paid on the instalment plan	(82,995)
3	3030146	(34,345)	0	0	3030146			INSTALMENT INTEREST RECEIVED	(34,345)
3						3620	T	3% on rates paid on the instalment plan. [Financial Management Reg. 68 - maximum allowed 5.5%]	(34,345)
3	3030135	595	575	550	3030135			OTHER INCOME RELATING TO RATES	595
3						3000	N	Rates written off	595
3	3030121	(71,760)	(69,000)	(69,000)	3030121			ACCOUNT ENQUIRY CHARGES	(71,760)
3						3450	N	Property account enquiries, etc	(71,760)
3	3030122	(38,095)	0	0	3030122			REIMBURSEMENT OF DEBT COLLECTION COSTS	(38,095)
3						3810	C	Legal costs associated with rate summons	(38,095)
3	TOTAL	(16,295,633)	(15,278,074)	(15,091,742)					(17,169,203)
3	OTHER GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE							EXPENDITURE	
3	2030211	56,610	55,500	55,500	2030211			BANK FEES AND CHARGES	56,610
3						2700	T	Account fees, transaction fees	3,488
3						2700	T	Dishonour fees, stop payment fees, audit confirmations, etc	102
3						2100	C	Merchant and access fees for EFTPOS, IVR and Internet	53,040
3	2030299	335,488	341,727	341,727	2030299			ADMINISTRATION ALLOCATED	335,488
3						9900	N	Administration allocation - Other General Purpose Funding	335,488
3	TOTAL	392,098	397,227	397,227					392,098
3	OTHER GENERAL PURPOSE FUNDING - OPERATING INCOME							OTHER GENERAL PURPOSE FUNDING - OPERATING INCOME	
3	3030209	0	(2,207,223)	(839,845)	3030209			FINANCIAL ASSISTANCE GRANT - GENERAL	0
3						3100	F	Local Government Grants Commission Funding	0
3	3030210	0	(948,945)	(324,374)	3030210			FINANCIAL ASSISTANCE GRANT - ROADS	0
3						3100	F	Local Government Grants Commission Funding	0
3	3030201	0	(37,349)	(37,349)	3030201			REIMBURSEMENTS	0
3						3830	C	Reimbursements	0
3	3030220	(104)	(100)	0	3030220			CHARGES - PHOTOCOPYING	(104)
3						3450	C	Photocopying (Administrator)	(104)

SCHEDULE 3 - GENERAL PURPOSE FUNDING

Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET	FORECAST	BUDGET	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET
		2023/2024	2022/2023	2022/2023					2023/2024
		\$	\$	\$					\$
3	3030245 INTEREST EARNED - RESERVE FUNDS	(407,006)	(439,866)	(91,032)	3030245			INTEREST EARNED - RESERVE FUNDS	(407,006)
3						3610	T	Interest earned on Reserve Funds	(402,006)
3						3830	T	Dividend	(5,000)
3	3030246 INTEREST EARNED - MUNICIPAL FUNDS	(150,000)	(155,662)	0	3030246			INTEREST EARNED - MUNICIPAL FUNDS	(150,000)
3						3600	T	Interest earned on Municipal Funds	(150,000)
3	TOTAL	(557,110)	(3,789,145)	(1,292,600)					(557,110)

Annual Budget

Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 4 - GOVERNANCE									
MEMBERS OF COUNCIL - OPERATING EXPENDITURE									
4	2040111	19,035	0	0	2040111	2700	N	PRESIDENTS ALLOWANCE President's Allowance - Band 3 range set by SAT	19,035
4	2040112	4,759	0	0	2040112	2700	N	DEPUTY PRESIDENTS ALLOWANCE Deputy President's Allowance - Band 3 range set by SAT - 90% of Presidents Allowance	4,759
4	2040113	146,349	143,503	143,503	2040113			MEMBERS SITTING FEES Annual Attendance Fee - Councillors - \$15,327 x 8 Councillors, \$23,733 x Shire President - 90% of Band 3 range set by SAT - paid Sept, Dec, Mar, June	146,349
4	2040114	20,300	0	0	2040114	2700	N	COMMUNICATON ALLOWANCE Information Technology Allowance - \$3,500 President, \$2,100 x 8 Councillors	20,300
4	2040109	4,230	0	0	2040109	2700	N	MEMBERS TRAVEL AND ACCOMMODATION Travel expenses - Council, Committee and other meetings - \$470 each	4,230
4	2040104	55,000	49,000	64,000	2040104	2700	C	TRAINING AND DEVELOPMENT Mandatory training and professional development (CPB GOV 4)	55,000
4					2700			Leadership and Professional Development (CPB GOV 3)	15,000
4					2700			Code of Conduct and DLGSC Standards Panel (CPB GOV 8)	15,000
4	2040116	100,000	0	0	2040116	2100	C	COUNCIL ELECTIONS Postal Elections (Ordinary Election due in October 2023) (CBP GOV 7)	100,000
4	2040130	16,157	14,111	14,111	2040130	2600	C	INSURANCE EXPENSES Liability / Personal Risk Insurance	16,157
4	2040129	10,000	10,000	10,000	2040129	2700	N	DONATIONS TO COMMUNITY GROUPS Council Discretionary Donations (OC0503, 15/5/13)	10,000
4					2700			Donations to Representatives in State/National Sports (OC0322, 23/3/11)	5,000
4					2700			Lord Mayor of Perth's Distress Relief Fund (OC0303, 11/3/09)	1,000
4					2700			Strong Angels Dayellup (59/2019)	2,000
4					2700			Allowance for Minor Donations less than \$400 each (OC0322, 23/3/11)	1,000
4	2040187	61,000	0	0	2040187	2100	C	OTHER EXPENSES-COUNCILLOR BUDGET REQUESTS Contractors	61,000
4					2101			Materials	25,000
4					2700			Other Expenditure	10,000
4	2040199	666,386	576,793	576,793	2040199	9900	N	ADMINISTRATION ALLOCATED Administration allocation - Members of Council	666,386
4	TOTAL	1,103,216	793,407	808,407					1,103,216
MEMBERS OF COUNCIL - OPERATING INCOME									
4	TOTAL	0	0	0					0

Annual Budget

Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$	
		GOVERNANCE GENERAL - OPERATING EXPENDITURE									
4	2040200	EMPLOYEE COSTS	349,567	0	0	2040200			EMPLOYEE COSTS	349,567	
4							2000	N	Salaries	293,926	
4							2001	N	Superannuation	44,496	
4							2002	C	Employer's indemnity (Workers compensation)	11,145	
4	2040203	UNIFORMS	1,500	0	0	2040203	2003	C	UNIFORMS	1,500	
4									Uniform Allowance	1,500	
4	2040208	OTHER EMPLOYEE EXPENSES	24,494	0	0	2040208	2003	N	OTHER EMPLOYEE EXPENSES	24,494	
4									Accrued leave liability	24,494	
4	2040211	CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS	12,404	12,161	12,161	2040211	2101	C	CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS	12,404	
4							2101	C	Catering for Council meetings, general meetings and functions, Community Forums and Councillor Workshops	10,364	
4										2,040	
4	2040287	OTHER EXPENSES	3,060	3,000	3,000	2040287	2700	C	OTHER EXPENSES	3,060	
4									Presentations, service gifts, Council photographs, general expenses	3,060	
4	2040212	PUBLIC RELATIONS EXPENSE	5,100	5,000	16,000	2040212	2101	C	PUBLIC RELATIONS EXPENSE	5,100	
4									Media, Communications Costs and associated materials, expenses and advertising	5,100	
4	2040251	CONSULTANCY - STRATEGIC	20,000	85,712	92,600	2040251	2102	C	CONSULTANCY - STRATEGIC	20,000	
4									Broaden the scope of use of the new Chart of Accounts to include linkage to ABC (CBP FIN 14)	10,000	
4									Design a Budget Management training plan for continuous development of staff (CBP FIN 21)	10,000	
4	2040284	AUDIT FEES	91,122	50,120	30,700	2040284	2100	C	AUDIT FEES	91,122	
4							2100	C	Annual and interim audits	46,838	
4							2100	C	Acquittals	4,284	
4							2100	C	Risk Review - Local Government (Audit) Regulations 1996 Reg 17 due 24/25	0	
4							2100	C	Financial Management Systems Review - Local Government (Financial Management) Regulations 1996 5(2)(c) due 23/24 (CBP GOV 14)	40,000	
4	2040299	ADMINISTRATION ALLOCATED	0	0	0	2040299	9900	N	ADMINISTRATION ALLOCATED	0	
4									Other Governance	0	
4		TOTAL	507,247	155,993	154,461					507,247	
		GOVERNANCE GENERAL - OPERATING INCOME									
4	3040220	Fees and Charges	(350)	(338)	(210)	3040220	3450	N	Fees and Charges	(350)	
4							3450	N	Freedom of Information - Application fee	(330)	
4							3450	N	Freedom of Information - Photocopying	(20)	
4							3450	N	Electoral rolls	0	
4		TOTAL	(350)	(338)	(210)					(350)	

Shire of Capel Annual Budget

Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	30/06/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 3 - GENERAL PURPOSE FUNDING									
<u>RATES - OPERATING EXPENDITURE</u>									
3	2030100	158,006	0	0	2030100	2000	N	EMPLOYEE COSTS	158,006
3						2001	N	Salaries	132,894
3						2002	C	Superannuation	20,073
3								Employer's Indemnity (Workers compensation)	5,039
3	2030103	600	0	0	2030103	2003	C	UNIFORMS	600
3								Uniform Allowance	600
3	2030108	11,075	0	0	2030108	2003	N	OTHER EMPLOYEE EXPENSES	11,075
3								Accrued leave liability	11,075
3	2030112	249,281	28,708	223,708	2030112	2101	N	VALUATION EXPENSES	249,281
3								Gross Rental Value Valuations (interims)	22,466
3								Gross Rental Value Valuations (once every 3 years - funded from reserve)	220,000
3								Unimproved Value Valuations	6,815
3	2030114	38,095	37,349	37,349	2030114			DEBT COLLECTION EXPENSES	38,095
3						2100	N	Court fees associated with issuing summons for non payment of rates	19,047
3						2100	C	Costs associated with issuing summons for non payment of rates	19,048
3	2030113	102	100	100	2030113	2101	N	TITLE/COMPANY SEARCHES	102
3								Title searches, etc	102
3	2030118	242	238	0	2030118	2700	N	RATES WRITTEN OFF	242
3								Rates written off - small balances	242
3	TOTAL	457,401	66,395	261,157					457,401
<u>RATES - OPERATING INCOME</u>									
3	3030130	(15,981,355)	(15,202,968)	(15,018,292)	3030130			DIFFERENTIAL GENERAL RATES	(15,981,355)
3								Value of rates based on 2023/24 rating (Total Base Levied	
3						3000	N	\$14,999,455.47 inc. minimums)	(11,981,496)
3						3000	N	Interim Rating (based on forecast growth 50 x \$1430 MINIMUM)	(71,500)
3								MINIMUM RATES	
3						3000	N	Value of rates based on 2023/24 rating	(3,033,030)
3						3000	N	Interim Rating (based on forecast growth 20 x \$1430 MINIMUM)	(28,600)
3								SPECIFIED AREA RATE	
3						3000	N	Dalyellup Parks and Gardens Maintenance (3,916 lots at up to \$218.54 each - Rate Zones 3 & 4)	(855,803)
3						3000	N	Dalyellup Parks and Gardens Maintenance (50% of 50 Interims at up to \$218.54 each - Rate Zones 3 & 4)	(10,927)
3	3030138	1,000	0	0	3030138			DISCOUNT ON RATES LEVIED	1,000

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
3						3000	N	Early rate payment incentive - discount 5 ratepayers' rates by \$200 per assessment (draw process)	1,000
3	3030145 PENALTY INTEREST RECEIVED	(88,425)	(6,581)	(4,900)	3030145			PENALTY INTEREST RECEIVED	(88,425)
3						3620	N	INTEREST ON UNPAID RATES 7% on unpaid rates [Financial Management Reg 70 - 11% maximum allowed]	(81,585)
3						3620	N	INTEREST ON UNPAID ESL [Regulation 14 - ESL 7% - ESL Act]	(6,840)
3	3030147 PENSIONER DEFERRED INTEREST RECEIVED	(253)	(100)	(100)	3030147		T	PENSIONER DEFERRED INTEREST RECEIVED Interest paid by Treasury on Pensioner Deferred Rates	(253)
3	3030120 INSTALMENT ADMINISTRATION FEE RECEIVED	(82,995)	0	0	3030120		N	INSTALMENT ADMINISTRATION FEE RECEIVED \$11 per instalment for rates paid on the instalment plan	(82,995)
3	3030146 INSTALMENT INTEREST RECEIVED	(34,345)	0	0	3030146		T	INSTALMENT INTEREST RECEIVED 3% on rates paid on the instalment plan. [Financial Management Reg. 68 - maximum allowed 5.5%]	(34,345)
3	3030135 OTHER INCOME RELATING TO RATES	595	575	550	3030135		N	OTHER INCOME RELATING TO RATES Rates written off	595
3	3030121 ACCOUNT ENQUIRY CHARGES	(71,760)	(69,000)	(69,000)	3030121		N	ACCOUNT ENQUIRY CHARGES Property account enquiries,etc	(71,760)
3	3030122 REIMBURSEMENT OF DEBT COLLECTION COSTS	(38,095)	0	0	3030122		C	REIMBURSEMENT OF DEBT COLLECTION COSTS Legal costs associated with rate summons	(38,095)
3	TOTAL	(16,295,633)	(15,278,074)	(15,091,742)					(17,169,203)
3	OTHER GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE							EXPENDITURE	
3	2030211 BANK FEES AND CHARGES	56,610	55,500	55,500	2030211		T	BANK FEES AND CHARGES Account fees, transaction fees	56,610
3						2700	T	Dishonour fees, stop payment fees, audit confirmations, etc	3,468
3						2100	C	Merchant and access fees for EFTPOS, IVR and Internet	102
3	2030299 ADMINISTRATION ALLOCATED	335,488	341,727	341,727	2030299		N	ADMINISTRATION ALLOCATED Administration allocation - Other General Purpose Funding	335,488
3	TOTAL	392,098	397,227	397,227					392,098
3	OTHER GENERAL PURPOSE FUNDING - OPERATING INCOME							OTHER GENERAL PURPOSE FUNDING - OPERATING INCOME	
3	3030209 FINANCIAL ASSISTANCE GRANT - GENERAL	0	(2,207,223)	(839,845)	3030209		F	FINANCIAL ASSISTANCE GRANT - GENERAL Local Government Grants Commission Funding	0
3	3030210 FINANCIAL ASSISTANCE GRANT - ROADS	0	(948,945)	(324,374)	3030210		F	FINANCIAL ASSISTANCE GRANT - ROADS Local Government Grants Commission Funding	0
3	3030201 REIMBURSEMENTS	0	(37,349)	(37,349)	3030201		C	REIMBURSEMENTS Reimbursements	0
3	3030220 CHARGES - PHOTOCOPYING	(104)	(100)	0	3030220		C	CHARGES - PHOTOCOPYING Photocopying (Adminstrator)	(104)

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
3	3030245 INTEREST EARNED - RESERVE FUNDS	(407,006)	(439,866)	(91,032)	3030245			INTEREST EARNED - RESERVE FUNDS	(407,006)
3						3610	T	Interest earned on Reserve Funds	(402,006)
3						3830	T	Dividend	(5,000)
3	3030246 INTEREST EARNED - MUNICIPAL FUNDS	(150,000)	(155,662)	0	3030246			INTEREST EARNED - MUNICIPAL FUNDS	(150,000)
3						3600	T	Interest earned on Municipal Funds	(150,000)
3	TOTAL	(557,110)	(3,789,145)	(1,292,600)					(557,110)

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 4 - GOVERNANCE									
<u>MEMBERS OF COUNCIL - OPERATING EXPENDITURE</u>									
4	2040111	19,035	0	0	2040111	2700	N	PRESIDENTS ALLOWANCE	19,035
4								President's Allowance - Band 3 range set by SAT	
4	2040112	4,759	0	0	2040112	2700	N	DEPUTY PRESIDENTS ALLOWANCE	4,759
4								Deputy President's Allowance - Band 3 range set by SAT - 90% of Presidents Allowance	
4	2040113	146,349	143,503	143,503	2040113			MEMBERS SITTING FEES	146,349
4								Annual Attendance Fee - Councillors - \$15,327 x 8 Councillors, \$23,733 x Shire President - 90% of Band 3 range set by SAT - paid Sept, Dec, Mar, June	
4	2040114	20,300	0	0	2040114	2700	N	COMMUNICATON ALLOWANCE	20,300
4								Information Technology Allowance - \$3,500 President, \$2,100 x 8 Councillors	
4	2040109	4,230	0	0	2040109	2700	N	MEMBERS TRAVEL AND ACCOMMODATION	4,230
4								Travel expenses - Council, Committee and other meetings - \$470 each	
4	2040104	55,000	49,000	64,000	2040104	2700	C	TRAINING AND DEVELOPMENT	55,000
4								Mandatory training and professional development (CPB GOV 4)	
4								Leadership and Professional Development (CBP GOV 3)	
4								Code of Conduct and DLGSC Standards Panel (CBP GOV 8)	
4	2040116	100,000	0	0	2040116	2100	C	COUNCIL ELECTIONS	100,000
4								Postal Elections (Ordinary Election due in October 2023) (CBP GOV 7)	
4	2040130	16,157	14,111	14,111	2040130	2600	C	INSURANCE EXPENSES	16,157
4								Liability / Personal Risk Insurance	
4	2040129	10,000	10,000	10,000	2040129	2700	N	DONATIONS TO COMMUNITY GROUPS	10,000
4								Council Discretionary Donations (OC0503, 15/5/13)	
4								Donations to Representatives in State/National Sports (OC0322, 23/3/11)	
4								Lord Mayor of Perth's Distress Relief Fund (OC0303, 11/3/09)	
4								Strong Angels Dallyellup (59/2019)	
4								Allowance for Minor Donations less than \$400 each (OC0322, 23/3/11)	
4	2040187	61,000	0	0	2040187	2100	C	OTHER EXPENSES-COUNCILLOR BUDGET REQUESTS	61,000
4								Contractors	
4								Materials	
4								Other Expenditure	
4	2040199	666,386	576,793	576,793	2040199	9900	N	ADMINISTRATION ALLOCATED	666,386
4								Administration allocation - Members of Council	
4	TOTAL	1,103,216	793,407	808,407					1,103,216
<u>MEMBERS OF COUNCIL - OPERATING INCOME</u>									
4	TOTAL	0	0	0					0

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	GOVERNANCE GENERAL - OPERATING EXPENDITURE								
4	2040200	349,567	0	0	2040200	2000	N	EMPLOYEE COSTS	349,567
4								Salaries	293,926
4								Superannuation	44,496
4								Employer's Indemnity (Workers compensation)	11,145
4	2040203	1,500	0	0	2040203	2003	C	UNIFORMS	1,500
4								Uniform Allowance	1,500
4	2040208	24,494	0	0	2040208	2003	N	OTHER EMPLOYEE EXPENSES	24,494
4								Accrued leave liability	24,494
4	2040211	12,404	12,161	12,161	2040211	2101	C	CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS	12,404
4								Catering for Council meetings, general meetings and functions,	10,364
4								Community Forums and Councilor Workshops	2,040
4	2040287	3,060	3,000	3,000	2040287	2700	C	OTHER EXPENSES	3,060
4								Presentations, service gifts, Council photographs, general expenses	3,060
4	2040212	5,100	5,000	16,000	2040212	2101	C	PUBLIC RELATIONS EXPENSE	5,100
4								Media, Communications Costs and associated materials, expenses and	5,100
4	2040251	20,000	85,712	92,600	2040251	2102	C	CONSULTANCY - STRATEGIC	20,000
4								Broaden the scope of use of the new Chart of Accounts to include	
4								linkage to ABC (CBP FIN 14)	
4								Design a Budget Management training plan for continuous development	10,000
4								of staff (CBP FIN 21)	10,000
4	2040284	91,122	50,120	30,700	2040284	2100	C	AUDIT FEES	91,122
4								Annual and interim audits	46,838
4								Acquittals	4,284
4								Risk Review - Local Government (Audit) Regulations 1996 Reg 17 due	0
4								24/25	40,000
4								Financial Management Systems Review - Local Government (Financial	
4								Management) Regulations 1996 s(2)(c) due 23/24 (CBP GOV 14)	
4	2040299	0	0	0	2040299	9900	N	ADMINISTRATION ALLOCATED	0
4								Other Governance	0
4	TOTAL	507,247	155,993	154,461					507,247
	GOVERNANCE GENERAL - OPERATING INCOME								
4	3040220	(350)	(338)	(210)	3040220	3450	N	Fees and Charges	(350)
4								Freedom of Information - Application fee	(330)
4								Freedom of Information - Photocopying	(20)
4								Electoral rolls	0
4	TOTAL	(350)	(338)	(210)					(350)

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 5 - LAW, ORDER, PUBLIC SAFETY									
<u>FIRE PREVENTION - OPERATING EXPENDITURE</u>									
5	2050100	122,323	117,223	117,223	2050100	2000	N	EMPLOYEE COSTS	122,323
5								Salaries - Emergency Services Co-ordinator/Bushfire Compliance Officer	102,828
5						2001	N	Superannuation - Emergency Services Co-ordinator/Bushfire Compliance Officer	15,586
5						2002	C	Employer's Indemnity (Workers compensation)	3,899
5	2050103	300	0	0	2050103	2003	C	UNIFORMS	300
5								Uniform Allowance- Emergency Services Co-ordinator	300
5	2050106	3,627	0	0	2050106	2003	C	FRINGE BENEFIT TAX	3,627
5								FBT-Emergency Services Co-ordinator	3,627
5	2050107	1,000	0	0	2050107	2003	N	PROTECTIVE CLOTHING	1,000
5								Protective Clothing-Emergency Services Co-ordinator	1,000
5	2050108	8,569	7,186	7,186	2050108	2003	N	OTHER EMPLOYEE EXPENSES	8,569
5								Accrued leave liability-Emergency Services Co-ordinator	8,569
5	2050130	0	3,275	3,886	2050130	2600	C	INSURANCE EXPENSES	0
5								Insurance expenses (Workers Compensation)	0
5	2050110	9,500	15,110	15,110	2050110	9400	N	MOTOR VEHICLE EXPENSES	9,500
5								Vehicles 80CP - Emergency Services Co-ordinator	9,500
5	2050112	39,504	40,000	59,011	2050112			FIRE PREVENTION/BURNING/CONTROL	39,504
5								FIRE CONTROL EXPENSES	
5						2000	N	Wages - OPS	139
5						9300	N	Overheads - OPS	260
5						9400	N	Plant - OPS	364
5						2102	C	Community education engagement	2,550
5						2100	C	Contractors' Plant Hire, etc	3,558
5						2100	C	Clearing of Firebreaks on Council Reserves	0
5						2100	C	Contractors RMP - Clearing of Firebreaks on Bushland Reserves	22,713
5								Clearing of Firebreaks on Private Property (due to non compliance with BF Order)	3,452
5						2101	C	Minor Equipment	0
5						2600	C	Insurance - Plant	28
5						2101	C	Stand pipe repairs (Shire)	2,040
5						2101	N	Payment to volunteer Chief BFCO (Policy 4.16)-Increased as recommended by the Bush Fire Advisory Committee	3,300
5						2101	N	Payment to volunteer Deputy BFCO (Policy 4.16)-Increased as recommended by the Bush Fire Advisory Committee	1,100
5	2050115	1,020	0	0	2050115	2101		PRINTING AND STATIONERY	1,020
5								Printing - Bushfire Notices	1,020
5	2050120	1,445	0	0	2050120	2104	C	COMMUNICATION EXPENSES	1,445
5								Telephone - Emergency Services Co-ordinator	1,445
5	2050140	510	0	0	2050140	2101		ADVERTISING/PROMOTION	510
5								Advertising - Bushfire Notices	510

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5	2050165	MAINTENANCE/OPERATIONS	8,398	1,650	21,024	2050165				
5									MAINTENANCE/OPERATIONS	8,398
5							2100	N	PROTECTIVE BURNING/CLEARING	1,683
5							2700	N	Verge Cleaning and Slashing	6,715
5									Bushfire Brigade Hazard Reduction Burn	
5	2050170	LOAN INTEREST REPAYMENTS	32,067	0	0	2050170	2500	N	LOAN INTEREST REPAYMENTS	32,067
5							2700	N	Interest on Loan (Gelorup BFB Shed)	27,783
5									Government Guarantee Fee on Loan (Gelorup BFB Shed)	4,284
5	2050185	LEGAL EXPENSES	0	0	0	2050185	2100	C	LEGAL EXPENSES	0
5									Legal Expenses Incurred in Respect of Firebreak Infringements	0
5	2050187	OTHER EXPENSES	3,207	14,686	24,332	2050187	2100	C	OTHER EXPENSES	3,207
5							2200	C	Contractors	0
5							2700	N	Electricity	1,060
5							2101	C	ESL payable on Shire owned properties	189
5							2100	C	WALGA Emergency Management Services Subscription	0
5							2101	C	Emergency Management Exercise	0
5							9400	C	Emergency Management - Office, catering and miscellaneous expenses	1,958
5									Vehicle allocation	0
5	2050192	DEPRECIATION	108,414	128,259	128,259	2050192	2400	N	DEPRECIATION	108,414
5									Depreciation - Fire Prevention	
5	2050199	ADMINISTRATION ALLOCATED	125,469	116,060	116,060	2050199	9900	N	ADMINISTRATION ALLOCATED	125,469
5									Administration Allocation - Fire prevention	
5	2050191	LOSS ON DISPOSAL OF ASSETS	65,000	91,894	15,000	2050191	2300	N	LOSS ON DISPOSAL OF ASSETS	65,000
5									Loss on disposal of assets	
5		TOTAL	530,353	535,343	507,091					530,353
5		FIRE PREVENTION - OPERATING INCOME							FIRE PREVENTION - OPERATING INCOME	
5	3050140	FINES AND PENALTIES	(7,140)	(7,000)	(7,000)	3050140	3410	N	FINES AND PENALTIES	(7,140)
5									Fines and penalties	
5	3050101	REIMBURSEMENTS	(1,122)	(1,100)	(4,309)	3050101	3810	C	REIMBURSEMENTS	(1,122)
5									Reimbursement St John Ambulance-Capel Sub Branch 50% Share of Electricity Supply to Capel Ambulance/Fire Station	
5							3830	C	Reimbursement of Non Compliant Fire Break works and Legal Expenses	0
5	3050110	GRANTS	(340,670)	0	0	3050110	5810		GRANTS	(340,670)
5									BFB Gelorup Shed -DFES	
5	3050135	OTHER INCOME	(1,715)	(1,682)	(600)	3050135	3830	C	OTHER INCOME	(1,715)
5									Brigade protective burn income	
5	3050130	SELF SUPPORTING LOAN RECEIVED	(140,713)	0	0	3050130	3630	N	SELF SUPPORTING LOAN RECEIVED	(140,713)
5							3830	N	Interest received on Loan (BFB Gelorup Shed - DFES)	(27,783)
5									Principal Received on Loan (BFB Gelorup Shed - DFES)	(108,646)
5									Government Guarantee Fee Received on Loan (BFB Gelorup Shed - DFES)	(4,284)

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
5	3050190 PROFIT ON DISPOSAL OF ASSETS	0	0	0	0 3050190	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
5								Profit on disposal of assets	0
5	TOTAL	(491,360)	(9,782)	(11,909)					(491,360)
5	FIRE PREVENTION - CAPITAL EXPENDITURE								
5	4050114 PURCHASE OF BUILDINGS	1,564,600	445,738	445,738	4050114	4000		PURCHASE OF BUILDINGS	1,564,600
5								Purchase of Buildings - refer to detailed Capital Works Program	
5	4050130 PURCHASE OF PLANT AND EQUIPMENT	0	0	0	4050130	4000	C	PURCHASE OF PLANT AND EQUIPMENT	0
5								Purchase of Plant and Equipment - refer to detailed Capital Works Program	
5	TOTAL	1,564,600	445,738	445,738					1,564,600
5	FIRE PREVENTION - CAPITAL REVENUE								
5	5050150 PROCEEDS ON DISPOSAL OF ASSETS	0	(7,000)	0	5050150	5000	C	PROCEEDS ON DISPOSAL OF ASSETS	0
5								Proceeds on disposal of assets	
5	TOTAL	0	(7,000)	0					0
5	ANIMAL CONTROL - OPERATING EXPENDITURE								
5	2050200 EMPLOYEE COSTS	219,013	196,094	196,094	2050200	2000	N	EMPLOYEE COSTS	219,013
5						2001	N	Salaries Ranger - 50% of allocation	186,082
5						2002	C	Superannuation - 50% of allocation	25,875
5								Employer's Indemnity (Workers compensation)	7,056
5	2050289 ANIMAL POUND - BUILDING MAINTENANCE	3,579	6,030	4,030	2050289	2000	N	ANIMAL POUND - BUILDING MAINTENANCE	3,579
5						9300	N	Wages - OPS	303
5						9400	N	Overheads - OPS	570
5						2100	C	Plant - OPS	0
5								Maintenance	2,706
5	2050288 ANIMAL POUND - BUILDING OPERATIONS	1,946	0	0	2050288	2600	C	ANIMAL POUND - BUILDING OPERATIONS	1,946
5						2101	C	Insurance property	693
5						2101	C	Sustenance	698
5								Materials	555
5	2050265 MAINTENANCE/OPERATIONS	5,000	0	0	2050265	2100	C	MAINTENANCE/OPERATIONS	5,000
5								Animal Impound Facilities Capabilities (CBP CDVS 28)	
5	2050210 MOTOR VEHICLE EXPENSES	42,870	35,750	35,750	2050210	9400	C	MOTOR VEHICLE EXPENSES	42,870
5								Vehicles 40CP, 47CP, 60CP and HJZ058 (50% of Total Cost)	
5	2050215 PRINTING AND STATIONERY	272	0	0	2050215	2101	C	PRINTING AND STATIONERY	272
5								Stationery, Infingement Books, Brochures etc	
5	2050220 COMMUNICATION EXPENSES	1,839	0	0	2050220	2104	C	COMMUNICATION EXPENSES	1,839
5								Telephone	
5	2050250 CONTRACT SERVICES	8,500	0	0	2050250	2100	C	CONTRACT SERVICES	8,500
5								Develop a standardized approach to Dog Barking (CBP CDVS 31)	
5	2050285 LEGAL EXPENSES	153	150	150	2050285			LEGAL EXPENSES	153

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5							2101	N	Court costs	51
5							2102	C	Legal costs	51
5							2100	C	Fines Enforcement costs	51
5	2050299	ADMINISTRATION ALLOCATION	74,651	81,392	81,392	2050299	9900	N	ADMINISTRATION ALLOCATION Administration Allocation - Animal control	74,651
5	2050286	EXPENSED MINOR ASSET PURCHASES	3,529	0	0	2050286	2101	N	EXPENSED MINOR ASSET PURCHASES Minor Equipment	3,529
5	2050287	OTHER EXPENSES	9,301	14,150	15,912	2050287	2700	N	OTHER EXPENSES Dog Act Requirement to Refund Unexpired Dog Registration Fees	9,301
5							2101	C	Firearm licence	149
5							2101	C	Domestic pet desexing subsidy (\$50 per animal capped to \$800)	800
5							2100	C	Micro chipping subsidy	1,000
5							2101	C	Animal Tags	566
5							2101	C	Incentive Programs for Responsible Dog Ownership, eg. dog leads	0
5							2101	C	Advertise Dog Exercise areas (Aged Friendly Communities Plan)	0
5							2101	C	Animal Traps	0
5							2101	C	Pooch Bag Dispensers and Bags	6,050
5	2050206	FRINGE BENEFITS TAX	3,695	8,485	8,485	2050206	2003	N	FRINGE BENEFITS TAX Fringe benefits tax	3,695
5	2050208	OTHER EMPLOYEE EXPENSES	15,507	15,112	15,112	2050208	2003	N	OTHER EMPLOYEE EXPENSES Accrued leave liability	15,507
5	2050207	PROTECTIVE CLOTHING	6,667	5,000	3,586	2050207	2003	C	PROTECTIVE CLOTHING Uniforms - Rangers	6,667
5							2101	C	Safety and Other Equipment (new or replacement)	5,137
5	2050212	ANIMAL DESTRUCTION	2,285	0	0	2050212	2101	C	ANIMAL DESTRUCTION Animal destruction	2,285
5	2050292	DEPRECIATION	5,404	4,604	4,604	2050292	2400	N	DEPRECIATION Depreciation - Animal Pound	5,404
5		TOTAL	404,211	386,767	365,115					404,211
5		ANIMAL CONTROL - OPERATING INCOME							ANIMAL CONTROL - OPERATING INCOME	
5	3050240	FINES AND PENALTIES	(6,325)	(6,201)	(4,000)	3050240	3410	N	FINES AND PENALTIES Infringements and prosecutions relating to Animal Control	(6,325)
5	3050220	POUND FEES	(2,683)	(2,580)	(2,580)	3050220	3450	N	POUND FEES Stock - Seizure and Impounding Fees	(2,683)
5							3450	N	Dogs - Seizure Fees	(83)
5							3450	N	Cats - Seizure Fees	(1,040)
5							3450	N	Dogs - Seizure Fees	(520)
5							3450	N	Dogs - Custody Fees	(520)
5							3450	N	Cats - Custody Fees	(520)
5	3050221	ANIMAL REGISTRATION FEES	(61,037)	(59,841)	(59,841)	3050221	3400	N	ANIMAL REGISTRATION FEES Dog Registrations and Renewals	(61,037)
5							3400	N	Cat Registrations and Renewals	(52,367)
5	3050201	REIMBURSEMENTS	(102)	(100)	(100)	3050201			REIMBURSEMENTS	(102)

