

ANNUAL 21 BUDGET 22 SHIRE OF DANDARAGAN



SHIRE OF
DANDARAGAN

VISION

A dynamic, diverse and desirable region delivering sustainable growth and connected communities.

ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

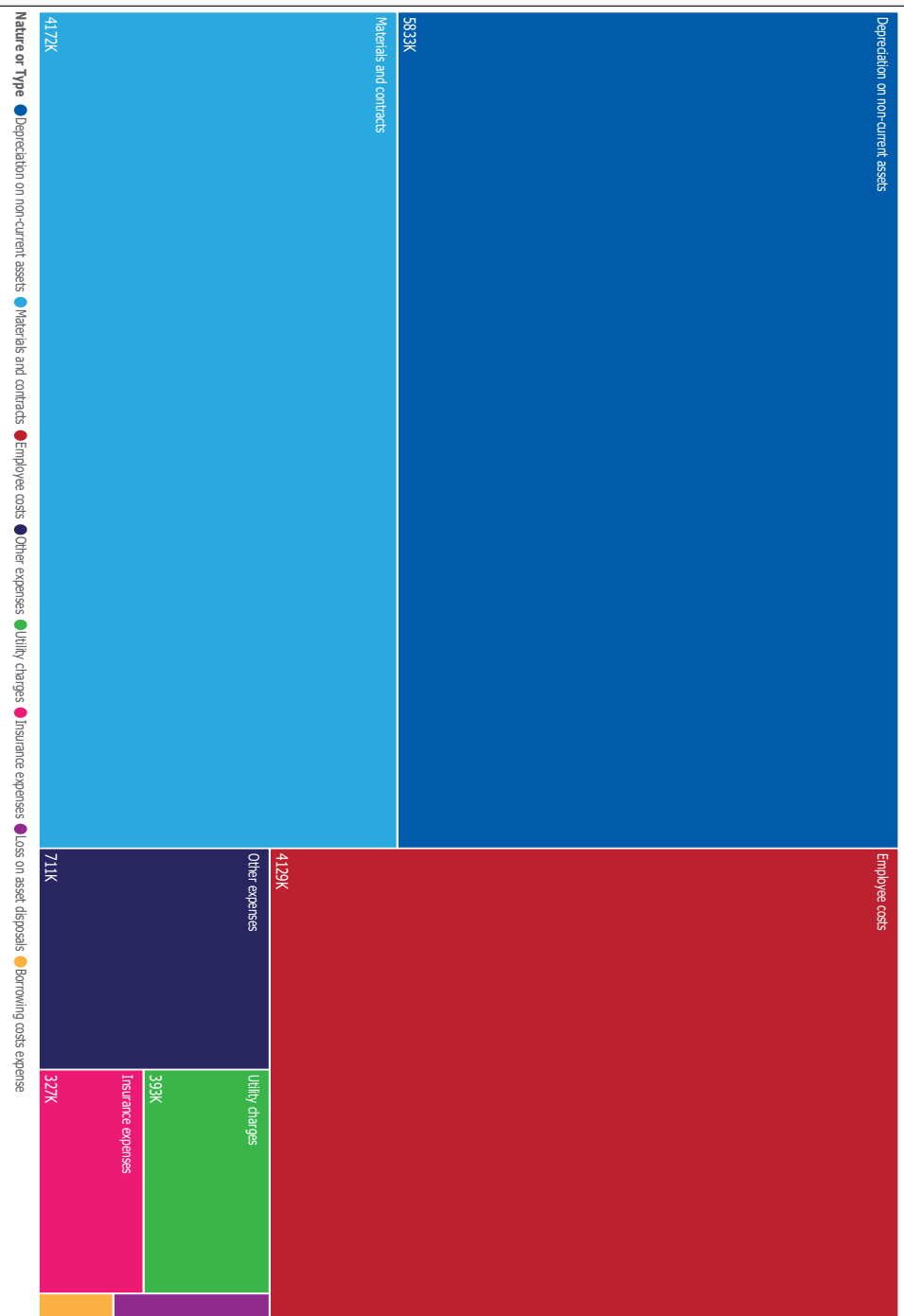
On behalf of our community, the Shire of Dandaragan respectfully acknowledges the past and present traditional owners of this land, the Yued people.

It is a privilege to be living on Nyungar country.

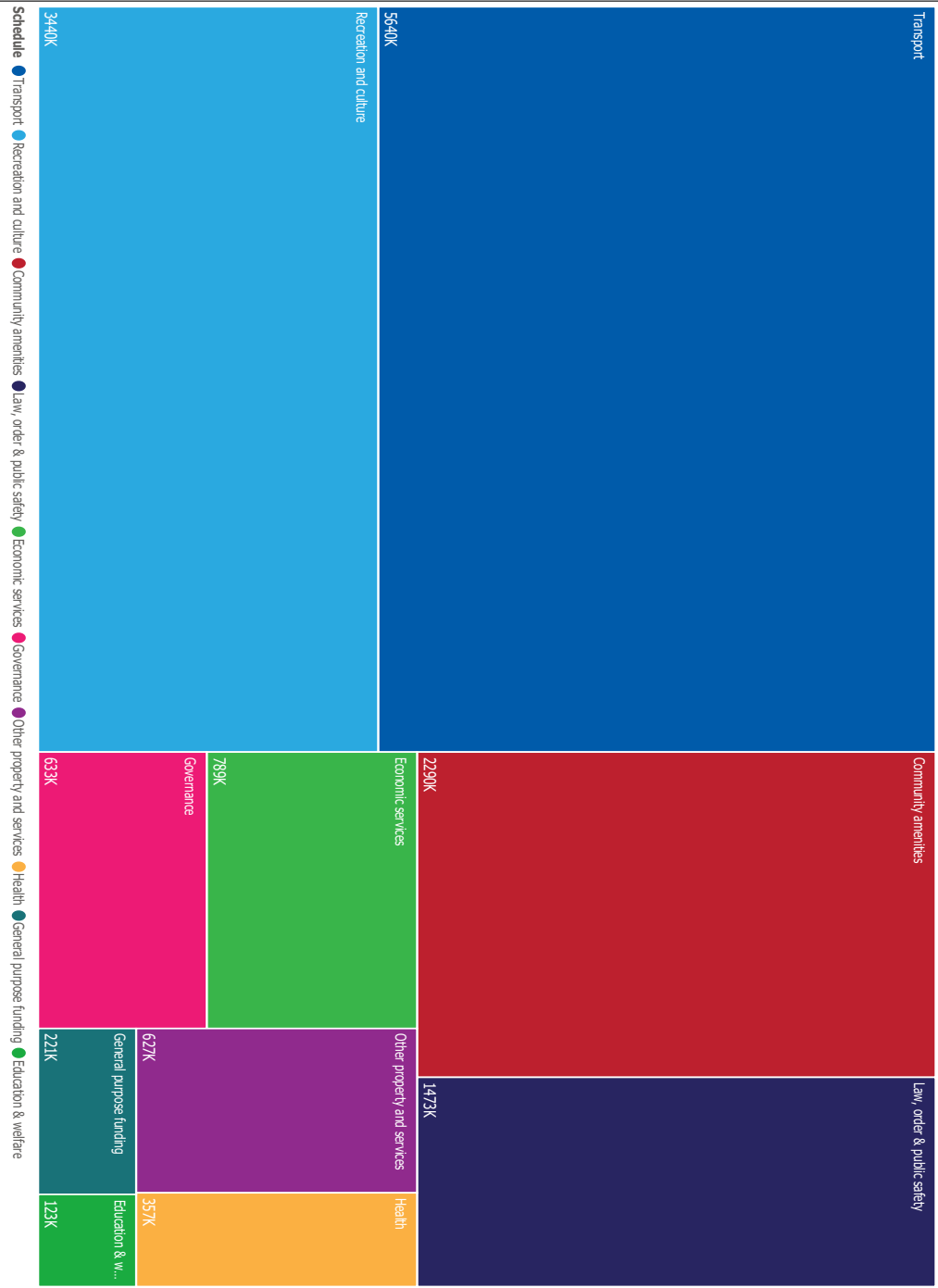


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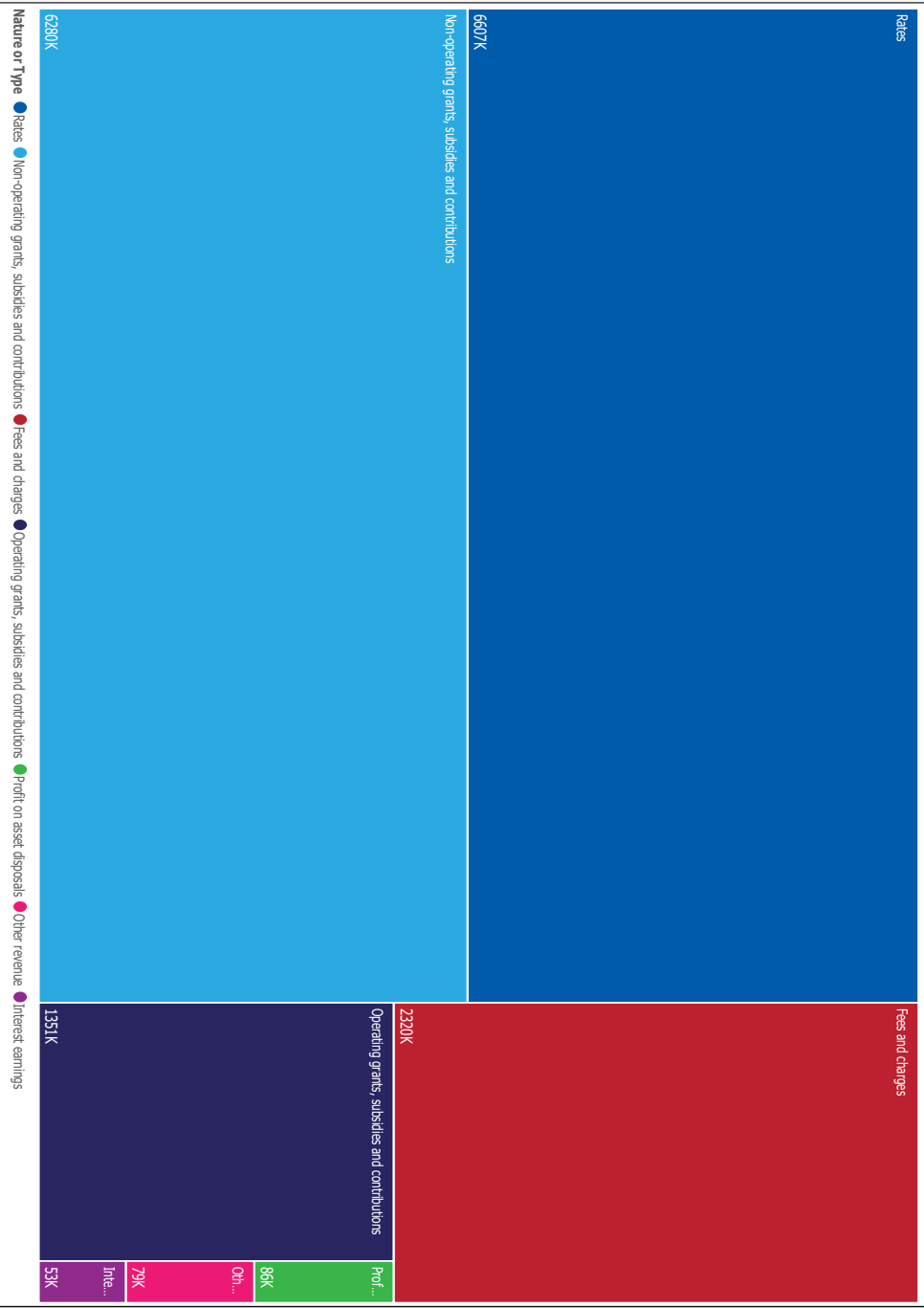
Operating Expenditure (\$) by Nature or Type