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5						3830	C	Legal Fees	(102)
5	3050234 OTHER FEES AND CHARGES	(1,471)	(1,223)	(895)	3050234	3450	N	OTHER FEES AND CHARGES	(1,471)
5						3450	C	Additional Dogs or Cats	(850)
5						3450	C	Replacement Tags	(421)
5						3450	C	Kennel Licence fees	(200)
5	TOTAL	(71,618)	(69,945)	(67,416)					(71,618)
5	<u>ANIMAL CONTROL - CAPITAL EXPENDITURE</u>								
5	4050214 PURCHASE OF BUILDINGS	0	0	0	4050214	4000	C	PURCHASE OF BUILDINGS	0
5								Purchase of buildings	0
5	4050230 PURCHASE OF PLANT AND EQUIPMENT	0	0	8,000	4050230	4000	C	PURCHASE OF PLANT AND EQUIPMENT	0
5								Purchase of plant and equipment	0
5	TOTAL	0	0	8,000					0
5	<u>OTHER LAW, ORDER AND PUBLIC SAFETY - OPERATING EXPENDITURE</u>								
5	2050300 EMPLOYEE COSTS	322,331	228,721	228,721	2050300	2000	N	EMPLOYEE COSTS	322,331
5						2001	N	Salaries Ranger - 50% of allocation	273,095
5						2002	C	Superannuation - 50% of allocation	38,881
5								Employer's Indemnity (Workers compensation)	10,355
5	2050310 MOTOR VEHICLE EXPENSES	42,870	35,750	35,750	2050310	9400	C	MOTOR VEHICLE EXPENSES	42,870
5								Vehicles 40CP, 47CP, 60CP and HJZ058 (50% of Total Cost)	42,870
5	2050315 PRINTING AND STATIONERY	500	0	0	2050315	2101		PRINTING AND STATIONERY	500
5						2101		Stationery	250
5								Reprint Infringement Books	250
5	2050385 LEGAL EXPENSES	3,060	3,000	6,000	2050385	2101	N	LEGAL EXPENSES	3,060
5						2100	C	Court costs	0
5						2102	C	Contractors	0
5								Legal costs	3,060
5	2050399 ADMINISTRATION ALLOCATION	114,576	120,964	120,964	2050399	9900	N	ADMINISTRATION ALLOCATION	114,576
5								Administration Allocation - Other Law Order and Public Safety	114,576
5	2050320 COMMUNICATION EXPENSES	1,434	0	0	2050320	2104	C	COMMUNICATION EXPENSES	1,434
5								Telephone	1,434
5	2050387 OTHER EXPENSES	3,191	32,071	7,582	2050387	2101	C	OTHER EXPENSES	3,191
5						2101	C	Equipment	500
5						2101	C	Vehicle Searches	191
5						2101	C	Security Costs, Anti-vandalism Incentives, etc	0
5								EMERGENCY RESPONSE, INCLUDING SES	0
5						2000	N	Wages - OPS	0
5						2101	N	Materials	0
5						2100	N	Contractors	2,500
5						9400	N	Plant - OPS	0
5						9300	N	Overheads - OPS	0

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5	2050386	0	0	8,000	2050386			EXPENSED MINOR ASSET PURCHASES	0
5						2101	C	Parking Control Signs - Materials	0
5						2100	C	Parking Control Signs - Contractor Expenses	0
5								<u>EXPENDITURE (Continued)</u>	
5	2050308	22,758	17,759	17,759	2050308	2003	N	OTHER EMPLOYEE EXPENSES	22,758
5								Accrued leave liability	
5	2050353	3,121	3,060	3,060	2050353	2100	C	IMPOUNDED VEHICLE EXPENSES	3,121
5								Vehicle impounding expenses	
5	2050314	16,254	200	16,254	2050314	2101	C	CRIME PREVENTION STRATEGIES	16,254
5						2101	C	Refreshments, venue hire, guest speakers	324
5						2101	N	Community Safety Stalls and resources	930
5						2100	C	CSCP Strategies Youth Activities S1.3 - Additional 50% grant funded from various sources	10,000
5						2100	C	State Graffiti Community Fund	5,000
5	2050391	0	0	0	2050391	2300	N	LOSS ON DISPOSAL OF ASSETS	0
5								Loss on disposal of assets	
5	TOTAL	530,095	441,525	444,090					530,095
5								<u>OTHER LAW, ORDER AND PUBLIC SAFETY - OPERATING INCOME</u>	
5	3050340	(1,020)	(1,000)	(1,000)	3050340	3830	C	IMPOUNDED VEHICLES FEES	(1,020)
5								Sale of impounded vehicles	
5	3050335	(10,306)	(10,104)	(5,000)	3050335	3410	N	OTHER INCOME	(10,306)
5								Infringements and Prosecutions	
5	3050301	(9,996)	(9,800)	(9,800)	3050301	3830	C	REIMBURSEMENTS	(9,996)
5								Legal Fees Reimbursed; Emergency Disaster funding	
5	3050320	(40)	(40)	(40)	3050320	3450	C	FEES AND CHARGES	(40)
5						3450	C	Foreshores and Reserves	(20)
5						3450	C	Stallholders / Traders	(20)
5	3050310	(7,500)	0	(7,500)	3050310	3100	C	GRANTS	(7,500)
5						3100	C	State Graffiti Community Fund - Exp A/c 2050314	(5,000)
5						3100	C	Grants for implementation of CSCP Strategies - Exp A/c	(2,500)
5	3050390	0	0	0	3050390	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
5								Profit on disposal of assets	
5	TOTAL	(28,862)	(20,944)	(23,340)					(28,862)
5								<u>EMERGENCY MANAGEMENT CESM/BRMC - OPERATING EXPENDITURE</u>	
5								Bushfire Risk Mitigation Coordinator (3 Year Contract commencing 22/23)	
5								EMPLOYEE COSTS	111,959

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5	2050700	EMPLOYEE COSTS	111,959	127,570	51,028	2050700	2000	N	Salaries	87,730
5						2001	N	Superannuation	13,306	
5						2002	C	Employers Indemnity (Workers compensation)	3,326	
5						2003	N	Other Employee Costs	7,597	
5						2100	C	Contractors	0	
5	2050704	TRAINING AND DEVELOPMENT	1,530	0	0	2050704	2003	C	TRAINING AND DEVELOPMENT Training	1,530
5	2050707	PROTECTIVE CLOTHING	1,836	0	0	2050707	2003	C	PROTECTIVE CLOTHING Protective Clothing (PPE) Minor Equipment	1,836
5	2050706	FRINGE BENEFIT TAX	3,627	0	0	2050706	2003	N	FRINGE BENEFIT TAX Vehicle fringe benefit tax	3,627
5	2050708	OTHER EMPLOYEE EXPENSES	7,311	0	0	2050708	2003	N	OTHER EMPLOYEE EXPENSES Accrued leave liability	7,311
5	2050709	TRAVEL AND ACCOMMODATION	4,081	0	0	2050709	2000	N	TRAVEL AND ACCOMMODATION Travel Allowance	4,081
5	2050710	VEHICLE EXPENSES	22,845	0	0	2050710	9400	C	VEHICLE EXPENSES Service Fuel	22,845
5	2050720	COMMUNICATION EXPENSES	1,836	0	0	2050720	2104	C	COMMUNICATION EXPENSES Mobile Phone	1,836
5	2050765	MAINTENANCE/OPERATIONS	450,000	428,450	428,450	2050765	2100	C	MAINTENANCE/OPERATIONS Bushfire Risk Mitigation Activities (MAF)-Round 2	450,000
5		TOTAL	605,025	556,020	479,478					605,025
5		EMERGENCY MANAGEMENT CESM/BRMC- OPERATING INCOME								
5	3050710	GRANTS	(496,508)	(556,020)	(453,964)	3050710	3100	N	GRANTS Bushfire Risk Mitigation Grant (MAF)-Round 2	(496,508)
5						3100	N	Bushfire Risk Mitigation Coordinator Grant (BRMC)-DFES	(45,000)	
5	3050700	CONTRIBUTIONS/DONATIONS	(72,345)	0	0	3050700	3130	N	CONTRIBUTIONS/DONATIONS Bushfire Risk Mitigation Coordinator Grant (BRMC)-Shire of Dardanup and Collie	(72,345)
5		TOTAL	(568,853)	(556,020)	(453,964)					(568,853)
5		BUSH FIRE BRIGADE EXPENSES (LGGS funded)								
5	2050586	LGGS ITEM 1 - BFB - PLANT AND EQUIPMENT ~ \$1,500 PER ITEM	0	1,200	1,200	2050586	2101	C	LGGS ITEM 1 - BFB - PLANT AND EQUIPMENT ~ \$1,500 PER ITEM Various Equipment for Brigades	0

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5	2050569	0	800	800	2050569	2101	C	LGGS ITEM 9 - BFB - PLANT AND EQUIPMENT \$1,500 TO \$5,000 PER ITEM	0
5								Minor Equipment	0
5	2050565	2,900	2,900	2,900	2050565	2101	C	LGGS ITEM 2 - BFB - MAINTENANCE OF PLANT AND EQUIPMENT	2,900
5								Communications and other equipment	2,650
5								Repairs to Standpipes, Repeater Tower, etc	250
5	2050566	35,060	33,600	33,600	2050566	9400	N	LGGS ITEM 3 - BFB - MAINTENANCE OF VEHICLES/TRAILERS	35,060
5								Fuel and repairs (vehicle costs via plant number)	35,060
5								Contractors	0
5	2050589	1,160	5,320	1,159	2050589	2000	N	LGGS ITEM 4 - BFB - MAINTENANCE OF LAND AND BUILDINGS	1,160
5								Wages - OPS	0
5								Overheads - OPS	0
5								Plant - OPS	0
5								Repairs	1,160
5								Other Expenditure	0
5	2050507	26,020	22,020	22,020	2050507	2100	C	LGGS ITEM 5 - BFB - CLOTHING AND ACCESSORIES	26,020
5								Contractors	0
5								Protective Clothing - Brigade Members	26,020
5	2050588	5,000	5,000	5,000	2050588	2200	C	LGGS ITEM 6 - BFB - UTILITIES, RATES AND TAXES	5,000
5								Electricity	2,000
5								Water	1,500
5								ESL payable on Shire owned properties	0
5								Telephone	500
5								BFB Paging Service	1,000
5	2050587	8,000	6,445	6,445	2050587	2101	C	LGGS ITEM 7 - BFB - OTHER GOODS AND SERVICES	8,000
5								Catering and misc expenses	790
5								Volunteer Training	2,972
5								Contribution towards Bush Fire Board Radio Scatter Programme	384
5								Contractors	2,938
5								Community fire safety manual advertisement	916
5	2050530	31,212	27,682	29,857	2050530	2600	C	LGGS ITEM 8 - BFB - INSURANCE EXPENSES	31,212
5								Bush Fire	16,592
5								Property	3,441
5								Plant and Equipment	11,179
5	TOTAL	109,352	104,967	102,981					109,352
5	BUSH FIRE BRIGADE OPERATING INCOME								
5	3050502	(7,924)	(7,620)	(8,093)	3050502	3450	C	LGGS BFB - ADMIN FEE/COMMISSION	(7,924)
5								LGGS Administrative Fee DFES	(7,924)
5	3050510	(108,000)	0	0	3050510	3100	C	LGGS BFB - OPERATING GRANT	(108,000)
5								LGGS Operating Grant	(108,000)
5	3050515	(795,855)	0	0	3050515			LGGS BFB - CAPITAL GRANT	(795,855)

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
5						5810	C	Replacement of BFB appliances (Elgin)	(235,855)
5						5810	C	Replacement of BFB appliances (Stirling)	(560,000)
5	3050516 LGGS BFB - OTHER GRANTS	0	(345,143)	(349,534)	3050516	3100	C	LGGS BFB - OTHER GRANTS	0
5						5810	C	LGGS Operating Grant	0
5							C	LGGS Capital Grant	0
5	TOTAL	(911,779)	(352,763)	(357,627)					(911,779)
5	<u>BUSH FIRE BRIGADE - CAPITAL EXPENDITURE</u>								
5	4050514 PURCHASE OF BUILDINGS	0	0	0	4050514	4000	C	PURCHASE OF BUILDINGS	0
5								Purchase of Buildings - refer to detailed Capital Works Program	0
5	4050530 PURCHASE OF PLANT AND EQUIPMENT	795,855	235,855	235,855	4050530	4000	C	PURCHASE OF PLANT AND EQUIPMENT	795,855
5								Purchase of Plant and Equipment - refer to detailed Capital Works Program	795,855
5	TOTAL	795,855	235,855	235,855					795,855

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
	SCHEDULE 7 - HEALTH								
	MATERNAL AND INFANT HEALTH - OPERATING EXPENDITURE								
7	2070199	2,322	359	359	2070199	9900	N	ADMINISTRATION ALLOCATION	2,322
7								Administration allocation - Maternal and Infant Health	
7	TOTAL	2,322	359	359					2,322
	MATERNAL AND INFANT HEALTH - OPERATING INCOME								
7	3070120	(6,523)	(6,523)	(6,523)	3070120	3430	C	FEES AMD CHARGES	(6,523)
7								Lease income - Boyanup, Capel & Gelorup IHCs (payable by Dept of Health)	
7	TOTAL	(6,523)	(6,523)	(6,523)					(6,523)
	HEALTH INSPECTION AND ADMINISTRATION - OPERATING EXPENDITURE								
7	2070400	397,385	278,137	318,158	2070400	2000	N	EMPLOYEE COSTS	397,385
7						2001	N	Salaries PEHO & Environmental Health Officers	334,289
7						2002	C	Superannuation PEHO & Environmental Health Officers	50,421
7								Employer's Indemnity (Workers compensation)	12,675
7	2070403	1,500	0	0	2070403	2003	C	UNIFORMS	1,500
7								Uniforms	
7	2070404	0	843	500	2070404	2003	C	TRAINING AND DEVELOPMENT	0
7								Study Assistance (Policy 13-16)	
7	2070407	510	0	0	2070407	2003	C	PROTECTIVE CLOTHING	510
7								Safety Clothing	
7	2070420	1,034	0	0	2070420	2104	C	COMMUNICATION EXPENSES	1,034
7								Telephone	
7	2070441	1,964	0	0	2070441	2101	C	SUBSCRIPTIONS AND MEMBERSHIPS	1,964
7						2101	C	Environmental Health Australia-Corporate Membership	354
7						2101	C	Environmental Health Australia-FoodSafe online subscription	510
7						2101	C	Public Health Association Membership	950
7						2101	C	Australian Standard Subscription	150
7	2070486	11,659	0	0	2070486			EXPENSED MINOR ASSET PURCHASES	11,659
7						2101	C	Equipment - Thermometer & PH Pen, Palintest, non conductive plumbing soil probe	1,725
7						2101	C	JVL 65" UHD Slim Touchscreen Kiosk Display	3,197
7						2101	C	Smoothie Bike	4,394
7						2101	C	Thermometers for vendors - implementation of new standard	2,343
7	2070487	0	4,888	4,888	2070487	2101	C	OTHER EXPENSES	0
7						2101	C	Purchase of books and journals	0
7						2100	C	Other Materials	0
7						2100	C	Calibration of Equipment (Adhoc)	0
7						2100	C	Contractors	0
7	2070450	0	4,729	5,202	2070450	2100	C	CONTRACT SERVICES	0
7								Contractors	

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
7	2070452	CONSULTANTS	10,784	0	0	2070452	2102	C	CONSULTANTS	10,784
7							2101	C	Public Health Plan (CBP SENV 2)	10,000
7									PHP Health Promotion - packs, merchandise, advertising	784
7	2070410	MOTOR VEHICLE EXPENSES	15,530	16,500	16,500	2070410	9400	N	MOTOR VEHICLE EXPENSES	15,530
7									Vehicle CP81 (Plant allocation)	
7	2070406	FRINGE BENEFITS TAX	14,014	11,092	11,092	2070406	2003	N	FRINGE BENEFITS TAX	14,014
7									Vehicles fringe benefits tax	
7	2070485	LEGAL EXPENSES	0	0	0	2070485	2100	C	LEGAL EXPENSES	0
7									Legal expenses	
7	2070408	OTHER EMPLOYEE EXPENSES	27,857	24,796	24,796	2070408	2003	N	OTHER EMPLOYEE EXPENSES	27,857
7									Accrued leave liability	
7		<u>HEALTH INSPECTION AND ADMINISTRATION - OPERATING EXPENDITURE (Continued)</u>							<u>EXPENDITURE (Continued)</u>	
7	2070412	ANALYTICAL EXPENSES	5,900	5,147	4,632	2070412	2101	C	ANALYTICAL EXPENSES	5,900
7									Materials - water warning signs x 6	600
7	2070499	ADMINISTRATION ALLOCATED	86,706	98,824	98,824	2070499	9900	N	ADMINISTRATION ALLOCATED	86,706
7									Administration allocation - Health Inspection	
7	2070491	LOSS ON DISPOSAL OF ASSETS	0	0	0	2070491	2300	N	LOSS ON DISPOSAL OF ASSETS	0
7									Loss on disposal of assets	
7	2070492	DEPRECIATION	1,028	1,028	1,028	2070492	2400	N	DEPRECIATION	1,028
7									Depreciation - Health	
7		<u>TOTAL</u>	<u>575,871</u>	<u>445,984</u>	<u>485,620</u>					<u>575,871</u>
7		<u>HEALTH INSPECTION AND ADMINISTRATION - OPERATING INCOME</u>							<u>HEALTH INSPECTION AND ADMINISTRATION - OPERATING INCOME</u>	
7	3070401	REIMBURSEMENTS	0	0	0	3070401	3810	C	REIMBURSEMENTS	0
7									Legal Expenses - Health Inspection	
7	3070421	HEALTH REGULATORY LICENCES	(25,046)	(24,556)	(16,767)	3070421	3400	N	HEALTH REGULATORY LICENCES	(25,046)
7									Offensive Trade Licence	0
7									Food Premises licence and Annual inspections	(24,014)
7									Caravan Park Licence	(362)
7									Lodging House Licence	(670)
7	3070490	PROFIT ON DISPOSAL OF ASSETS	0	0	0	3070490	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
7									Profit on disposal of assets	
7		<u>TOTAL</u>	<u>(25,046)</u>	<u>(24,556)</u>	<u>(16,767)</u>					<u>(25,046)</u>
7		<u>HEALTH INSPECTION AND ADMINISTRATION - CAPITAL EXPENDITURE</u>							<u>EXPENDITURE</u>	
7	4070420	PURCHASE OF FURNITURE AND EQUIPMENT	16,338	0	0	4070420			PURCHASE OF FURNITURE AND EQUIPMENT	16,338

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
7	TOTAL	0	0	0					0
7	PREVENTATIVE SERVICES - PEST CONTROL - CAPITAL EXPENDITURE								
7	4070530 PURCHASE OF PLANT AND EQUIPMENT	0	0	0	4070530	4000	N	PURCHASE OF PLANT AND EQUIPMENT Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
7	TOTAL	0	0	0					0

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	SCHEDULE 8 - EDUCATION AND WELFARE								
	CARE OF FAMILIES AND CHILDREN - OPERATING EXPENDITURE								
8	2080387	8,130	8,130	8,130	2080387	2700	N	OTHER EXPENSES	8,130
8								Annual Donation to Capel RSL PGB Anzac Day Dawn Service	4,500
8						2700	N	Annual Donation to Capel RSL	830
8						2700	N	Annual Donation to St Johns Ambulance Fund (OC0322/11)	1,800
8						2700	N	Annual Donation to Bunbury Sea Rescue	340
8						2700	N	Annual Donation to Salvation Army	330
8						2700	N	Annual Donation to Royal Flying Doctors Service	330
8	TOTAL	8,130	8,130	8,130					8,130
	SENIOR CITIZENS - OPERATING EXPENDITURE								
8	2080400	18,844	0	0	2080400	2000	N	EMPLOYEE COSTS - SENIOR CITIZENS	18,844
8						2001	N	Salaries	15,875
8						2002	C	Superannuation	2,367
8								Employer's Indemnity (Workers compensation)	602
8	2080408	1,323	0	0	2080408	2003	N	OTHER EMPLOYEE EXPENSES - SENIOR CITIZENS	1,323
8								Accrued leave	
8	2080499	28,755	24,025	24,025	2080499	9900	N	ADMINISTRATION ALLOCATED	28,755
8								Administration Allocated - Senior Citizens	
8	2080488	4,664	0	0	2080488	2104	C	SENIOR CITIZENS CENTRE BUILDING CAPEL - BUILDING OPERATIONS	4,664
8						2700	C	Communication Expense	907
8						2200	C	Other Expenses - ESL	94
8						2202	F	Electricity	1,226
8						2600	C	Water	1,357
8								Insurance property	1,080
8	2080489	18,995	31,729	39,450	2080489			SENIOR CITIZENS CENTRE BUILDING CAPEL - BUILDING MAINTENANCE	18,995
8						2000	N	Wages - OPS	3,544
8						9300	N	Overheads - OPS	6,652
8						9400	N	Plant - OPS	0
8						2101	C	Materials	1,346
8						2100	C	Contractors	7,453
8						2100	C	Painting - full repaint 22/23	0
8	2080487	16,000	17,938	16,000	2080487			OTHER EXPENSES	16,000
8						2101	C	SENIOR'S INTERESTS	
8								Implementation of Age Friendly Communities Plan (SS) Specific Strategies funded elsewhere	1,000
8						2100	C	Active Ageing Programs (Additional 50% funded by grants and participation fees) - Contractors	7,500
8						2101	C	Active Ageing Programs (Additional 50% funded by grants and participation fees) - Materials	7,500
8	2080492	5,594	5,463	5,463	2080492	2400	N	DEPRECIATION	5,594
8								Depreciation - Senior Citizens	
8	TOTAL	94,175	79,155	84,938					94,175

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
	SENIOR CITIZENS - OPERATING INCOME								
8	3080435 SENIOR CITIZENS - OTHER INCOME	(5,000)	(9,309)	(7,550)	3080435	3450	C	SENIOR CITIZENS - OTHER INCOME	(5,000)
8						3830	C	Senior citizens centre building hire	0
8								Senior Programs Participant Fees	(5,000)
8	3080410 SENIOR CITIZENS - GRANT FUNDING	(2,500)	0	0	3080410	3100	C	SENIOR CITIZENS - GRANT FUNDING	(2,500)
8								Grants for Active Ageing Projects/Activities for Seniors	
8	SENIOR CITIZENS - OPERATING INCOME (Continued)								
8	3080490 PROFIT ON DISPOSAL OF ASSETS	0	0	0	3080490	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
8								Profit on disposal of assets	0
8	TOTAL	(7,500)	(9,309)	(7,550)					(7,500)
8	SENIOR CITIZENS - CAPITAL EXPENDITURE								
8	4080414 PURCHASE OF BUILDINGS	0	13,185	15,000	4080414	4000	C	PURCHASE OF BUILDINGS	0
8								Purchase of Buildings - refer to detailed Capital Works Program	0
8	TOTAL	0	13,185	15,000					0
8	SENIOR CITIZENS - CAPITAL REVENUE								
8	5080450 PROCEEDS ON DISPOSAL OF ASSETS	0	0	0	5080450	5000	C	PROCEEDS ON DISPOSAL OF ASSETS	0
8								Proceeds on disposal of assets	0
8	TOTAL	0	0	0					0
8	PRE-SCHOOLS - OPERATING EXPENDITURE								
8	2080188 CAPEL CHILDREN'S CENTRE (BUILDING OPERATIONS)	20,133	0	0	2080188	2200	C	CAPEL CHILDREN'S CENTRE (BUILDING OPERATIONS)	20,133
8						2202	F	Electricity	3,820
8						2101	C	Water	2,471
8						2600	C	Materials	0
8						2700	C	Insurance property	2,025
8						2000	N	Other Expenditure - ESL	93
8						9300	N	Wages - OPS	8,636
8								Overheads - OPS	3,088
8	2080189 CAPEL CHILDREN'S CENTRE (BUILDING MAINTENANCE)	31,454	45,776	39,742	2080189	2100	C	CAPEL CHILDREN'S CENTRE (BUILDING MAINTENANCE)	31,454
8						2101	C	Painting & Maintenance	13,436
8						2000	N	Materials	162
8						9300	N	Wages - OPS	1,645
8						9400	N	Overheads - OPS	16,211
8								Plant - OPS	0
8	2080199 ADMINISTRATION ALLOCATED	10,672	10,071	10,071	2080199	9900	N	ADMINISTRATION ALLOCATED	10,672
8								Administration Allocated - Preschool and playgroup	
8	2080192 DEPRECIATION	11,363	11,362	11,362	2080192	2400	N	DEPRECIATION	11,363
8								Depreciation - Preschool and playgroup	
8	TOTAL	73,622	67,209	61,175					73,622

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	<u>PRE-SCHOOLS - OPERATING INCOME</u>								
8	3080120	(9,675)	(9,304)	(9,304)	3080120	3450	C	FEES AND CHARGES	(9,675)
8						3450	C	CAPEL CHILDREN'S CENTRE HIRE	(1,787)
8								Playgroup	(7,888)
8								Out of School Hours Care	
8	3080110	0	0	0	3080110	3100	C	GRANT FUNDING	0
8								Operating Grants - State Government	0
8	TOTAL	(9,675)	(9,304)	(9,304)					(9,675)
	<u>OTHER EDUCATION - OPERATING EXPENDITURE</u>								
8	2080287	19,100	19,142	19,142	2080287	2700	C	OTHER EXPENSES	19,100
8						2700	C	SCHOOL SERVICES	18,000
8								Youthcare-Contribution to School Chaplaincy Service (OC0112, 23/1/2013)	1,100
8								School "Citizenship" Prizes (Primary & High School students)	
8						2000	N	SCHOOL BUS SERVICE	0
8						9300	N	Installation of School Bus Facilities	0
8						9400	N	Wages - OPS	0
8						2101	C	Overheads - OPS	0
8								Plant - OPS	0
8								Materials - School Bus Stops	0
8	2080299	20,018	16,569	16,569	2080299	9900	N	ADMINISTRATION ALLOCATED	20,018
8								Administration Allocated - Other education	
8	TOTAL	39,118	35,711	35,711					39,118
	<u>OTHER EDUCATION - OPERATING INCOME</u>								
8	3080210	0	0	0	3080210	3100	C	GRANT FUNDING	0
8								Grants operating - State Government	0
8	TOTAL	0	0	0					0
	<u>OTHER WELFARE - OPERATING EXPENDITURE</u>								
8	2080700	81,274	83,863	83,863	2080700	2000	N	EMPLOYEE COSTS - YOUTH SERVICES	81,274
8						2001	N	Salary (includes mileage)	68,588
8						2002	C	Superannuation	10,085
8								Employers Indemnity (Workers compensation)	2,601
8	2080708	5,716	0	0	2080708	2003	N	OTHER EMPLOYEE EXPENSES	5,716
8								Accrued leave liability - Youth Services	
8	2080799	49,214	52,533	52,533	2080799	9900	N	ADMINISTRATION ALLOCATED	49,214
8								Administration allocated - Other Welfare	
8	2080712	51,100	45,000	40,946	2080712	2101	C	YOUTH SERVICES	51,100
8								Youth Activities/Event/Engagement - Materials (Additional 33% funded by grant)	7,725

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 10 - COMMUNITY AMENITIES									
<u>SANITATION - HOUSEHOLD REFUSE - OPERATING EXPENDITURE</u>									
10	2100111	772,989	1,214,476	1,171,476	2100111	2100	C	GENERAL WASTE - KERBSIDE COLLECTION SERVICE	772,989
10								General Waste Bin (Residential - 2 bin service) - Collection and Transport 140L - 64 services x \$2.00 x 52 weeks	6,656
10								General Waste Bin (Residential - 2 bin service) - Collection and Transport 240L - 1564 services x \$2.00 x 52 weeks	162,656
10								General Waste Bin (Commercial - 2 bin service) - Collection and Transport 240L - 285 services x \$2.00 x 52 weeks	29,640
10								General Waste Bin (Residential - 3 bin service) - Collection and Transport 240L - 5418 services x \$2.00 x 26 weeks	281,736
10								General Waste MGB (Residential - 3 bin service - additional weekly) - Collection and Transport 140L - 191 services x \$2.00 x 26 weeks	9,932
10								General Waste MGB (Residential - 3 bin service - extra rural) - Collection and Transport 240L - 89 services x \$2.00 x 52 weeks	9,256
10								General Waste MGB (Residential - 3 bin service - extra residential) - Collection and Transport 240L - 141 services x \$2.00 x 26 weeks	7,332
10								General waste interims - 2 bin - 20 services x \$2 x 52 weeks X 90% presentation rate, 3 bin - 50 services x \$2 x 26 weeks x 95% presentation rate	4,446
10								Supply Waste bin at community events 70 bins @ \$19.03	1,335
10								TRANSPORT OF WASTE FROM TRANSFER STATION	260,000
10								Transportation of Waste, including bin hire, truck hire, waste disposal	286,846
10	2100113	286,846	0	0	2100113	2100	C	RECYCLABLES - KERBSIDE COLLECTION SERVICE	286,846
10								Recyclables Bin (Residential) - Collection and Transport 240L - 6620 services x \$1.54 x 26 weeks	265,065
10								Recyclables Bin (Residential) - Collection and Transport 360L - 362 services x \$1.54 x 26 weeks	14,494
10								Recyclables Bin (Commercial) - Collection and Transport 240L - 119 services x \$1.54 x 26 weeks	4,765
10								Recyclables interims - 70 services x \$1.54 x 26 weeks x 90% presentation rate	2,522
10	2100114	386,131	0	0	2100114	2100	C	FOGO SERVICE - KERBSIDE COLLECTION SERVICES	386,131
10								FOGO Bin (Residential) - Collection and Transport 240L - 5418 services x \$1.36 x 52 weeks	383,161
10								FOGO interims - 70 services x \$1.36 x 52 weeks x 60% presentation rate	2,970
10	2100118	65,000	0	0	2100118	2100	C	PURCHASE OF BINS (SULO AND OTHER)	65,000
10								Bin Repairs, replacement and deliveries	0
10								Biodegradable Bags	173,181
10	2100150	173,181	0	0	2100150	2100	C	CONTRACT SERVICES	173,181
10								Customer Service with call centre - Cleanaway	19,181
10								1 Hardwaste Collection - Stearn P/L contracts expires Sep 23 (Boyanup, Capel, Dalyellup, Gelorup, PGB, Stratham, Lilydale Rd, Rosecliff Park)	55,000
10								2 Greenwaste Collections - Stearn P/L contracts expires Sep 23 (Boyanup, Capel, Dalyellup, Peppermint Grove Beach)	99,000
10	2100100	72,214	160,868	177,791	2100100	2000	N	EMPLOYEE COSTS	72,214
10								Salaries - Administration Officer Waste	60,705

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$	BUDGET 2023/2024 \$
10					2001	N	Superannuation - Administration Officer Waste	9,207		
10					2002	C	Employers Indemnity (Workers compensation)	2,302		
10	2100103	300	0	0	2100103	C	UNIFORMS Uniform Allowance	300	300	
10	2100108	5,059	0	0	2100108	N	OTHER EMPLOYEE EXPENSES Accrued Leave Liability	5,059	5,059	
10	2100153	76,540	0	0	2100153	C	EDUCATION PROGRAMS Waste Education Officer Services Cleanaway (4 hours/week x 52 weeks x \$200)	76,540	76,540	
10					2100	C	Recycle Right Membership (\$1,800) and Resources (\$5,000)	41,600		
10					2100	C	Contribution - Regional Waste Projects Officer (employed by Bussellton)/Regional Waste Management	6,800		
10					2101	C	Waste Management Education / Advertising - Bin calendars, bin stickers, web portal	20,000		
10					2101	C	Reimburse staff private car mileage - Allowance 427	8,140		
10					2000	N		0		
10	2100170	0	0	0	2100170	T	LOAN INTEREST REPAYMENTS Interest on loan 93 (Waste Contract - bin purchase)	0	0	
10					2500	T		0		
10					2700	T	Government Guarantee Fee on loan 93 (Waste Contract - bin purchase)	0		
10	2100188	390,526	482,088	482,088	2100188		TRANSFER STATION BUILDING OPERATIONS - CAPEL WASTE TRANSFER STATION OFFICE	390,526		
10					2000	N	Wages - OPS	90,494		
10					9300	N	Overheads - OPS	169,863		
10					9400	N	Plant - OPS	4,450		
10					2101	C	Miscellaneous Expenses	6,077		
10					2101	C	Toilet hire and servicing	1,200		
10					2600	C	Insurance Property	375		
10					2200	C	Electricity	1,582		
10					2100	C	Building and Shed Maintenance	4,700		
10					2101	C	Site Maintenance (weed control, track repairs, fencing, etc)	1,500		
10					2100	C	Site Maintenance - contractors	35,300		
10					2100	C	Oil disposal	1,320		
10					2100	C	E-waste disposal	9,200		
10					2100	C	Degassing of fridges/freezers	1,565		
10					2100	C	Mulching and removal of greenwaste	62,900		
10	2100189	3,777	3,295	2,273	2100189		TRANSFER STATION BUILDING MAINTENANCE - CAPEL WASTE TRANSFER STATION OFFICE	3,777		
10					2000	N	Wages - OPS	402		
10					9300	N	Overheads - OPS	755		
10					9400	N	Plant - OPS	0		
10					2101	C	Other Expenses i.e. phone etc.(Tip Attendant), DOE License, materials	120		
10					2600	C	Insurance Property	0		
10					2100	C	Contractors	2,500		
10	2100117	189,055	0	0	2100117		GENERAL TIP MAINTENANCE TRANSFER STATION SITE (Facility operations not associated with the building)	189,055		
10					2000	N	Wages - OPS	65,530		