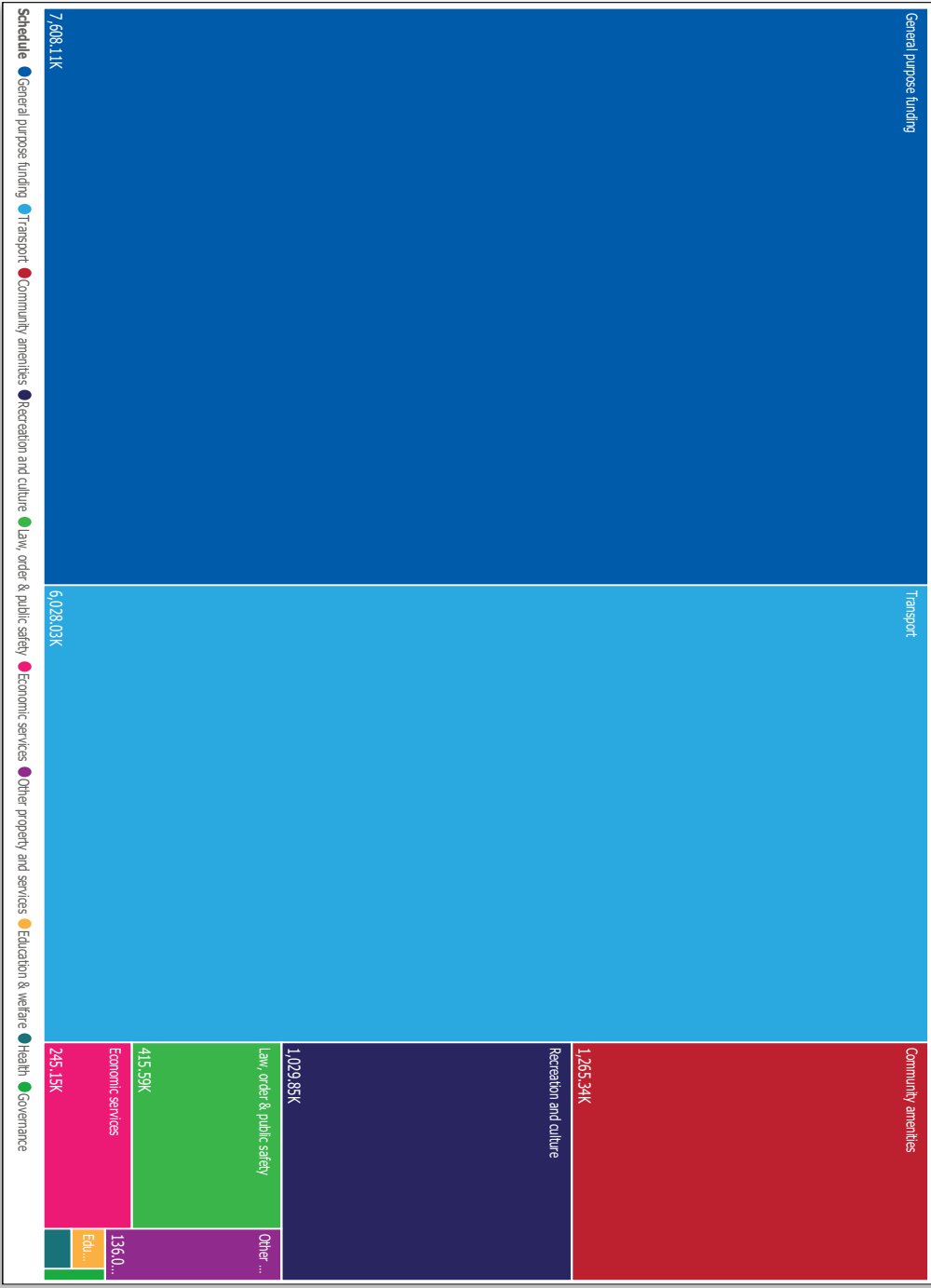
Operating Expenditure (\$) by Schedule



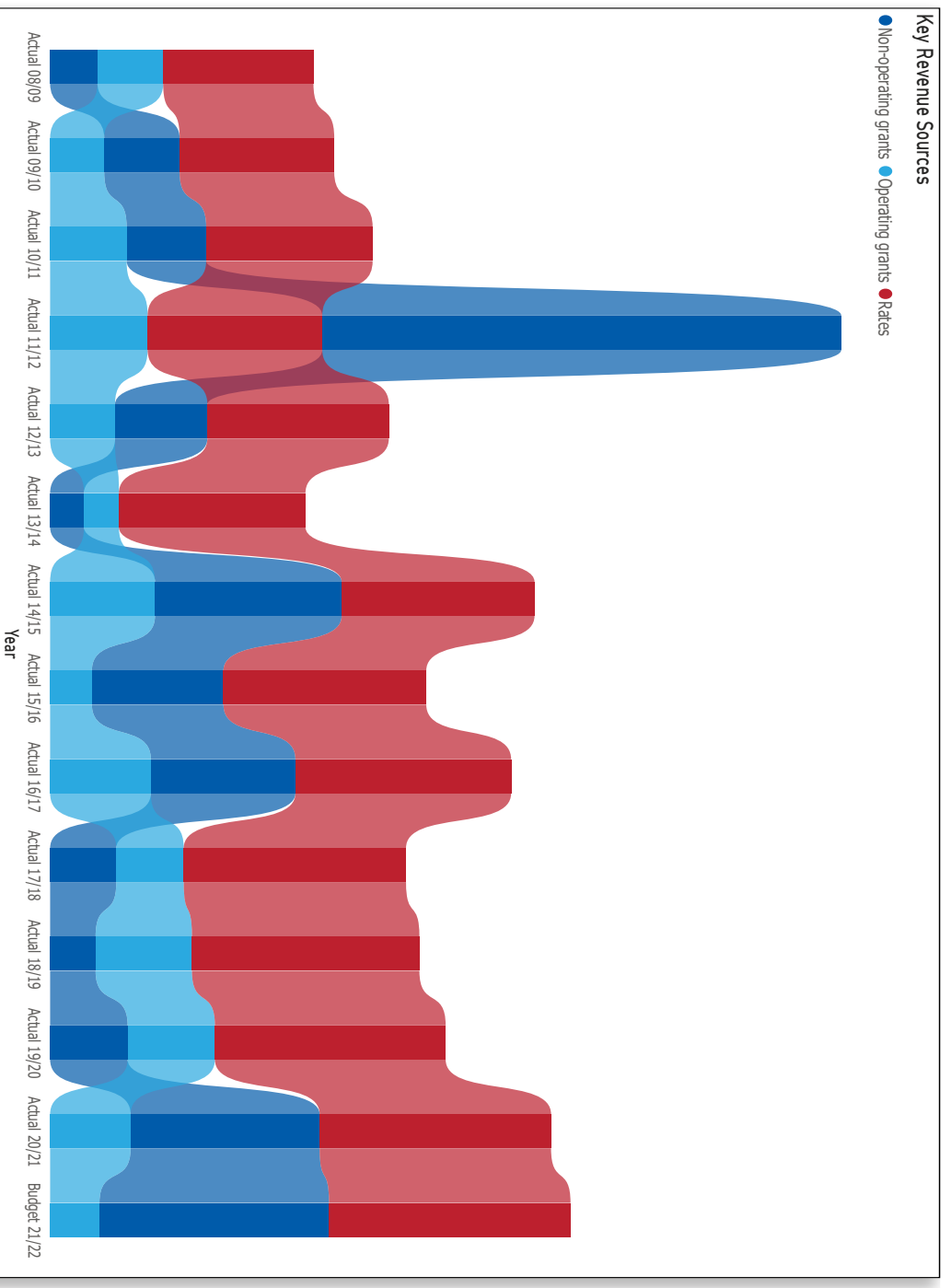
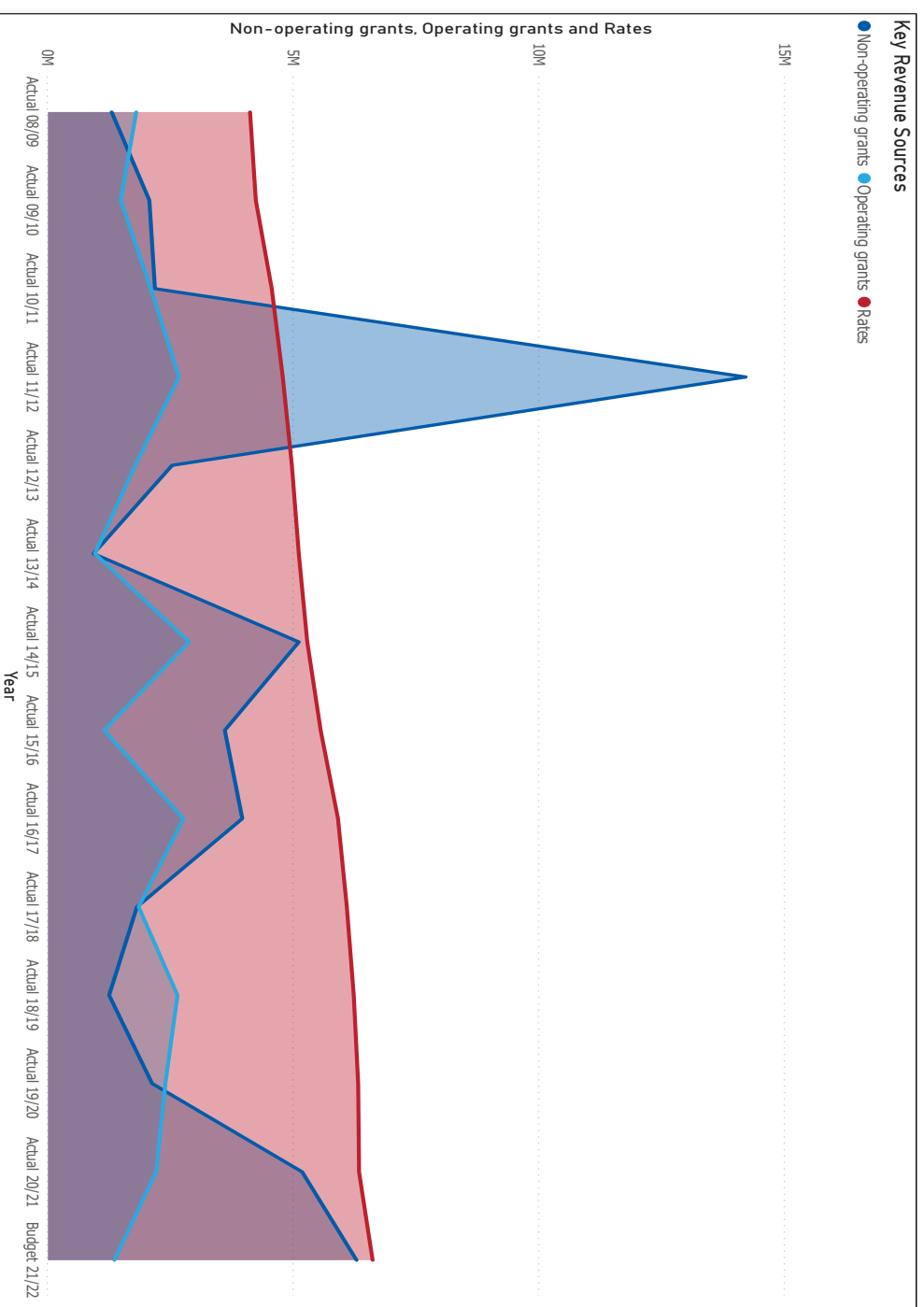
Operating Income (\$) by Nature or Type



Operating Income (\$) by Schedule



● General purpose funding
 ● Transport
 ● Community amenities
 ● Recreation and culture
 ● Law, order & public safety
 ● Economic services
 ● Other property and services
 ● Education & welfare
 ● Health
 ● Governance





Capital Acquisitions

Infrastructure assets - roads

Land and buildings

Infrastructure assets - other



Asset Class ● Infrastructure assets - roads ● Land and buildings ● Infrastructure assets - parks & reserves ● Infrastructure assets - other ● Plant and equipment ● Furniture and equipment

SHIRE OF DANDARAGAN
Budget for the Financial Year 2021 / 2022
Presented and Adopted at Special Council Meeting held 4 August 2021



L. HOLMES
SHIRE PRESIDENT



B. BAILEY
CHIEF EXECUTIVE OFFICER

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations. The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Dandaragan controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the budget.

2020/2021 ACTUAL BALANCES

Balances shown in this budget as 2020/2021 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On 1 July 2021 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments of Australian Accounting Standards - Materiality

AASB is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---|-------|---------------------|---------------------|---------------------|
| Revenue | | | | |
| Rates | 1 | 6,607,075 | 6,331,039 | 6,300,242 |
| Operating grants, subsidies and contributions | 10 | 1,350,599 | 2,202,047 | 1,208,418 |
| Fees and charges | 9 | 2,319,775 | 2,478,626 | 2,315,079 |
| Interest earnings | 12(a) | 53,420 | 30,853 | 22,000 |
| Other revenue | 12(b) | 78,813 | 98,478 | 121,773 |
| | | 10,409,682 | 11,141,043 | 9,967,512 |
| Expenses | | | | |
| Employee costs | | (4,128,559) | (3,832,218) | (4,047,580) |
| Materials and contracts | | (4,172,337) | (2,860,652) | (2,753,108) |
| Utility charges | | (392,847) | (415,023) | (459,742) |
| Depreciation on non-current assets | 5 | (5,832,564) | (5,862,521) | (6,308,988) |
| Borrowing costs expense | 12(d) | (27,786) | (10,356) | (23,378) |
| Insurance expenses | | (326,554) | (442,263) | (420,188) |
| Other expenses | | (710,830) | (701,126) | (753,722) |
| | | (15,591,477) | (14,124,159) | (14,766,706) |
| | | (5,181,794) | (2,983,116) | (4,799,194) |
| Non-operating grants, subsidies and contributions | 10 | 6,280,449 | 5,172,601 | 7,193,247 |
| Profit on asset disposals | 4(b) | 85,527 | 66,000 | 0 |
| Loss on asset disposals | 4(b) | (58,172) | (21,331) | 0 |
| Net result | | 1,126,010 | 2,234,154 | 2,394,053 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | 1,126,010 | 2,234,154 | 2,394,053 |

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

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Department
FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|--|--------------------|---------------------|---------------------|---------------------|
| Revenue | 1,9,10,12(a),12(b) | | | |
| Governance | | 5,625 | 16,659 | 78,168 |
| General purpose funding | | 7,608,105 | 8,017,457 | 7,039,694 |
| Law, order & public safety | | 401,592 | 414,733 | 405,503 |
| Health | | 14,690 | 51,848 | 4,290 |
| Education & welfare | | 20,000 | 13,500 | 10,500 |
| Community amenities | | 1,265,337 | 1,312,540 | 1,359,940 |
| Recreation and culture | | 451,912 | 533,322 | 427,586 |
| Transport | | 290,833 | 287,976 | 276,093 |
| Economic services | | 245,147 | 288,919 | 229,166 |
| Other property and services | | 106,441 | 204,088 | 136,571 |
| | | 10,409,682 | 11,141,043 | 9,967,512 |
| Expenses excluding finance costs | 5 | | | |
| Governance | | (628,742) | (584,445) | (634,346) |
| General purpose funding | | (220,674) | (193,328) | (197,086) |
| Law, order & public safety | | (1,472,914) | (1,248,571) | (1,343,921) |
| Health | | (357,450) | (301,168) | (321,579) |
| Education & welfare | | (117,835) | (98,409) | (106,984) |
| Community amenities | | (2,289,672) | (2,192,181) | (2,262,988) |
| Recreation and culture | | (3,438,625) | (3,204,146) | (3,142,356) |
| Transport | | (5,639,675) | (5,297,544) | (5,397,208) |
| Economic services | | (789,288) | (700,499) | (726,692) |
| Other property and services | | (608,816) | (293,513) | (610,169) |
| | | (15,563,690) | (14,113,804) | (14,743,328) |
| | | (5,154,008) | (2,972,761) | (4,775,816) |
| Finance costs | 12(d) | | | |
| Governance | | (3,954) | (6,515) | (8,413) |
| Law, order & public safety | | 0 | (135) | (135) |
| Education & welfare | | (4,808) | 0 | (3,375) |
| Recreation and culture | | (1,193) | (2,280) | (2,378) |
| Transport | | 0 | (168) | 0 |
| Other property and services | | (17,831) | (1,257) | (9,076) |
| | | (27,786) | (10,356) | (23,378) |
| Non- operating grants and subsidies | 10 | | | |
| Health | | 2,000 | 0 | 2,000 |
| Recreation and culture | | 577,937 | 1,183,087 | 1,702,654 |
| Transport | | 5,700,512 | 3,989,514 | 5,483,593 |
| Economic services | | 0 | 0 | 5,000 |
| | | 6,280,449 | 5,172,601 | 7,193,247 |
| Profit / (loss) on asset disposal | 4(b) | | | |
| Governance | | 5,251 | 0 | 0 |
| Law, order & public safety | | 14,000 | 0 | 0 |
| Community amenities | | (6,000) | 0 | 0 |
| Recreation and culture | | 0 | (17,331) | 0 |
| Transport | | 4,598 | 0 | 0 |
| Other property and services | | 9,506 | 62,000 | 0 |
| | | 27,355 | 44,669 | 0 |
| Net result | | 1,126,010 | 2,234,154 | 2,394,053 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | 1,126,010 | 2,234,154 | 2,394,053 |

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

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.

| PROGRAM NAME | 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 tasks of assisting elected members and ratepayers on matters which do not concern specific local government 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. |
| EDUCATION AND WELFARE | To provide services to disadvantaged persons, the elderly, children and youth. | Provision of youth, aged and disability 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, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library 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 local government and its economic wellbeing | Tourism and area promotion Provision of rural services including weed control, vermin control and standpipes. Building control. |
| OTHER PROPERTY AND SERVICES | To monitor and control operating accounts | Private works operation, plant repair and costs. |



SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS by Nature or Type
FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---|------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 6,737,075 | 6,302,014 | 6,568,242 |
| Operating grants and subsidies | | 1,350,599 | 2,177,383 | 1,183,753 |
| Fees and charges | | 3,619,775 | 1,465,188 | 2,623,079 |
| Interest earnings | | 53,420 | 30,853 | 22,000 |
| Goods and services tax | | 549,544 | 672,504 | 549,544 |
| Other revenue | | 78,813 | 98,478 | 121,773 |
| | | 12,389,227 | 10,746,419 | 11,068,391 |
| Payments | | | | |
| Employee costs | | (4,128,559) | (3,810,453) | (4,047,580) |
| Materials and contracts | | (4,272,337) | (2,984,463) | (3,387,108) |
| Utility charges | | (392,847) | (415,023) | (459,742) |
| Interest expenses | | (27,786) | (12,219) | (23,378) |
| Insurance expenses | | (326,554) | (442,263) | (420,188) |
| Goods and services tax | | (549,544) | (549,544) | (549,544) |
| Other expenditure | | (710,830) | (701,126) | (753,722) |
| | | (10,408,457) | (8,915,091) | (9,641,262) |
| Net cash provided by (used in) operating activities | 3 | 1,980,770 | 1,831,329 | 1,427,129 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for financial assets at amortised cost - self supporting loans | 6 | 45,032 | (2,471) | (2,488) |
| Payments for purchase of property, plant & equipment | 4(a) | (4,319,733) | (551,311) | (2,099,864) |
| Payments for construction of infrastructure | 4(a) | (8,364,004) | (7,473,953) | (9,796,514) |
| Non-operating grants, subsidies and contributions | | 5,525,862 | 5,493,781 | 6,759,840 |
| Proceeds from sale of plant and equipment | 4(b) | 404,900 | 130,000 | 33,600 |
| Net cash provided by (used in) investing activities | | (6,707,943) | (2,403,953) | (5,105,426) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (193,266) | (117,333) | (157,986) |
| Principal elements of lease payments | 7 | (32,716) | (40,530) | (40,530) |
| Proceeds from new borrowings | 6(b) | 2,393,000 | 50,000 | 1,340,000 |
| Net cash provided by (used in) financing activities | | 2,167,018 | (107,863) | 1,141,484 |
| Net increase (decrease) in cash held | | (2,560,155) | (680,488) | (2,536,813) |
| Cash at beginning of year | | 6,966,878 | 7,647,366 | 7,647,366 |
| Cash and cash equivalents at the end of the year | 3 | 4,406,723 | 6,966,878 | 5,110,553 |

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

SHIRE OF DANDARAGAN
RATE SETTING STATEMENT by Department
FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|--|-----------|---------------------|---------------------|---------------------|
| OPERATING ACTIVITIES | | | | |
| Funding surplus / (deficit) at start of year | 2(a)(iii) | 2,083,074 | 1,412,971 | 1,389,451 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 10,876 | 16,659 | 78,168 |
| General purpose funding | | 1,001,030 | 1,686,418 | 739,452 |
| Law, order & public safety | | 415,592 | 414,733 | 405,503 |
| Health | | 14,690 | 51,848 | 4,290 |
| Education & welfare | | 20,000 | 13,500 | 10,500 |
| Community amenities | | 1,265,337 | 1,312,540 | 1,359,940 |
| Recreation and culture | | 451,912 | 533,322 | 427,586 |
| Transport | | 327,522 | 287,976 | 276,093 |
| Economic services | | 245,147 | 288,919 | 229,166 |
| Other property and services | | 136,028 | 270,088 | 136,571 |
| | | 3,888,134 | 4,876,004 | 3,667,270 |
| Expenditure from operating activities | | | | |
| Governance | | (632,696) | (590,960) | (642,760) |
| General purpose funding | | (220,674) | (193,328) | (197,086) |
| Law, order & public safety | | (1,472,914) | (1,248,706) | (1,344,056) |
| Health | | (357,450) | (301,168) | (321,579) |
| Education & welfare | | (122,643) | (98,409) | (110,359) |
| Community amenities | | (2,295,672) | (2,192,181) | (2,262,988) |
| Recreation and culture | | (3,439,818) | (3,223,757) | (3,144,733) |
| Transport | | (5,671,766) | (5,297,712) | (5,397,208) |
| Economic services | | (789,288) | (700,499) | (726,692) |
| Other property and services | | (646,728) | (298,770) | (619,246) |
| | | (15,649,649) | (14,145,490) | (14,766,706) |
| Non-cash amounts excluded from operating activities | 2(a)(i) | 5,805,209 | 5,776,308 | 6,308,988 |
| Amount attributable to operating activities | | (3,873,232) | (2,080,207) | (3,400,997) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 10 | 6,280,449 | 5,172,601 | 7,193,247 |
| Proceeds from disposal of assets | 4(b) | 404,900 | 130,000 | 33,600 |
| Purchase land and buildings | 4(a) | (2,815,185) | (349,656) | (1,751,317) |
| Purchase furniture and equipment | 4(a) | (258,048) | (201,655) | (341,547) |
| Purchase plant and equipment | 4(a) | (1,246,500) | 0 | (7,000) |
| Purchase infrastructure assets - roads | 4(a) | (5,832,756) | (4,700,588) | (5,173,070) |
| Purchase infrastructure assets - parks & reserves | 4(a) | (1,284,628) | (314,344) | (529,977) |
| Purchase infrastructure assets - other | 4(a) | (1,246,620) | (2,459,021) | (4,093,467) |
| Amount attributable to investing activities | | (5,998,388) | (2,722,663) | (4,669,531) |
| FINANCING ACTIVITIES | | | | |
| Proceeds from new borrowings | 6(b) | 2,393,000 | 50,000 | 1,340,000 |
| Repayment of borrowings | 6(a) | (193,266) | (117,333) | (157,986) |
| Payment of self supporting loan to community group | 6(a) | (35,100) | (50,000) | (50,000) |
| Self-supporting loan principal income | 6(a) | 45,032 | 45,453 | 45,436 |
| Community group cash advance principal income | 6(a) | 35,100 | 2,076 | 2,076 |
| Payment of right of use lease | 7 | (32,716) | (40,530) | (40,530) |
| Transfers to cash backed reserves (restricted assets) | 8 | (180,933) | (159,776) | (187,045) |
| Transfers from cash backed reserves (restricted assets) | 8 | 1,233,428 | 825,014 | 818,335 |
| Amount attributable to financing activities | | 3,264,545 | 554,904 | 1,770,286 |
| Budgeted deficiency before general rates | | (6,607,075) | (4,247,965) | (6,300,242) |
| Estimated amount to be raised from general rates | 1 | 6,607,075 | 6,331,039 | 6,300,242 |
| Funding surplus / (deficit) at end of year | 2(a)(iii) | 0 | 2,083,074 | 0 |