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
10						9300	N	Overheads - OPS	123,005
10						9400	N	Plant - OPS	520
10	2100187	61,128	10,910	42,000	2100187	2100	C	OTHER EXPENSES RUBBISH SITE REHABILITATION - CAPEL Monitoring Bores - Range Road transfer station	61,128
10								RUBBISH SITE REHABILITATION - BOYANUP	11,128
10	2100112	723,781	379,313	379,313	2100112	2100	C	Boyakup Rubbish Tip Post Closure Rehabilitation Plan (CBP SENV 31)	50,000
10								WASTE DISPOSAL SERVICES	723,781
10						2100	C	General Waste Disposal 3384 services \$64.02 per annum - Cleanaway	216,844
10						2100	C	Recyclables Processing Services - 1236 services \$200/tonne annually - Cleanaway	247,200
10						2100	C	Organic Processing Services at BHRC Banksia Road - 1317 services \$79/tonne annually plus 5% - Cleanaway	109,245
10						2100	C	Organic Processing Services at BHRC Banksia Road - (>5% contamination) 1000 services \$240/tonne annually plus 5% - Cleanaway	126,000
10						2100	C	Disposal of Hardwaste Collection by Steann - Cleanaway	13,410
10						2100	C	Disposal of Greenwaste Collection by Steann - Bunbury Harvey Regional Group	11,282
10	2100152	197,630	150,000	150,000	2100152	2102	C	CONSULTANTS Consultant to prepare Joint Recycling and Waste Collection Tender	197,630
10						2102	C	(CBP)	0
10						2100	C	Contaminated Sites - Remediation of East Road Sandpit (CBP SENV 34)	50,000
10						2100	C	Contaminated Sites - Boyanup Tip Rehabilitation (CBP SENV 34)	50,000
10						2100	C	Contaminated Sites - Remediation of Harewood Road Reserve (CBP SENV 34)	27,000
10						2100	C	Contaminated Sites - Investigations of Harewood Road Reserve	50,000
10						2100	C		20,630
10	2100199	788,924	680,654	680,654	2100199	9900	N	ADMINISTRATION ALLOCATED Administration Allocation - Sanitation	788,924
10						2104	C	COMMUNICATION EXPENSES Telephone	452
10	2100192	9,878	9,878	9,878	2100192	2400	N	DEPRECIATION Depreciation - Sanitation	9,878
10								TOTAL	4,203,411
10								SANITATION - HOUSEHOLD REFUSE - OPERATING INCOME	4,203,411
10	3100120	(2,594,316)	(1,912,143)	(1,868,988)	3100120	3450	N	DOMESTIC REFUSE COLLECTION CHARGES 3 Bin Refuse Collection (Domestic, Recycling, Organic) 5,524 @ \$330	(1,822,920)
10						3450	N	2 Bin Refuse Collection (Domestic, Recycling) 1,690 @ \$248	(419,120)
10						3450	N	Additional Weekly Domestic Service 192 @ \$150	(32,250)
10						3450	N	Interims (3 bin - 50 @ \$330, 2 bin - 20 @ \$248 pro rata)	(21,460)
10						3450	N	Greenwaste and Hardwaste Collections (Boyanup, Capel, Dayllyellup, Peppermint Grove beach) - 5,398 @ \$51	(275,298)
10						3450	N	Sale of compost bags for bins	0

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
10						3450	N	Hardwaste Collection only (Gelorup and Special Rural areas) - 1,108 @ \$21	(23,268)
10	3100127 DOMESTIC ADDITIONAL PICK UP	(33,635)	(21,224)	(18,598)	3100127			DOMESTIC ADDITIONAL PICK UP	(33,635)
10						3450	C	Additional Rubbish Removal (158 x 3 bin @ \$150 and 97 x 2 Bin properties @ \$180)	(33,635)
10	3100125 RECYCLING SERVICE	(1,683)	(990)	(1,004)	3100125		C	RECYCLING SERVICE	(1,683)
10						3450	C	Refuse removal recycling service only	(1,683)
10	3100131 DOMESTIC TIPPING FEES	(55,977)	(42,080)	(42,080)	3100131		C	DOMESTIC TIPPING FEES	(55,977)
10						3450	C	Charges refuse site	(52,477)
10						3830	C	Sale of scrap metal	(3,500)
10	SANITATION - HOUSEHOLD REFUSE - OPERATING INCOME (Continued)								
10	3100130 WASTE MANAGEMENT FEE	(708,400)	(558,627)	(546,400)	3100130		N	WASTE MANAGEMENT FEE	(708,400)
10						3450	N	Refuse Site Charge - 7049 dwellings @ \$100	(704,900)
10						3450	N	Refuse Site Charge - Interims 70 @ \$50 pro rata	(3,500)
10	3100110 GRANTS	0	0	0	3100110		C	GRANTS	0
10						3100	C	Operating Grants - State Government	0
10	3100101 REIMBURSEMENTS - Sanitation MUN	(1,400)	(175)	(1,000)	3100101		C	REIMBURSEMENTS - Sanitation MUN	(1,400)
10						3450	C	Organic bags	0
10						3450	C	Supply waste bin for rubbish removal at community event	(1,400)
10	TOTAL	(3,395,411)	(2,535,239)	(2,478,070)					(3,395,411)
10	SANITATION - HOUSEHOLD REFUSE - CAPITAL EXPENDITURE								
10	4100130 PURCHASE OF PLANT AND EQUIPMENT	0	0	0	4100130			PURCHASE OF PLANT AND EQUIPMENT	0
10								Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
10	4100114 PURCHASE OF BUILDINGS	0	0	0	4100114		C	PURCHASE OF BUILDINGS	0
10						4000	C	Purchase of Buildings - refer to detailed Capital Works Program	0
10	TOTAL	0	0	0					0
10	OTHER SANITATION - OPERATING EXPENDITURE								
10	2100212 WASTE DISPOSAL	13,520	16,223	16,223	2100212			WASTE DISPOSAL	13,520
10						2100	C	STREET REFUSE COLLECTION	4,472
10						2000	N	Collection and Transport 240L 43 services @ \$2 per week	0
10						2000	N	Wages - OPS	0
10						2100	C	PARKS, GARDENS AND RESERVES - REFUSE REMOVAL	9,048
10							C	Collection and Transport 240L 87 services @ \$2 per week	
10	2100231 LITTER CONTROL	1,892	2,738	0	2100231			LITTER CONTROL	1,892
10						2101	C	Materials	410
10						2000	N	Wages - OPS	515

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
10						9300	N	Overheads - OPS	967
10						9400	N	Plant - OPS	0
10	2100214 PURCHASE OF STREET BINS	0	0	2,000	2100214	2101	C	PURCHASE OF STREET BINS	0
10								Purchase bin stands	0
10	TOTAL	15,412	18,961	18,223					15,412
10	<u>OTHER SANITATION - OPERATING INCOME</u>								
10	3100240 FINES AND PENALTIES	(51)	(50)	(50)	3100240	3410	N	FINES AND PENALTIES	(51)
10								Fines and penalties	(51)
10	TOTAL	(51)	(50)	(50)					(51)
10	<u>SEWERAGE OPERATING EXPENDITURE</u>								
10	2100300 EMPLOYEE COSTS - SEPTIC TANK INSPECTIONS	4,227	4,385	4,385	2100300	2000	N	EMPLOYEE COSTS - SEPTIC TANK INSPECTIONS	4,227
10						2001	N	Salary	3,557
10						2002	C	Superannuation	535
10								Employers Indemnity (Workers compensation)	135
10	2100308 OTHER EMPLOYEE EXPENSES	296	0	0	2100308	2003	N	OTHER EMPLOYEE EXPENSES	296
10								Accrued leave liability	296
10	TOTAL	4,523	4,385	4,385					4,523
10	<u>SEWERAGE OPERATING INCOME</u>								
10	3100321 SEPTIC TANK INSPECTION FEES	(8,320)	(8,000)	(8,000)	3100321	3450	N	SEPTIC TANK INSPECTION FEES	(8,320)
10								Septic tank fees	(8,320)
10	TOTAL	(8,320)	(8,000)	(8,000)					(8,320)
10	<u>PROTECTION OF ENVIRONMENT - OPERATING EXPENDITURE</u>								
10	2100557 COASTAL HAZARD RISK MANAGEMENT PLAN	13,956	13,683	15,000	2100557	2101	C	COASTAL HAZARD RISK MANAGEMENT PLAN	13,956
10								COASTAL REHABILITATION	
10								Participate and contribute to Peron Naturaliste Partnership (CBP)	13,956
10	2100565 MAINTENANCE/OPERATIONS	0	0	0	2100565	2000	N	MAINTENANCE/OPERATIONS	0
10						9300	N	COASTAL AND CATCHMENT SIGN MAINTENANCE	0
10						9400	N	Wages - OPS	0
10						2101	C	Overheads - OPS	0
10								Plant - OPS	0
10								Materials	0
10	2100555 ENVIRONMENTAL ALLOCATION TO GROUPS	7,000	14,000	14,000	2100555	2100	C	ENVIRONMENTAL ALLOCATION TO GROUPS	7,000
10								LAND CONSERVATION ACTIVITIES	
10								Weed control for reserves and verges	4,000
10								LCDC Michael Titchbon Park Gelorup-remove acacias saligna, prickly bushes and new plants-Community request 22/23	0
10								Biosecurity (Rabbit and Fox Control etc)	3,000
10								WALGA Environmental Mapping Subscription	0
10	EMPLOYEE COSTS - NATURAL RESOURCE MANAGEMENT OFFICER	83,528	76,378	87,154	2100500			EMPLOYEE COSTS - NATURAL RESOURCE MANAGEMENT OFFICER	83,528

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
10						2000	N	Salary	70,855
10						2001	N	Superannuation	9,986
10						2002	N	Insurance - Workers Compensation	2,687
10	2100503	300	0	0	2100503	2003	C	UNIFORMS Uniform allowance - Natural Resource Management Officer	300
10	2100507	200	0	0	2100507	2003	C	PROTECTIVE CLOTHING Protective Clothing - Natural Resource Management Officer	200
10	2100508	5,905	0	0	2100508	2003	N	OTHER EMPLOYEE EXPENSES Accrued leave liability - Natural Resource Management Officer	5,905
10	2100599	73,656	79,360	79,360	2100599	9900	N	ADMINISTRATION ALLOCATED Administration allocated - Protection of Environment	73,656
10	TOTAL	184,545	185,421	195,514					184,545
10	<u>PROTECTION OF ENVIRONMENT - OPERATING INCOME</u>								
10	3100510	0	0	0	3100510	3100	C	GRANTS Operating Grants - State Government	0
10	TOTAL	0	0	0					0
10	<u>TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING EXPENDITURE</u>								
10	2100600	708,411	635,152	766,918	2100600	2000	N	EMPLOYEE COSTS Salaries Town Planning Officers	595,755
10						2001	N	Superannuation Town Planning Officers	90,067
10						2002	C	Employer's Indemnity (Workers compensation)	22,589
10	2100603	2,400	0	0	2100603	2003	C	UNIFORMS Uniforms allowance	2,400
10	2100606	8,924	4,078	4,078	2100606	2003	N	FRINGE BENEFITS TAX Vehicle fringe benefits tax	8,924
10	2100687	0	2,000	3,844	2100687			OTHER EXPENSES	0
10	2100610	6,300	6,500	6,500	2100610	9400	N	MOTOR VEHICLE EXPENSES Vehicle 42CP (Plant allocation)	6,300
10	2100620	593	0	0	2100620	2104	C	COMMUNICATION EXPENSES Telephone expenses	593
10	2100641	0	0	0	2100641	2101	C	SUBSCRIPTIONS AND MEMBERSHIPS Publications, subscriptions and memberships (incl. Landgate, Planning Institute PIA, TMI, WALGCOA)	0
10	2100685	120,000	50,000	150,000	2100685	2102	C	LEGAL EXPENSES Legal expenses - Town Planning and Regional Development (including SAT related expenses)	120,000

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
10	2100686	0	0	0	0 2100686	2101	C	EXPENSED MINOR ASSET PURCHASES	0
10								Office furniture/equipment - monitor, phone, etc	0
10	2100640	1,530	2,500	2,500	2100640	2101	C	ADVERTISING AND PROMOTION	1,530
10								Advertising and valuations (portion of cost reimbursed)	1,530
10	2100699	280,965	305,382	305,382	2100699	2101	C	Promote online mapping system availability to major customers (CBP)	0
10								ADMINISTRATION ALLOCATED	280,965
10	2100608	49,646	57,768	57,768	2100608	2003	N	Administration allocated - Town Planning and Regional Development	49,646
10								OTHER EMPLOYEE EXPENSES	49,646
10	2100652	10,000	0	0	2100652	2102	C	Accrued leave liability	10,000
10								CONSULTANTS	10,000
10								North Capel & Boyanup Land Deconstraining (CBP DEVS 18)	10,000
10	2100653	190,000	23,490	76,500	2100653	2102	C	SCHEME ADMENDMENTS	190,000
10								Local Planning Strategy (CBP DEVS 1)	50,000
10								Town Planning Scheme 3 Review (CBP DEVS 5)	35,000
10								Contractors	0
10								Development Contribution Plan Review (CBP DEVS 6)	55,000
10								Coastal Hazard Risk Mitigation Plan CHRMAP (CBP DEVS 8)	50,000
10								Other studies	0
10	2100650	115,000	30,000	30,000	2100650	2100	C	CONTRACT SERVICES	115,000
10								Finalise and implement the adopted Shire of Capel Place Plan 2023 to 2027 (CBP 6)	65,000
10								Design Guidelines and Streetscape Compatibility Planning Framework (CBP DEVS 17)	50,000
10	2100691	0	0	0	2100691	2300	N	LOSS ON DISPOSAL OF ASSETS	0
10								Loss on disposal of assets	0
10	TOTAL	1,493,769	1,116,870	1,403,490					1,493,769
10	TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING INCOME								
10	3100601	(306)	(300)	(300)	3100601	3830	C	REIMBURSEMENTS	(306)
10								Reimbursements for advertising and valuations	(102)
10								Reimbursement of legal expenses	(102)
10								Reimbursements by applicants for specialised studies	(102)
10	3100620	(161,200)	(155,000)	(68,000)	3100620	3450	N	PLANNING APPLICATION FEES	(161,200)
10								Planning Consents (including Home Occupations, excluding rezonings)	(161,200)
10	3100635	(3,226)	(80,344)	(10,972)	3100635	3830	C	OTHER INCOME	0
10								Sale of Maps, Texts and Reports	(3,226)
10								Infringements	0
10								Scheme Amendments	0
10								Structure Plan Review and Modifications	0
10								Subdivision clearances	0
10								Fines and Penalties	0

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$	No.				\$
10	3100690	0	0	0	3100690	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
10								Profit on disposal of assets	0
10	TOTAL	(164,732)	(235,644)	(79,272)					(164,732)
10	TOWN PLANNING AND REGIONAL DEVELOPMENT - CAPITAL EXPENDITURE								
10	4100630	0	0	0	4100630	4000	C	PURCHASE OF PLANT AND EQUIPMENT	0
10								Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
10	TOTAL	0	0	0					0
10	TOWN PLANNING AND REGIONAL DEVELOPMENT - CAPITAL REVENUE								
10	5100650	0	0	0	5100650	5000	C	PROCEEDS ON DISPOSAL OF ASSETS	0
10								Proceeds on disposal of assets	0
10	TOTAL	0	0	0					0
10	OTHER COMMUNITY AMENITIES - OPERATING EXPENDITURE								
10	2100750	30,000	0	0	2100750	2100		CONTRACT SERVICES	30,000
10								Design costs - Masterplanned redevelopment of Capel Cemety (FAC 6.18)	30,000
10	2100766	58,881	45,502	45,502	2100766	2000	N	CEMETERY MAINTENANCE/OPERATIONS	58,881
10								BOYANUP CEMETERY MAINTENANCE	
10						2000	N	Wages - OPS	2,531
10						9300	N	Overheads - OPS	4,750
10						9400	N	Plant - OPS	1,805
10						2100	C	Maintenance - Contractors (includes gates maintenance)	2,132
10						2100	C	Contractors RMP	2,900
10						2200	C	Electricity	0
10						2202	F	Water	0
10						2100	N	Boyanup Lions Club cemetery maintenance	3,000
10						2101	C	Cemeteries Crematoria Association Membership	127
10						2600	C	Insurance property	145
10						2101	C	Hire of portable toilet	2,256
10						2000	N	CAPEL CEMETERY MAINTENANCE	
10						9300	N	Wages - OPS	10,123
10						9400	N	Overheads - OPS	19,002
10						2100	C	Plant - OPS	6,207
10						2600	C	Maintenance	1,560
10						2101	C	Insurance property	89
10						2101	C	Hire of portable toilet	2,254
10	2100789	2,063	0	0	2100789	2100	C	PUBLIC CONVENIENCES MAINTENANCE	2,063
10								CEMETERY GAZEBO CAPEL	
10								Maintenance	2,063
10						2100	C	CEMETERY GAZEBO BOYANUP	
10								Maintenance	0
10	2100715	3,121	3,060	3,060	2100715	2101	C	PRINTING AND STATIONERY	3,121
10								Material Costs for Printing of Local Newspapers	3,121

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
10	2100799 ADMINISTRATION ALLOCATED	24,552	19,976	19,976	2100799	9900	N	ADMINISTRATION ALLOCATED	24,552
10								Administration allocated - Other Community Amenities	
10	2100792 DEPRECIATION	6,171	7,086	7,086	2100792	2400	N	DEPRECIATION	6,171
10								Depreciation - Other Community Amenities	
10	TOTAL	124,788	75,624	75,624					124,788
10	OTHER COMMUNITY AMENITIES - OPERATING INCOME								
10	3100720 CEMETERY FEES	(9,063)	(8,715)	(8,715)	3100720	3450	C	CEMETERY FEES	(9,063)
10								Cemetery Fees	
10	3100700 CONTRIBUTIONS AND DONATIONS	0	0	0	3100700	3130	C	CONTRIBUTIONS AND DONATIONS	0
10								Contributions - Operating	
10	TOTAL	(9,063)	(8,715)	(8,715)					(9,063)
10	OTHER COMMUNITY AMENITIES - CAPITAL EXPENDITURE								
10	4100714 PURCHASE OF BUILDINGS	0	0	0	4100714	4000	C	PURCHASE OF BUILDINGS	0
10								Purchase of Buildings - refer to detailed Capital Works Program	
10	4100730 PURCHASE OF PLANT AND EQUIPMENT	0	0	0	4100730	4000	C	PURCHASE OF PLANT AND EQUIPMENT	0
10								Purchase of Plant & Equipment - refer to detailed Capital Works Program	
10	TOTAL	0	0	0					0

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
	SCHEDULE 11 - RECREATION AND CULTURE								
	PUBLIC HALLS, CIVIC CENTRES - OPERATING EXPENDITURE								
11	2110188 TOWN HALLS AND PUBLIC BUILDING OPERATIONS	369,900	0	0	2110188			TOWN HALLS AND PUBLIC BUILDING OPERATIONS	
11	BOYANUP HUGH KILPATRICK HALL EXPENSES							BOYANUP HUGH KILPATRICK HALL EXPENSES	26,405
11								BUILDING OPERATIONS	
11						2000	N	Wages - OPS	4,346
11						9300	N	Overheads - OPS	8,166
11						2100	C	Cleaning - windows, gutters, grease trap	2,323
11						2600	C	Insurance property	5,935
11						2101	C	APRA annual licence	444
11						2200	C	Electricity	2,498
11						2202	F	Water	1,293
11						2700	C	ESL levy	94
11						2100	C	Sanitary disposal etc	213
11						2101	C	Materials - Toilet supplies etc	104
11						2100	C	Boyanup Hall Advisory Committee - Caretaking	989
11	BOYANUP JACK & MARY KITCHEN COMMUNITY CENTRE EXPENSES							BOYANUP JACK & MARY KITCHEN COMMUNITY CENTRE EXPENSES	58,554
11								BUILDING OPERATIONS	
11						2000	N	Wages - OPS	10,865
11						9300	N	Overheads - OPS	20,413
11						2100	C	Toilet Cleaning	9,982
11						2700	C	ESL levy	94
11						2101	C	APRA Licence	444
11						2200	C	Electricity	2,686
11						2104	C	Telephone	415
11						2202	F	Water	6,936
11						2600	C	Insurance property	5,475
11						2100	C	Gutter Cleaning	357
11						2100	C	Sanitary disposal, security services etc	548
11						2101	C	Toilet supplies etc	339
11	CAPEL COMMUNITY CENTRE EXPENSES							CAPEL COMMUNITY CENTRE EXPENSES	111,562
11								BUILDING OPERATIONS	
11						2000	N	Wages - OPS (part alloc. to Library cleaning)	25,617
11						9300	N	Overheads - OPS	48,127
11						2101	C	APRA licence	444
11						2600	C	Insurance property	13,064
11						2100	C	Toilet Cleaning	4,488
11						2202	F	Water	4,161
11						2200	C	Electricity (includes electricity charges for Library)	9,959
11						2100	C	Sanitary disposal, Security services	1,492
11						2101	C	Sanitary supplies	469
11								Window Cleaning, Pressure Cleaning, Carpet Cleaning, Grease Trap, Gutter Cleaning	3,741
11	DALYELLUP COMMUNITY CENTRE EXPENSES							DALYELLUP COMMUNITY CENTRE EXPENSES	42,869
11								BUILDING OPERATIONS	
11						2000	N	Wages - OPS	6,465
11						9300	N	Overheads - OPS	12,146
11						2600	C	Insurance property	8,443
11						2200	C	Electricity	4,854

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11					9400	N	Plant - OPS	95	
11					2100	C	Routine Maintenance - Contractors	3,116	
11					2100	C	General Maintenance - Contractors	6,686	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2100	C	Painting	624	
11					2100	C	Floor recoat (every 3 years - \$3,000 - 24/25)	0	
11	BOYANUP JACK & MARY KITCHEN COMMUNITY CENTRE EXPENSES							48,656	
11					2000	N	BUILDING MAINTENANCE		
11					9300	N	Wages - OPS	1,283	
11					9400	N	Overheads - OPS	2,393	
11					2100	C	Plant - OPS	95	
11					2100	C	Routine Maintenance - Contractors	6,247	
11					2100	C	General Maintenance - Contractors	6,799	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2100	C	Property damage - miscellaneous funding for reactive incidents (CBP FAC 4.2)	589	
11					2100	C	Painting - full repaint 23/24	30,000	
11	CAPEL COMMUNITY CENTRE EXPENSES							25,701	
11					2000	N	BUILDING MAINTENANCE		
11					9300	N	Wages - OPS	1,567	
11					9400	N	Overheads - OPS	2,922	
11					2100	C	Plant - OPS	95	
11					2100	C	Routine Maintenance - Contractors	5,369	
11					2100	C	General Maintenance - Contractors	11,587	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2100	C	Property damage - miscellaneous funding for reactive incidents (CBP FAC 4.2)	589	
11					2101	C	Materials	587	
11					2100	C	Painting	1,735	
11	DALYELLUP COMMUNITY CENTRE EXPENSES							31,276	
11					2000	N	BUILDING MAINTENANCE		
11					9300	N	Wages - OPS	4,339	
11					9400	N	Overheads - OPS	8,091	
11					2100	C	Plant - OPS	95	
11					2100	C	Routine Maintenance - contractors	4,259	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2100	C	General Maintenance - contractors	11,294	
11					2100	C	Painting	1,224	
11					2101	C	Materials	724	
11	PUBLIC HALLS, CIVIC CENTRES - OPERATING EXPENDITURE (Continued)							5,614	
11							ELGIN HALL EXPENSES		
11					2000	N	BUILDING MAINTENANCE		
11					9300	N	Wages - OPS	633	
11					9400	N	Overheads - OPS	1,179	
11					2100	N	Plant - OPS	95	
11					2100	C	Painting - full repaint	0	

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11					2100	C	Routine Maintenance - contractors	2,279	
11					2100	C	General Maintenance - contractors	453	
11					2100	C	Periodic lease venue inspections (CBP FAC 1.4)	714	
11					2101	C	Repairs and Maintenance - materials	261	
11							GELORUP COMMUNITY CENTRE EXPENSES	17,574	
11							BUILDING MAINTENANCE		
11					2000	N	Wages - OPS	2,275	
11					9300	N	Overheads - OPS	4,244	
11					9400	N	Plant - OPS	95	
11					2100	C	Routine Maintenance - contractors	4,205	
11					2100	C	General Maintenance - contractors	4,879	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2101	C	Repairs and Maintenance, materials and other miscellaneous expenses	24	
11					2100	C	Painting	602	
11							PEPPERMINT GROVE BEACH COMMUNITY CENTRE EXPENSES	11,331	
11							BUILDING MAINTENANCE		
11					2000	N	Wages - OPS	1,212	
11					9300	N	Overheads - OPS	2,261	
11					9400	N	Plant - OPS	95	
11					2101	C	Repairs and Maintenance - materials	110	
11					2100	C	General maintenance - contractors	2,824	
11					2100	C	Routine Maintenance - contractors	3,241	
11					2100	C	Pre and post event location compliance inspections (CBP FAC 1.5)	1,250	
11					2100	C	Painting	338	
11							ADMINISTRATION ALLOCATED	187,236	
11					9900	N	Administration allocated - Public Halls, Civic Centres	187,236	
11							LOAN INTEREST REPAYMENTS	25,018	
11					2500	T	Interest on loan 63 (PGB Community Centre)	2,007	
11					2700	T	Government Guarantee Fee on loan 63 (PGB Community Centre)	283	
11					2500	T	Interest on loan 64 (Capel Hall Redevelopment)	11,445	
11					2700	T	Government Guarantee Fee on loan 64 (Capel Hall Redevelopment)	1,420	
11					2500	T	Interest on loan 65 (Capel Hall Redevelopment)	8,897	
11					2700	T	Government Guarantee Fee on loan 65 (Capel Hall Redevelopment)	966	
11							DEPRECIATION	198,723	
11					2400	N	Depreciation - Public Halls, Civic Centres	198,723	
11							LOSS ON DISPOSAL OF ASSETS	0	
11					2300	N	Loss on disposal of assets	0	
11							TOTAL	933,436	
11							822,377	822,020	
11							PUBLIC HALLS, CIVIC CENTRES - OPERATING INCOME	(50,517)	
11							LOCAL HALL HIRE	(48,579)	
11					3110121		LOCAL HALL HIRE	(48,579)	
11							BOYANUP HUGH KILPATRICK HALL INCOME	(1,474)	
11					3420	C	Hire Fees - Concession 50% of Standard Hire	(1,474)	
11					3420	C	Hire Fees - Concession 25% of Standard Hire	(1,144)	

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11							3420	C	BOYANUP JACK & MARY KITCHEN COMMUNITY CENTRE INCOME	
11							3450	C	Hire Fees - Concession 50% of Standard Hire	(1,188)
11								C	Fees and charges for Hire of Boyanup Community Centre	(9,360)
11							3420	C	CAPEL COMMUNITY CENTRE INCOME	(1,802)
11							3450	C	Hire Fees - Concession 50% of Standard Hire	(2,015)
11								C	Hire Fees	
11							3420	C	DALYELLUP COMMUNITY CENTRE INCOME	(12,546)
11							3450	C	Hire Fees - Concession 50% of Standard Hire	(10,790)
11								C	Department for Community Development contribution	
11							3420	C	GELORUP COMMUNITY CENTRE INCOME	(3,347)
11							3420	C	Hire Fees	(3,528)
11								C	Hire Fees - Concession 50% of Standard Hire	
11							3420	C	PEPPERMINT GROVE BEACH COMMUNITY CENTRE INCOME	(3,323)
11								C	Hire Fees	
11	3110125	LEASE/RENTAL INCOME	(50)	(50)	(50)	3110125		C	LEASE/RENTAL INCOME	(50)
11							3430	C	Elgin Hall lease fee (Elgin Hall Committee-OC0226/99)	
11	3110190	PROFIT ON DISPOSAL OF ASSETS	0	0	0	3110190		N	PROFIT ON DISPOSAL OF ASSETS	0
11							3700	N	Profit on disposal of assets	0
11		TOTAL	(50,567)	(48,629)	(48,629)					(50,567)
11		<u>PUBLIC HALLS, CIVIC CENTRES - CAPITAL EXPENDITURE</u>								
11	4110120	PURCHASE OF FURNITURE AND EQUIPMENT	0	0	0	4110120		C	PURCHASE OF FURNITURE AND EQUIPMENT	0
11							4000	C	Purchase of Furniture & Equipment - refer to detailed Capital Works Program	0
11	4110114	PURCHASE OF BUILDINGS	223,160	176,840	400,000	4110114		C	PURCHASE OF BUILDINGS	223,160
11							4000	C	Purchase of Buildings - refer to detailed Capital Works Program	223,160
11		TOTAL	223,160	176,840	400,000					223,160
11		<u>PUBLIC HALLS, CIVIC CENTRES - CAPITAL REVENUE</u>								
11	5110150	PROCEEDS ON DISPOSAL OF ASSETS	0	0	0	5110150		C	PROCEEDS ON DISPOSAL OF ASSETS	0
11							5000	C	Proceeds on disposal of assets	0
11		TOTAL	0	0	0					0
11		<u>SWIMMING AREAS AND BEACHES - OPERATING EXPENDITURE</u>								
11	2110266	FORESHORE AMENITIES (PONTOONS, BEACH SHELTERS)	15,327	11,520	19,673	2110266		N	BEACHES AND FORSHORE OPERATIONS	15,327
11							2000	N	FORESHORE AMENITIES (PONTOONS, BEACH SHELTERS)	696
11							9300	N	Wages - OPS	1,307
11							9400	N	Overheads - OPS	340
11								N	Plant - OPS	

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Sch.	ACCOUNT NAME No.	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	BUDGET 2023/2024 \$
11			2700	C	Other Expenses - ESL Levy			337	
11			2600	C	Insurance			2,497	
11			2200	C	Electricity			2,082	
11			2201	C	Gas			159	
11			2202	F	Water			1,158	
11	CAPEL TOILETS BUILDING OPERATIONS								30,151
11					CAPEL TOILETS BUILDING OPERATIONS				
11					Capel Civic Precinct Toilets				
11					Forrest Beach Toilet				
11					Ironstone Gully Falls Toilet				
11					Erle Scott Reserve Toilets				
11			2000	N	Wages - OPS			0	
11			2600	C	Insurance			518	
11			2100	C	Toilet cleaning			29,633	
11			9400	N	Plant - OPS			0	
11			9300	N	Overheads - OPS			0	
11	BOYANUP TOILETS BUILDING OPERATIONS								20,749
11					BOYANUP TOILETS BUILDING OPERATIONS				
11					Lions Park Toilet Block				
11			2000	N	Wages - OPS			0	
11			2600	C	Insurance			178	
11			2100	C	Toilet cleaning			20,571	
11			9400	N	Overheads - OPS			0	
11	DALYELLUP TOILETS (SAR) BUILDING OPERATIONS								55,192
11					DALYELLUP TOILETS (SAR) BUILDING OPERATIONS				
11					Middle Lakes (Dalyellup Central Park) Toilets				
11					Dalyellup Beach Toilets				
11					Hutt Drive Toilets (Boardwalk Beach)				
11					South Lakes (Dalyellup Lakes Southern POS) Toilet Block				
11			2100	C	Supply and service sanitary bins			340	
11			2100	C	Toilet cleaning			41,142	
11			2100	C	Security			9,680	
11			2200	C	Electricity			1,617	
11			2202	F	Water			699	
11			2700	C	Other Expenditure - ESL Levy			204	
11			2600	C	Insurance			1,510	
11			2000	N	Wages - OPS			0	
11			9300	N	Overheads - OPS			0	
11	GELORUP TOILETS BUILDING OPERATIONS								16,003
11					GELORUP TOILETS BUILDING OPERATIONS				
11					Stratham Beach (Minninup) Toilets				
11					Gelorup Toilets				
11			2000	N	Wages - OPS			0	
11			2600	C	Insurance			222	
11			2100	C	Toilet cleaning			15,781	
11			9300	N	Overheads - OPS			0	
11	PEPPERMINT GROVE BEACH BUILDING OPERATIONS								21,656
11					PEPPERMINT GROVE BEACH BUILDING OPERATIONS				
11					Peppermint Grove Beach Bike Shed Bus Shelter				
11					Peppermint Grove Beach Toilets				
11					Wave Walk Ablutions				
11			2000	N	Wages - OPS			0	
11			2200	C	Electricity			1,232	

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Sch.	ACCOUNT	ACCOUNT NAME	BUDGET	FORECAST	BUDGET	ACCOUNT	I / E	GST	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET
	No.		2023/2024	2022/2023	2022/2023	No.	Code	Code		2023/2024
			\$	\$	\$					\$
11							2202	F	Water	3,096
11							2600	C	Insurance	1,380
11							2100	C	Toilet Cleaning	15,781
11							2100	C	Sanitary Disposal etc	167
11							9300	N	Overheads - OPS	0
11	2110389	OTHER RECREATION FACILITIES BUILDING MAINTENANCE	151,256	332,866	278,998	2110389			OTHER RECREATION FACILITIES BUILDING MAINTENANCE	
11		CAPEL COUNTRY CLUB BUILDING MAINTENANCE							CAPEL COUNTRY CLUB BUILDING MAINTENANCE	13,107
11							2100	C	Repairs and Maintenance	12,264
11							2100	C	Periodic lease venue inspections (CBP FAC 1.4)	714
11							2000	N	Wages - OPS	45
11							9300	N	Overheads - OPS	84
11							9400	N	Plant - OPS	0
11		CAPEL SPORTS PAVILION BUILDING MAINTENANCE							CAPEL SPORTS PAVILION BUILDING MAINTENANCE	17,903
11							2000	N	Wages - OPS	2,125
11							9300	N	Overheads - OPS	3,988
11							9400	N	Plant - OPS	0
11							2100	C	Maintenance, Painting	10,737
11							2100	C	Property damage - miscellaneous funding for reactive incidents (CBP FAC 4.2)	589
11							2101	C	Supplies, Landscaping, Reticulation and miscellaneous maintenance	464
11		BOYANUP RECREATION BUILDINGS MAINTENANCE							BOYANUP RECREATION BUILDINGS MAINTENANCE	15,216
11									Boyanup Basketball Pavilion (maintained by Shire)	
11									Boyanup Bowling Pavilion (leased)	
11									Boyanup Football Club Rooms (leased)	
11							2000	N	Wages - OPS	2,811
11							9300	N	Overheads - OPS	5,277
11							9400	N	Plant - OPS	0
11							2101	C	Repair materials	0
11							2100	C	Repairs & Maintenance - contractors	4,328
11							2700	C	Other Expenditure	0
11							2100	C	Painting of structures	2,800
11		DALYELLUP SPORTS PAVILION BUILDING MAINTENANCE							DALYELLUP SPORTS PAVILION BUILDING MAINTENANCE	32,215
11									STORAGE SHED DALYELLUP OVAL	
11							2000	N	Wages - OPS	5,685
11							9300	N	Overheads - OPS	10,671
11							9400	N	Plant - OPS	0
11							2101	C	Repairs and Maintenance - Materials	4,746
11							2100	C	Repairs and Maintenance - Painting	11,113
11		EAST DALYELLUP SPORTS PAVILLION BUILDING MAINTENANCE							EAST DALYELLUP SPORTS PAVILLION BUILDING MAINTENANCE	15,615
11							2000	N	Wages - OPS	2,678
11							9300	N	Overheads - OPS	5,026
11							9400	N	Plant - OPS	0
11							2101	C	Repairs and Maintenance - Materials	2,342
11							2100	C	Property damage - miscellaneous funding for reactive incidents (CBP FAC 4.2)	589
11							2100	C	Repairs and Maintenance - Contractors	4,980
11		CAPEL TOILETS BUILDING MAINTENANCE							CAPEL TOILETS BUILDING MAINTENANCE	6,043

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11								Capel Civic Precinct Toilets	
11								Ironstone Gully Falls Toilets	
11								Forrest Beach Toilet	
11								Erle Soctt Reserve Toilets	
11					2000	N		Wages - OPS	1,283
11					2101	C		Materials	0
11					2100	C		Contractors	0
11					2100	C		Property damage - miscellaneous funding for reactive incidents (CBP	
11					9400	N		FAC 4.2)	2,352
11					9300	N		Plant - OPS	0
11					9300	N		Overheads - OPS	2,408
11								BOYANUP TOILETS BUILDING MAINTENANCE	10,560
11								Lions Park Toilet Block	
11					2000	N		Wages - OPS	179
11					2101	C		Materials	1,175
11					2100	C		Contractors	8,282
11					2100	C		Property damage - miscellaneous funding for reactive incidents (CBP	
11					2100	C		FAC 4.2)	588
11					9400	N		Plant - OPS	0
11					9300	N		Overheads - OPS	336
11								(Continued)	
11								DALYELLUP TOILETS (SAR) BUILDING MAINTENANCE	24,416
11								Middle Lakes Toilet Block (Dalyellup Central Park)	
11								Dalyellup Beach Toilets	
11								Hut Drive Toilets	
11								South Lakes (Dalyellup Lakes Southern POS) Toilet Block	
11					2100	C		Contractors	9,460
11					2100	C		Property damage - miscellaneous funding for reactive incidents (CBP	
11					2000	N		FAC 4.2)	2,352
11					9300	N		Wages - OPS	3,894
11					9400	N		Overheads - OPS	7,310
11					2101	C		Plant - OPS	0
11					2101	C		Materials	1,400
11								GELORUP TOILETS BUILDING MAINTENANCE	5,427
11								Stratham Beach (Munnup) Toilets	
11								Gelorup Toilets	
11					2000	N		Wages - OPS	351
11					2101	C		Materials	525
11					2100	C		Contractors	2,716
11					2100	C		Property damage - miscellaneous funding for reactive incidents (CBP	
11					2100	C		FAC 4.2)	1,176
11					9400	N		Plant - OPS	0
11					9300	N		Overheads - OPS	659
11								PEPPERMINT GROVE BEACH BUILDING MAINTENANCE	10,754
11								Peppermint Grove Beach - Bike Shed Bus Shelter	
11								Peppermint Grove Beach Toilets	
11								Wave Walk Ablutions	
11					2000	N		Wages - OPS	601
11					2101	C		Materials	102

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11						2100	C	Contractors	7,746
11								Property damage - miscellaneous funding for reactive incidents (CBP	
11						2100	C	FAC 4.2)	1,176
11						9400	N	Plant - OPS	0
11						9300	N	Overheads - OPS	1,129
11									
11	2110365	2,793,161	2,591,923	2,707,527	2110365			PARKS & GARDENS MAINTENANCE/OPERATIONS	310,806
11								CAPEL PUBLIC PARKS, GARDENS AND RESERVES	
11								Maintenance of Public Parks, Gardens and Reserves:	
11								CAPEL BRIDGE GARDENS	
11								SHIRE ADMINISTRATION BUILDING GARDENS	
11								CAPEL DRIVE PARK	
11								CAPEL SPORTS PAVILION GARDEN	
11								HANNABY PARK	
11								SENIOR CITIZENS CENTRE GARDEN	
11								IRONSTONE GULLY FALLS	
11								CAPEL CHILDRENS CENTRE GARDEN	
11								ERLE SCOTT TOWN PARK CAPEL	
11								UPSON ST PARK	
11								PROMISE RD PUBLIC OPEN SPACE	
11								MAIDMENT GARDENS	
11								CAPEL SKATEPARK	
11								THE GROVE PUBLIC OPEN SPACE R52467	
11								ELSON PARK CAPEL R43199	
11						2000	N	Wages - OPS	56,944
11						9300	N	Overheads - OPS	106,887
11						9400	N	Plant - OPS	4,812
11									
11						2101	C	Repairs and Maintenance - materials and other miscellaneous expenses	8,593
11						2200	C	Electricity	5,664
11						2202	F	Water	6,761
11						2600	C	Insurance property	2,610
11									
11						2100	C	Repairs, Maintenance, cleaning and other miscellaneous expenses	101,179
11						2101	C	Maintenance - sand cleaning, mulch maint seats, tables, benches	8,427
11						2700	N	ESL Levy	0
11						2100	C	Remove and reinstall Shade sails	1,530
11						2100	C	Contractors RMP	7,399
11									
11								BOYANUP PUBLIC PARKS, GARDENS AND RESERVES	129,415
11								Maintenance of Public Parks, Gardens and Reserves:	
11								LIONS PARK BOYANUP	
11								BOYANUP TOURIST BAY PARK	
11								BOYANUP JACK & MARY KITCHEN GARDEN CC	
11								FETTLERS PARK	
11								ELGIN HALL GARDEN	
11								JULIAN SANDERS PARK	
11								JOSHUA BROOK LAKE PARK (includes Trail)	
11								BOYANUP SKATEPARK	
11								GARDEN HUGH KILPATRICK HALL	
11								PENN STREET DOG PARK R42949	
11						2000	N	Wages - OPS	28,904
11						9300	N	Overheads - OPS	54,255
11						9400	N	Plant - OPS	3,850

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
			\$	\$	\$					\$
11						2700	N		ESL Levy	89
11						2600	C		Insurance	2,206
11						2200	C		Electricity	1,343
11						2202	F		Water	5,724
11						2100	C		Repairs & Maintenance, cleaning and general expenses - contractors	22,503
11						2101	C		Contractors RMP	2,369
11									Maintenance - sand cleaning, mulch maint seats, tables, benches	8,172
11		DALYELLUP PARKS, GARDENS AND RESERVES (SAR)							DALYELLUP PARKS, GARDENS AND RESERVES (SAR)	1,640,297
11									DALYELLUP WATERING SYSTEMS	
11									DALYELLUP STAGE 18A STREETSCAPES	
11									DALYELLUP SKATE PARK	
11									BEACH PARK	
11									DB101 Ring Road Tiffany Centre	
11									DALYELLUP SPORTS PAVILION GARDEN	
11									MCMILLAN PARK	
11									DB101 PUBLIC OPEN SPACE K	
11									DALYELLUP STAGE 13 STREETSCAPES	
11									Bibra Loop Oval Dalvellup	
11									DABLONE VISTA EAST PUBLIC OPEN SPACE	
11									Portobello Road Streetscape	
11									DABLONE VISTA WEST PUBLIC OPEN SPACE	
11									Dalvellup Stage 19D Public Open Space	
11									DALYELLUP BOULEVARD DRAINAGE RESERVE	
11									Lewana Public Open Space	
11									DALYELLUP CAPS	
11									Dalvellup Stage 18 POS 4 A8569 R52230	
11									DALYELLUP TRAFFIC ISLANDS	
11									Bibra Loop Streetscapes Dalvellup	
11									LAWSON PUBLIC OPEN SPACE	
11									Dalvellup Stage 19B 19C 19D Streetscapes	
11									MAIDMENT PARADE & HUTT DRIVE VERGE	
11									Parade Road Medians	
11									MOONDAR PUBLIC OPEN SPACE	
11									DALYELLUP COMMUNITY CENTRE GARDEN	
11									NAROONA DRIVE PUBLIC OPEN SPACE	
11									FERNDALE PARK	
11									WALTON APPROACH POCKET PARK	
11									NORTHERN LAKE	
11									WONIL PARK	
11									STARLITE PARK	
11									MADIGAN PUBLIC OPEN SPACE	
11									SHERWOOD PARK	
11									KAMBANY EAST PUBLIC OPEN SPACE	
11									MURTI PARK	
11									KAMBANY WEST PUBLIC OPEN SPACE	
11									JOHN HUTT PARK	
11									MIDDLE LAKE PARK (CENTRAL LAKE)	
11									CHISHOLM PARK	
11									WENTWORTH PARK	
11									SOUTH PARK	
11									NORTON PROMENADE VERGE	
11									WICKLOW WETLANDS STAGE 19	
11									EAST DALYELLUP SPORTS PAVILION GARDEN & SURROUND	
11						2100	C		Reticalation Maintenance	196,660

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11						2100	C	Remove and reinstall Shade sails & Security monitoring and patrols	13,028
11						2100	C	Maintenance - re-tiltation, equipment, electrical, plumbing, fencing, stairs, etc	22,026
11						2100	C	Replant, mulch, irrigation	38,119
11						2100	C	Turf renovation program - Program of Works - Public Open Spaces - Ferndale Park	83,313
11						2101	C	Maintenance - sand cleaning, mulch, maint seats, tables, benches	46,924
11						2700	T	ESL Levy	76
11						2100	C	Contractors RMP	18,834
11						2600	C	Insurance	3,294
11						2202	F	Water	47,430
11						2200	C	Electricity	89,359
11						2000	N	Wages - OPS	304,584
11						9300	N	Overheads - OPS	571,724
11						9400	N	Plant - OPS	174,106
11						2101	C	Toilet Cleaning - Skate Park	7,160
11						2101	C	Toilet Hire - Skate Park	23,460
								GELORUP PARKS, GARDENS AND RESERVES	107,519
11								SHEOAK PARK	
11								GELORUP COMMUNITY CENTRE GARDEN	
11								SLEAFORD PARK	
11								GELORUP SKATEPARK	
11								MICHAEL TICHBON PARK R43619	
11								MININNUP BEACH RESERVE	
11								R36502 HAMPSTEAD STREET GELORUP	
11						2000	N	Wages - OPS	17,653
11						9300	N	Overheads - OPS	33,136
11						9400	N	Plant - OPS	1,709
11						2600	C	Insurance	1,769
11						2200	C	Electricity	2,011
11						2700	C	Other Expenditure - ESL Levy	90
11						2100	C	Painting of structures	747
11								Repairs and Maintenance, Cleaning, security and general expenses -	
11						2100	C	Contractors	9,017
11						2100	C	Sheoak Park - Shelter replacement 22/23	0
11						2101	C	Maintenance - sand cleaning, mulch maint seats, tables, benches	17,264
11						2100	C	Contractors RMP	24,123
								PEPPERMINT GROVE BEACH PARKS, GARDENS AND RESERVES	74,261
11								PEPPERMINT GROVE BEACH FORESHORE PARK	
11								TUART DRIVE REST BAY	
11								THE GROVE PUBLIC OPEN SPACE R52467	
11								RAMSAY ROAD PARK (Stratham)	
11								PEPPERMINT GROVE FORESHORE	
11						2000	N	Wages - OPS	15,721
11						9300	N	Overheads - OPS	29,508
11						9400	N	Plant - OPS	1,898
11						2600	C	Insurance	1,241
11								Repairs and Maintenance, Cleaning, security, shade sails and general expenses - Contractors	19,200
11						2101	C	Maintenance - sand cleaning, mulch, maint seats, tables, benches	2,548
11						2101	C	Maintenance - turf, plants, trees, mulch, etc	1,040
11						2101	C	Beach signage	0
11						2100	C	Contractors RMP	3,105

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	CAPEL REGIONAL EQUESTRIAN PARK R5036								
11						2000	N	Wages - OPS	0
11						9300	N	Overheads - OPS	0
11						9400	N	Plant - OPS	0
11						2101	C	Materials	0
11								PASSIVE RESERVES RMP, CONTRACTORS	0
11						2000	N	Wages - OPS	0
11						9300	N	Overheads - OPS	0
11						2100	C	Passive Reserves RMP, Contractors	0
11						2102	C	Consultants Expense	0
11								CAPEL STRUCTURES	22,603
11								Capel Drive Footbridge	
11								Capel Caravan Dump point	
11								Forrest Beach Staircase	
11								Jamieson Road Footbridge steel footbridge	
11								Jamieson Road Footbridge timber walkway	
11								Weld Road Footbridge	
11								Erie Scott Reserve Shelter (Amphitheatre Stage)	
11								Erie Scott Reserve Shelter (near BBQ and playground)	
11								Erie Scott Reserve Shelter (near BBQ and toilets)	
11								Erie Scott Reserve Shelter (near Capel Skatepark)	
11								Erie Scott Reserve Shelter (near playground)	
11						2000	N	Wages - OPS	664
11						2101	C	Materials	2,012
11						2600	C	Insurance	1,338
11						2100	C	Contracts	15,356
11								Monthly beach stairways and paths condition inspection (CBP FAC 1.1)	1,891
11						2100	C	Plant - OPS	95
11						9300	N	Overheads - OPS	1,247
11								BOYANUP STRUCTURES	9,599
11								Boyanup Memorial Park Ticket Booth	
11								Joshua Lake Park Bird Hide	
11								Joshua Lake Park Footbridge 1	
11								Joshua Lake Park Footbridge 2	
11								Joshua Lake Park Footbridge 3	
11								Julian Sanders Park Shelter	
11								Lions Park Staircase	
11								Preston River Ramble Footbridge	
11								Preston River Ramble Shelter	
11								Preston River Ramble Staircase	
11						2000	N	Wages - OPS	1,770
11						2600	C	Insurance	824
11						2100	C	Contractors	2,352
11						2100	C	Contractors RMP	618
11						2100	C	Monthly stairways and paths condition inspection (CBP FAC 1.1)	617
11						9400	N	Plant - OPS	95
11						9300	N	Overheads - OPS	3,323
11								DALYELLUP STRUCTURES (SAR)	40,634
11								Beach Park Shelter 1	
11								Beach Park Shelter 2 & 3	
11								Beach Park Stairway	

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11								Lakes Park Boardwalk	
11								Lakes Park Bridge	
11								Lakes Park Shelter 1	
11								Lakes Park Shelter 2	
11								Lakes Park Shelter 3	
11								Lakes Park Shelter 4	
11								Lakes Park Stairway 1	
11								Lakes Park Stairway 2	
11								Lawson Park Shelter 1	
11								Lawson Park Shelter 2	
11								Sherwood Park Shelter	
11								Wentworth Park Shelter	
11								Zedro Carpark Stairway and Shelter	
11								Bibra Loop North Boardwalk	
11								Bibra Loop South Boardwalk	
11						2600	C	Insurance	1,482
11						2100	C	Contractors	27,675
11						2100	C	1.1)	6,075
11						2000	N	Wages - OPS	1,548
11						9300	N	Overheads - OPS	2,905
11						9400	N	Plant - OPS	949
11									1,595
11								GELORUP STRUCTURES	
11								Gelorup Community Centre Shelter	
11								Ramsay Road Shelter	
11								Sheoak Park Federation Footbridge	
11						2000	N	Wages - OPS	0
11						2600	C	Insurance	504
11						2100	C	Contractors	759
11						2100	C	Monthly stairways and paths condition inspection (CBP FAC 1.1)	332
11						9400	N	Plant - OPS	0
11						9300	N	Overheads - OPS	0
11								PEPPERMINT GROVE BEACH STRUCTURES	7,636
11								Peppermint Grove Beach Bus Shelter	
11								Peppermint Grove Beach Lookout	
11								Peppermint Grove Beach Shelter	
11						2000	N	Wages - OPS	0
11						2600	C	Insurance	615
11						2100	C	Contractors	2,881
11						2100	C	Contractors RMP	515
11						2100	C	1.1)	1,085
11						2100	C	Lookout and staircase Peppermint Grove Beach-remediation works (CBP FAC 6.9)	2,540
11						9400	N	Plant - OPS	0
11						9300	N	Overheads - OPS	0
11								CAPEL RECREATION GROUNDS	91,789
11						2000	N	Wages - OPS	13,350
11						9300	N	Overheads - OPS	25,059
11						9400	N	Plant - OPS	1,347

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Sch.	ACCOUNT No.	ACCOUNT NAME	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2022/2023	FORECAST 2022/2023	BUDGET 2023/2024	BUDGET 2023/2024
							\$	\$	\$	\$
						Maintenance - spraying, fertiliser, reticulation repairs, hard courts mtce,				
11				2101	C	etc				5,263
11				2100	C	Turf renovation program - Program of Works - Public Open Spaces				37,363
11				2600	C	Insurance				409
11				2700	N	ESL Levy				267
11				2200	C	Electricity				5,300
11				2202	F	Water				3,431
11										
11		BOYANUP RECREATION GROUNDS								150,931
11		BOYANUP MEMORIAL PARK Playing fields								
11		BOYANUP MEMORIAL PARK Surrounds								
11		BOYANUP MEMORIAL PARK Play equipment								
11		Wages - OPS	2000	N						22,623
11		Overheads - OPS	9300	N						42,464
11		Plant - OPS	9400	N						1,251
11		Repairs & Maintenance and general expenses	2101	C						1,560
11										
11		Repairs & Maintenance, cleaning and general expenses - contractors	2100	C						2,353
11		Turf renovation program - Program of Works - Public Open Spaces -								
11		Boyanup Memorial Park Playing Fields	2100	C						68,375
11		Painting of structures	2100	C						1,859
11		Periodic lease venue inspections (CBP FAC 1.4)	2100	C						1,430
11		Other Expenditure - ESL Levy	2700	C						87
11		Water	2202	F						2,783
11		Electricity	2200	C						2,884
11		Gas Cylinder service	2201	C						124
11		Insurance	2600	C						1,608
11		Remove and reinstall shade sails	2100	C						1,530
11										
11		DALYELLUP RECREATION GROUNDS								206,076
11		DALYELLUP RECREATION GROUNDS								
11		LUTHERAN COLLEGE PLAYING FIELDS								
11		DALYELLUP SECONDARY COLLEGE OVAL								
11		TUART FOREST (EAST DALYELLUP) PRIMARY SCHOOL OVAL								
11		Contractor (Maintenance) Ovals	2100	C						25,187
11		Allowance for Claims on Approval	2100	C						1,259
11		Contractor (Maintenance) DET Oval - shared 50/50 with DET	2100	C						26,000
11		Allowance for Claims on Approval Dalvellup College	2100	C						200
11		Contractor (Maintenance) Tuart DET Oval - shared 50/50 with DET	2100	C						10,000
11		Allowance for Claims on Approval on Tuart	2100	C						100
11		Electricity costs of bore, lights etc - Shire's share only	2200	C						2,074
11		Turf renovation program - Program of Works - Public Open Spaces -								
11		Lutheran College Playing Fields	2100	C						89,063
11		Maintenance ie: goal posts, lighting repairs, etc	2101	C						4,244
11		Insurance	2600	C						416
11		Wages - OPS	2000	N						16,455
11		Overheads - OPS	9300	N						30,888
11		Plant - OPS	9400	N						190
11										
11		SUNDRY DRY PARKS/RESERVES MAINTENANCE/OPERATIONS								
11	2110367	SUNDRY DRY PARKS/RESERVES MAINTENANCE/OPERATIONS					4,625	8,471	6,286	6,286
11		ROSECLIF ESTATE PARK								
11		R29470 LOT 5041 FRANCES ROAD GELORUP RESERVE								
11		KOOYAR RESERVE CAPEL R28743								
11		Wages - OPS	2000	N						708
11		Overheads - OPS	9300	N						1,329
11		Plant - OPS	9400	N						404
11		Maintenance	2100	C						830

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11							2101	C	Materials	21
11							2202	F	Water	2,905
11							2700	C	Other Expenditure - ESL Levy	89
11	2110399	ADMINISTRATION ALLOCATED	1,237,163	1,088,918	1,088,918	2110399	9900	N	ADMINISTRATION ALLOCATED	1,237,163
11									Administration allocated - Other Recreation and Sport	
11	2110364	TRAILS & TRACKS MAINTENANCE/OPERATIONS	0	0	5,000	2110364	2100	C	TRAILS & TRACKS MAINTENANCE/OPERATIONS	0
11									Maintenance of Existing Trails	
11	2110386	EXPENSED MINOR ASSET PURCHASES	0	0	0	2110386	2101	C	EXPENSED MINOR ASSET PURCHASES	0
11									Minor equipment	
11	2110350	CONTRACT SERVICES	147,500	57,502	116,738	2110350			CONTRACT SERVICES	147,500
11							2100	C	Shire of Capel District Sport Spaces Plan (Expansion)-carryover 21/22	0
11							2100	C	Preliminary masterplanning of P BHPC and RDA site (CBP)	0
11							2100	C	Capel Regional Equestrian Park (CREP) Building Redevelopment	0
11							2100	C	Project (CBP)	0
11							2100	C	Sports Strategic Planning (CBP)	0
11							2100	C	Implement POS PoW for 2022/23 (CBP)	0
11							2100	C	Trails Master Plan - Review and Update Trails MasterPlan (CM 29/3/23-	37,500
11									Program of Works 23/24 - Paths and Trails)	
11							2100	C	Review Dallyellup Integrated Lake Water Management Strategy (SAR	60,000
11									funded)	
11							2100	C	New Community Facilities Feasibility studies (CBP CDVS 13)	10,000
11									Investigate potential future foreshore protection requirements for	
11							2100	C	Peppermint Grove Beach Playground and War Memorial (CBP	40,000
11									ETS 13)	
11	2110352	CONSULTANTS	85,000	0	0	2110352			CONSULTANTS	85,000
11							2102		Sports Lighting at Ferndale - development of lighting design and quantity	65,000
11									surveyour (CBP CDVS 4)	
11							2102		Ironstone Gully Falls - Reserve Management Plan (CBP CDVS 27)	20,000
11	2110370	LOAN INTEREST REPAYMENTS	40,491	42,214	42,214	2110370	2500	T	LOAN INTEREST REPAYMENTS	40,491
11							2700	T	Interest on loan 75 (Capel Hard Courts)	35,931
11									Government Guarantee Fee on loan 75 (Capel Hard Courts)	4,560
11	2110392	DEPRECIATION	788,556	782,089	782,089	2110392	2400	N	DEPRECIATION	788,556
11									Depreciation - Other recreation and sport	
11	2110391	LOSS ON DISPOSAL OF ASSETS	0	0	0	2110391	2300	N	LOSS ON DISPOSAL OF ASSETS	0
11									Loss on disposal of asset	
11		TOTAL	5,580,372	4,903,983	5,026,109					5,580,372
11		OTHER RECREATION AND SPORT - OPERATING INCOME							OTHER RECREATION AND SPORT - OPERATING INCOME	
11	3110301	REIMBURSEMENTS	(78,164)	(76,385)	(68,600)	3110301	3450	C	REIMBURSEMENTS	(78,164)
11									Reimbursement of Electricity and Insurance by Sporting Groups	(9,678)
11							3450	C	Reimbursement of Dallyellup Oval Maintenance Costs by Baptist College	(31,818)
11							3450	C	Reimbursement of Dallyellup Oval Maintenance Costs by Dept. of	(26,465)
11							3450	C	Education & Training - Tuart Forest	(10,153)
11							3810	N	Dallyellup Oval and Playing Court Hire Charges	(50)
11									Insurance recoups	

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11	3110323 ANNUAL SPORTING GROUP HIRE	(3,636)	(3,497)	(1,600)	3110323	3450	C	ANNUAL SPORTING GROUP HIRE Recreation Ground Hire / Pavilion Usage Charges - fees raised in arrears in June each year.	(3,636)
11	OTHER RECREATION AND SPORT - OPERATING INCOME (Continued)								
11	3110325 SPORT LEASES AND RENTALS	(6,706)	(6,457)	(6,457)	3110325	3430	C	SPORT LEASES AND RENTALS South West Bowmen (Inc)	(84)
11						3430	C	Bunbury Horse and Pony Club (Inc)	(84)
11						3430	C	Lot 1 South West Highway-Gairt Valley Beef	(1,737)
11						3430	C	Boyanup Bowling Club	(929)
11						3430	C	Lots 188 & 189 Doungup Road Stirling Estate - Horse Paddocks (not currently leased)	0
11						3430	C	Capel Country Club	(492)
11						3430	C	Capel Equestrian Centre	(50)
11						3430	C	Reserve 24529 Range Rd, Capel (Mobile Phone Tower-Australian Tower Network) Capel East P8179	(3,330)
11						3430	C	Reserve 10862 Edwards Rd Stirling Estate (not currently leased)	0
11	3110310 GRANTS - CAPITAL	(1,187,509)	(839,785)	(1,042,945)	3110310			GRANTS - CAPITAL Boyanup Memorial Park AFL Ground - LED floodlighting upgrade program (CM 15.3 29/3/23)	(1,187,509)
11						5810	C		(48,698)
11						5810	C	Sleaford Park Gelorup Redevelopment	(120,000)
11						5810	C	Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment (CSRFF and LCRI)	(970,591)
11						5810	C	Dalyellup Multipurpose Community and Youth Centre	(48,220)
11						5810	C	Capital Grants - State Government	0
11	3110312 GRANTS - OPERATING	(21,667)	0	0	3110312	3100	C	GRANTS - OPERATING Sports Lighting at Ferndale Park (Consultant)	(21,667)
11	3110320 FEES AND CHARGES	(425)	(409)	(409)	3110320	3450	N	FEES AND CHARGES Foreshore, parks and reserves permits fee	(425)
11	3110390 PROFIT ON DISPOSAL OF ASSETS	0	0	0	3110390	3700	N	PROFIT ON DISPOSAL OF ASSETS Profit on disposal of assets	0
11	TOTAL	(1,298,107)	(926,533)	(1,120,011)					(1,298,107)
11	OTHER RECREATION AND SPORT - CAPITAL EXPENDITURE								
11	4110330 PURCHASE OF PLANT AND EQUIPMENT	0	0	0	4110330	4000	C	PURCHASE OF PLANT AND EQUIPMENT Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
11	4110314 PURCHASE OF BUILDINGS	1,275,591	11,155	32,000	4110314	4000	C	PURCHASE OF BUILDINGS Purchase of Buildings - refer to detailed Capital Works Program	1,275,591
11	4110370 PURCHASE OF INFRASTRUCTURE PARKS & GARDENS	1,077,130	1,153,427	1,747,192	4110370	4000	C	PURCHASE OF INFRASTRUCTURE PARKS & GARDENS Purchase of Infrastructure Assets - refer to detailed Capital Works Program	1,077,130
11						4000	C	Subdivision Parks & Gardens Infrastructure (Non cash)	1,027,130
11						4000	C		50,000
11	4110390 PURCHASE OF INFRASTRUCTURE OTHER	0	16,900	29,756	4110390			PURCHASE OF INFRASTRUCTURE OTHER	0

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
11	TOTAL	2,352,721	1,181,482	1,808,948				Purchase of Infrastructure Assets - refer to detailed Capital Works	0
11						4000	C	Program	0
11									2,352,721
11	<u>OTHER RECREATION AND SPORT - CAPITAL REVENUE</u>								
11	5110350 PROCEEDS ON DISPOSAL OF ASSETS	0	0	0	5110350	5000	C	Proceeds on disposal of assets	0
11	TOTAL	0	0	0					0
11	<u>LIBRARIES - OPERATING EXPENDITURE</u>								
11	2110500 EMPLOYEE COSTS	834,257	536,471	505,243	2110500			EMPLOYEE COSTS	834,257
11						2000	N	Salaries - Boyanup, Capel and Dalyellup Library Officers and Relieving Staff	701,651
11						2001	N	Superannuation - Library Officers	106,002
11						2002	C	Employer's Indemnity (Workers compensation)	26,604
11	2110503 UNIFORMS	3,150	0	0	2110503	2003	C	UNIFORMS	3,150
11								Uniforms	
11	2110506 FRINGE BENEFIT TAX	9,494	0	0	2110506	2003	N	FRINGE BENEFIT TAX	9,494
11								Vehicle fringe benefits tax	
11	2110508 OTHER EMPLOYEE EXPENSES	58,471	32,706	32,706	2110508	2003	N	OTHER EMPLOYEE EXPENSES	58,471
11								Accrued leave liability	
11	2110510 VEHICLE EXPENSES	0	0	0	2110510	9400	N	VEHICLE EXPENSES	0
11								Vehicle CP-10527 (Plant allocation) - Libraries	
11	2110511 OFFICE EQUIPMENT MAINTENANCE	510	0	0	2110511	2101	C	OFFICE EQUIPMENT MAINTENANCE	510
11								Dalyellup-Office Equipment, Repairs and Maintenance ie: photocopier	
11	2110512 BOOK PURCHASES	2,550	2,500	2,500	2110512	2101	C	BOOK PURCHASES	2,550
11								Magazine and newspaper subscriptions, book stock purchases	
11	2110513 LOST BOOKS	909	892	892	2110513	2101	C	LOST BOOKS	909
11								Lost and damaged books	
11	2110514 LOCAL HISTORY	4,510	4,720	4,720	2110514	2700	C	LOCAL HISTORY	4,510
11						2101	C	Ron Maitland Archives - Oral History Transcribing (CBP CRL 16)	4,000
11						2101	C	Furniture/Display Equipment for Archive Room	0
11						2101	C	Gratuity for Volunteer Archivists or Xmas lunch	510
11	2110515 PRINTING AND STATIONERY	8,270	0	0	2110515	2101	C	PRINTING AND STATIONERY	8,270
11								Capel Library - office expenses	7,024
11								Boyanup Library - stationery etc	226
11								Dalyellup Library - stationery, etc	1,020
11	2110516 POSTAGE AND FREIGHT	5,981	5,865	5,865	2110516	2101	C	POSTAGE AND FREIGHT	5,981
11								Postage and freight - Libraries	587
11								Courier Service for Inter Library Loans	5,394
11	2110520 COMMUNICATION EXPENSES	916	0	0	2110520			COMMUNICATION EXPENSES	916

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11						2104	C	Capel Library - Telephone	160
11						2104	C	Dalyellup Library - Telephone	756
11	2110521	16,267	0	0	2110521	2100	C	INFORMATION TECHNOLOGY Library Management System annual licence and maintenance fees	16,267
11	2110525	10,181	0	0	2110525	2101	C	PROGRAMS AND EVENTS State Library Better beginnings allocation (books and functions)	10,181
11						2101	C	Promotional expenses for library programs - author visits, book week, children's book week grant	8,462
11	2110530	1,394	0	0	2110530	2600	C	INSURANCE EXPENSES Capel Library - Insurance Property	982
11						2600	C	Boyanup Library - Insurance	412
11	2110541	10,856	0	0	2110541	2100	C	SUBSCRIPTIONS AND MEMBERSHIPS City of Busseton South West Library Consortia contribution (SWLC)	10,856
11	2110550	4,000	0	0	2110550	2100	C	CONTRACT SERVICES Develop a Collection Development Policy (CBP CRL 18)	4,000
11	2110560	1,347	0	0	2110560	2003	C	GENERAL OFFICE EXPENSES Working with children checks	837
11						2101	C	Dalyellup - Office Expenses - photocopier	510
11	2110575	2,134	0	0	2110575	2501	C	LEASE INTEREST REPAYMENTS Interest on photocopier lease	0
11						2501	C	Interest on Dalyellup Library building lease	2,134
11	2110586	10,821	0	0	2110586	2101	C	EXPENSED MINOR ASSET PURCHASES Capel - Minor Office Equipment (e:desks, chairs, shelving, etc	6,015
11						2101	C	Boyanup - Minor Office Equipment (e:desks, chairs, shelving, etc	216
11						2101	C	Dalyellup-Minor Office Equipment (e:desks, chairs, shelving, etc	4,080
11						2101	C	Dalyellup-Minor Equipment	510
11								LIBRARIES - OPERATING EXPENDITURE (Continued)	
11	2110587	3,872	105,877	105,877	2110587	2101	C	OTHER EXPENSES Capel - Building maintenance, including air conditioning, automatic doors, carpet cleaning, painting, etc	3,116
11						2101	C	Boyanup-Building maintenance, including air conditioning, carpet cleaning, painting, etc	216
11						2100	C	Boyanup-Security monitoring	540
11	2110599	89,747	121,748	121,748	2110599	9900	N	ADMINISTRATION ALLOCATED Administration allocated - Libraries	89,747
11	2110588	23,481	0	0	2110588	2000	N	DALYELLUP LIBRARY BUILDING OPERATIONS Wages - OPS	1,039
11						9300	N	Overhead - OPS	1,949
11						2600	C	Insurance	652
11						2101	C	Cleaning Contractors	102
11						2200	C	Electricity/outgoings	19,739
11	2110589	5,610	5,745	5,745	2110589			DALYELLUP LIBRARY BUILDING MAINTENANCE	5,610