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

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2022

| Description | 2022 | 2021 |
|--|--------------------|--------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 4,406,723 | 6,966,878 |
| Trade receivables | 411,110 | 1,841,110 |
| Other financial assets at amortised cost | 10,681 | 45,032 |
| Other current assets | 406 | 406 |
| Inventories | 25,612 | 25,612 |
| TOTAL CURRENT ASSETS | 4,854,532 | 8,879,038 |
| NON-CURRENT ASSETS | | |
| Other financial assets at amortised cost | 159,472 | 170,153 |
| Trade receivables | 56,707 | 56,707 |
| Land | 2,884,000 | 2,884,000 |
| Buildings and improvements | 30,560,149 | 28,911,064 |
| Furniture and equipment | 1,024,911 | 880,587 |
| Plant and equipment | 3,288,406 | 3,029,675 |
| Right of use assets | 107,933 | 48,951 |
| Infrastructure | 255,939,594 | 251,487,602 |
| TOTAL NON-CURRENT ASSETS | 294,021,172 | 287,468,739 |
| TOTAL ASSETS | 298,875,703 | 296,347,777 |
| CURRENT LIABILITIES | | |
| Trade and other payables | (869,007) | (969,007) |
| Contract liabilities | (0) | (754,587) |
| Lease liabilities | (32,716) | (21,007) |
| Borrowings | (139,447) | (120,957) |
| Employee related provisions | (645,830) | (645,830) |
| TOTAL CURRENT LIABILITIES | (1,687,000) | (2,511,389) |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | (73,673) | (28,612) |
| Borrowings | (2,262,371) | (81,127) |
| Employee related provisions | (115,444) | (115,444) |
| TOTAL NON-CURRENT LIABILITIES | (2,451,488) | (225,183) |
| TOTAL LIABILITIES | (4,138,488) | (2,736,572) |
| TOTAL NET ASSETS | 294,737,215 | 293,611,205 |
| EQUITY | | |
| Retained earnings | (202,115,347) | (199,936,843) |
| Reserves - cash backed | (3,974,843) | (5,027,337) |
| Revaluation surplus | (88,647,025) | (88,647,025) |
| TOTAL EQUITY | 294,737,215 | 293,611,205 |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2021/2022 Budgeted rate revenue | 2021/2022 Budgeted interim rates | 2021/2022 Budgeted back rates | 2021/2022 Budgeted total revenue | 2020/2021 Actual total revenue | 2020/2021 Budget total revenue |
|---|---------|----------------------|----------------|---------------------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General rate | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV - General | 8.3362 | 1,898 | 31,764,066 | 2,669,155 | 0 | 0 | 2,669,155 | 2,562,645 | 2,528,082 |
| Unimproved valuations | | | | | | | | | |
| UV - General | 0.6638 | 358 | 405,363,396 | 2,826,265 | 0 | | 2,826,265 | 2,836,896 | 2,836,184 |
| Sub-Totals | | 2,256 | 437,127,462 | 5,495,420 | 0 | 0 | 5,495,420 | 5,399,541 | 5,364,266 |
| Minimum | | | | | | | | | |
| Minimum payment | | | | | | | | | |
| \$ | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV - General | 985 | 976 | 5,330,901 | 961,360 | 0 | 0 | 961,360 | 926,166 | 926,166 |
| GRV - Lesser (Dandaragan & Badgingarra) | 744 | 31 | 118,252 | 23,064 | 0 | 0 | 23,064 | 20,020 | 20,020 |
| Unimproved valuations | | | | | | | | | |
| UV - Mining | 930 | 88 | 1,789,977 | 81,840 | 0 | 0 | 81,840 | 68,838 | 68,838 |
| UV - Lesser | 744 | 388 | 32,270,700 | 288,672 | 0 | 0 | 288,672 | 159,445 | 159,445 |
| Sub-Totals | | 1,483 | 39,509,830 | 1,354,936 | 0 | 0 | 1,354,936 | 1,174,469 | 1,174,469 |
| | | 3,739 | 476,637,292 | 6,850,356 | 0 | 0 | 6,850,356 | 6,574,010 | 6,538,735 |
| Discount (refer note 1(c)) | | | | | | | (245,000) | (244,690) | (240,000) |
| Total amount raised from general rates | | | | | | | 6,605,356 | 6,329,320 | 6,298,735 |
| Ex Gratia Rates | | | | | | | 1,719 | 1,719 | 1,507 |
| Total rates | | | | | | | 6,607,075 | 6,331,039 | 6,300,242 |

All land (other than exempt land) in the Shire of Dandaragan is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Dandaragan.

The general rates detailed for the 2021/2022 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. 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.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|-----------------------------|------------------------------|-------------------------------|-----------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | Friday, 17 September 2021 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | Friday, 17 September 2021 | 0 | 3.0% | 7.0% |
| Second instalment | Wednesday, 17 November 2021 | 6.67 | 3.0% | 7.0% |
| Third instalment | Monday, 17 January 2022 | 6.67 | 3.0% | 7.0% |
| Fourth instalment | Thursday, 17 March 2022 | 6.66 | 3.0% | 7.0% |

Instalment plan admin charge revenue
Instalment plan interest earned
Unpaid rates and service charge interest earned

| 2021/2022 Budget revenue | 2020/2021 Actual revenue | 2020/2021 Budget revenue |
|--------------------------|--------------------------|--------------------------|
| \$ | \$ | \$ |
| 13,000 | 0 | 0 |
| 10,000 | 0 | 0 |
| 21,420 | 0 | 0 |
| 44,420 | 0 | 0 |



1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

| Rate or fee to which discount is granted | Discount % | Discount (\$) | 2021/2022 | 2020/2021 | 2020/2021 | Circumstances in which discount is granted |
|---|------------|---------------|-----------------|-----------------|-----------------|---|
| | | | Budget | Actual | Budget | |
| General and minimum rates | 5% | | \$ (245,000) | \$ (244,690) | \$ (240,000) | Payment of full rates amount owing including arrears, received on or before 17 September 2021 or 35 days after the date of the service on the rate notice whichever is the later. |
| | | | (245,000) | (244,690) | (240,000) | |



2 (a). NET CURRENT ASSETS & FUNDING SURPLUS / (DEFICIT)

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.

| | Note | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---|------|---------------------|---------------------|---------------------|
| (i) Operating activities excluded from budgeted deficiency | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32. | | | | |
| Profit on asset disposals | 4(b) | (85,527) | (66,000) | 0 |
| Loss on asset disposals | 4(b) | 58,172 | 21,331 | 0 |
| Movement in employee provisions | | 0 | (34,962) | 0 |
| Movement in deferred rates | | 0 | (6,582) | 0 |
| Depreciation on assets | | 5,832,564 | 5,862,521 | 6,308,988 |
| Non cash amounts excluded from operating activities | | 5,805,209 | 5,776,308 | 6,308,988 |
| Surplus/(deficit) after imposition of general rates | | | | |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates. | | | | |
| (ii) Current Assets and liabilities excluded from budgeted deficiency | | | | |
| Less: Cash - restricted reserves | 3 | (3,974,843) | (5,027,337) | (5,061,285) |
| Less: Other financial assets at amortised cost - self support loan | | (10,681) | (45,032) | (35,129) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 139,447 | 120,957 | 203,226 |
| - Current portion of lease liabilities | | 32,716 | 21,007 | 21,007 |
| - Employee benefit provisions | | 645,830 | 645,830 | 665,839 |
| Total adjustments to net current assets | | (3,167,531) | (4,284,576) | (4,206,343) |
| (iii) Funding Surplus / (Deficit) | | | | |
| Total current assets | | 4,854,532 | 8,879,038 | 5,460,976 |
| Less: Total current liabilities | | (1,687,000) | (2,511,389) | (1,254,633) |
| Net current assets | | 3,167,531 | 6,367,649 | 4,206,343 |
| Less: Total adjustments to net current assets | | (3,167,531) | (4,284,576) | (4,206,343) |
| Closing Funding Surplus / (Deficit) | | 0 | 2,083,074 | 0 |



2 (b). NET CURRENT ASSETS & FUNDING SURPLUS / (DEFICIT) (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Dandaragan 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

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.

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

SUPERANNUATION

The Shire of Dandaragan contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Dandaragan contributes are defined contribution plans.

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Dandaragan'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 of Dandaragan'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 statement of financial position. The Shire of Dandaragan's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

3 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:

| | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|--|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| Cash at bank and on hand | 4,406,723 | 6,966,878 | 5,110,554 |
| Unrestricted cash and cash equivalents | 431,880 | 1,184,954 | 49,269 |
| Restricted cash and cash equivalents | 3,974,843 | 5,781,925 | 5,061,285 |
| | 4,406,723 | 6,966,878 | 5,110,554 |
| The following restrictions have been imposed by regulation or other externally imposed requirements: | | | |
| Plant Reserve | 106,472 | 255,578 | 288,892 |
| Building Renewal Reserve | 223,970 | 656,958 | 643,069 |
| Rubbish Reserve | 413,483 | 499,507 | 499,019 |
| Community Centre Reserve | 402,652 | 395,291 | 394,855 |
| Television Services Reserve | 98,525 | 98,182 | 98,071 |
| Information Technology Reserve | 57,482 | 57,282 | 57,218 |
| Caravan Park Reserve | 0 | 0 | 0 |
| Land Development Reserve | 71,237 | 70,989 | 70,910 |
| Parking Requirements (L1154 SandpiperSt) Reserve | 11,498 | 11,458 | 11,445 |
| Parks & Rec. Grounds (Seagate) Reserve | 151,875 | 353,053 | 340,534 |
| Sport and Recreation Reserve | 65,469 | 163,437 | 311,734 |
| Landscaping Reserve | 2,669 | 2,659 | 2,657 |
| Aerodrome Reserve | 175,114 | 152,218 | 152,073 |
| Public Open Space Renewal Reserve | 236,600 | 454,639 | 395,182 |
| Infrastructure Renewal Reserve | 681,568 | 710,752 | 709,840 |
| Public Open Space Construction Reserve | 9,825 | 9,428 | 9,301 |
| Infrastructure Construction Reserve | 181,798 | 55,604 | 62,557 |
| Building Construction Reserve | 117,138 | 116,730 | 116,599 |
| Leave Reserve | 262,325 | 261,411 | 261,118 |
| Economic Development Reserve | 650,439 | 647,650 | 581,757 |
| Turquoise Way Path Reserve | 52,188 | 52,006 | 51,948 |
| Cash in Lieu of Landscaping-Lot1146 Sandpiper St | 2,516 | 2,506 | 2,505 |
| Cash in Lieu of POS - Lot 9000 Valencia Road | 0 | 0 | 0 |
| Unspent grants | 0 | 754,587 | 0 |
| | 3,974,843 | 5,781,925 | 5,061,285 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | 1,126,010 | 2,234,154 | 2,394,053 |
| Depreciation | 5,832,564 | 5,862,521 | 6,308,988 |
| (Profit)/loss on sale of asset | (27,355) | (44,669) | 0 |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | 1,430,000 | (914,396) | 576,000 |
| (Increase)/decrease in contract assets | | | |
| (Increase)/decrease in inventories | 0 | 6,962 | 0 |
| Increase/(decrease) in payables | (100,000) | (81,017) | (634,000) |
| Increase/(decrease) in contract liabilities | (754,587) | 296,516 | |
| Increase/(decrease) in employee provisions | 0 | (34,962) | (458,071) |
| Non cash contributions | | | |
| Grants/contributions for the development of assets | (5,525,862) | (5,493,781) | (6,759,840) |
| Net cash from operating activities | 1,980,770 | 1,831,329 | 1,427,130 |

SIGNIFICANT 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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4 FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | | | | 2021/2022 Budget total | 2020/2021 Actual total | 2020/2021 Budget total | |
|---|-------------------|-------------------------------|------------------------------|--------|--------------------------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|---------------------------|---------------------------|---------------------------|--|
| | Governance | General purpose funding | Law, order, public safety | Health | Education and welfare | Community amenities | Recreation and culture | Transport | Economic services | Other property and services | | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | | | |
| Buildings - non-specialised | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 25,000 | 0 | 0 | |
| Buildings - specialised | 285,000 | 0 | 0 | 0 | 643,000 | 28,500 | 1,583,685 | 0 | 0 | 250,000 | 2,790,185 | 349,656 | 1,751,317 | |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 240,147 | 17,901 | 0 | 0 | 258,048 | 201,655 | 341,547 | |
| Plant and equipment | 120,000 | 0 | 60,000 | 7,000 | 0 | 60,000 | 0 | 730,000 | 0 | 269,500 | 1,246,500 | 0 | 7,000 | |
| | 405,000 | 0 | 60,000 | 7,000 | 643,000 | 88,500 | 1,823,832 | 747,901 | 0 | 544,500 | 4,319,733 | 551,311 | 2,099,864 | |
| <u>Infrastructure</u> | | | | | | | | | | | | | | |
| Infrastructure - Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,832,756 | 0 | 0 | 5,832,756 | 4,700,588 | 5,173,070 | |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 636,940 | 0 | 0 | 676,940 | 521,795 | 843,825 | |
| Infrastructure - Parks and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 1,254,628 | 30,000 | 0 | 0 | 1,284,628 | 314,344 | 529,977 | |
| Infrastructure - Other | 0 | 0 | 0 | 0 | 0 | 87,549 | 218,000 | 240,131 | 24,000 | 0 | 569,680 | 1,937,225 | 3,249,642 | |
| | 0 | 0 | 0 | 0 | 0 | 87,549 | 1,512,628 | 6,739,827 | 24,000 | 0 | 8,364,004 | 7,473,953 | 9,796,514 | |
| <u>Right of use assets</u> | | | | | | | | | | | | | | |
| Right of use assets - furniture and equipment | 15,029 | 0 | 0 | 0 | 0 | 0 | 35,664 | 31,098 | 7,695 | 0 | 89,486 | (23,510) | 0 | |
| | 15,029 | 0 | 0 | 0 | 0 | 0 | 35,664 | 31,098 | 7,695 | 0 | 89,486 | (23,510) | 0 | |
| | 420,029 | 0 | 60,000 | 7,000 | 643,000 | 176,049 | 3,372,125 | 7,518,826 | 31,695 | 544,500 | 12,773,223 | 8,001,753 | 11,896,378 | |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

| | 2021/2022 Budget Net Book Value | 2021/2022 Budget Sale Proceeds | 2021/2022 Budget Profit | 2021/2022 Budget Loss | 2020/2021 Actual Net Book Value | 2020/2021 Actual Sale Proceeds | 2020/2021 Actual Profit | 2020/2021 Actual Loss | 2020/2021 Budget Net Book Value | 2020/2021 Budget Sale Proceeds | 2020/2021 Budget Profit | 2020/2021 Budget Loss |
|--------------------------------------|--|---|-------------------------------|-----------------------------|--|---|-------------------------------|-----------------------------|--|---|-------------------------------|-----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Governance | 87,749 | 93,000 | 5,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law, order, public safety | 14,000 | 28,000 | 14,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community amenities | 40,000 | 34,000 | 0 | (6,000) | 0 | 0 | 0 | 0 | 16,800 | 16,800 | 0 | 0 |
| Recreation and culture | 0 | 0 | 0 | 0 | 17,331 | 0 | 0 | (17,331) | 0 | 0 | 0 | 0 |
| Transport | 167,302 | 171,900 | 36,689 | (32,091) | 0 | 0 | 0 | 0 | 16,800 | 16,800 | 0 | 0 |
| Other property and services | 68,494 | 78,000 | 29,587 | (20,081) | 68,000 | 130,000 | 66,000 | (4,000) | 0 | 0 | 0 | 0 |
| | 377,545 | 404,900 | 85,527 | (58,172) | 85,331 | 130,000 | 66,000 | (21,331) | 33,600 | 33,600 | 0 | 0 |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 19,000 | 15,000 | 0 | (4,000) | 0 | 0 | 0 | 0 |
| Buildings | 0 | 0 | 0 | 0 | 49,000 | 115,000 | 66,000 | 0 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 0 | 1,400 | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 377,545 | 403,500 | 84,127 | (58,172) | 0 | 0 | 0 | 0 | 33,600 | 33,600 | 0 | 0 |
| <u>Infrastructure</u> | | | | | | | | | | | | |
| Infrastructure - Other | 0 | 0 | 0 | 0 | 17,331 | 0 | 0 | (17,331) | 0 | 0 | 0 | 0 |
| | 377,545 | 404,900 | 85,527 | (58,172) | 85,331 | 130,000 | 66,000 | (21,331) | 33,600 | 33,600 | 0 | 0 |

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information 2 attached.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022**

5 ASSET DEPRECIATION

By Program

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Governance | 189,996 | 190,014 | 186,192 |
| Law, order, public safety | 135,756 | 146,030 | 170,244 |
| Health | 21,216 | 21,216 | 19,824 |
| Community amenities | 284,640 | 284,773 | 282,132 |
| Recreation and culture | 1,197,384 | 1,203,745 | 1,191,564 |
| Transport | 3,216,576 | 3,225,375 | 3,193,884 |
| Economic services | 63,120 | 63,517 | 62,856 |
| Other property and services | 723,876 | 727,851 | 1,202,292 |

By Class

| | | | |
|-------------------------------------|-----------|-----------|-----------|
| Buildings | 1,166,100 | 1,165,492 | 1,118,736 |
| Furniture and equipment | 113,724 | 117,775 | 129,216 |
| Plant and equipment | 610,224 | 615,505 | 1,148,100 |
| Right of use asset | 30,504 | 40,590 | 43,944 |
| Infrastructure - Roads | 2,676,960 | 2,680,459 | 2,651,064 |
| Infrastructure - Footpaths | 281,292 | 282,367 | 268,260 |
| Infrastructure - Parks and Reserves | 179,316 | 180,136 | 173,928 |
| Infrastructure - Other | 774,444 | 780,197 | 775,740 |

| 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---------------------|---------------------|---------------------|
| \$ | \$ | \$ |
| 189,996 | 190,014 | 186,192 |
| 135,756 | 146,030 | 170,244 |
| 21,216 | 21,216 | 19,824 |
| 284,640 | 284,773 | 282,132 |
| 1,197,384 | 1,203,745 | 1,191,564 |
| 3,216,576 | 3,225,375 | 3,193,884 |
| 63,120 | 63,517 | 62,856 |
| 723,876 | 727,851 | 1,202,292 |
| 5,832,564 | 5,862,521 | 6,308,988 |
| 1,166,100 | 1,165,492 | 1,118,736 |
| 113,724 | 117,775 | 129,216 |
| 610,224 | 615,505 | 1,148,100 |
| 30,504 | 40,590 | 43,944 |
| 2,676,960 | 2,680,459 | 2,651,064 |
| 281,292 | 282,367 | 268,260 |
| 179,316 | 180,136 | 173,928 |
| 774,444 | 780,197 | 775,740 |
| 5,832,564 | 5,862,521 | 6,308,988 |

SIGNIFICANT 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.