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
11						2000	N	Wages - OPS	0
11						2101	C	Materials	1,020
11						2100	C	Contractors	4,590
11						9400	N	Plant Hire	0
11						9300	N	Overhead - OPS	0
11	2110592 DEPRECIATION	104,917	94,243	94,243	2110592	2400	N	DEPRECIATION	104,917
11						2400	N	Depreciation - Libraries	47,128
11							N	Depreciation - Libraries Right of Use Assets	57,789
11	TOTAL	1,213,645	910,767	879,539					1,213,645
11	LIBRARIES - OPERATING INCOME								
11	3110501 REIMBURSEMENT - LOST BOOKS	(1,628)	(1,566)	(1,566)	3110501	3450	C	REIMBURSEMENT - LOST BOOKS	(1,628)
11								Lost and damaged books	
11	3110500 CONTRIBUTIONS AND DONATIONS	(35,000)	(54,230)	(50,704)	3110500	3130	C	CONTRIBUTIONS AND DONATIONS	(35,000)
11								Contributions - Operating - State Library WA	
11	3110516 OTHER GRANTS	(1,000)	0	0	3110516	3100	C	OTHER GRANTS	(1,000)
11								Operating Grant - State Government - Children's Book Council for Book Week	
11						3100	C	Week	(1,000)
11						3100	C	State Library WA - Priority Allocation Grant	0
11	3110520 FEES AND CHARGES	(12,968)	0	0	3110520	3450	C	FEES AND CHARGES	(12,968)
11						3450	C	Photocopying Fees	(5,990)
11						3450	C	Sale of library bags, books, etc	(6,978)
11	TOTAL	(50,596)	(55,796)	(52,270)					(50,596)
11	4110520 PURCHASE OF FURNITURE AND EQUIPMENT	35,000	43,110	35,000	4110520	4000	C	PURCHASE OF FURNITURE AND EQUIPMENT	35,000
11								Book stock Purchases - Tier 1	
11	TOTAL	35,000	43,110	35,000					35,000
11	HERITAGE - OPERATING EXPENDITURE								
11	2110665 BOYANUP MUSEUM	0	0	0	2110665	2100	C	HERITAGE - MAINTENANCE/OPERATIONS	0
11						2101	C	BOYANUP MUSEUM	0
11								Contractors	
11								Materials	
11	2110689 ADMINISTRATION ALLOCATED	276	337	337	2110689	9900	N	ADMINISTRATION ALLOCATED	276
11								Administration allocated - Heritage	
11	TOTAL	276	337	337					276
11	HERITAGE - OPERATING INCOME								
11	3110620 FEES AND CHARGES	(2,340)	(2,250)	(2,250)	3110620	3450	C	FEES AND CHARGES	(1,196)
11						3450	C	Boyanup Heritage and Rail Precinct	(1,040)
11						3450	C	Project Funding For Historical Projects	(104)
11								Sales of "Just a Horse Ride Away"	
11	TOTAL	(2,340)	(2,250)	(2,250)					(2,340)

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	No.	\$	\$	\$					\$
	<u>OTHER CULTURE - OPERATING EXPENDITURE</u>								
11	2110700	332,373	338,808	328,808	2110700	2000	N	EMPLOYEE COSTS	332,373
11						2001	N	Salaries - Community Development Officers (includes mileage)	279,852
11						2002	N	Superannuation - Community Development	41,910
11							C	Employer's Indemnity (Workers compensation)	10,611
11	2110703	1,800	0	0	2110703	2003	C	UNIFORMS	1,800
11								Uniforms	1,800
11	2110752	8,000	8,000	8,000	2110752	2102	C	CONSULTANTS	8,000
11								Temporary staff/consultants to assist with community projects, policies, etc including Grants Consultant	8,000
11	2110706	5,802	5,651	5,651	2110706	2003	N	FRINGE BENEFITS TAX	5,802
11								Vehicle fringe benefits tax - Community Development	5,802
11	2110708	23,321	26,392	26,392	2110708	2003	N	OTHER EMPLOYEE EXPENSES	23,321
11								Accrued leave liability Community Development	23,321
11	2110710	13,500	12,000	12,000	2110710	9400	N	MOTOR VEHICLE EXPENSES	13,500
11								Vehicle CP9370 (Plant allocation) - Community Development	13,500
11	2110711	10,000	0	0	2110711	2100		AUSTRALIA DAY	10,000
11								Community Awards and Australia Day Function funded by grants refer A/c 3110710	10,000
11	2110713	2,060	0	0	2110713	2100		INDIGENOUS AFFAIRS	2,060
11								Develop activities, actions and programs in line with Greater Bunbury Reconciliation Action Plan (CBP CDVS 23)	2,060
11	2110715	216	0	0	2110715	2101	C	PRINTING AND STATIONERY	216
11								Stationery	216
11	2110720	3,121	0	0	2110720	2104	C	COMMUNICATION EXPENSES	3,121
11								Mobile Phone expenses	3,121
11	2110741	693	0	0	2110741			SUBSCRIPTIONS AND MEMBERSHIPS	693
11								Memberships and subscriptions (CANWA, YACWA, LGCDAWA, etc)	693
11	2110799	98,484	81,662	81,662	2110799	9900	N	ADMINISTRATION ALLOCATED	98,484
11								Administration allocated - Community Development & Other Culture	98,484
11	2110786	216	0	0	2110786	2101	C	EXPENSES MINOR ASSET PURCHASES	216
11								Furniture and Office Equipment	216
11	2110787	11,716	27,260	27,260	2110787	2101	C	OTHER EXPENSES COMMUNITY DEVELOPMENT	11,716
11						2103	C	Catering for meetings	216
11						2700	C	Working with children checks, etc	1,500
11							C	Bunbury Regional Entertainment Centre (BREC) contribution	10,000
11	2110725	62,052	135,892	108,079	2110725	2100	C	FESTIVALS AND EVENTS	62,052
11								Volunteers breakfast	3,090
11								Community Volunteer Recognition Applications - honorarium payments up to the value of \$500 each (Volunteer's Policy)	5,000

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									\$	\$	
	SCHEDULE 12 - TRANSPORT										
	MAINTENANCE OF STREETS, ROADS, BRIDGES, DEPOTS - EXPENDITURE										
12								ROAD AND FOOTPATH MAINTENANCE			
12	2120212	2,461,404	2,108,532	2,328,532	2120212	2000	N	Wages - OPS	402,795	2,147,284	
12	2120211		122,642	122,642	2120211	9300	N	Labour Overhead - OPS	765,504		
12	2120212		1,985,890	2,205,890	2120212	9400	N	Plant - OPS	368,635		
12	2120213		0	0	2120213	2101	C	Materials - Road maintenance	49,453		
12	2120214		0	0	2120214	2101	C	Materials - Other	66,263		
12	2120215		0	0	2120215	2100	C	Tree pruning / mulching / removal on all road verges in the Shire - rural and urban areas	120,798		
12	2120216		0	0	2120216	2100	C	Contractors - labour hire	57,433		
12						2100	C	Contractors - excludes street sweeping and tree pruning	298,424		
12						2100	C	Pedestrian Ramp Improvements (Various)	3,060		
12						2101	C	Allowance for maintenance of access paths, DUP's, boardwalks, ground water bore repairs etc	14,919		
12					2120211	2100	C	STREET TREES AND WATERING	106,120	143,375	
12						2000	N	Contractor - Pruning and Lopping under power lines and street trees	12,949		
12						9300	N	Wages - OPS	24,306		
12						9400	N	Overheads - OPS	0		
12						9400	N	Plant - OPS	0		
12						2101	C	Materials - Replacement Street Trees	0		
12					2120212	2100	C	DRAINAGE MAINTENANCE	170,745		
12						2100	C	DRAINAGE MAINTENANCE GENERAL (BUDGETING ONLY)	9,714		
12						2100	C	Maintenance of Retention Basins, Drainage Basins, etc	2,040		
12						2000	C	Replace Broken/Inoperable Pits Lids	26,835		
12						9300	C	Labour Overhead - OPS	98,118		
12						2100	C	Contractor - clearing of GPT's and drainage pits - Dalyellup	23,736		
12						2100	C	Contractor - clearing of GPT's and drainage pits - outside Dalyellup	10,200		
12						2100	C	Clearing of Gross Pollutant Traps	102		
12	2120231	110,203	60,578	95,578	2120231	2100	C	STREET SWEEPING/CLEANING	84,292	110,203	
12						9300	N	Sweeping of Roads - all kerbed streets	16,905		
12						2000	N	Labour Overhead - OPS	9,006		
12						2100	C	Wages - OPS	0		
12						2101	C	ANCILLARY ROAD MAINTENANCE	0		
12	2120217	0	0	0	2120217	2100	C	Ancillary maintenance - Built Up Areas	0		
12	2120218	0	0	0	2120218	2100	C	Ancillary maintenance - Outside Built Up Areas	0		
12						2101	C	Contractors	0		
12						2101	C	Materials	0		
12						9300	C	Labour Overhead - OPS	0		
12						9400	N	Plant - OPS	0		
12						2000	N	Wages - OPS	0		

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024	
									\$	\$
12	2120234 STREET LIGHTING	505,716	476,832	476,832	2120234			STREET LIGHTING		505,716
12						2200	C	Charges for Western Power owned lights	378,661	
12						2200	C	Charges for Decorative and other lighting	30,062	
12						2100	C	Maintenance of decorative lights in Shire	30,625	
12						2100	C	Upgrading of decorative lights in Dalyellup	56,367	
12						2100	C	Investigate the transition of Metal Halide streetlighting to LED and potential funding (CBP SENVU 30)	10,000	
12	2120235 TRAFFIC SIGNS/EQUIPMENT (SAFETY)	30,730	0	0	2120235			TRAFFIC SIGNS/EQUIPMENT (SAFETY)		30,730
12						2100	C	Contractors	5,304	
12						2101	C	Materials	10,426	
12						2101	C	Singage audit and replacement program e.g. parking and signage (CBP ETS 13)	15,000	
12						9300	C	Labour Overhead - OPS	0	
12						9400	N	Plant - OPS	0	
12						2000	N	Wages - OPS	0	
12						2700	C	Other expenditure	0	
12	2120286 WORKSHOP/DEPOT EXPENSED EQUIPMENT	7,515	7,368	7,368	2120286			WORKSHOP/DEPOT EXPENSED EQUIPMENT		7,515
12						2101	C	Expendable tools and consumables	7,515	
12	2120288 DEPOT BUILDING OPERATIONS	56,062	109,992	109,992	2120288			DEPOT BUILDING OPERATIONS		56,062
12								Depot Transportable Office		
12								Depot Chemical Store Shed		
12								Depot Machinery Shed, Office and Workshop		
12								Depot Storage Shed (Health)		
12								Depot Tool Shed (Parks)		
12								Depot Transportable Meeting & Lunch Room		
12								Depot Transportable Toilet		
12						2000	N	Wages - OPS	9,989	
12						9300	N	Overheads - OPS	18,568	
12						9400	N	Plant - OPS	6,326	
12						2104	C	Communication Expenses	742	
12						2700	C	ESL Levy	90	
12						2600	C	Insurance property	29	
12						2100	C	Depot maintenance - contractors ie: security, cleaning, etc	12,194	
12						2101	C	Depot maintenance and consumables - materials	6,183	
12						2102	C	Consultants Expense	1,560	
12						2101	C	Minor Equipment	381	
12	2120289 DEPOT BUILDINGS MAINTENANCE	76,959	66,520	66,520	2120289			DEPOT BUILDINGS MAINTENANCE		76,959
12								Depot Transportable Office		
12								Depot Chemical Store Shed		
12								Depot Machinery Shed, Office and Workshop		
12								Depot Storage Shed (Health)		
12								Depot Tool Shed (Parks)		
12								Depot Transportable Meeting & Lunch Room		
12								Depot Transportable Toilet		
12						2000	N	Wages - OPS	16,605	
12						9300	N	Overheads - OPS	31,169	
12						9400	N	Plant - OPS	949	
12						2700	C	Other Expenditure	0	
12						2200	C	Electricity	3,171	
12						2202	F	Water	0	

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
12						2600	C	Insurance property	3,758
12						2100	C	Depot maintenance - contractors ie: security, cleaning, etc	14,018
12						2101	C	Depot maintenance and consumables - materials	7,289
12	BRIDGES MAINTENANCE	235,021						BRIDGES MAINTENANCE	235,021
12								Bridge Maintenance - Built Up Areas	
12								Bridge Maintenance - Outside Built Up Areas	
12	2120209 ROADM - Bridge Maintenance - Built Up Areas		212,361	212,361	2120209		C	BRIDGE MAINTENANCE GENERAL (BUDGETING ONLY)	
12	2120210 ROADM - Bridge Maintenance - Outside BUA		405,000	0	2120210		C	BRIDGE NO. 1005 TUART DRIVE	
12							C	BRIDGE NO. 3448 LUDLOW ROAD NORTH	
12						2100	C	BRIDGE NO. 3494 ELGIN ROAD	
12						2100	C	BRIDGE NO. 3497 MALLOKUP ROAD	
12							C	BRIDGE NO. 0237 BENTLEY ROAD BRIDGE - Demolish obsolete	123,000
12							C	timber bridge and replace with fit-for-purpose low crossing (culver)	
12						2100	C	BRIDGE NO. 3499 CAPEL TUTUNUP ROAD	17,500
12							C	BRIDGE NO. 3500 CABLE MINE ROAD	
12							C	BRIDGE NO. 3502 YEARDY ROAD	
12							C	BRIDGE NO. 3504A HURST ROAD	
12							C	BRIDGE NO. 3509A HAREWOODS ROAD (culvert)	
12							C	BRIDGE NO. 3510 DARDANUP ROAD WEST	
12							C	BRIDGE NO. 3511 NICHOLLS ROAD	
12							C	BRIDGE NO. 3514 GWINDINUP ROAD	
12							C	BRIDGE NO. 5155 BENTLEY DRIVE	
12							C	BRIDGE NO. 5383 MALATESTA DRIVE	
12						2600	C	Insurance property	37,996
12						2101	C	Materials	1,428
12						2100	C	Routine Visual Annual Bridge Inspection and maintenance	2,346
12						2100	C	Termite inspection and treatment	33,660
12						2000	N	Wages - OPS	5,706
12						9300	N	Overheads - OPS	10,710
12						9400	N	Plant - OPS	2,675
12								CROSSOVER COUNCIL CONTRIBUTION	5,192
12						2700	N	Crossover Contributions - Whole of Shire	2,018
12						2700	N	Crossover Contributions - Daylullup	3,174
12						2000	N	Wages - OPS	0
12						9300	N	Overheads - OPS	0
12						9400	N	Plant - OPS	0
12								CONSULTANTS	410,982
12							C	Bunbury Capel Bussetton Bike-Investigate and design cycle link -	0
12						2102	C	carryover from 21/22	0
12							C	Develop an Asset Management Plan for SoC owned streetlights within	0
12						2102	C	Daylullup	0
12						2102	C	Shire of Capel Drainage Strategy 2018 - (CBP ETS 14)	125,482
12							C	Shire of Capel Drainage Strategy 2018 - Prepare surface run-off model-	0
12						2102	C	Carryover from 21/22	0
12							C	Shire of Capel Drainage Strategy 2018 - Prepare DWMS for Boyanup-	0
12						2102	C	Carryover from 21/22	0
12							C	Shire of capel Drainage Strategy 2018 - Develop system for logging	0
12							C	effluent disposal system installations and tracking compliance-carryover	0
12						2102	C	from 21/22	0
12							C	Transport Strategy to support future Community Development Planning	0
12						2102	C	(CBP CDVS 2)	0
12						2102	C	General Design Consultancy (CBP ETS 13)	60,000
12						2102	C	Develop Asset Management Strategy (CBP ATS 4)	185,500

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
12					2102	C	Coastal Access and Management Strategy (CBP ETS 14.1)	30,000	
12					2102	C	Annual Visual Condition Inspection of Assets e.g. Roads, Footpaths, Drainage, Other (CBP ETS 14)	10,000	
12	2120299	875,354	839,702	839,702	2120299	N	ADMINISTRATION ALLOCATED	875,354	
12					9900	N	Administration allocated - Maintenance of streets, roads, bridges, depots	875,354	
12	2120292	3,180,115	3,104,609	3,104,609	2120292	N	DEPRECIATION	3,180,115	
12					2400	N	Depreciation	3,180,115	
12	TOTAL	7,955,253	7,496,585	7,459,706				7,955,253	
12	<u>MAINTENANCE OF STREETS, ROADS, BRIDGES, DEPOTS - OPERATING INCOME</u>								
12	3120201	(1,142)	(1,000)	(1,100)	3120201	C	ROAD CONTRIBUTION INCOME	(1,142)	
12					3130	C	Roadwork's contributions	(102)	
12					3130	C	Crossover contributions from block developer	0	
12					3450	N	Road closure fees	(1,040)	
12	3120210	(164,028)	0	0	3120210	N	DIRECT GRANT (MRWA)	(164,028)	
12					3100	N	Direct Grant - Operating Grant (MRWA)	(164,028)	
12	3120235	(1,040)	(1,000)	(1,000)	3120235	C	OTHER INCOME	(1,040)	
12					3450	C	Verge path reinstatement - contracted path repair income	(1,040)	
12	<u>CONSTRUCTION OF STREETS, ROADS, BRIDGES, DEPOTS - OPERATING INCOME</u>								
12	3120110	(1,117,375)	(763,677)	(1,842,549)	3120110	C	REGIONAL ROAD GROUP GRANTS (MRWA)	(1,117,375)	
12					5810	C	RRG (Weid Road and Payne Street RRG 104)	(109,110)	
12					5810	C	RRG (Gavins Road RRG003)	(371,025)	
12					5810	C	RRG (Boyanup Road West RRG294)	(637,240)	
12	3120111	(785,154)	(745,799)	(901,164)	3120111	N	ROADS TO RECOVERY GRANTS	(785,154)	
12					5820	N	Roads to Recovery (Malloup Road R2R008)	(189,500)	
12					5820	N	Roads to Recovery (Geelup Road R2R012)	(45,500)	
12					5820	N	Roads to Recovery (Austin Road R2R042)	(22,577)	
12					5820	N	Roads to Recovery (Weid Road R2R104)	(135,000)	
12					5820	N	Roads to Recovery (Weid Road R2R104A)	(154,577)	
12					5820	N	Roads to Recovery (Roberts Road R2R280)	(238,000)	
12	3120113	(458,429)	0	(8,722)	3120113	C	OTHER GRANTS - ROADS/STREETS	(458,429)	
12					5810	C	Bus Shelter (Dalryllup Baptist College XU31)	(7,000)	
12					5810	C	PTA Bus Shelter Maintenance Assistance Scheme	(1,733)	
12					5820	N	LRCIP Phase 2 (Ramsay Road)	(76,366)	
12					5820	N	LRCIP Phase 3 (Hasties Road DC024)	(60,930)	
12					5820	N	LRCIP Phase 3 (PGB School Bus Turnaround LRC249)	(64,716)	
12					5820	N	Local Roads and Community Infrastructure Program - Phase 4	(247,684)	
12	3120114	(75,000)	0	(60,000)	3120114	C	OTHER GRANTS - FOOTPATHS	(75,000)	
12					5810	C	WABN Bicycle Network Grant	(60,000)	
12					5810	C	MRWA - Sleaford Park Gelorup Parking Path	(15,000)	

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
		\$	\$	\$					\$
12	3120116 OTHER GRANTS - BRIDGES	(123,000)	(135,000)	(123,000)	3120116	3100	N	OTHER GRANTS - BRIDGES Bridge Grant State funds MRWA	(123,000)
12	3120133 OTHER CONTRIBUTIONS & DONATIONS - ROAD/STREETS	(775,005)	(775,005)	(775,005)	3120133	5830	N	OTHER CONTRIBUTIONS & DONATIONS - ROAD/STREETS Non Cash Contribution - Roads	(775,005)
12						5830	N	Non Cash Contribution - Parks & Gardens	(50,000)
12						5830	N	Non Cash Contributions - Footpaths	(125,005)
12						5830	N	Non Cash Contributions - Drainage	(300,000)
12	TOTAL	(3,500,173)	(2,421,481)	(3,712,540)					(3,500,173)
12	MAINTENANCE OF STREETS, ROADS, BRIDGES, DEPOTS - CAPITAL EXPENDITURE								
12	4120138 TRANSPORT - ROADS BUA - SEALED	879,696	1,011,945	0	4120138	4000	C	TRANSPORT - ROADS BUA - SEALED Purchase of Road Infrastructure - refer to detailed Capital Works	879,696
12						4000	C	Road Infrastructure (Non cash)	300,000
12	4120141 TRANSPORT - ROADS OUTSIDE BUA - SEALED	179,075	55,328	0	4120141	4000	C	TRANSPORT - ROADS OUTSIDE BUA - SEALED Purchase of Road Infrastructure - refer to detailed Capital Works	179,075
12	4120142 TRANSPORT - ROADS OUTSIDE BUA - GRAVEL	52,500	0	0	4120142	4000	C	TRANSPORT - ROADS OUTSIDE BUA - GRAVEL Purchase of Road Infrastructure - refer to detailed Capital Works	52,500
12	4120149 TRANSPORT - ROADS OUTSIDE BUA - SEALED - RRG	1,755,735	72,629	0	4120149	4000	C	TRANSPORT - ROADS OUTSIDE BUA - SEALED - RRG Purchase of Road Infrastructure - refer to detailed Capital Works	1,755,735
12	4120144 TRANSPORT - ROADS BUA - R2R	963,348	523,709	0	4120144	4000	C	TRANSPORT - ROADS BUA - R2R Purchase of Road Infrastructure - refer to detailed Capital Works	963,348
12	4120145 TRANSPORT - ROADS OUTSIDE BUA - SEALED - R2R	617,920	0	0	4120145	4000	C	TRANSPORT - ROADS OUTSIDE BUA - SEALED - R2R Purchase of Road Infrastructure - refer to detailed Capital Works	617,920
12	4120148 TRANSPORT - ROADS BUA - RRG	0	121,463	0	4120148	4000	C	TRANSPORT - ROADS BUA - RRG Purchase of Road Infrastructure - refer to detailed Capital Works	0
12	4120151 TRANSPORT - ROADS OUTSIDE BUA - FORMED - RRG	0	754,296	0	4120151	4000	C	TRANSPORT - ROADS OUTSIDE BUA - FORMED - RRG Purchase of Road Infrastructure - refer to detailed Capital Works	0
12	4120162 TRANSPORT - ROADS OUTSIDE BUA - SEALED - OTHER FUNDING	0	301,781	0	4120162	4000	C	TRANSPORT - ROADS OUTSIDE BUA - SEALED - OTHER FUNDING Purchase of Road Infrastructure - refer to detailed Capital Works	0
12	4120190 INFRASTRUCTURE OTHER (CAPITAL)	230,815	126,679	126,679	4120190	4000	C	INFRASTRUCTURE OTHER (CAPITAL) Purchase of Carpark Infrastructure - refer to detailed Capital Works	230,815

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
12	4121040	0	0	0	4120140			SETTLERS ROADS INFRASTRUCTURE	0
12						4000	C	Purchase of Road Infrastructure - refer to detailed Capital Works Program	0
12	4120165	534,000	765,085	897,790	4120165			DRAINAGE CONSTRUCTION GENERAL (BUDGETING ONLY)	534,000
12						4000	C	Purchase Drainage Infrastructure - refer to detailed Capital Works Program	234,000
12						4000	C	Subdivision Drainage Infrastructure (Non cash)	300,000
12								<u>MAINTENANCE OF STREETS, ROADS, BRIDGES, DEPOTS - CAPITAL EXPENDITURE (Continued)</u>	
12	4120167	0	0	0	4120167			BRIDGES CONSTRUCTION GENERAL (BUDGETING ONLY)	0
12						4000	C	Bridge Infrastructure (Non cash)	0
12						4000	C	Bridge Infrastructure	0
12	4120170	528,783	157,190	0	4120170			FOOTPATH CONSTRUCTION (GENERAL) BUDGETING ONLY	528,783
12						4000	C	Purchase of Footpath and Cycleways Infrastructure - refer to detailed Capital Works Program	403,778
12						4000	C	Footpath Infrastructure (Non cash)	125,005
12	4120114	0	0	0	4120114			PURCHASE OF BUILDINGS	0
12						4000	C	Purchase of Buildings - refer to detailed Capital Works Program	0
12	TOTAL	5,741,872	3,890,105	1,024,469					5,741,872
12								<u>PARKING FACILITIES - OPERATING EXPENDITURE</u>	
12	2120465	59,044	0	0	2120465			MAINTENANCE/OPERATIONS - CARPARKS	59,044
12						2000	N	Wages - OPS	15,888
12						9300	N	Labour Overhead - OPS	29,822
12						9400	N	Plant - OPS	1,664
12						2101	C	Materials - Carpark maintenance	1,973
12						2100	C	Contractors - Carpark maintenance	9,697
12						2700	C	Other expenditure	0
12	TOTAL	59,044	0	0					59,044
12								<u>TRAFFIC CONTROL (VEHICLE LICENSING)</u>	
12	3120520	(624)	(600)	(200)	3120520			FEES AND CHARGES	(624)
12						3450	C	Fees from sale of custom plates to Shire	(624)
12	TOTAL	(624)	(600)	(200)					(624)

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
SCHEDULE 13 - ECONOMIC SERVICES									
RURAL SERVICES - OPERATING EXPENDITURE									
13	2130165	39,066	30,073	63,073	2130165	2100	C	MAINTENANCE/OPERATIONS - WEED CONTROL	39,066
13						2100		Weed Control on road reserves, drainage basins, etc	20,095
13						2100		Maintenance - herbicide spraying (areas in Dalyellup not covered by tender)	0
13						2101		Contractors RMP	100
13						2000		Materials	0
13						9300		Wages - OPS	6,559
13						9400		Labour Overhead - OPS	12,312
13								Plant - OPS	0
13	TOTAL	39,066	30,073	63,073					39,066
TOURISM AND AREA PROMOTION - OPERATING EXPENDITURE									
13	2130240	86,137	89,020	130,075	2130240	2000	N	PUBLIC RELATIONS & AREA PROMOTION	86,137
13						2001		Salary	0
13						2003		Superannuation	0
13								Accrued Leave	0
13						2700		Contribution to REMPLAIN-provision of economic and community profiling for the whole South West-Regional Development Australia	637
13						2700		Contribution to Bunbury Geographie Tourism Partnership Strategy-City of Bunbury from 2020/21 to 2023/24	15,000
13						2700		Contribution to AHQY Management-Lost and Found Festival (CBP EDT 2)	10,000
13						2700		Gondwana Link - Visual Tourist Attraction (CPB EDT 3)	5,500
13						2101		Our Town promotional video with Bunbury Geographie LGs (CBP EDT 5)	10,000
13						2101		Contribution to City of Busselton for a future Airport Marketing Fund (OC0804) - 5 Year period commencing 2019/20	0
13						2101		Contribution to SW Group of Affiliated Agricultural Associations for Royal Show display-Annual Donation	0
13						2100		Update the Advocacy Prospectus to attract funding, investment and alternative revenue sources (CBP CEO 5)	15,000
13						2100		Feasibility study into the (proposed) Kaatjijun Biodiversity Park (CBP CEO 9)	10,000
13	2130299	2,267	1,879	1,879	2130299	9900	N	ADMINISTRATION ALLOCATED	2,267
13								Administration allocated - Tourism and area promotion	2,267
13	TOTAL	88,404	90,899	131,954					88,404
TOURISM AND AREA PROMOTION - OPERATING INCOME									
13	3130210	0	(45,000)	(45,000)	3130210	3100	C	GRANTS	0
13								Operating Grants - State Government	0

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
13	TOTAL	0	(45,000)	(45,000)		3130	C	Contributions Income - Operating	0
13	<u>TOURISM AND AREA PROMOTION - CAPITAL EXPENDITURE</u>								
13	4130214 PURCHASE OF BUILDINGS	0	0	0	4130214	4000	C	PURCHASE OF BUILDINGS	0
13	TOTAL	0	0	0				Purchase of Buildings - refer to detailed Capital Works Program	0
13	<u>ECONOMIC DEVELOPMENT - OPERATING EXPENDITURE</u>								
13	2130600 EMPLOYEE COSTS	77,910	0	0	2130600	2000	N	EMPLOYEE COSTS	77,910
13						2001	N	Salaries	65,494
13						2002	N	Superannuation	9,933
13						2003	C	Employer's Indemnity (Workers compensation)	2,483
13	2130603 UNIFORMS	300	0	0	2130603	2003	C	UNIFORMS	300
13								Uniform Allowance	
13	2130608 OTHER EMPLOYEE EXPENSES	5,458	0	0	2130608	2003	N	OTHER EMPLOYEE EXPENSES	5,458
13								Accrued leave liability	
13	2130646 PROJECTS	10,000	0	0	2130646	2100		PROJECTS	10,000
13								Implement the adopted Economic Development Framework that supports and advocates for greater local business success, investment and diversity (CBP CEO 4)	
13	TOTAL	93,668	0	0					93,668
13	<u>BUILDING CONTROL - OPERATING EXPENDITURE</u>								
13	2130300 EMPLOYEE COSTS	310,105	278,562	278,562	2130300			EMPLOYEE COSTS	310,105
13						2000	N	Salaries - Building Control Officers and Building Administration Officers	260,684
13						2001	N	Superannuation - Building Officers	39,537
13						2002	C	Employer's Indemnity (Workers compensation)	9,884
13	2130303 UNIFORMS	1,500	0	0	2130303	2003	C	UNIFORMS	1,500
13								Uniform Allowance	
13	2130306 FRINGE BENEFITS TAX	3,661	6,900	6,900	2130306	2003	N	FRINGE BENEFITS TAX	3,661
13								Vehicle fringe benefits tax	
13	2130308 OTHER EMPLOYEE EXPENSES	21,724	21,911	21,911	2130308	2003	N	OTHER EMPLOYEE EXPENSES	21,724
13								Accrued leave liability	
13	2130399 ADMINISTRATION ALLOCATED	150,298	185,260	185,260	2130399	9900	N	ADMINISTRATION ALLOCATED	150,298
13								Administration allocated - Building control	
13	2130310 MOTOR VEHICLE EXPENSES	1,656	4,000	4,000	2130310	9400	N	MOTOR VEHICLE EXPENSES	1,656
13								Vehicle 41CP (Plant allocation)	
13	2130304 TRAINING AND DEVELOPMENT	0	0	20,000	2130304	2003	C	TRAINING AND DEVELOPMENT	0
13						2003	C	AIBS Conference and Other Training	0
13								Reimbursement of Study Expenses	0

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
13	2130320	1,546	0	0	2130320	2104	C	COMMUNICATION EXPENSES	1,546
13								Telephone	
13	2130341	3,760	0	0	2130341	2101	C	SUBSCRIPTIONS AND MEMBERSHIPS	3,760
13								Books, Journals and Subscriptions	795
13								Staff Memberships ie: Building Institute, Building Commission registration	0
13								SAI Global BCA & Guide Subscription	2,965
13	2130350	5,100	5,000	55,000	2130350	2100	C	CONTRACT SERVICES	5,100
13								Assistance with processing of building applications	5,100
13								Long-term asset management plans for all buildings and structures within the Shire (CBP)	0
13	2130386	0	0	0	2130386	2101	C	EXPENSED MINOR ASSET PURCHASES	0
13								Allowance for office equipment, furniture, etc	0
13	2130387	0	7,057	4,366	2130387			OTHER EXPENSES	0
13	2130385	500	780	0	2130385	2100	C	LEGAL EXPENSES	500
13								Legal expenses - Building control	500
13								BUILDING CONTROL - OPERATING EXPENDITURE (Continued)	
13	2130351	0	5,000	5,000	2130351	2100	C	POOL INSPECTIONS	0
13								Swimming pool inspections	0
13								Stationery & office expenses	0
13	2130391	0	0	0	2130391	2300	N	LOSS ON DISPOSAL OF ASSETS	0
13								Loss on disposal of assets	0
13	TOTAL	499,850	514,470	580,999					499,850
13								BUILDING CONTROL - OPERATING INCOME	
13	3130320	(160,991)	(157,835)	(131,000)	3130320	3400	N	FEES AND CHARGES (LICENCES)	(160,991)
13								Anticipated income from Building Permits	(160,991)
13	3130321	(28,002)	(27,453)	(14,600)	3130321	3400	C	PRIVATE SWIMMING POOL INSPECTION FEES	(28,002)
13								Swimming pool inspection fees	(28,002)
13	3130335	(11,333)	(11,112)	(7,500)	3130335	3400	C	OTHER INCOME	(11,333)
13								Building Returns	0
13								Building and Site Inspections	(1,145)
13								Scheme Compliance Assessments	(5,176)
13								Building and Site Plan Searches	(5,012)
13								Verge Inspection Fee	0
13	3130302	(2,400)	(2,400)	(2,400)	3130302	3800	C	COMMISSIONS - BSL & CTF	(2,400)
13								WA Building and Construction Industry Training Fund Commission	(600)
13								Builders Registration Board Commission	(1,800)
13	TOTAL	(202,726)	(198,800)	(155,500)					(202,726)
13								BUILDING CONTROL - CAPITAL EXPENDITURE	

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
13	4130330	0	0	0	4130330			PURCHASE OF PLANT AND EQUIPMENT	0
13						4000	C	Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
13	TOTAL	0	0	0					0
13	BUILDING CONTROL - CAPITAL REVENUE								
13	3130390	0	0	0	3130390	3700	N	PROFIT ON DISPOSAL OF ASSETS	0
13								Profit on disposal of assets	0
13	TOTAL	0	0	0					0
13	SALEYARDS AND MARKETS - OPERATING EXPENDITURE								
13	2130485	0	0	0	2130485	2100	C	LEGAL EXPENSES	0
13								Legal fees	0
13	2130487	50,000	50,000	50,000	2130487	2100	C	OTHER EXPENSES	50,000
13								Lead the development of an Agribusiness Precinct, incorporating a future relocation of the Boyanup Saleyards (CBP CEO 11)	50,000
13	TOTAL	50,000	50,000	50,000					50,000
13	SALEYARDS AND MARKETS - OPERATING INCOME								
13	3130420	(82,620)	(81,000)	(73,596)	3130420	3430	C	FEES AND CHARGES	(82,620)
13								Annual lease fee from Boyanup Saleyard	(82,620)
13	TOTAL	(82,620)	(81,000)	(73,596)					(82,620)
13	PUBLIC UTILITY SERVICES - OPERATING EXPENDITURE								
13	2130770	63,738	67,557	67,557	2130770	2500	T	LOAN INTEREST REPAYMENTS	63,738
13								Interest on Capel Civic Precinct Project -Stages 1&2: Loan 89	53,911
13								Government Guarantee Fee on Capel Civic Precinct Project -Stages 1&2: Loan 89	9,827
13	TOTAL	63,738	67,557	67,557					63,738
13	OTHER ECONOMIC SERVICES - OPERATING EXPENDITURE								
13	2130800	46,772	19,371	56,576	2130800	2000	N	EMPLOYEE COSTS - EXTRACTIVE INDUSTRIES	46,772
13						2001	N	Salaries Engineering	39,318
13						2002	C	Superannuation Engineering	5,963
13								Employers Indemnity (Workers compensation)	1,491
13	2130808	3,276	0	0	2130808	2003	N	OTHER EMPLOYEE EXPENSES	3,276
13								Accrued leave liability	3,276
13	2130810	5,604	0	0	2130810	9400	N	MOTOR VEHICLE EXPENSES	5,604
13								Supervisory vehicles - Extractive Industries	5,604
13	2130850	0	0	0	2130850			CONTRACT SERVICES	0

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Sch.	ACCOUNT No.	ACCOUNT NAME	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
13	2130855	COMMUNITY BUS	1,000	1,000	1,000	2130855	2100	C	Surveys, design, earthworks and related costs - Extractive Industries	0
13	2130899	ADMINISTRATION ALLOCATED	102,300	115,569	115,569	2130899	2101	C	COMMUNITY BUS Community Bus contribution	1,000
13	2130865	STANDPIPE MAINTENANCE/OPERATIONS	5,427	4,928	4,928	2130865	9900	N	ADMINISTRATION ALLOCATED Administration Allocated - Other Economic Services	102,300
13							2200	C	STANDPIPE MAINTENANCE/OPERATIONS Capel Standpipe	
13							2202	F	Boyanup Standpipe	
13							2000	N	Peppermint Grove Standpipe	1,848
13							9300	N	Electricity	0
13							9400	N	Water	303
13							2100	C	Wages - OPS	570
13								N	Overheads - OPS	0
13								N	Plant - OPS	2,706
13								C	Standpipe repairs and maintenance	
13		TOTAL	164,379	140,868	176,073					164,379
13		OTHER ECONOMIC SERVICES - OPERATING INCOME								
13	3130834	OTHER FEES AND CHARGES	(71,350)	(69,933)	(69,933)	3130834	3400	N	OTHER FEES AND CHARGES	(71,350)
13							3400	N	Extractive Industry Licences - Administration Fees	(48,694)
13							3450	N	Extractive Industry Licences - Application Fees	(21,616)
13								N	Road deterioration charge	(1,040)
13	3130800	CONTRIBUTIONS AND DONATIONS	(500)	0	(500)	3130800	3130	C	CONTRIBUTIONS AND DONATIONS Reimbursement of 50% Community Bus expense Bendigo Bank (refer A/C 2130855)	(500)
13	3130835	OTHER INCOME	(61,710)	(60,500)	(60,500)	3130835	3130	C	OTHER INCOME Road Deterioration Charge for extractive industries- Pavement Damage (Tfd to Reserve)	(61,710)
13	3130821	STANDPIPE INCOME	0	0	0	3130821	3450	F	STANDPIPE INCOME Proceeds from Sale of Standpipe Water	0
13		TOTAL	(133,560)	(130,433)	(130,933)					(133,560)

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	SCHEDULE 14 - OTHER PROPERTY AND SERVICES								
	<u>PRIVATE WORKS - OPERATING EXPENDITURE</u>								
14	2140187	0	100	100	2140187	2101	C	Private Works - Other Expenses	0
14								Other	0
14	TOTAL	0	100	100					0
	<u>PRIVATE WORKS - OPERATING INCOME</u>								
14	3140120	0	(100)	(100)	3140120	3450	C	Private Works Income	0
14								Plant hire	0
14	TOTAL	0	(100)	(100)					0
	<u>TOWN PLANNING SCHEMES - OPERATING EXPENDITURE</u>								
14	2140887	0	0	0	2140887	2101	C	TPS 3 OTHER EXPENSES	0
14								General Expenditure	0
14	2140899	90,356	103,470	103,470	2140899	9900	N	ADMINISTRATION ALLOCATION	90,356
14								Administration allocation - Town planning schemes	90,356
14	TOTAL	90,356	103,470	103,470					90,356
	<u>TOWN PLANNING SCHEMES - OPERATING INCOME</u>								
14	3140835	(1,000)	(1,000)	(1,000)	3140835	3830	N	TPS 3 OTHER INCOME	(1,000)
14								TPS3 income - cost contributions	(1,000)
14	TOTAL	(1,000)	(1,000)	(1,000)					(1,000)
	<u>PUBLIC WORKS OVERHEADS - OPERATING EXPENDITURE</u>								
14	2140300	1,895,166	1,464,729	1,693,276	2140300			EMPLOYEE COSTS	1,895,166
14						2000	N	Salaries Works Department	1,330,915
14						2001	N	Superannuation Works Salaries and Allocated Wages Staff	450,770
14						2002	C	Employer's Indemnity (Workers compensation)	113,481
14						2100	C	Labour Hire	0
14	2140303	2,400	0	0	2140303	2003	C	UNIFORMS	2,400
14								Uniform Allowance	2,400
14	2140352	15,000	3,000	3,000	2140352	2102		CONSULTANTS	15,000
14								Consultants / Contractors - Various	0
14						2102	C	Develop Buildings Asset Management Plans - Facilities Portfolio (CBP	15,000
14								ATS 3)	15,000
14	2140306	26,033	22,222	22,222	2140306	2003	N	FRINGE BENEFITS TAX	26,033
14								Vehicle fringe benefits tax	26,033
14	2140323	69,247	145,490	145,490	2140323	2000	N	SICK PAY	69,247
14								Depot Employees - Sick Pay	69,247

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Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
14	2140325	83,093	0	0	2140325	2000	N	PUBLIC HOLIDAYS	83,093
14								Depot Employees - Public Holidays	
14								(Continued)	
14	2140307	41,299	41,195	41,195	2140307	9400	N	PROTECTIVE CLOTHING	41,299
14						2003	C	Plant - OPS	0
14								Clothing Allowance	41,299
14	2140330	48,499	68,028	27,756	2140330	2000	N	OHS AND TOOLBOX MEETINGS	48,499
14						2101	C	Wages - OPS	47,371
14						2100	C	Materials	0
14						9400	N	Contractors	988
14								Plant - OPS	140
14	2140304	61,878	59,467	59,467	2140304	2000	N	TRAINING AND DEVELOPMENT	61,878
14						2003	C	Wages - OPS	61,055
14						2101	C	Study Assistance	0
14						2003	C	Materials	0
14						9400	N	Professional Development	0
14								Plant - OPS	823
14	2140310	128,862	115,727	115,727	2140310	9400	N	MOTOR VEHICLE EXPENSES	128,862
14								Supervisory Vehicles (Plant OH cost allocation)	
14	2140315	1,944	0	0	2140315	2101	C	PRINTING AND STATIONERY	1,944
14								Printing	
14	2140320	6,074	0	0	2140320	2104	C	COMMUNICATION EXPENSES	6,074
14								Telephone and mobiles	
14	2140341	4,945	0	0	2140341	2101	C	SUBSCRIPTIONS AND MEMBERSHIPS	4,945
14						2101	C	Publications and subscriptions	699
14						2101	C	Survey equipment / licence	2,415
14						2101	C	Rapid plan annual licence	0
14						2101	C	IPWEA Australasia Annual E-book Subscription	0
14						2101	C	Workforce Solution Annual subscriptions - A-specs	1,831
14	2140365	28,097	12,800	0	2140365	2000	N	MAINTENANCE/OPERATIONS	28,097
14						2100	C	Wages - OPS	25,340
14						9300	N	Contractors	0
14						9400	N	Labour Overhead	0
14								Plant - OPS	2,757
14	2140386	550	0	0	2140386	2101	C	EXPENSED MINOR ASSET PURCHASES	550
14								Minor Office Equipment and Furniture	
14	2140387	353	19,398	19,398	2140387	2101	C	OTHER EXPENSES	353
14						2101	C	Allowance for equipment repairs	0
14								Pooch bags	
14	2140308	249,404	250,571	250,571	2140308	2003	N	OTHER EMPLOYEE EXPENSES	249,404
14								Accrued leave liability	
14	2140393	(2,639,644)	(2,355,356)	(2,355,356)	2140393	9300	N	ALLOCATED TO WORKS AND SERVICES (PWO's)	(2,639,644)
14								Public Works Overheads allocated to Works & Services	

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Sch.	ACCOUNT ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
14	2140391	147,820	43,055	43,055	2140391	2300	N	LOSS ON DISPOSAL OF ASSETS	147,820
14								Loss on disposal of assets	
14	TOTAL	171,020	(109,674)	65,801					171,020
14	<u>PUBLIC WORKS OVERHEADS - OPERATING INCOME</u>								
14	3140335	(23,200)	(22,746)	(22,746)	3140335	3830	C	OTHER INCOME	(23,200)
14								Supervision fees	
14	3140301	0	0	0	3140301	3810	C	OTHER REIMBURSEMENTS	0
14								Reimbursements	
14	3140310	0	0	0	3140310	3130	C	GRANTS	0
14						5830	C	Contributions - Operating	0
14								Contributions - Capital	0
14	3140390	(77,907)	0	(82,197)	3140390	3700	N	PROFIT ON DISPOSAL OF ASSETS	(77,907)
14								Profit on disposal of assets	
14	TOTAL	(101,107)	(22,746)	(104,943)					(101,107)
14	<u>PUBLIC WORKS OVERHEADS - CAPITAL EXPENDITURE</u>								
14	4140330	1,579,154	715,783	1,844,536	4140330			PURCHASE OF PLANT AND EQUIPMENT	1,579,154
14								Purchase Plant & Equipment - refer to detailed Capital Works Program	
14						4000	C	Plant and Machinery	742,500
14						4000	C	Passenger Vehicles	207,552
14						4000	C	Light Commercial Vehicles	629,102
14	4140320	0	0	0	4140320	4000	C	PURCHASE OF FURNITURE AND EQUIPMENT	0
14								Purchase of Furniture & Equipment - refer to detailed Capital Works Program	
14	4140314	0	0	0	4140314	4000	C	PURCHASE OF BUILDINGS	0
14								Purchase of Buildings - refer to detailed Capital Works Program	
14	TOTAL	1,579,154	715,783	1,844,536					1,579,154
14	<u>PUBLIC WORKS OVERHEADS - CAPITAL REVENUE</u>								
14	5140350	(508,267)	0	(453,646)	5140350	5000	C	PROCEEDS ON DISPOSAL OF ASSETS	(508,267)
14						5000	C	Plant and Machinery	(76,450)
14						5000	C	Passenger Vehicles	(131,818)
14						5000	C	Light Commercial Vehicles	(299,999)
14	TOTAL	(508,267)	0	(453,646)					(508,267)
14	<u>PLANT OPERATION COSTS - OPERATING EXPENDITURE</u>								
14	2140412	248,607	243,733	213,733	2140412	2101	C	FUEL AND OILS	248,607
14								Fuel (via plant number)	
14	2140413	10,200	10,000	19,401	2140413	2101	C	TYRES AND TUBES	10,200
14								Tyres and batteries (via plant number)	

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
14	2140411	158,755	155,643	155,643	2140411			EXTERNAL PARTS AND REPAIRS	158,755
14						2101	C	Materials (via plant number)	0
14						2100	C	Contractors	158,755
14	2140400	107,115	103,613	103,613	2140400			INTERNAL PLANT REPAIRS - WAGES & OVERHEAD	107,115
14						2000	N	Wages - OPS (via plant number)	14,892
14						9400	N	Plant Operation Costs allocated to Works and Services	17,532
14						9300	N	Overheads - OPS (via plant number)	27,952
14						2100	N	Contractors	11,039
14						2101	C	Materials	35,700
14	2140417	21,885	15,728	35,067	2140417			INSURANCE EXPENSES	21,885
14						2600	C	Insurance (via plant number)	21,885
14	2140416	20,085	19,692	0	2140416			LICENCES/REGISTRATIONS	20,085
14						2700	N	Licence/registrations (via plant number)	20,085
14	2140418	25,081	24,590	24,590	2140418			EXPENDABLE TOOLS / CONSUMABLES	25,081
14						2101	C	Replacement of small plant ie hedger trimmer blower etc (via plant number)	25,081
14	2140475	5,497	1,518	1,518	2140475			LEASE INTEREST REPAYMENTS	5,497
14						2501	T	Interest on Toro Groundmaster 3300 Mower Lease	1,054
14						2501	T	Interest on Toro Groundmaster 4000D Mower Lease	4,443
14	2140492	434,543	488,772	423,041	2140492			DEPRECIATION	434,543
14						2400	N	Plant Depreciation	0
14						2400	N	Depreciation Fixed Assets	387,087
14						2400	N	Plant Depreciation - Right of Use Assets	47,456
14	2140494	(1,011,105)	(951,347)	(951,347)	2140494			PLANT OPERATION COSTS ALLOCATED TO WORKS	(1,011,105)
14						9400	N	Plant Operation Costs allocated to Works	(1,011,105)
14	TOTAL	20,663	111,942	25,259					20,663
14	PLANT OPERATION COSTS - OPERATING INCOME								
14	3140420	0	0	0	3140420			FEES AND CHARGES	0
14						3830	C	Sale of materials	0
14	3140410	(16,916)	(16,585)	(25,259)	3140410			FUEL TAX CREDITS GRANT SCHEME	(16,916)
14						3830	N	Energy grants scheme	(16,916)
14	3140401	(3,747)	(3,747)	0	3140401			REIMBURSEMENTS	(3,747)
14						3810	N	Insurance recoup	(3,747)
14	3140490	0	0	0	3140490			PROFIT ON DISPOSAL OF ASSETS	0
14						3700	N	Profit on disposal of assets	0
14	TOTAL	(20,663)	(20,332)	(25,259)					(20,663)
14	GOVERNANCE GENERAL - OPERATING EXPENDITURE								
14	2140285	125,000	40,000	87,775	2140285			LEGAL EXPENSES	125,000
14						2102	C	Legal services and other advice (GBP GOV 9)	125,000

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Sch.	ACCOUNT NAME	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	BUDGET 2023/2024 \$
14	2140287 OTHER EXPENSES	19,240	2140287		OTHER EXPENSES	31,872	32,740	19,240	31,872
14					RESOURCE SHARING & REGIONAL PARTNERSHIPS				
14					Annual contribution to Bunbury Geographie Group of Councils (BGGC-Shire of Dardanup)				500
14			2700	C	South West designated area migration agreement (DAMA)-Labour agreement (Year 3 of 5) Shire of Dardanup				5,000
14			2700	C	South West Academy of Sport - Contribution (59/2019, 24/4/19)				8,000
14			2700	C	Bunbury Geographie Economic Alliance				13,770
14			2700	C	General allocation to investigate resource sharing and partnership opportunities				2,000
14			2700	C	REWARDS AND RECOGNITION (Administration)				
14			2700	C	Employee Recognition & Reward Program; farewell gifts, flowers, rewards etc				2,040
14			2101	C	REIMBURSEMENTS (Administration)				
14			2003	C	Function Costs - CEO				562
14			2003	C	Reimbursement of internet expenses - CEO - included in IT Budget				0
14	2140200 EMPLOYEE COSTS	3,015,941	2140200		EMPLOYEE COSTS	2,469,268	2,951,688	3,015,941	2,469,268
14			2000	N	Salary Administration				2,077,342
14			2000	N	Salary Business and Technology Services				0
14			2000	N	Salaries Customer Services				0
14			2000	N	Salaries Records				0
14			2000	N	Salaries Human Resources				0
14			2001	N	Superannuation Administration				313,160
14			2001	N	Superannuation Business and Technology Services				0
14			2001	N	Superannuation Customer Services				0
14			2001	N	Superannuation Records				0
14			2001	N	Superannuation Human Resources				0
14			2002	C	Employers Indemnity (Workers compensation) Administration				78,766
14			2002	C	Employers Indemnity (Workers compensation) Records				0
14			2002	C	Employers Indemnity (Workers compensation) Human Resources				0
14	2140208 OTHER EMPLOYEE EXPENSES	178,285	2140208		OTHER EMPLOYEE EXPENSES	173,112	178,285	178,285	173,112
14			2003	N	Accrued leave liability Administration				173,112
14			2003	N	Accrued leave liability Business and Technology Services				0
14			2003	N	Accrued leave liability Customer Services				0
14			2003	N	Accrued leave liability Records				0
14			2003	N	Accrued leave liability Human Resources				0
14	2140206 FRINGE BENEFITS TAX (Administration)	22,319	2140206		FRINGE BENEFITS TAX (Administration)	54,151	22,319	22,319	54,151
14			2003	N	Vehicle and other fringe benefits tax				54,151
14	2140203 UNIFORMS (Administration)	6,000	2140203		UNIFORMS (Administration)	6,900	6,000	6,000	6,900
14			2003	C	Uniform allowance Administration staff (Per Policy 13.14)				6,900
14			2003	C	Uniform Allowance (Policy 13.14) Human Resources				0
14			2003	C	Uniform Allowance (Policy 13.14) Records				0
14	2140230 INSURANCE EXPENSES	0	2140230		INSURANCE EXPENSES	68,874	0	0	68,874
14			2600	C	Insurance - Liability, Commercial Crimes and Cyber Security, Corporate Travel, Marine Cargo, Misc Property & Equipment				68,874
14	2140205 ORGANISATIONAL DEVELOPMENT - RECRUITMENT	44,880	2140205		ORGANISATIONAL DEVELOPMENT - RECRUITMENT	44,880	0	0	44,880
14			2100	C	Recruitment Expenses				32,640
14			2100	C	Medicals and D&A testing				12,240

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
14	2140207	47,110	0	0	2140207			ORGANISATIONAL DEVELOPMENT - OHS	47,110
14						2101	C	Occupational Safety & Health Expenses	5,610
14						2101	C	WHS Act/Regulation ongoing training, management (CBP)	0
14						2102	C	WHS system review unification e.g. myOHS (CBP)	0
14						2100	C	Working Alone Implementation (CBP ORGD 24)	1,500
14								Develop and implement compliant Contractor Management procedures (CBP ORGD 23)	20,000
14						2100	C	Establish procedures to support best practice Volunteer Management (CBP ORGD 25)	20,000
14								ORGANISATIONAL DEVELOPMENT - TRAVEL AND ACCOMMODATION	3,360
14	2140209	3,360	0	0	2140209	2000	C	Mileage Training - Allowance 479	3,360
14								CONTRACT SERVICES - ORGANISATIONAL DEVELOPMENT EXPENSES	74,425
14	2140250	74,425	123,991	123,991	2140250			CONTRACT SERVICES - ORGANISATIONAL DEVELOPMENT EXPENSES	74,425
14						2102	C	Independent Advice/Consultant	3,060
14						2100	C	WALGA - Employee Relations	7,800
14						2003	C	Employee Assistance Program	6,165
14						2101	C	WALGA - Local Government Remuneration Survey	200
14						2101	C	Employee Health & Wellbeing Program	10,200
14						2100	C	Review and maintain Workforce Plan 2023 to 2027 (CBP ORGD 1)	20,000
14						2100	C	Remuneration and Benefit Framework (CBP ORGD 14)	27,000
14	2140204	404,604	233,114	233,114	2140204			TRAINING AND DEVELOPMENT	404,604
14								ORGANISATIONAL TRAINING AND DEVELOPMENT EXPENSE	2,652
14						2100	C	Whole of Organisation Development, staff attraction and retention	2,200
14						2101	C	Study Assistance Program	2,854
14						2003	C	Other Employee Costs and memberships	179,812
14						2003	C	Training & Conferences	80,000
14						2003	C	Culture Development Plan (CBP ORGD 6)	20,000
14						2003	C	Develop a holistic organisational improvement plan (CBP CEO 8)	20,000
14								CONFERENCES, TRAINING AND OTHER	2,568
14						2003	C	Local Government Week, LGMA National/State Conference - CEO	7,706
14						2003	C	Professional Development - CEO	5,137
14						2003	C	Financial & Management Reporting Workshop	2,877
14						2003	C	LGMA - Finance Conference	848
14						2003	C	LGMA - Conference - Governance	770
14						2003	C	Professional Memberships - Directors	97,180
14						2003	C	Leadership Development Project	
14								<u>(Continued)</u>	
14								SHIRE ADMINISTRATION BUILDING MAINTENANCE (Administration)	160,772
14	2140289	160,772	193,728	193,728	2140289			SHIRE ADMINISTRATION BUILDING MAINTENANCE (Administration)	160,772
14						2000	N	Wages - OPS	34,884
14						9300	N	Overheads - OPS	65,480
14						9400	N	Plant - OPS	0
14						2100	C	Air conditioner maintenance	3,276
14						2100	C	Fire Extinguisher maintenance and annual checks	550
14						2100	C	Alarm monitoring	1,853
14						2101	C	Materials - Building Maintenance	1,395
14						2100	C	Painting - annual maintenance	510
14						2100	C	Building Maintenance contractors	52,824

Annual Budget

Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
14	2140288	59,044	0	0	2140288			SHIRE ADMINISTRATION BUILDING OPERATIONS (Administration)	59,044
14						2000	N	Wages - OPS	0
14						9300	N	Overheads - OPS	0
14						2200	C	Electricity	21,095
14						2202	F	Water	5,410
14						2800	C	Insurance property	22,842
14						2100	C	APRA annual license	162
14						2101	C	Materials - Toilet and cleaning supplies etc	4,860
14						2100	C	First Aid Kits - checking and maintenance	208
14						2100	C	Carpet cleaning	3,575
14						2100	C	Window cleaning (1 clean per annum)	805
14						2700	C	ESL Levy	87
14	2140215	27,854	27,309	27,309	2140215			PRINTING AND STATIONERY (Administration)	27,854
14						2101	C	Printing and consumables	12,937
14						2101	C	Stationery	12,467
14						2101	C	Sundry items	2,450
14	2140220	24,758	20,356	52,462	2140220			COMMUNICATION EXPENSES (Administration)	24,758
14						2104	C	Mobile and fixed line services	10,796
14						2104	C	Directory Listings	3,050
14						2104	C	Mobile and fixed system maintenance	5,000
14						2104	C	On hold message service - updates	500
14						2100	C	After Hours Customer Contact Centre	5,412
14	2140240	16,902	16,572	16,572	2140240			ADVERTISING & PROMOTION (Administration)	16,902
14						2101	C	General Advertising	1,661
14						2101	C	Statutory Advertising	15,241
14	2140226	65,000	23,443	23,443	2140226			OFFICE EQUIPMENT MAINTENANCE (Administration)	65,000
14						2101	C	Photocopiers - usage charge per copy (meter billing)	60,000
14						2101	C	Sundry provision for maintenance	5,000
14	2140275	11	0	0	2140275			LEASE INTEREST REPAYMENTS	11
14						2501	N	Interest on photocopier lease	0
14						2501	N	Interest on wide printer lease	11
14	2140286	16,248	18,855	11,245	2140286			EXPENSED MINOR ASSET PURCHASES (Administration)	16,248
14						2101	C	Chairs	9,967
14						2101	C	Desks	4,236
14						2101	C	Other (Whiteboards/drawers etc.)	2,045
14	2140221	1,141,409	616,415	616,415	2140221			INFORMATION TECHNOLOGY	1,141,409
14						2100	C	ERP Product Support and Maintenance	272,986
14						2100	C	GIS Software and Support	75,000
14						2100	C	Business Technology Software and Support	502,947
14						2100	C	Hardware Upgrades and Renewals	74,500
14						2104	C	Internet Services	15,676
14						2100	C	Website Support and Maintenance	8,500
14						2100	C	Website Redevelopment Project-Stage 1	140,000
14						2100	C	Website Redevelopment Project-Stage 2	50,000
14						2100	C	SpacetoCo Monthly Pro Bundle	1,800
14	2140270	72,930	77,613	77,613	2140270			LOAN INTEREST REPAYMENTS (Administration)	72,930

Annual Budget

Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I / E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
14						2500	T	Interest on office extension loan 76 (Administration Building / Chambers upgrade)	62,215
14						2700	T	Government Guarantee Fee on office extension loan 76 (Administration Building / Chambers upgrade)	10,715
14	2140216	36,041	35,335	33,150	2140216	2101	C	POSTAGE AND FREIGHT (Administration)	36,041
14						2100	C	Postage	35,970
14						2100	C	Courier/freight services	71
14	2140210	59,950	47,310	47,310	2140210	9400	N	MOTOR VEHICLE EXPENSES (Administration)	59,950
14								Vehicle CP0, CP747, CP10438, 70CP, CP9132 (Plant allocation)	59,950
14								(Continued)	
14								GOVERNANCE GENERAL - OPERATING EXPENDITURE (Continued)	
14	2140241	28,927	26,399	26,290	2140241	2101	C	SUBSCRIPTIONS AND MEMBERSHIPS (Administration)	28,927
14						2101	C	WALGA - Association Membership	15,485
14						2101	C	WALGA - Procurement Service	2,678
14						2101	C	WALGA - Tax Service	1,930
14						2101	C	WALGA - Local Law Service	680
14						2101	C	WALGA - Governance Service	582
14						2101	C	Capel Chamber of Commerce	60
14						2101	C	Moore Australia - WA Local Government Rates Comparison Report	510
14						2101	C	Boyanup Foundation Inc	60
14						2101	C	Australia Day Council membership	342
14						2101	C	Local Government Professionals - Corporate Membership (Silver)	2,000
14						2101	C	WALGA - Subscription to South West Country Zone	600
14						2101	C	Survey Monkey subscription (incl. in IT Budget)	0
14						2101	C	Bunbury Geographe Chamber of Commerce and Industry	2,000
14						2101	C	RIMPA membership	2,000
14	2140252	54,632	177,632	177,632	2140252	2102	C	CONSULTANTS (Administration)	54,632
14						2102	C	Consultant - CEO's Performance Review	4,632
14						2102	C	Consultant - Risk Management Program	0
14						2102	C	Customer Experience Strategy (CBP CRL 22)	10,000
14						2102	C	Develop Contract Management Framework (CBP GOV 32)	5,000
14						2102	C	Land Management - execution of legal instruments including leases, licences and deeds (CBP GOV 22)	20,000
14						2102	C	Knowledge Management - sharing of information (CBP CRL 3)	5,000
14						2102	C	Shire Front Office Remodel - initiate feasibility study of front counter, meeting rooms, foyer and public toilet (CBP CRL 21)	10,000
14	2140227	98,100	18,383	71,500	2140227	2100	C	RECORDS MANAGEMENT (Administration)	98,100
14						2101	C	Records management support and consultancy	65,100
14						2100	C	Records storage and associated costs	13,000
14						2100	C	Personnel file back scanning project (CBP ORGD 31)	20,000
14	2140292	181,477	265,015	265,015	2140292	2400	N	DEPRECIATION (Administration)	181,477
14						2400	N	Depreciation	180,268
14						2400	N	Depreciation Right of Use Assets	1,209
14	2140299	(5,529,714)	(5,239,718)	(5,239,718)	2140299	9900	N	ADMINISTRATION OVERHEADS RECOVERED (Administration)	(5,529,714)
14								Less administration transferred	(5,529,714)
14	2140291	0	0	0	2140291	2300	N	LOSS ON DISPOSAL OF ASSETS (Administration)	0
14								Loss on disposal of assets	0

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Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
14	TOTAL	17,897	(87,216)	86,631				17,897	
14	GOVERNANCE GENERAL - OPERATING INCOME								
14	CONTRIBUTIONS AND DONATIONS	0	0	0	3140200	3130	C	CONTRIBUTIONS AND DONATIONS Contributions Operating	0
14	GRANTS (Administration)	(17,625)	(100,614)	(17,625)	3140210	3100	C	GRANTS (Administration) Operating Grants State Government - Regional Traineeship Program Grant Payment	(17,625)
14	REIMBURSEMENTS	(272)	(10)	(10)	3140201	3830 3830	C C	REIMBURSEMENTS Dishonour fees reimbursed Uniform Reimbursement and Other	(272) (10) (262)
14	PROFIT ON DISPOSAL OF ASSETS (Administration)	0	0	0	3140290	3700	N	PROFIT ON DISPOSAL OF ASSETS (Administration) Profit on disposal of assets	0
14	TOTAL	(17,897)	(100,624)	(17,635)				(17,897)	
14	GOVERNANCE GENERAL - CAPITAL EXPENDITURE								
14	PURCHASE OF BUILDINGS (Administration)	30,000	7,860	20,000	4140214	4000	C	PURCHASE OF BUILDINGS (Administration) Purchase of Buildings - refer to detailed Capital Works Program	30,000
14	PURCHASE OF FURNITURE AND EQUIPMENT (Administration)	325,000	167,000	177,000	4140220	4000	C	PURCHASE OF FURNITURE AND EQUIPMENT (Administration) Purchase of Furniture & Equipment - refer to detailed Capital Works Program	325,000
14	PURCHASE OF PLANT AND EQUIPMENT (Administration)	0	0	0	4140230	4000	C	PURCHASE OF PLANT AND EQUIPMENT (Administration) Purchase of Plant & Equipment - refer to detailed Capital Works Program	0
14	TOTAL	355,000	174,860	197,000				355,000	
14	GOVERNANCE GENERAL - CAPITAL REVENUE								
14	PROCEEDS ON DISPOSAL OF ASSETS (Administration)	0	0	0	5140250	5000	C	PROCEEDS ON DISPOSAL OF ASSETS (Administration) Proceeds on disposal of assets	0
14	TOTAL	0	0	0				0	
14	SALARIES AND WAGES - OPERATING EXPENDITURE								
14	WORKERS COMPENSATION EXPENSES	50,000	50,000	50,000	2140503	2000	N	WORKERS COMPENSATION EXPENSES Workers Compensation expenses	50,000
14	TOTAL	50,000	50,000	50,000				50,000	
14	SALARIES AND WAGES - OPERATING REVENUE								
14	REIMBURSEMENT - WORKERS COMPENSATION	(50,000)	(50,000)	(50,000)	3140501	3810	N	REIMBURSEMENT - WORKERS COMPENSATION Reimbursement - workers compensation	(50,000)

Annual Budget

Sch.	ACCOUNT ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
14	3140502 REIMBURSEMENT - PARENTAL LEAVE	(12,866)	(28,454)	(13,128)	3140502	3830	C	REIMBURSEMENT - PARENTAL LEAVE	(12,866)
14								Paid Parental Leave reimbursement - Commonwealth Govt	(12,866)
14	TOTAL	(62,866)	(78,454)	(63,128)					(62,866)

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
	LOAN FUNDS								
	9342001	302,151	0	335,990	9342001			PAYMENT OF LOAN PRINCIPAL	302,151
L						4100	N	Schedule 11 Principal on PGB Comm Ctr Loan 63	11,236
L						4100	N	Schedule 11 Principal on Capel Hall/Library Loan 64	42,673
L						4100	N	Schedule 11 Principal on Capel Hall/Library Loan 65	23,753
L						4100	N	Schedule 11 Principal on Capel Hard Courts Loan 75	30,090
L						4100	N	Schedule 4 Administration Building Refurbishment Loan 76	105,621
L						4100	N	Schedule 10 Waste Contract Loan Purchase Loan 93	0
L						4100	N	Schedule 13 Capel Civic Precinct Project -Stages 1&2: Loan 89	88,778

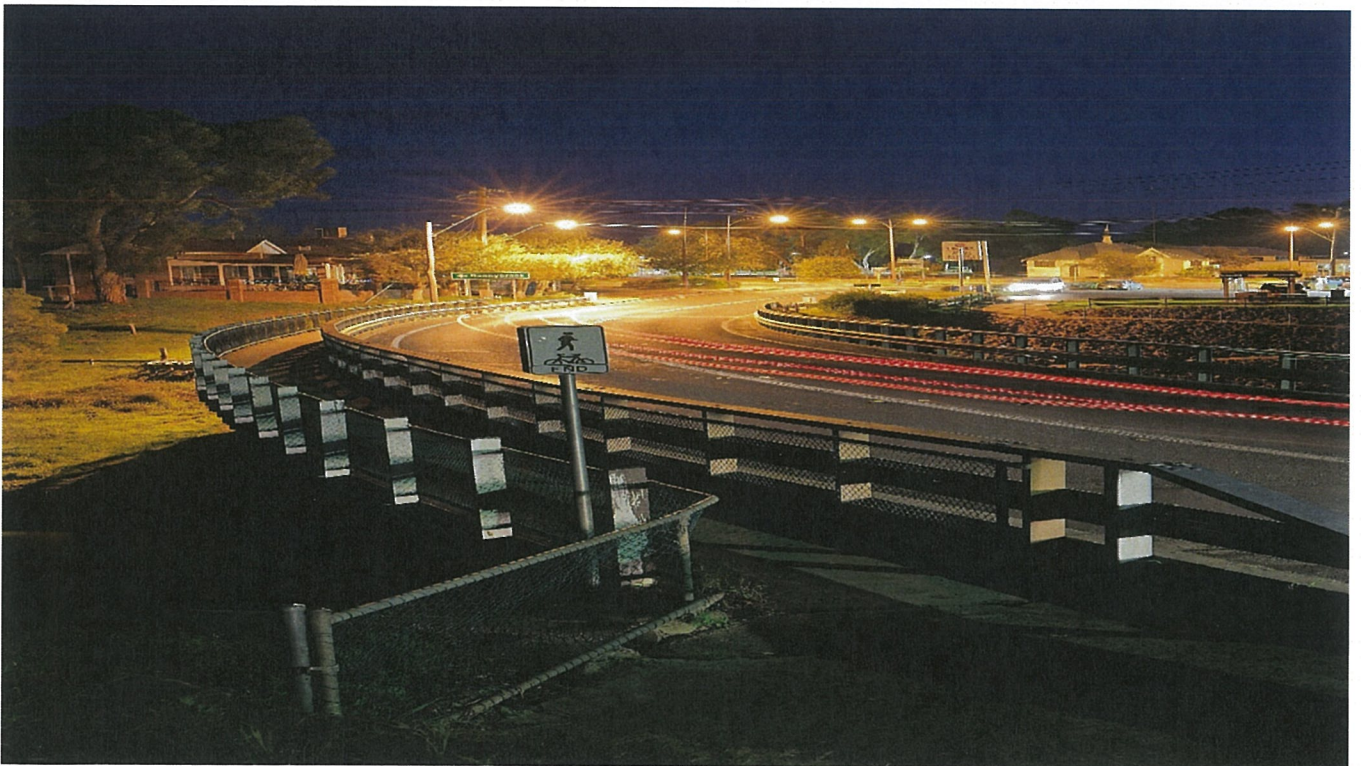
Annual Budget

Sch.	ACCOUNT NAME	BUDGET 2023/2024	FORECAST 2022/2023	BUDGET 2022/2023	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024
	No.	\$	\$	\$					\$
	RESERVE FUNDS								
Res	Transfer to Reserve	(1,495,012)						Transfer to Reserve	(1,495,012)
Res	Transfer from Reserve	4,632,442						Transfer from Reserve	4,632,442
Res	TOTAL	3,137,430						Total	3,137,430
Res	WASTE MANAGEMENT RESERVE	655,219						WASTE MANAGEMENT RESERVE	655,219
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(68,192)
Res						N		Transfer for future programs	(100,000)
Res						N		Schedule 10 A/c 118230 Refuse Site Charge (Balance of unallocated income)	823,411
Res	PLANT RESERVE	510,775						PLANT RESERVE	510,775
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(25,569)
Res						N		Schedule 14 Plant Depreciation	(434,543)
Res						N		Transfer for future programs	(100,000)
Res						N		Schedule 14 A/c 146540 Plant	666,050
Res						N		Schedule 14 A/c 146540 Light Commercial Vehicles	329,103
Res						N		Schedule 14 A/c 146540 Passenger Vehicles	75,734
Res	INFRASTRUCTURE ASSET RESERVE	175,349						INFRASTRUCTURE ASSET RESERVE	175,349
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(106,100)
Res						N		Transfer for future programs	0
Res						N		Trigwell Road - Bridge Street to South West Highway Boyanup.	18,972
Res						N		Reserve Contribution for Road Program	262,477
Res						N		Townsite & Rural Drainage Upgrades	0
Res	BUILDING RESERVE	220,886						BUILDING RESERVE	220,886
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(31,053)
Res						N		To Reserve Shire Contribution	0
Res						N		Dalyellup Sports Pavilion - Sewer connection	180,000
Res						N		Dalyellup Community Centre - replace roof section	43,705
Res						N		Dalyellup Beach Toilets - tiling floors and walls	0
Res						N		Dalyellup Beach Toilets - rain water tank	28,234
Res						N		Dalyellup Sports Pavilion - Render repairs	0
Res						N		Boyanup Lions Toilet - tiling	0
Res						N		Gelorup Skatepark Toilet - tiling	0
Res						N		Capel Play Group - facia replacement	0
Res	FURNITURE AND EQUIPMENT RESERVE	161,537						FURNITURE AND EQUIPMENT RESERVE	161,537
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(18,463)
Res						N		Furniture and equipment changeover and purchase costs	0
Res						N		Schedule 14 A/c 4140220 IT Plan - purchase Furniture & Equipment	180,000
Res	EMPLOYEES LEAVE RESERVE	(28,143)						EMPLOYEES LEAVE RESERVE	(28,143)
Res						N		Schedule 3 A/c 105330 Reserve interest earned	0
Res						N		Transfer for future leave liability	0
Res						N		No transfer	0
Res	CONTAMINATED SITES RESERVE	(86,391)						CONTAMINATED SITES RESERVE	(86,391)
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(11,391)
Res						N		Transfer for future programs	(75,000)
Res						N		Schedule 10 A/c 2100152	0
Res	STRATEGIC INITIATIVES RESERVE	128,874						STRATEGIC INITIATIVES RESERVE	128,874
Res						N		Schedule 3 A/c 105330 Reserve interest earned	(32,826)