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

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

| | |
|------------------------------------|--------------------------|
| Buildings | 10 to 50 Years |
| Plant & equipment | 5 to 15 Years |
| Furniture & equipment | 5 to 20 Years |
| Right of use - plant and equipment | Based on remaining lease |
| Infrastructure - roads | |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | 30 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| gravel sheet | 15 years |
| Infrastructure - parks & reserves | 10 to 50 years |
| Infrastructure - footpaths | 50 years |
| Infrastructure - drainage | 100 Years |
| Infrastructure - other | 10 to 50 years |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Budget Principal 1 July 2021 | 2021/2022 Budget New loans | 2021/2022 Budget Principal repayments | 2021/2022 Budget Interest repayments | Budget Principal outstanding 30 June 2022 | Actual Principal 1 July 2020 | 2020/2021 Actual New loans | 2020/2021 Actual Principal repayments | 2020/2021 Actual Interest repayments | Actual Principal outstanding 30 June 2021 | Budget Principal 1 July 2020 | 2020/2021 Budget New loans | 2020/2021 Budget Principal repayments | 2020/2021 Budget Interest repayments | Budget Principal outstanding 30 June 2021 |
|------------------------------------|---------------------------------|-------------------------------------|--|---|--|------------------------------------|-------------------------------------|--|---|--|------------------------------------|-------------------------------------|--|---|--|
| | | \$ | \$ | \$ | \$ | | | \$ | \$ | \$ | | | \$ | \$ | \$ |
| Governance | | | | | | | | | | | | | | | |
| Loan 127 | 75,925 | 0 | 75,925 | 3,175 | 0 | 147,805 | 0 | 71,880 | 7,219 | 75,925 | 147,805 | | 71,880 | 7,219 | 75,925 |
| Education and welfare | | | | | | | | | | | | | | | |
| Loan 136 | 0 | 643,000 | 29,926 | 4,808 | 613,074 | 0 | 0 | 0 | 0 | 0 | 0 | 540,000 | 25,432 | 3,375 | 514,568 |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan 137 | 0 | 1,500,000 | 30,748 | 14,847 | 1,469,252 | 0 | 0 | 0 | 0 | 0 | 0 | 750,000 | 15,238 | 7,746 | 734,762 |
| Other property and services | | | | | | | | | | | | | | | |
| Loan 138 | 0 | 250,000 | 11,635 | 1,869 | 238,365 | | | | | 0 | | | | | 0 |
| | 75,925 | 2,393,000 | 148,234 | 24,699 | 2,320,691 | 147,805 | 0 | 71,880 | 7,219 | 75,925 | 147,805 | 1,290,000 | 112,550 | 18,340 | 1,325,255 |
| Self Supporting Loans | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan 130 | 24,668 | 0 | 24,668 | 918 | (0) | 48,162 | 0 | 23,494 | 2,093 | 24,668 | 48,162 | 0 | 23,494 | 2,093 | 24,668 |
| Loan 133 | 36,583 | 0 | 6,961 | 864 | 29,622 | 43,374 | 0 | 6,791 | 1,034 | 36,583 | 43,374 | 0 | 6,791 | 1,034 | 36,583 |
| Loan 134 | 19,835 | 0 | 3,500 | 250 | 16,335 | 23,290 | 0 | 3,455 | 296 | 19,835 | 23,290 | 0 | 3,455 | 296 | 19,835 |
| Loan 135 | 45,072 | 0 | 9,903 | 276 | 35,169 | 0 | 50,000 | 4,928 | 163 | 45,072 | 0 | 50,000 | 4,911 | 200 | 45,089 |
| | 126,159 | 0 | 45,032 | 2,308 | 81,126 | 121,612 | 50,000 | 45,453 | 3,672 | 126,159 | 121,612 | 50,000 | 45,437 | 3,709 | 126,175 |
| | 202,084 | 2,393,000 | 193,266 | 27,007 | 2,401,817 | 269,417 | 50,000 | 117,333 | 10,891 | 202,084 | 269,417 | 1,340,000 | 157,987 | 22,049 | 1,451,430 |
| Cash Advance Repayment | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | |
| Cervantes Bowling Club | 0 | 0 | 0 | 0 | 0 | 2,076 | 0 | 2,076 | 0 | 0 | 2,076 | 0 | 2,076 | 0 | 0 |
| Other property and services | | | | | | | | | | | | | | | |
| Jurien Bay Chamber of Commerce | 0 | 35,100 | 35,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 35,100 | 35,100 | 0 | 0 | 2,076 | 0 | 2,076 | 0 | 0 | 2,076 | 0 | 2,076 | 0 | 0 |

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2021/2022

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|--------------------------------------|-------------------------|-----------------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| | | | | % | \$ | \$ | \$ | \$ |
| Loan 136 - Dandaragan House GROH | WA Treasury Corporation | Fixed rate loan | 10 | 1.50% | 643,000 | 694,675 | 643,000 | 0 |
| Loan 137 - Jurien Bay Foreshore | WA Treasury Corporation | Fixed rate loan | 20 | 1.98% | 1,500,000 | 1,823,799 | 1,500,000 | 0 |
| Loan 138 - Jurien Bay Depot Building | WA Treasury Corporation | Fixed rate loan | 10 | 1.50% | 250,000 | 270,091 | 250,000 | 0 |
| | | | | | 2,393,000 | 2,788,565 | 2,393,000 | 0 |

(c) Credit Facilities

| | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|--|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Bank overdraft limit | 350,000 | 350,000 | 350,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 21,000 | 16,000 | 21,000 |
| Credit card balance at balance date | 0 | (5,141) | 0 |
| Total amount of credit unused | 371,000 | 360,859 | 371,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 2,401,817 | 202,084 | 1,451,430 |

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

7 LEASE LIABILITIES

| Purpose | FA Number | Institution | Lease Interest Rate | Lease Term | Budget Lease | 2021 / 2022 | 2021 / 2022 | Budget Lease | 2021 / 2022 | Actual Principal | 2020 / 2021 | 2020 / 2021 | Actual Lease | 2020 / 2021 | Budget Principal | 2020 / 2021 | 2020 / 2021 | Budget Lease | 2020 / 2021 |
|----------------------------------|-----------|-----------------|---------------------|------------|--------------|-------------------|-----------------------------------|------------------------------------|----------------------------------|------------------|-------------------|-----------------------------------|------------------------------------|----------------------------------|------------------|-------------------|-----------------------------------|------------------------------------|----------------------------------|
| | | | | | Principal | Budget New Leases | Budget Lease Principal Repayments | Principal outstanding 30 June 2022 | Budget Lease Interest Repayments | | Actual New Leases | Actual Lease Principal repayments | Principal outstanding 30 June 2021 | Actual Lease Interest repayments | | Budget New Leases | Budget Lease Principal repayments | Principal outstanding 30 June 2021 | Budget Lease Interest repayments |
| | | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | | | | | | | | | | | | |
| Photocopier Lease | FA3190 | Ricoh Finance | 1.33% | 5 yrs | 42,637 | | (14,025) | 28,612 | (567) | 56,478 | | (13,841) | 42,637 | (751) | 56,478 | | (13,841) | 42,637 | (751) |
| Water filter lease | FA3192 | Waterlogic Aust | 1.33% | 29 months | 1,282 | | (1,282) | 0 | (17) | 4,321 | | (3,039) | 1,282 | (83) | 4,321 | | (3,039) | 1,282 | (81) |
| Water filter lease | TBA | Waterlogic Aust | 1.05% | 5 yrs | 0 | 15,029 | (1,675) | 13,354 | (108) | | | | 0 | | | | | | |
| Law, order, public safety | | | | | | | | | | | | | | | | | | | |
| Vehicle Lease | FA3194 | Easifleet | 1.33% | 3 yrs | 0 | 0 | 0 | 0 | 0 | 10,152 | | (10,152) | 0 | (135) | 10,152 | | (10,152) | 0 | (135) |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Water filter lease | FA3191 | Waterlogic Aust | 1.33% | 29 months | 3,044 | | (3,044) | 0 | (41) | 10,255 | | (7,211) | 3,044 | (193) | 10,255 | | (7,211) | 3,044 | (193) |
| Water filter lease | TBA | Waterlogic Aust | 1.05% | 5 yrs | 0 | 35,664 | (4,093) | 31,571 | (265) | | | | 0 | | | | | | |
| Transport | | | | | | | | | | | | | | | | | | | |
| Water filter lease | FA3193 | Waterlogic Aust | 1.33% | 29 months | 2,654 | | (2,654) | 0 | (35) | 8,942 | | (6,288) | 2,654 | (168) | 8,942 | | (6,288) | 2,654 | (168) |
| Water filter lease | TBA | Waterlogic Aust | 1.05% | 5 yrs | 0 | 31,098 | (3,535) | 27,562 | (229) | | | | 0 | | | | | | |
| Economic services | | | | | | | | | | | | | | | | | | | |
| Photocopier Lease | FA3190 | Ricoh Finance | 0.51% | 35 months | 0 | 7,695 | (2,406) | 5,289 | (37) | | | | 0 | | | | | | |
| | | | | | 49,618 | 89,486 | (32,714) | 106,390 | (1,299) | 90,148 | 0 | (40,530) | 49,618 | (1,331) | 90,148 | 0 | (40,531) | 49,617 | (1,328) |

SIGNIFICANT 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.