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Sch.	ACCOUNT NAME No.	BUDGET 2023/2024 \$	FORECAST 2022/2023 \$	BUDGET 2022/2023 \$	ACCOUNT No.	I/E Code	GST Code	DETAIL OF ITEM OF EXPENDITURE OR REVENUE	BUDGET 2023/2024 \$
Res								Transfer for future programs	(150,000)
Res							N	Schedule 10 A/c 2100652, 2100653 Strategic Land Use Plans	250,000
Res							N	Schedule 11 A/c 4110170 -	0
Res							N	Schedule 11 A/c 4110170 - Playground Shading Program - Lewana POS	23,900
Res							N	Dalyellup	
Res							N	Schedule 11 A/c 4110170 - Playground Shading Program - Narcoona POS	22,800
Res							N	Dalyellup	
Res							N	Schedule 11 A/c 4110170 - Playground Shading Program - Sleaford Park	15,000
Res							N		
Res								DALYELLUP COMMUNITY FACILITIES RESERVE	0
Res							N	Schedule 3 A/c 105330 Reserve interest earned	0
Res							N	Shire Contribution to Reserve	0
Res							N	Developer contribution of Dalyellup lots sold @ \$2,346 per lot - A/c	0
Res							N	122450	0
Res							N	Schedule 11 A/c 128540	0
Res								DALYELLUP INFRASTRUCTURE (MILLENNIUM) RESERVE	0
Res							N	Schedule 3 A/c 105330 Reserve interest earned	0
Res							N	(Millennium)(OC1211/08) - 3rd & final	0
Res							N	Schedule 12 A/c 128540	0
Res								SPECIFIED AREA RATE DALYELLUP PARKS AND GARDENS	155,511
Res							N	RESERVE	(28,028)
Res							N	Schedule 3 A/c 105330 Reserve interest earned	(866,730)
Res							N	Transfer of SAR raised	880,269
Res							N	Transfer required to fund 50% of expenditure for the year	50,000
Res							N	Central Irrigation control upgrades and improvements	10,000
Res							N	Irrigation probe, upgrade and repairs - Dalyellup Roundabout Lake	
Res							N	Implementation of recommendations from reviewed Dalyellup Integrated Lake	
Res							N	Water Management Strategy (Stage 1)	50,000
Res							N	Review Dalyellup Integrated Lake Water Management Strategy (SAR	60,000
Res							N	funded)	
Res								PROPERTY VALUE REVALUATIONS RESERVE	109,829
Res							N	Schedule 3 A/c 105330 Reserve interest earned	(10,171)
Res							N	Transfer for future programs	(100,000)
Res							N	Transfer from reserve Schedule 3 A/c 2030112 Gross Rental Value	
Res							N	Valuations 23/24	220,000
Res								MOSQUITO MANAGEMENT RESERVE	(1,566)
Res							N	Schedule 3 A/c 105330 Reserve interest earned	(1,566)
Res							N	Transfer to reserve	
Res							N	Transfer from reserve	
Res								CLIMATE CHANGE, ADAPTION AND SUSTAINABILITY RESERVE	(25,000)
Res							N	Schedule 3 A/c 105330 Reserve interest earned	(1,566)
Res							N	Transfer to Reserve	(2,434)
Res							N	Transfer for future programs	(25,000)
Res								CAPEL COMMUNITY FACILITIES RESERVE	4,000
Res							N	Transfer from reserve Sch 10 A/c 2100555 Land conservation activities	
Res								CAPEL COMMUNITY FACILITIES RESERVE	0
Res							N	Schedule 3 A/c 105330 Reserve interest earned	0
Res							N	Transfer to Reserve	0
Res							N	Transfer from Reserve	0

6. Capital Acquisitions and Construction



2023-24 Capital Works Program - Budget

- Land & Buildings and Other Infrastructure

Description of Works	Budget	Funding Source:					Carry Over Reserve	Sale Proceeds	SS Loans	Council Funds	Total	Asset Category	
		Other Grants	LCRI Grant	Capital Conts	Reserves	Restricted Funds						Renewal	Upgrade
Law, Order & Public Safety - Buildings (Acct 4050114)													
Georup Bush Fire Bridge Facility (Construction and Design Fees)	1,564,600	340,670	0	0	0	0	0	1,223,930	0	1,564,600	0	1,564,600	0
Recreation & Culture - Infrastructure (Acct 4110370)													
Replacement Fountain/Rehydration Station - Central Lakes Park (Community Request CM 15.1 29/3/23)	8,000								8,000	8,000			
Boyanup Memorial Park AFL Ground - LED floodlighting upgrade program (CM 15.3 29/3/23)	146,095	48,698							97,397	146,095		146,095	15,000
Shade Sails Steaford Park Georup. Carryover from 22/23	15,000			15,000					0	15,000			66,250
Playground Shading Program - Lewena POS Dayellup. Carryover from 22/23	66,250			23,900					42,350	66,250			50,000
Playground Shading Program - Naroonna POS Dayellup. Carryover from 22/23.	50,000			22,800					27,200	50,000			
Playground Shading Program - Daablone Vista POS Dayellup. Carryover from 22/23	87,500						70,000		17,500	87,500			87,500
Playground Shading Program - North Lake POS Dayellup	66,250								66,250	66,250			66,250
Fermdale Park Dayellup - Installation of Park and Pathway Lighting. Carryover from 22/23	100,000						80,000		20,000	100,000			100,000
Playground Replacement Program-Wentworth POS Dayellup. Carryover from 22/23	63,000						31,390		31,610	63,000			63,000
Age Friendly Community Plan - Bus Shelter (Dayellup Baptist College). Carryover from 22/23	23,750	7,000					12,000		4,750	23,750			23,750
Whole of Shire POS - Parks Signage, Entry Statements	20,000								20,000	20,000			20,000
Steaford Park Georup Redevelopment. Carryover from 22/23	120,000	120,000							0	120,000			120,000
Central irrigation control upgrades and improvements	50,000			50,000					0	50,000		50,000	
Irrigation probe, upgrade and repairs - Dayellup Roundabout Lake	10,000			10,000					0	10,000		10,000	
Implementation of recommendations from reviewed Dayellup Integrated Lake Water Management Strategy (Stage 1)	50,000			50,000					0	50,000		50,000	
Water fountain implementation campaign	15,000								15,000	15,000			15,000
Trails Master Plan-Ironstone Gully Falls Trail-carryover from 22/23	28,825						28,825		0	28,825			28,825
Beach access Staircase (Northern) Norton Promenade Dayellup-remediation works	35,820								35,820	35,820			35,820
Beach access Staircase (Southern) Norton Promenade Dayellup (Zedor Carpark) - remediation works	35,820								35,820	35,820			35,820
Forrest Beach Staircase-remediation works	35,820								35,820	35,820			35,820
Non-Cash Infrastructure - Parks	50,000		50,000						0	50,000			50,000
Recreation & Culture - Buildings (Acct 4110114) Public Halls, Civic Centres	1,077,130	175,698	0	50,000	171,700	0	222,215	0	457,517	1,077,130		256,095	478,825
Dayellup Community Centre - replace roof section-carryover from 22/23	150,000				43,705		106,295		0	150,000			
Dayellup Multipurpose Community and Youth Centre-carryover from 22/23	73,160	48,220					24,940		0	73,160			73,160
Recreation & Culture - Buildings (Acct 4110314) Other Recreation & Sport	223,160	48,220	0	0	43,705	0	131,235	0	0	223,160		0	73,160
Dayellup Beach Toilets - tiling floors and walls	25,000								25,000	25,000			
Dayellup Beach Toilets - rain water tank	50,000			28,234					21,766	50,000			
Dayellup Sports Pavilion - Sewer connection	180,000			180,000					0	180,000			180,000
Dayellup Sports Pavilion - Render repairs	15,000								15,000	15,000			
Boyanup Lions Toilet - tiling	15,000								15,000	15,000			
Georup Skatepark Toilet - tiling	15,000								15,000	15,000			
Capel Play Group - facia replacement	5,000								5,000	5,000			
Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment	970,591	235,980	734,611						0	970,591		970,591	
Other Property & Services - Buildings (Acct 4140214) General Administration	1,275,591	235,980	734,611	0	208,234	0	0	0	96,766	1,275,591		180,000	180,000
Cyclic Plant Replacement Program	30,000								30,000	30,000			
Total	30,000	0	0	0	0	0	0	0	30,000	30,000	0	30,000	0
	4,170,481	800,568	734,611	50,000	423,639	0	353,450	0	584,283	4,170,481	617,210	2,821,286	731,985

2023-24 Capital Works Program - Budget

- Other Civil Works

Description of Works	Job No.	Budget	Funding Source:										Asset Category					
			RRG Grant	Grants	Capital Conts	Reserves	Restricted Funds	Carry Over Reserve	Sale Proceeds	Council Loans	Council Funds	Total	Renewal	Upgrade New				
Drainage (Acct 4120165)																		
Skippings Road Boyanup Replace existing culvert and headwalls - carryover from 22/23	DC065	37,500										25,000			12,500		37,500	37,500
Gavins Road Elgin Replace existing culvert and headwalls - carryover from 22/23	DC003	30,000									20,000				10,000		30,000	30,000
Design recommendations from Gelorup Flood Modelling Report (TPS3) - carryover from 22/23	DC000	30,000				30,000									0		30,000	30,000
Goodwood Road Capel Upgrade open drain to pipe and pit system inc kerb and conc crossovers (Public consultation and detailed design.) Carryover from 22/23	DC020	27,000									18,000				9,000		27,000	27,000
Capel Oval Reserve Remove typha and re-establish invert level of open drain/basins along western edge of reserve (Management Plan to be implemented due to contaminated site). Carryover from 22/23.	DC000	18,000									12,000				6,000		18,000	18,000
Waddington Loop Drainage Reserve Capel Install sub soil bypass pipe around basin. Carryover from 22/23	DC466	37,500									25,000				12,500		37,500	37,500
Capel Oval Reserve Replace subsoil outlet pipe and redirect to basin in north west corner, provide subsoil through open drain adjacent to RV Stop Spot and backfill drain with clean fill (100m³). Carryover from 22/23	DC116	49,500									33,000				16,500		49,500	49,500
South Western Highway Boyanup Remove silt from blocked headwall H009/HW191 north of Eileen Crt intersection. Carryover from 22/23	DC000	4,500									3,000				1,500		4,500	4,500
Non-Cash Infrastructure	DC000	300,000			300,000										0		300,000	300,000
		534,000	0	0	300,000	30,000	0	0	0	0	136,000	0	0	0	88,000	0	534,000	534,000
Dual Use Paths Program (Acct 4120170)																		
South Western Highway Meadowbrook Reinstatement Boyanup. Carryover from 22/23	FC073	5,400									3,600				1,800		5,400	5,400
South Western Hwy - Turner St to Bridge St Boyanup (Rail Crossing renewal of existing). Stage 1. Liason required with ARC Infrastructure and MRWA to gain approval. Detailed design currently in progress. Carryover from 22/23	FC013	127,500		40,000							45,000				42,500		127,500	127,500
South Western Hwy - Turner St to Bridge St Boyanup (Rail Crossing renewal of existing). Stage 2. Liason required with ARC Infrastructure and MRWA to gain approval. Detailed design currently in progress. Carryover from 22/23	FC020	60,000		20,000							20,000				20,000		60,000	60,000
Trigwell Road - Bridge Street to South West Highway Boyanup. Requires further discussion with MRWA. Carryover from 22/23	FC003	73,458				18,972					30,000				24,486		73,458	73,458
Norton Promenade - Dalyellup Beach Carpark South Dalyellup. Renewal of existing adjacent stairs. Carryover from 22/23	FC330	33,750									22,500				11,250		33,750	33,750
Spurr Street - Tucker Street to Berkshire Street Capel (Design and pre-works). Carryover from 22/23	RC212	30,000									20,000				10,000		30,000	30,000
Sealford Park Gelorup (Parking Path)	FC167	15,000									15,000				0		15,000	15,000
Weld Road - Capel Drive to Payne Road Capel (various sections)	FC104	58,670									58,670				0		58,670	58,670
Non-Cash Infrastructure - Paths	FC000	125,005			125,005										0		125,005	125,005
		528,783	0	75,000	125,005	18,972	0	0	0	0	199,770	0	0	0	110,036	0	528,783	528,783
Carparks (Acct 4120190)																		
Capel Infant Health Centre Carpark - pavement repairs, reseal, kerb repairs	OC12411	9,825													9,825		9,825	9,825
Access Road Capel Hard Courts off Spurr Street - unsealed pavement repairs, gravel overlay	OC12438	15,750													15,750		15,750	15,750
Access Road Capel Hard Courts off Berkshire Street - unsealed pavement repairs, gravel overlay	OC12408	18,600													18,600		18,600	18,600
Rich Road Carpark - pavement repairs, reseal, kerb repairs	OC12436	71,290													71,290		71,290	71,290
Capel Cementry Carpark - unsealed pavement repairs, gravel overlay	OC12413	88,350													88,350		88,350	88,350
Hardey Road Carpark - drainage repairs, kerbing pavement repairs	OC12428	27,000													27,000		27,000	27,000
		230,815	0	0	0	0	0	0	0	0	0	0	0	0	230,815	0	230,815	230,815
Total		1,293,598	0	75,000	425,005	48,972	0	0	0	0	335,770	0	0	0	408,851	0	1,293,598	425,005

2023-24 Capital Works Program - Budget

- Plant & Equipment

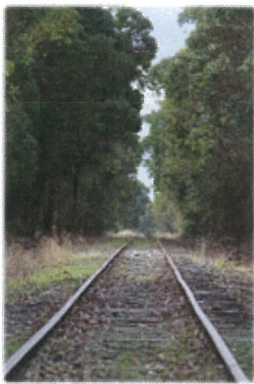
Description of Works	Funding Source:										Asset Category		
	Budget	FESA Grants	Health Dept.	Capital Conts	Reserves	Restricted Funds	Carry Over Funds	Sale Proceeds	Loan Funds	Council Funds	Total	Renewal	New
Law, Order & Public Safety (Acct 4050530) - Fire Prevention													
Fire Truck Elgin Brigade Light Tanker (CP246) carryover from 22/23	235,855	235,855									235,855	235,855	
Fire Truck Stirling Brigade 3.4 Urban Tanker Crew Cab (1CNS506)	560,000	560,000									560,000	560,000	
	795,855	795,855	0	0	0	0	0	0	0	0	795,855	795,855	0
Other Property & Services (Acct 4140330 / 5140350)													
Plant & Machinery	742,500			666,050				76,450		0	742,500	317,500	425,000
Passenger Vehicles	207,552			75,734				131,818		0	207,552	207,552	0
Light Commercials	629,102			329,103				299,999		0	629,102	488,954	0
	1,579,154	0	0	1,070,887	0	0	0	508,267	0	0	1,579,154	1,014,016	425,000
Total	2,375,009	795,855	0	1,070,887	0	0	0	508,267	0	0	2,375,009	1,809,871	425,000

2023-24 Capital Works Program - Budget

- Office and Other Equipment

Description of Works	Budget	Funding Source:							Total	Asset Category			
		Other Grants	MRD Grant	Capital Connts	Reserves	Restricted Funds	Carryover Reserve	Sale Proceeds		Loan Funds	Council Funds	Renewal	Upgrade New
Governance (Acct 4140220)													
Learning Management System - Staff Development. Carryover from 22/23	10,000						10,000						10,000
PC Replacement Program	10,000												10,000
New Tablets for mobile teams	15,000												15,000
Replace BF, Rangers, and Tech Services Tablets	30,000												30,000
Switch Replacement	60,000												60,000
NAS replacement	5,000												5,000
Audio Visual for Chambers	100,000				100,000								100,000
Monitor Replacements	5,000												5,000
UPS Replacement	10,000												10,000
SAN Replacement	80,000				80,000								80,000
	325,000	0	0	0	180,000	0	10,000	0	0	135,000	0	0	25,000
Health Services (Acct 4070420) - Health Inspection and Administration													
Noise meter	16,338												16,338
	16,338	0	0	0	0	0	0	0	0	16,338	0	0	0
Recreation & Culture - Libraries (Acct 4110520)													
Book Stock Purchase	35,000												35,000
	35,000	0	0	0	0	0	0	0	0	35,000	0	0	0
Total	376,338	0	0	0	180,000	0	10,000	0	0	186,338	0	0	25,000

7. Fees and Charges Schedule



Schedule of Fees and Charges 2023-24



NOTES TO THE BUDGET	Account Number	Charge Type	Fee (Ex GST)	GST	Total Fee (Inc. GST)	Stat Y/N
GENERAL PURPOSE FUNDING						
Property Searches						
Property Enquiry (Rates Only)	3030121	0451	56.15	N/A	56.15	N
Detailed Property Enquiry (Rates, Orders & Requisitions)	3030121	0451	111.25	N/A	111.25	N
GOVERNANCE						
Photocopying						
A4 (black & white)	3050502	0455	0.50	0.05	0.55	N
A4 (colour)	3050502	0455	1.41	0.14	1.55	N
A3 (black & white)	3050502	0455	0.68	0.07	0.75	N
A3 (colour)	3050502	0455	2.32	0.23	2.55	N
Electoral Rolls						
Complete Set	3040220	0456	145.60	N/A	145.60	N
Freedom of Information (Prescribed by Freedom of Information Act 1992)						
Personal Information	3040220	0623			No Fee	Y
Application fee for Non Personal information (per application)	3040220	0623	30.00	N/A	30.00	Y
Dealing with the application (per hour)	3040220	0623	30.00	N/A	30.00	Y
Photocopy (per A4 copy)	3040220	0623	0.55	N/A	0.55	N
Photocopy (per A3 copy)	3040220	0623	0.75	N/A	0.75	N
Duplicating a Tape, Film or Computer Information	3040220	0623	Actual Cost	N/A	Actual Cost	N
Delivery, Packaging and Postage	3040220	0623	Actual Cost	N/A	Actual Cost	N
Sale of Documents						
Subscription to Council Minutes - per annum	3030121	0573	390.00	N/A	390.00	N
Single copies of Agenda or Minutes	3030121	0573	42.65	N/A	42.65	N
Payment Related Fees						
Returned Cheques Administration Fee	3140201	0513	22.73	2.27	25.00	N
LAW ORDER AND PUBLIC SAFETY						
Fire Prevention						
Failure to Comply with a Bushfire Order	3050101	0783	89.82	8.98	98.80	N
Poundage of cattle impounded (First 24 hours or part) (Local Government (Miscellaneous Provisions) Act 1960)						
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	3050220	0893	66.00	N/A	66.00	Y
Entire horses, mules, asses, camels, bull or boars under the age of 2 years	3050220	0893	66.00	N/A	66.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050220	0893	66.00	N/A	66.00	Y
Wethers, ewes, lambs, goats, per head	3050220	0893	66.00	N/A	66.00	Y
Poundage of cattle impounded (Subsequently each 24 hours or part) (Local Government (Miscellaneous Provisions) Act 1960)						
Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of 2 years, per head	3050220	0893	11.00	N/A	11.00	Y
Entire horses, mules, asses, camels, bull or boars under the age of 2 years	3050220	0893	11.00	N/A	11.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050220	0893	11.00	N/A	11.00	Y
Wethers, ewes, lambs, goats, per head	3050220	0893	11.00	N/A	11.00	Y
Sustenance of cattle impounded (Each 24 hours or part) (Local Government (Miscellaneous Provisions) Act 1960)						
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, or calves, per head	3050220	0923	30.00	3.00	33.00	Y
Pigs of any description, per head	3050220	0923	30.00	3.00	33.00	Y
Rams, wethers, ewes, lambs or goats, per head	3050220	0923	30.00	3.00	33.00	Y
Ranger's Fees (If impounded after 6am and before 6pm) (Local Government (Miscellaneous Provisions) Act 1960)						
Entire horses, mules, asses, camels, bulls or boars, per head	3050234	0883	33.00	N/A	33.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050234	0883	33.00	N/A	33.00	Y
Wethers, ewes, lambs, goats, per head	3050234	0883	33.00	N/A	33.00	Y
All animals if >3km	3050234	0883	66.00	N/A	66.00	Y

Ranger's Fees (If impounded after 6pm and before 6am)						
(Local Government (Miscellaneous Provisions) Act 1960)						
Entire horses, mules, asses, camels, bulls or boars, per head	3050234	0883	66.00	N/A	66.00	Y
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head	3050234	0883	66.00	N/A	66.00	Y
Wethers, ewes, lambs, goats, per head	3050234	0883	66.00	N/A	66.00	Y
All animals if >3km	3050234	0883	132.00	N/A	132.00	Y
No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.						
Damage by Trespass (per head)						
(Local Government (Miscellaneous Provisions) Act 1960)						
Trespass in enclosed land (growing crop) etc.						
Horses, cattle, mules, etc.	3050234	0743	33.00	N/A	33.00	Y
Goats, pigs and sheep	3050234	0743	22.00	N/A	22.00	Y
Trespass unenclosed land						
Horses, cattle, mules, etc.	3050234	0743	22.00	N/A	22.00	Y
Goats, pigs and sheep	3050234	0743	11.00	N/A	11.00	Y
Trespass in other enclosed land						
Horses, cattle, mules, etc.	3050234	0743	22.00	N/A	22.00	Y
Goats, pigs and sheep	3050234	0743	11.00	N/A	11.00	Y
For each of the above, no damage is payable in respect of a suckling animal under the age of six months running with its mother.						
Impounding Fees – Dogs						
(Dog Act 1976, Dog Local Law)						
Initial Impound Fee (1st 48 hrs or part thereof)	3050220	0511		N/A	150.00	N
Custody Fee, including sustenance (1st 48 hrs)	3050220	0923	0.00	0.00	0.00	N
Custody Fee, including sustenance (After 48hrs)	3050220	0923		N/A	35.00	N
Destruction of Animal (service fee plus actual cost)	3050234	0743	80.00	N/A	82.00	N
					plus actual cost	
Impounding Fees – Cats						
(Cat Act 2011, Cats Local Law)						
Initial Impound Fee (1st 48 hrs or part thereof)	3050220	0511		N/A	150.00	N
Custody Fee, including sustenance (1st 48 hrs)	3050220	0923	0.00	0.00	0.00	N
Custody Fee, including sustenance (After 48hrs)	3050220	0923		N/A	35.00	N
Destruction of Animal (service fee plus actual cost)	3050234	0743	80.00	N/A	80.00	N
					plus actual cost	
Dog Registration						
(Dog Regulations 2013)						
Unsterilised dog						
1 Year	3050221	0510	50.00	N/A	50.00	Y
3 Years	3050221	0510	120.00	N/A	120.00	Y
Lifetime	3050221	0510	250.00	N/A	250.00	Y
Dangerous Dog (one year only)	3050221	0510	50.00	N/A	50.00	Y
Sterilised dog						
1 Year	3050221	0510	20.00	N/A	20.00	Y
3 Years	3050221	0510	42.50	N/A	42.50	Y
Lifetime	3050221	0510	100.00	N/A	100.00	Y
Registration of a dog kept in an approved kennel establishment licenced under s.27 (per establishment).	3050221	0510	200.00	N/A	200.00	Y
Working dog	3050221	0510	25% of Fee	N/A	25% of Fee	Y
Pensioner Concession	3050221	0510	50% of Fee	N/A	50% of Fee	Y
Replacement Tags	3050234	0743	4.55	0.45	5.00	N
Kennel Licence Fee (Establishment or Renewal)	3050221	0505	200.00	N/A	200.00	N
Application to keep three or more dogs, including inspection.	3050234	0743	100.00	N/A	100.00	N
Dangerous Dog - Premises Inspection	3050234	0743	227.27	22.73	250.00	N
Cat Registration						
(Cat Regulations 2012)						
Sterilised Cat						
1 Year	3050221	0509	20.00	N/A	20.00	Y
3 Years	3050221	0509	42.50	N/A	42.50	Y
Lifetime	3050221	0509	100.00	N/A	100.00	Y
Pensioner Concession	3050221	0509	50% of Fee	N/A	50% of Fee	Y
Replacement Tags	3050234	0743	4.55	0.45	5.00	N
Cat Breeding Licence Fee (Establishment or Renewal)	3050221	0509	100.00	N/A	100.00	Y
Kennel Licence Fee (Establish or Renewal)	3050221	0505	200.00	N/A	200.00	N
Application to keep three or more cats. Including inspection	3050234	0743	100.00	N/A	100.00	N
Vehicle Pound Fees						
Impounding (minimum charge per vehicle)	3050340	0853	100.00	N/A	100.00	N
Impounding (towage at cost plus 10% administration - per vehicle).	3050340	0854	At cost + 10%	N/A	At cost + 10%	
Custody Fee (per day)	3050320	0963	30.00	N/A	30.00	N
Fines Enforcement Fees						
(Fines Penalties and Infringements Notice Enforcement Regulations 1994)						

Issuing Final Demand	3050335	0953	25.30	N/A	25.30	N
Preparing enforcement certificate	3050335	0953	21.50	N/A	21.50	N
Registration of infringement notice	3050335	0953	81.00	N/A	81.00	N
Miscellaneous Fees						
Ranger time (Per hour)	3050320	0963	136.36	13.64	150.00	N
Ranger travel time (Per kilometer travelled)	3050320	0963	2.27	0.23	2.50	N
Commercial fishing beach access permit (3 Year Permit)	3050320	0963	175.00	N/A	175.00	N
Veterinarian Visit	3050234	0743	At cost	N/A	At cost	N
Implant Microchip (Dog or Cat)	3050234	0743	90.91	9.09	100.00	N
Cat Trap deposit	3050320	0873	150	N/A	150.00	N
Engravers - Hire (per day)	3050320	0873	5.00	0.50	5.50	Y
- Bond	3050320	0873	10.00	N/A	10.00	Y
HEALTH						
Health Licences						
Health (Offensive Trades Fees Regulations 1976)						
Offensive Trades-Piggeries, Poultry Farming, etc (per annum)	3070421	0726	298.00	N/A	298.00	Y
<i>Shire of Capel Health Local Laws 2000</i>						
Lodging House Application (New or Renewal)	3070421	0726	227.75	N/A	227.75	N
Registration Fee Keeping of Pigeons or Doves	3070421	0726	149.25	N/A	149.25	N
Renewal Fee Keeping of Pigeons or Doves	3070421	0726	82.15	N/A	82.15	N
Registration Fee Keeping of Birds	3070421	0726	149.25	N/A	149.25	N
Renewal Fee Keeping of Birds	3070421	0726	82.15	N/A	82.15	N
Stall Holders & Traders						
Permit Fee	3070421	0720	74.90	N/A	74.90	N
Daily Charge	3070421	0720	32.25	N/A	32.25	N
Weekly Charge	3070421	0720	92.55	N/A	92.55	N
Monthly Charge	3070421	0720	165.35	N/A	165.35	N
Annual Charge	3070421	0720	772.70	N/A	772.70	N
Aquatic						
Aquatic Facility Code Compliance Assessment / Inspection (public).	3070421	0711	115.00	N/A	115.00	Y
Aquatic Facility or Private Water Supply Sample Collection (per sample).	3070421	0711	275.00	N/A	275.00	Y
Public Buildings						
Public Building Certificate of Approval	3070421	1344	114.00	N/A	114.00	Y
Public Building Inspection	3070421	0712	114.00	N/A	114.00	Y
Liquor Control						
Issue of s39 Certificate (Building, Health and Local Government) - Liquor Control Act 1988.	3070421	1343	114.00	N/A	114.00	Y
Caravan Parks & Camping Grounds						
(Caravan Parks & Camping Grounds Regulations 1997)						
Application/Renewal of a Licence or if an addition of the following fees is greater than \$200 - that the total shall apply.	3070421	0711	200.00	N/A	200.00	Y
(a) Long Stay Site (Fee to be multiplied by No of sites)	3070421	0711	6.00	N/A	6.00	Y
(b) Short Stay Site (Fee to be multiplied by No of sites)	3070421	0711	6.00	N/A	6.00	Y
(c) Camp Site (Fee to be multiplied by No of sites)	3070421	0711	3.00	N/A	3.00	Y
(d) Overflow Site (Fee to be multiplied by No of sites)	3070421	0711	1.50	N/A	1.50	Y
Additional Fee for By Way of Penalty for Licence Renewal after Expiry.	3070421	0711	20.00	N/A	20.00	Y
Temporary Licence (pro rata/minimum)	3070421	0711	100.00	N/A	100.00	Y
Transfer of Licence	3070421	0711	100.00	N/A	100.00	Y
Appeal to Minister	3070421	0711	100.00	N/A	100.00	Y
Approval of Park Homes and Other Structures on Caravan Parks	3070421	0711	150.00	N/A	150.00	Y
Food Act						
(Food Act 2008)						
Notification Fee	3070421	0721	39.00	N/A	39.00	Y
Registration Fee	3070421	0712	126.00	N/A	126.00	Y
Annual Administration Fee	3070421	0711	38.00	N/A	38.00	Y
Inspection Fee - Low Risk	3070421	0722	99.00	N/A	99.00	Y
Inspection Fee - Medium Risk	3070421	0724	198.00	N/A	198.00	Y
Inspection Fee - High Risk	3070421	0727	307.50	N/A	307.50	Y
Inspection Fee - School Canteens			Exempt	N/A	Exempt	Y
Report to Settlement Agents	3070421	1343	126.00	N/A	126.00	Y
Health Application Fee (other than food related applications)	3070421	0711	87.00	N/A	87.00	Y
EDUCATION AND WELFARE						
Senior Citizens Centre						
Meetings (Community groups max 2 hours)	3080435	5043	29.32	2.93	32.25	N
COMMUNITY AMENITIES						
Sanitation (per annum)						

(WARR Act 2007, Section 67)						
Household Refuse Removal						
Two Bin Refuse Collection Service - Household Refuse Removal - Domestic and Recycling (Rural, Semi-rural, Commercial and Industrial)	3100120	1803	248.00	N/A	248.00	N
2nd & subsequent refuse bin	3100127	1793	130.00	N/A	130.00	N
2nd & subsequent recycling bin	3100127	1793	135.00	N/A	135.00	N
Three Bin Refuse Collection Service - Household Refuse Removal - Domestic, Recycling & Organics (Residential)	3100120	1803	330.00	N/A	330.00	N
2nd & subsequent refuse bin	3100127	1793	130.00	N/A	130.00	N
2nd & subsequent recycling bin	3100127	1793	135.00	N/A	135.00	N
Additional Weekly Domestic Service (alternate week collection)	3100120	1002	150.00	N/A	150.00	N
Greenwaste & Hardwaste Collection Fee (Boyanup, Capel, Dalyellup, Peppermint Grove Beach)	3100120	1803	51.00	N/A	51.00	N
Hardwaste Collection Fee (Gelorup, Stratham, North Boyanup)	3100120	1803	21.00	N/A	21.00	N
Sanitation						
Supply waste bin for rubbish removal at community event (per bin/day)	3100101	1183	45.45	4.55	50.00	N
Capel Waste Transfer Station						
General Waste (co-mingled) Per:						
Refuse Bag (no bigger than 0.06m ³)	3100131	1000	7.27	0.73	8.00	N
Wheelie Bin (0.24m ³)	3100131	1000	14.55	1.45	16.00	N
General Waste Car/Small Ute (0.52m ³)	3100131	1000	24.55	2.45	27.00	N
General Waste Ute/Trailer/Small Truck (<0.64m ³)	3100131	1000	30.00	3.00	33.00	N
Large Ute/ Large Trailer above 0.64m ³ /small truck (non-commercial)	3100131	1000	41.82	4.18	46.00	
Tyres						
Car	3100131	1000	16.36	1.64	18.00	N
Truck	3100131	1000	30.91	3.09	34.00	N
Fridges						
Non-degassed	3100131	1000	18.18	1.82	20.00	N
Degassed with certificate					Free	N
Cardboard						
Flattened					Free	N
Non-flattened (trailer 0.64m ³)	3100131	1000	12.73	1.27	14.00	N
E-Waste						
CRT or tube TV	3100131	1000	18.18	1.82	20.00	N
LCD or Plasma TV, stereo or other larger electrical item	3100131	1000	12.73	1.27	14.00	N
Other Waste (per item)						
Car Bodies, trailers, small boats	3100131	1000	34.55	3.45	38.00	N
Truck Bodies	3100131	1000	61.82	6.18	68.00	N
Rubble/m ³ (Clean fill only)	3100131	1000	54.55	5.45	60.00	N
Rubble (trailer 0.64m ³)	3100131	1000	30.91	3.09	34.00	N
Wood (1 trailer 0.64m ³)	3100131	1000	18.18	1.82	20.00	N
Mattress (inner spring)	3100131	1000	63.64	6.36	70.00	N
Oil					Free	N
Scrap metal					Free	N
Glass					Free	N
Co-mingle recycling					Free	N
Green Waste						
Car or Utility vehicle (Load size 0 - 1.0 m3)	3100131	1000	14.55	1.45	16.00	N
Trailer 6x4 or 7x5 - no sides (Load size 0 - 1.0 m3)	3100131	1000	14.55	1.45	16.00	N
Trailer 6x4 or 7x5 with sides (Load size 1.0 - 2.5 m3)	3100131	1000	20.91	2.09	23.00	N
Trailer 8x5 - no sides (Load size 1.0 - 2.5 m3)	3100131	1000	20.91	2.09	23.00	N
Trailer 8x5 - with sides or small truck (Load size 2.5 - 5.0 m3)	3100131	1000	41.82	4.18	46.00	N
Truck (Load size > 5.0 m3)	3100131	1000	59.09	5.91	65.00	N
Household hazardous/per litre	3100131	1000	12.73	1.27	14.00	N
Refuse Site Annual Infrastructure Charge (per dwelling)						
(WARR Act 2007, Section 68)	3100130	1003	100.00	N/A	100.00	N
Sewerage						
Septic Tank Fees					Price on request	
(Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974)						
Fees not applicable to grey water re-use systems						
Application Fee (per application)	3100321	1993	118.00	N/A	118.00	Y
Issuing of a 'Permit to use an Apparatus'	3100321	1993	118.00	N/A	118.00	Y
Report required by Health Dept. excluding single dwellings (per report)	3100321	1993	56.00	N/A	56.00	Y
Local government Report Fee (per report)	3100321	1993	110.00	N/A	110.00	Y
Town Planning (per application)						
(Planning and Development Act 2005, Planning and Development Regulations 2009)						
1 Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:	SEE NOTES BELOW					
(a) not more than \$50,000	3100620	1031	147.00	N	147.00	Y
(b) more than \$50,000 but not more than \$500,000	3100620	1031	0.32% of the estimated cost of development			Y
(c) more than \$500,000 but not more than \$2.5 million	3100620	1031	\$1,700+0.257% for every \$1 in excess of			Y

(d) more than \$2.5 million but not more than \$5 million	3100620	1031	\$7,161+0.206% for every \$1 in excess of \$2.5m		Y
(e) more than \$5 million but not more than \$21.5 million	3100620	1031	\$12,633+0.123% for every \$1 in excess of \$5m		Y
(f) more than \$21.5 million	3100620	1031	34,196.00	N	34,196.00
NOTES:					
Determining a development application for a building envelope, including amendments.	3100620	1031			147.00
Determining a development application for the erection, placement and display of advertisements.	3100620	1031			The fee in item 1
2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.	3100620	1031			The fee in item 1 plus, by way of penalty, twice that fee
3 Determining a development application for an extractive industry where the development has not commenced or been carried out.	3100620	1031			739.00
4 Determining a development application for an extractive industry where the development has commenced or been carried out.	3100620	1031			The fee in item 3 plus, by way of penalty, twice that fee
5A Determining an application to amend or cancel a Development Application (DA).	3100620	1031			\$295
5 Providing a subdivision clearance for:					
(a) not more than 5 lots	3100635	2243			\$73 per lot
(b) more than 5 lots but not more than 195 lots	3100635	2243			\$73 per lot for the first 5 lots and then \$35 per lot
(c) more than 195 lots	3100635	2243	7,393.00	N/A	7,393.00
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced or been carried out.	3100620	1031	222.00	N/A	222.00
7 Determining an initial application for approval of a home occupation where the home occupation has commenced .	3100620	1031			The fee in item 6 plus, by way of penalty, twice that fee
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires .	3100620	1031	73.00	N/A	73.00
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired .	3100620	1031			The fee in item 8 plus, by way of penalty, twice that fee
10 Determining an initial application for approval of a Bed & Breakfast, Child Family Care Centre & other residential based activities where the occupation has not commenced or been carried out.	3100620	1031	341.10	N/A	341.10
11 Determining an initial application for approval of a Bed & Breakfast, Child Family Care Centre & other residential based activities where the occupation has commenced .	3100620	1031			The fee in item 10 plus, by way of penalty, twice that fee
12 Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	3100620	1031	295.00	N/A	295.00
13 Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	3100620	1031			The fee in item 14 plus, by way of penalty, twice that fee - changed from 10 to 14
14 Providing a zoning certificate	3100620	1031	73.00	N/A	73.00
15 Replying to a property settlement questionnaire	3100620	1031	73.00	N/A	73.00
16 Providing written planning advice (includes Home/Other Business advice to satisfy Statutory Licencing Requirements)	3100620	1031	73.00	N/A	73.00
17 Scheme Amendments	3100620	1031			As per Part 7, Division 2, Planning and
18 Structure Plans Assessment	3100620	1031			As per Part 7, Division 2, Planning and
19 Structure Plan Modifications, Design Guidelines Assessments	3100620	1031			As per Part 7, Division 2, Planning and
20 Strata Title – Preliminary Determination	3100635	2243	160.15	N/A	160.15
21 Sale of scheme texts and land use strategy (text):					
- hardcopy	3100635	2233	37.82	3.78	41.60
- electronic	3100635	2233	17.50	1.75	19.25

Where applications under items 1, 2, 3, 4, 6, 7, 10, 11, 12, 13, 17 & 18 require public consultation all advertising costs to be paid at the following rates:							
(a) Letters to land owners and government authorities	3100635	2233	17.50	1.75	19.25	N	
(b) Hire and erection of advertising sign	3100635	2233	203.27	20.33	223.60	N	
(c) Other external media advertising	3100635	2233	All costs +10%		All costs +10%		
22 Section 40 Certificate (Liquor Licence)	3100635	2233	97.86	9.79	107.65	N	
TOWN PLANNING SCHEMES							
TPS 3 Scheme Cost Assessment Fee							
- per lot fee for the subdivision of up to 3 lots	3100635	2233	397.55	39.75	437.30	N	
- per lot fee for each lot thereafter 3 lots	3100635	2233	75.64	7.56	83.20	N	
DEVELOPMENT CONTRIBUTION PLAN							
per lot fee within DCA1 - Capel Development Contribution Area			2,170.00	N/A	2,170.00	Y	
per lot fee within DCA2 - Dalyellup Development Contribution Area			2,346.00	N/A	2,346.00	Y	
Development Assessment Panel Fees							
(Planning and Development (Development Assessment Panels) Regulations 2011)							
1 A DAP application where the estimated cost of the development is:							
(a) not less than \$2 million and less than \$7 million	3100635	2233	6,003.00	N/A	6,003.00	Y	
(b) not less than \$7 million and less than \$10 million	3100635	2233	9,268.00	N/A	9,268.00	Y	
(c) not less than \$10 million and less than \$12.5 million	3100635	2233	10,084.00	N/A	10,084.00	Y	
(d) not less than \$12.5 million and less than \$15 million	3100635	2233	10,371.00	N/A	10,371.00	Y	
(e) not less than \$15 million and less than \$17.5 million	3100635	2233	10,659.00	N/A	10,659.00	Y	
(f) not less than \$17.5 million and less than \$20 million	3100635	2233	10,948.00	N/A	10,948.00	Y	
(g) \$20 million or more	3100635	2233	11,236.00	N/A	11,236.00	Y	
2 An application under regulation 17 (Form 2: Amendment)	3100635	2233	257.00	N/A	257.00	Y	
CEMETERY - CAPEL & BOYANUP							
(Gazetted in accordance with Section 53 of the Cemeteries Act 1986)							
Land							
2.4m x 1.2m Single Depth	3100720	1040	545.45	54.55	600.00	N	
2.4m x 2.4m Double Depth	3100720	1040	818.18	81.82	900.00	N	
Burial							
Adult	3100720	1040	909.09	90.91	1,000.00	N	
Child (Under 7 years)	3100720	1040	636.36	63.64	700.00	N	
Stillborn Child	3100720	1040	454.55	45.45	500.00	N	
Placement of Ashes							
Burial Area	3100720	1040	181.82	18.18	200.00	N	
Single placement in niche wall Capel/Boyanup (including plaque)	3100720	1040	318.18	31.82	350.00	N	
Double placement in niche wall Capel (including plaque)	3100720	1040	409.09	40.91	450.00	N	
Extra Charges							
Graves deeper than 1.8m							
Each additional 0.3m	3100720	1040	90.91	9.09	100.00	N	
Exhumation	3100720	1040	909.09	90.91	1,000.00	N	
Interment of oblong or oversized	3100720	1040	136.36	13.64	150.00	N	
Burial on Saturday/Sunday/Public holiday	3100720	1040	454.55	45.45	500.00	N	
Removal of monumental work prior to reopening of grave	3100720	1040	Quote	Quote	Quote		
Interment without due notice	3100720	1040	227.27	22.73	250.00	N	
Miscellaneous Charges							
Funeral Director's License - annual	3100720	1040	200.00	N/A	200.00	N	
Funeral Director's License - per interment	3100720	1040	80.00	N/A	80.00	N	
Monumental Mason Licence - Annual	3100720	1040	200.00	N/A	200.00	N	
Monumental Mason Licence - Per Intern	3100720	1040	80.00	N/A	80.00	N	
Issue of Grant of right of burial	3100720	1040	50.00	5.00	55.00	N	
Copy of Grant of right of burial	3100720	1040	22.73	2.27	25.00	N	
Renewal of Grant of right of burial	3100720	1040	100.00	10.00	110.00	N	
For use of metal number plate	3100720	1040	22.73	2.27	25.00	N	
Permission to erect a headstone or monument	3100720	1040	68.18	6.82	75.00	N	
For reserving a grave	3100720	1040	181.82	18.18	200.00	N	
For reserving a niche single and double plot	3100720	1040	181.82	18.18	200.00	N	
Grave number - search fee	3100720	1040	20.00	N/A	20.00	N	
RECREATION AND CULTURE							
1. HALLS AND COMMUNITY CENTRES (Facilities)							
Fee Notes							
Community Hire - Registered not for profit, charitable, welfare, community service or sporting groups (requires a minimum 50% Shire of Capel residents to attend). Commercial groups conducting physical activity for the benefit of Shire residents (requires a minimum 50% residents in attendance). Fundraising events for Shire of Capel special areas of need or where community service based training is being provided. Private hire by a Shire of Capel resident or ratepayer.							
Commercial Hire - Any hire not recognised under the community hire rate. Includes but is not limited to: political parties and campaigns, hire for purposes of independent or commercial gain.							
Education/Child Services/Playgroup Hire - The group must be registered with Playgroup Australia/WA, or be providing a community beneficial child or education based service. Applied only to exclusive use facilities or those child or education specific bookable spaces determined by Shire of Capel Officers.							
Annual Usage Fee - The annual fee charge entitles community and or incorporated associations facility use for purposes in line with their constitution and up to four(4) fundraising events per annum.							
Shared Kitchen - All hire includes shared use of the kitchen (fixed items such as stoves and refrigerators are included, as are removable items (if provided) such as kettles, crockery and cutlery).							

Alcohol - Hirers intending to consume or sell alcohol are responsible for obtaining the appropriate permits prior to their hire.						
				Annual Usage Fee (Inc. GST)	Hourly Fee (Inc. GST)	
Capel Community Centre						
Hall & Shared Kitchen	3110121				36.50	N
Meeting Room (Zircon or Titanium) & Shared Kitchen	3110121				12.50	N
Capel Infant Health and Child Services Centre						
Activity Room & Shared Kitchen (currently not available for public hire)	3080120				15.50	N
Education/Child Services/Playgroup Area	3080120				8.50	N
Boyanup Hugh Kilpatrick Memorial Centre						
Hall & Shared Kitchen	3110121				36.50	N
Boyanup Jack and Mary Kitchen Community Centre						
Activity Room & Shared Kitchen	3110121				15.50	N
Meeting Room & Shared Kitchen	3110121				12.50	N
Education/Child Services/Playgroup Area	3110121				9.00	N
Gelorup Community Centre						
Hall & Shared Kitchen	3110121				36.50	N
Annual Fee for Gelorup Community Inc.	3110121			633.35		N
Dalyellup Community Centre						
Hall & Shared Kitchen	3110121				36.50	N
Meeting Room & Shared Kitchen	3110121				12.50	N
Activity Room & Shared Kitchen (currently not available for public hire)	3110121				15.50	N
Education/Child Services/Playgroup Area	3110121				9.00	N
Annual Fee for Dalyellup Seniors Association Inc.	3110121			3123.10		N
Peppermint Grove Beach Community Centre						
Hall & Shared Kitchen	3110121				26.00	N
Meeting Room & Shared Kitchen	3110121				12.50	N
Annual Fee for Peppermint Grove Beach Community Association.	3110121			633.35		N
2. Bond				Bond Charge		
General Facility Hire Bond				250.00		N
Applicable during hire with or without alcohol consumption and when patron attendance does not exceed the booked space patron capacity as deemed by the Shire of Capel Health Department. A bond may be considered for a waiver if requested in writing and at the discretion of Shire of Capel Officers. If the Shire deems a facility is left in an unreasonable state, part or whole of the bond may be forfeit as per the Facility Hire Conditions.						
Event Facility Hire Bond (expecting less than 1000 people)				500.00		
Event Facility Hire Bond (expecting more than 1000 people)				1000.00		
3. Keys						
Lost, Damaged and Not Returned (charge per key)		9341512	6220		N/A	50.00 N
Hirers who do not return their key are liable for any costs associated with the replacement of facility locks.						
4. Foreshores and Reserves Permit						
Application Processing Fee		3110320		22.73	2.27	25.00 N
RECREATION GROUNDS						
Lighting Tower Charges (per tower per hour of use):						
Capel Recreation Ground		3110301	1104	14.55	1.45	16.00 N
Boyanup Recreation Ground		3110301	1104	14.55	1.45	16.00 N
Dalyellup Recreation Grounds		3110301	1104	14.55	1.45	16.00 N
7. Sports Pavilion - Capel, Dalyellup, Boyanup						
Meeting Room (including Kitchen)		3110323	2683	454.60	45.40	500.00 N
8. Sports Pavilion & Ground Usage - Capel & Dalyellup						
Annual Usage Fee for Seasonal Tenants:						
Senior Team Fee		3110323	2683	155.00	N/A	155.00 N
Junior Team Fee - 50% of Senior Team fee (14 years of age and under).		3110323	2683	77.50	N/A	77.50 N
Seasonal tenants are exempt from additional ground usage and court hire charges. Invoices are raised in June each year against each Club based on the number of senior and junior teams registered.						
Capel, Boyanup & Peppermint Grove Recreation Grounds:						
Hire of Recreation Ground or Reserve for an event (per day)		3110301	2693	140.91	14.09	155.00 N
Hire of Recreation Ground or Reserve by a school (per day)		3110301	2693	81.82	8.18	90.00 N
Hire of Clubhouse facilities (per day)		3110301	2693	81.82	8.18	90.00 N
Litter Bond for hire of Recreation Ground or Reserve		3110301	2693	260.00	N/A	260.00 N
Hire of Tennis Courts (per court per hour)		3110301	2693	15.45	1.55	17.00 N
Hire of Basketball Courts (per court per hour)		3110301	2693	15.45	1.55	17.00 N
Note: Fees apply to clubs, associations and businesses who intend to make a profit only - no fee chargeable for community use.						
Dalyellup Recreation Facilities - Oval & Courts are available for community use at all times outside school hours. The Ocean Forest Lutheran College and Tuart Forrest Primary School have priority use from 7.00am to 4.00pm Monday to Friday excluding school holidays and public holidays.						

Hire of Tennis Courts (per court per hour)	3110301	1113	15.45	1.55	17.00	N
Hire of Oval (per person per day) - once off use	3110301	1113	9.09	0.91	10.00	N
EVENTS						
Fee for Assessing an Event Risk Management Plan:						
Events expecting less than 500 people	3110301	2693	38.77	3.88	42.65	N
Events expecting between 500 – 1000 people			68.05	6.80	74.85	N
Events expecting greater than 1,000 people	3110301	2693	99.60	7.00	106.60	N
Event Alcohol Sales Application			25.25	7.00	32.25	N
LIBRARIES						
Lost or Damaged Books	3110501	1110			Replacement	
Laminating - A4	3110500	2953	2.18	0.22	2.40	N
- A3	3110500	2953	3.09	0.31	3.40	N
- A5	3110500	2953	1.18	0.12	1.30	N
Replacement Library Card	3110500	1106	2.18	0.22	2.40	N
Photocopying - A4 black & white (patrons do own copying)	3110500	2953	0.18	0.02	0.20	N
Photocopying - A3 black & white (patrons do own copying)	3110500	2953	0.36	0.04	0.40	N
Photocopying - A4 colour (patrons do own copying)	3110500	2953	0.91	0.09	1.00	N
Photocopying - A3 colour (patrons do own copying)	3110500	2953	1.82	0.18	2.00	N
CAMPING CHARGES						
Council Ovals	3110321	1112	6.14	0.61	6.75	N
Adults (per night)	3110321	1112	2.36	0.24	2.60	N
Children under 12 years (per night)					No Fee	N
Pre-school children					No Fee	N
COMMUNITY BUS HIRE SUBSIDY						
Per half day (up to 100km's)	3110301	7773	77.55	7.75	85.30	N
- \$0.50 per km for subsequent km's						
Per full day (up to 200km's)	3110301	7773	155.05	15.50	170.55	N
- \$0.50 per km for subsequent km's						
TRANSPORT						
ROAD CLOSURES						
Permanent (per application)	3120201	7823	1,057.65	N/A	1,057.65	N
Temporary (per application)	3120201	7823	706.15	N/A	706.15	N
Agree to meet any other costs above application fees including DOLA fees and any field survey costs.						
OTHER						
Rural Property Number Fee	3120520		75.64	7.56	83.20	N
Sporting Club/Fundraising Number Plates	3120520		233.50	23.35	256.85	N
Sale of "Shire of Capel" Number Plates	3120520		106.82	10.68	117.50	N
Sale of Number Plates - Police Licensing Fee	3120520		213.20	N/A	213.20	N
ECONOMIC SERVICES						
BUILDING CONTROL - REGULATORY FEE SCHEDULE						
(Building Regulations 2012)						
BUILDING PERMIT APPLICATIONS						
Residential - Class 1 and 10						
All Fees based on a % Value of Work inc GST – minimum \$110.00.						
Uncertified Permit – Residential	3130320	1300	0.32%	N/A	0.32%	Y
Certified Permit - Residential	3130320	1300	0.19%	N/A	0.19%	Y
Commercial - Class 2 to 9						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Certified Building Application Permit Fee – Commercial	3130320	1300	0.09%	N/A	0.09%	Y
DEMOLITION PERMIT APPLICATIONS						
Residential - Class 1 and 10						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Permit Fee (for each storey of a 2-9 building)	3130320	1300	110.00	N/A	110.00	Y
EXTENSION OF TIME APPLICATIONS						
Building or Demolition Permit						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Occupancy permit or building approval certificate						
Permit Fee	3130320	1300	110.00	N/A	110.00	Y
OCCUPANCY PERMIT APPLICATIONS						
Application for a completed building						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Application for a temporary occupancy permit for an incomplete building.						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y
Application for a modification of an occupancy permit for additional use of building on a temporary basis.						
Occupancy Permit Fee	3130320	1300	110.00	N/A	110.00	Y

Application for a replacement occupancy permit for a permanent change of the buildings use/classification.						
Occupancy Permit Fee	3130320	1300	110.00	N	110.00	Y
Application for an occupancy permit for a building with existing authorisation (application to replace an occupancy permit for an existing building)						
Occupancy Permit Fee	3130320	1300	110.00	N	110.00	Y
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision. Fees based on \$11.60 for each strata unit covered by the application, but not less than \$115.00						
Fee	3130320	1300	11.60	N	11.60	Y
UNAUTHORISED WORK APPLICATIONS						
Residential (Class 1a and 10) Application for a building approval certificate for a building in respect of which unauthorised work has been done						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Unauthorised Building Work - Residential	3130320	1300	0.38%	N/A	0.38%	Y
Commercial (Class 2-9) Application for an occupancy permit for a building in respect of which unauthorised work has been done						
All Fees based on a % Value of Work inc GST – minimum \$110.00						
Occupancy Permit Fee	3130320	1300	0.18%	N/A	0.18%	Y
Application for a building approval certificate for an existing building where unauthorised work has <u>not</u> been done						
Fee	3130320	1300	110.00	N/A	110.00	Y
MISCELLANEOUS (REGULATORY)						
Building Services Levy for Building Permit & Demolition Permit (\$61.65 up to \$45,000 or 0.137% of the value of the work over \$45,000)	3130302	4213	\$61.65 then 0.137% of total building cost			Y
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	3130302	4213	\$61.65	N/A	\$61.65	Y
Building Services Levy for Occupancy Permit or Building Approval Certificate for unauthorised building work (\$123.30 up to \$45,000 or 0.274% of the value of the work over \$45,000)	3130302	4213	\$123.30 then 0.274% of total building cost			Y
Building and Construction Industry Training Levy	3130302	4203	0.2% of estimated value of construction (applies to estimated values over \$20000)			Y
Swimming Pool four yearly inspection (Reg 53(2) Building Regulations 2012 (WA).						
Inspection Fee - Annual 2023 & 2024 (2 year fee collection)	3130321	1350	26.55	2.65	29.20	Y
Additional Pool inspection	3130321	1350	172.09	17.21	189.30	N
Building Act Part 8. Div. 3 Smoke Alarms						
An application for approval	3130320	1300	179.40	N/A	179.40	Y
Building Regs Sch 2 Div. 3 it. 1						
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought).	3130320	1300	2,123.00	N/A	2,160.15	Y
BUILDING CONTROL - NON-REGULATORY FEE SCHEDULE						
PERMIT APPLICATIONS						
Post demolition inspection fee (all demolition permits)	3130320	1300	318.19	31.81	364.00	N
Re-inspection fee or additional inspection fee (per hour charge)	3130320	1300	159.09	15.91	182.00	N
BUILDING AND PLANNING SERVICES						
Building officer additional service / advice						
Fee per hour	3130335	1304	172.09	17.21	189.30	N
Planning Scheme Compliance assessment fee						
Single storey building	3130335	1304	66.18	6.62	72.80	N
Double storey building	3130335	1304	127.64	12.76	140.40	N
BUILDING CODE COMPLIANCE						
Certificate of Design Compliance (residential) - 0.13% of construction cost, minimum \$370.00	3130335	1304	349.82	34.98	384.80	N
Certificate of Design Compliance (commercial) Quote required - \$181.00 hourly rate	3130335	1304	171.14	17.11	188.25	N
Certificate of Construction Compliance Quote required - \$181.00 hourly rate	3130335	1304	171.14	17.11	188.25	N
Certificate of Building Compliance - 0.09% of construction cost, minimum \$360.00	3130335	1304	340.36	34.04	374.40	N
TOWN PLANNING SCHEMES						
TPS 3 Scheme Cost Assessment Fee						
Per lot fee for the subdivision of up to 3 lots	3100635	2233	387.64	38.76	426.40	N
Per lot fee for each lot thereafter 3 lots	3100635	2233	73.73	7.37	81.10	N
MISCELLANEOUS (NON-REGULATORY)						
Building Permit Plan Search Request	3130335	1304	49.18	4.92	54.10	N

Site plan search (per property)	3130335	1304	21.73	2.17	23.90	N
EXTRACTIVE INDUSTRY						
EIL Application Fee	3130834	1320	3,309.00	N/A	3,309.00	N
EIL Annual Administration Fee < 1 hectare	3130834	1320	1,266.00	N/A	1,266.00	N
> 1 hectare < 5 hectares	3130834	1320	2,487.00	N/A	2,487.00	N
> 5 hectares	3130834	1320	3,747.00	N/A	3,747.00	N
EIL Transfer Fee (per licence)	3130834	1320	692.00	N/A	692.00	N
REHABILITATION BOND (CHARGES ARE PER HECTARE)						
Fine grained material (sand) – pasture vegetation reinstatement to 1:6 batter slope.		BOND	17,544.00	N/A	17,544.00	N
Gravel and limestone - pasture vegetation reinstatement to 1:6 batter slope.		BOND	20,850.00	N/A	20,850.00	N
Fine grained material (sand) – native vegetation reinstatement to 1:6 batter slope. Additional premium for high risk sites - \$10,000 per hectare.		BOND	27,800.00	N/A	27,800.00	N
Gravel and limestone - native vegetation reinstatement to 1:6 batter slope. Additional premium for high risk sites - \$10,000 per hectare.		BOND	29,205.00	N/A	29,205.00	N
Extractive Industry with approved final batter slope greater than 1:6.		BOND	60,000.00	N/A	60,000.00	N
Basalt - Amount to be determined by negotiation.		BOND		N/A	Negotiable	N
Note 1: Minimum bond amounts are provided as the amount of each bond will be negotiated depending upon individual circumstances for each property including but not limited to factors such as the topography of the land, the depth of excavation, etc.						
Note 2: Bonds will be reimbursed in stages depending upon the achievement of targets towards the agreed rehabilitation state of the site.						
SUPERVISION AND OTHER FEES						
Supervision Fees						
For Subdivision Works - 1.5% of tender price of works	3140335	1402			2.0% + GST	N
For other Subdivision Works - minimum fee for inspection of subdivision and development.	3140335	1402	128.59	12.86	141.45	N
- actual hourly rate thereafter						
For subdivision works - A non-refundable administration fee by LG to handle the setting up of the bond agreement and its implementation.			1,000.00	100.00	1,100.00	N
TRAFFIC MANAGEMENT						
Traffic Management Plan Application Fee	3140335	1404	151.27	15.13	166.40	N
Traffic Count Data - fee per site recording	3140335	1404	70.91	7.09	78.00	N
ROAD TRAFFIC WARNING SIGNS						
Set of 2 signs, posts and installation	3140335	1404	624.00	62.40	686.40	N
Application approval fee	3140335	1404	132.36	13.24	145.60	N
SUBDIVISION BONDING						
Landscape Maintenance Bond (Subdivisions)						
All plantings shall be supported by a maintenance and watering period of at least two summer periods to ensure full establishment. (Can be expected to be 5% of contract value for landscape works (Ex GST) as acceptable to the Local Government).	9341539	6352			Not negotiable	N
Streetscape Maintenance Bond (Subdivisions)						
Where developer/s arrange for landscaping to take place, it shall be supported by a maintenance and watering period of at least two summer periods after planting to ensure proper establishment. (Developer to provide cost estimate with detailed breakdown of two year period for Shire approval as the bond value).	9341539	6353			Not negotiable	N
Outstanding works Bond (Subdivisions)						
Consulting Engineer to provide cost estimate with detailed breakdown of total works package taken from contract documents for Shire approval, then add 30% contingency for total bond value.	9341536	1701			Negotiable	N
Defect Liability Bond (Subdivisions)						
Prior to the clearance of the subdivision, the developer may be required to pay 5% of the works as calculated on the total contractual cost of the subdivision being the subject of the clearance.	9341536	1700			Negotiable	N
Public Open Space Landscape Establishment Bond (Subdivisions)						
For the establishment of POS landscaped areas - withhold 2 years of negotiated maintenance costs for the duration of the maintenance period.	9341539	6355			Negotiable	N
Soil Stabilization Bond (Subdivisions)						
A soil stabilization bond may be required in areas where climatic, site and soil conditions are such that wind born dust or soil erosion and deposition may cause significant problems. The table lists the rate of cost:	9341539	6356			Negotiable	
					<ul style="list-style-type: none"> • Site Classification 1 – Negligible risk = \$ Nil • Site Classification 2 – Low risk = \$600 /ha • Site Classification 3 – Medium risk = \$1800 /ha • Site Classification 4 – High risk = \$3600 /ha 	
Dust Control and Sand drift Bond (Subdivisions)						

In those locations, where climatic conditions are such that wind borne dust and sand drift may cause significant problems, the responsible LGA may require this bond as a condition of approval of the engineering drawings. The table lists the rate of cost:	9341539	6357	<ul style="list-style-type: none"> Site Classification 1 – Negligible risk = \$ Nil Site Classification 2 – Low risk = \$600 /ha Site Classification 3 – Medium risk = \$1800 /ha Site Classification 4 – High risk = \$3600 /ha 				
ENGINEERING ADVICE, INVESTIGATIONS, SURVEY AND DESIGN							
Various Services (evaluate, provide advice, inspect, sign off etc.)							
Permit for Excavation / Opening of Thoroughfares	3120201	1405	280.00	N/A	280.00	N	
Works in Thoroughfare - Application & Issuance of a Permit	3120201	1405	75.00	N/A	75.00	N	
Verge Treatments - To process applications	3120201	1405	50.00	N/A	50.00	N	
Crossovers							
Crossovers - To process applications (Note: Council crossover contributions are based on a standard vehicle crossover, calculated on the actual measured area at 50% of the m2 rate for Bonding of Works Crossover, proof of invoice in required.)	3120201	1253	50.00	N/A	50.00	N	
Min Urban – Standard Vehicle Crossover 4m long by 3m wide with 1m wide splays to 5m wide at road edge, with a 200mm gravel/limestone pavement, 30mm of Asphalt and a concrete/timber flush kerb (Up to 20m2).	Rate in accordance with 'Bonding of Works for Development Approval' (E.g.: Max Contribution Urban = \$96.50 x (3x4)+1)m2 x 0.5= \$627.25)						
Min Rural and Special Rural - Standard Vehicle Crossover 6m long by 3m with 5m Radii/ 1m splays to 6m wide at road edge, with a 200mm gravel/limestone pavement, 30mm of Asphalt and a concrete/timber flush kerb, (Up to 20m2).	Rate in accordance with 'Bonding of Works for Development Approval' (E.g.: Max Contribution Rural = \$96.50 x (3x6)+1)m2 x 0.5= \$916.75)						
Traffic Counts - New sites, 7 day tube count	3120201	1253	500.00	50.00	550.00	N	
Traffic Counts - New sites, 14 day tube count	3120201	1253	790.91	79.09	870.00	N	
Evaluating Traffic Management Plans and Authorising the use of Traffic Signs & Devices:							
Submitted 14 calendar days in advance	3120520	3294	75.00	N/A	75.00	N	
Fast Track Applications - Processed within 3 business days (guaranteed)	3120520	3294	750.00	N/A	750.00	N	
Activities in road reserves - Application & Issuance of a Permit	3120520	3294	55.00	N/A	55.00	N	
Extra Mass Permits - (RAV's - Restricted Access Vehicles)	3120520	3294					
Application & Issuance of a Permit or Letter of Support Signage	3120520	3294	55.00	N/A	55.00	N	
Signage							
Relocate existing sign & post - per sign	3120201	3295	Price on Application		Price on Application	N	
Shift sign onto existing structure/post	3120201	3295	200.00	N/A	200.00	N	
Supply & install standard blue & white directional sign	3120201	3295	350.00	35.00	385.00	N	
Bonding of Works for Development Approval							
Note: Access Driveways and Crossovers are to be constructed of brick, concrete or asphalt and to the Shire of Capels standards and specifications.							
Access Driveways - per m2	3120201	3296	96.50	N/A	96.50	N	
Crossovers - per m2	3120201	3296	96.50	N/A	96.50	N	
Kerbing							
Remove existing kerbing - per lineal metre	3120201	1256	66.00	N/A	66.00	N	
Laying mountable concrete kerbing - per lineal metre	3120201	1256	66.00	N/A	72.00	N	
Reinstate paving bricks behind kerb - per m2	3120201	1256	78.00	N/A	78.00	N	
Reinstate concrete or asphalt behind kerb - per m2	3120201	1256	78.00	N/A	78.00	N	
Footpath - Dual use footpath (100mm thick, broom finish, rounded edges, 2m wide) per m2.	3120201	1256	110.50	N/A	110.50	N	
Soakwell - Supply & install (dry conditions) of stormwater soakwells with grated lids.	3120201	1256					
Size 1800x1800mm	3120201	1256	2,443.50	N/A	2,443.50	N	
Size 1800x1200mm	3120201	1256	2,278.00	N/A	2,278.00	N	
Size 1500x1200mm	3120201	1256	2,112.00	N/A	2,112.00	N	
Size 1200x1200mm	3120201	1256	2,034.50	N/A	2,034.50	N	
Size 1200x900mm	3120201	1256	1,912.00	N/A	1,912.00	N	
Size 900x600mm	3120201	1256	1,789.00	N/A	1,789.00	N	
Administration charge for Future Works (Non-Refunable) Note: The Shire of Capel future works cost of 25% added for bonding for works to be completed at a later date.	3120201	1256	909.09	90.09	1,000.00	N	
Development Assessment							
Application for Development Approval - Extractive Industry - per application. Note: The fee is \$2,217.00 when the extractive industry development has already commenced. (i.e. an additional amount of \$1,478 by way of penalty is applicable).	3130834	1323	739.00	N/A	739.00	N	



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