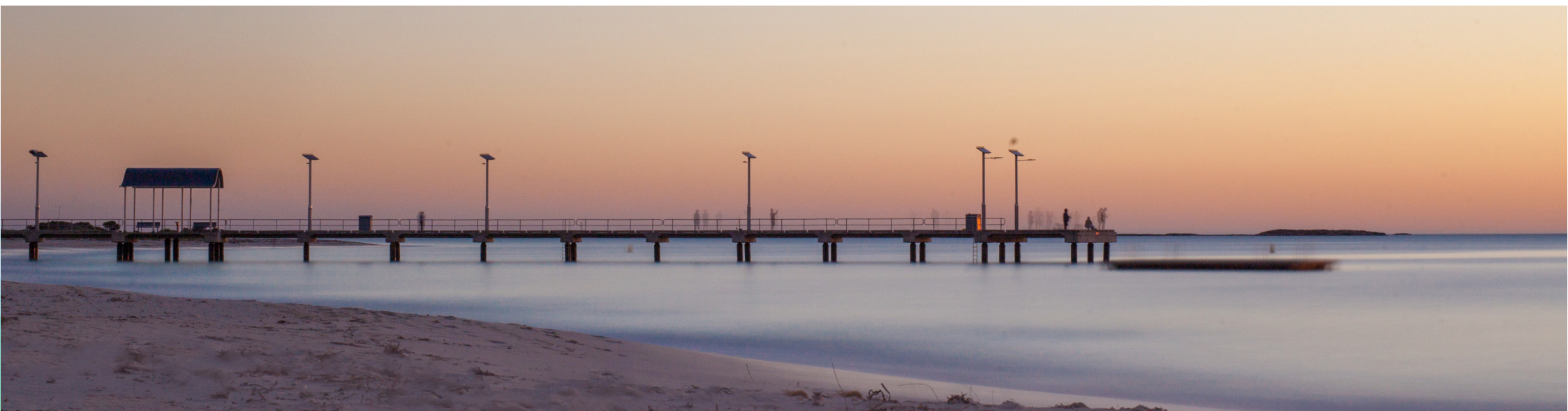


FOR THE YEAR ENDED 30 JUNE 2022

8 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2021/2022 | 2021/2022 | 2021/2022 | 2021/2022 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | 2020/2021 | |
|---|-----------|-------------|-------------|------------|-----------|-----------|-------------|-----------|------------|-----------|-----------|-------------|-----------|------------|-----------|
| | Budget | 2021/2022 | Budget | Change | Budget | Actual | 2020/2021 | Actual | Change | Actual | Budget | 2020/2021 | Budget | Change | |
| | Opening | Budget | Transfer | In Use | Closing | Opening | Actual | Transfer | In Use | Closing | Opening | Budget | Transfer | In Use | |
| | Balance | Transfer to | (from) | Adjustment | Balance | Balance | Transfer to | (from) | Adjustment | Balance | Balance | Transfer to | (from) | Adjustment | |
| | \$ | \$ | \$ | | \$ | \$ | \$ | | | \$ | \$ | \$ | | \$ | |
| Plant Reserve | 255,578 | 894 | (150,000) | 0 | 106,472 | 254,398 | 1,180 | 0 | 0 | 255,578 | 254,398 | 34,494 | 0 | 288,892 | |
| Building Renewal Reserve | 656,958 | 9,295 | (442,283) | 0 | 223,970 | 790,929 | 10,183 | (144,154) | 0 | 656,958 | 790,929 | 9,295 | (157,155) | 643,069 | |
| Rubbish Reserve | 499,507 | 1,525 | (87,549) | 0 | 413,483 | 434,007 | 65,499 | 0 | 0 | 499,507 | 434,007 | 65,012 | 0 | 499,019 | |
| Community Centre Reserve | 395,291 | 7,361 | 0 | 0 | 402,652 | 387,494 | 7,797 | 0 | 0 | 395,291 | 387,494 | 7,361 | 0 | 394,855 | |
| Television Services Reserve | 98,182 | 343 | 0 | 0 | 98,525 | 97,728 | 453 | 0 | 0 | 98,182 | 97,728 | 343 | 0 | 98,071 | |
| Information Technology Reserve Reserve | 57,282 | 200 | 0 | 0 | 57,482 | 57,018 | 264 | 0 | 0 | 57,282 | 57,018 | 200 | 0 | 57,218 | |
| Land Development Reserve | 70,989 | 248 | 0 | 0 | 71,237 | 70,662 | 328 | 0 | 0 | 70,989 | 70,662 | 248 | 0 | 70,910 | |
| Parking Requirements (Lot 1154 Sandpiper Street) Reserve | 11,458 | 40 | 0 | 0 | 11,498 | 11,405 | 53 | 0 | 0 | 11,458 | 11,405 | 40 | 0 | 11,445 | |
| Parks and Recreation Grounds Development (Seagate) Reserve | 353,053 | 1,322 | (202,500) | 0 | 151,875 | 376,292 | 1,745 | (24,983) | 0 | 353,053 | 376,292 | 1,322 | (37,080) | 340,534 | |
| Sport and Recreation Reserve | 163,437 | 1,091 | (99,059) | 0 | 65,469 | 310,643 | 1,383 | (148,589) | 0 | 163,437 | 310,643 | 1,091 | 0 | 311,734 | |
| Landscaping Reserve | 2,659 | 10 | 0 | 0 | 2,669 | 2,647 | 12 | 0 | 0 | 2,659 | 2,647 | 10 | 0 | 2,657 | |
| Aerodrome Reserve | 152,218 | 22,896 | 0 | 0 | 175,114 | 129,177 | 23,041 | 0 | 0 | 152,218 | 129,177 | 22,896 | 0 | 152,073 | |
| Public Open Space Renewal Reserve | 454,639 | 1,961 | (220,000) | 0 | 236,600 | 558,221 | 37,588 | (141,170) | 0 | 454,639 | 558,221 | 36,961 | (200,000) | 395,182 | |
| Infrastructure Renewal Reserve | 710,752 | 2,853 | (32,037) | 0 | 681,568 | 811,987 | 3,765 | (105,000) | 0 | 710,752 | 811,987 | 2,853 | (105,000) | 709,840 | |
| Public Open Space Construction Reserve | 9,428 | 397 | 0 | 0 | 9,825 | 112,904 | 550 | (104,027) | 0 | 9,428 | 112,904 | 397 | (104,000) | 9,301 | |
| Infrastructure Construction Reserve | 55,604 | 126,194 | 0 | 0 | 181,798 | 62,338 | 283 | (7,018) | 0 | 55,604 | 62,338 | 219 | 0 | 62,557 | |
| Building Construction Reserve | 116,730 | 408 | 0 | 0 | 117,138 | 116,191 | 539 | 0 | 0 | 116,730 | 116,191 | 408 | 0 | 116,599 | |
| Leave Reserve | 261,411 | 914 | 0 | 0 | 262,325 | 260,204 | 1,206 | 0 | 0 | 261,411 | 260,204 | 914 | 0 | 261,118 | |
| Economic Development Initiatives Reserve | 647,650 | 2,789 | 0 | 0 | 650,439 | 794,068 | 3,682 | (150,100) | 0 | 647,650 | 794,068 | 2,789 | (215,100) | 581,757 | |
| Turquoise Way Path Reserve | 52,006 | 182 | 0 | 0 | 52,188 | 51,766 | 240 | 0 | 0 | 52,006 | 51,766 | 182 | 0 | 51,948 | |
| Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve | 2,506 | 10 | 0 | 0 | 2,516 | 2,495 | 12 | 0 | 0 | 2,506 | 2,495 | 10 | 0 | 2,505 | |
| | 5,027,337 | 180,933 | (1,233,428) | 0 | 3,974,843 | 5,692,576 | 159,802 | (825,041) | 0 | 5,027,337 | 5,692,576 | 187,045 | (818,335) | 0 | 5,061,285 |



NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

8 CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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 |
|---|-------------------------|--|
| Plant Reserve | ongoing | to be used in order to assist in the purchase of major items of plant. |
| Building Renewal Reserve | ongoing | to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan. |
| Rubbish Reserve | ongoing | to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site |
| Community Centre Reserve | ongoing | to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns. |
| Television Services Reserve | ongoing | to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire. |
| Information Technology Reserve Reserve | ongoing | to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology |
| Land Development Reserve | ongoing | for the purpose of funding land development in the townsites of Dandaragan and Badgingarra. |
| Parking Requirements (Lot 1154 Sandpiper Street) Reserve | ongoing | to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified. |
| Parks and Recreation Grounds Development (Seagate) Reserve | ongoing | to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation. |
| Sport and Recreation Reserve | ongoing | to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan. |
| Landscaping Reserve | ongoing | to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified. |
| Aerodrome Reserve | ongoing | to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes |
| Public Open Space Renewal Reserve | ongoing | to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan |
| Infrastructure Renewal Reserve | ongoing | to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan. |
| Public Open Space Construction Reserve | ongoing | to fund capital construction and/or purchase of public open space and associated assets. |
| Infrastructure Construction Reserve | ongoing | to fund capital construction and/or purchase of infrastructure and other associated assets. |
| Building Construction Reserve | ongoing | to fund capital construction and/or purchase of buildings and other associated assets. |
| Leave Reserve | ongoing | to fund annual leave and long service leave entitlements. |
| Economic Development Initiatives Reserve | ongoing | to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan |
| Turquoise Way Path Reserve | ongoing | to be used for the renewal, major maintenance, improvements, promotion, inspection equipment / surveillance, extension or relocation of the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor. |
| Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve | ongoing | to be used for purposes allowable under the planning consent granted to I I & J B A Kelly Superannuation Fund for the commercial development at Lot 1146 Sandpiper Street, Jurien Bay |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

9 FEES & CHARGES REVENUE

| | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|-----------------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| Governance | 525 | 193 | 15,525 |
| General purpose funding | 28,300 | 19,307 | 9,300 |
| Law, order, public safety | 376,588 | 357,794 | 355,303 |
| Health | 14,690 | 15,336 | 4,290 |
| Education and welfare | 20,000 | 0 | 0 |
| Community amenities | 1,228,840 | 1,264,910 | 1,313,720 |
| Recreation and culture | 355,556 | 457,108 | 350,046 |
| Transport | 22,328 | 28,787 | 22,328 |
| Economic services | 238,948 | 269,938 | 210,567 |
| Other property and services | 34,000 | 65,253 | 34,000 |
| | 2,319,775 | 2,478,626 | 2,315,079 |

10 GRANT REVENUE

| | Unspent grants, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|--|---|--------------|------------------------|------------------------|------------------------|---|-----------|-----------|
| | Liability | Increase | Liability | Total | Current | 2021/2022 | 2020/2021 | 2020/2021 |
| | 1 July 2021 | in Liability | Reduction (As revenue) | Liability 30 June 2022 | Liability 30 June 2022 | Budget | Actual | Budget |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program: | | | | | | | | |
| (a) Operating grants, subsidies and contributions | | | | | | | | |
| Governance | 0 | 0 | 0 | 0 | 0 | 5,100 | 1,961 | 22,083 |
| General purpose funding | 0 | 0 | 0 | 0 | 0 | 919,310 | 1,639,926 | 708,152 |
| Law, order, public safety | 0 | 24,804 | (24,804) | 0 | 0 | 25,004 | 56,939 | 50,200 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 36,512 | 0 |
| Education and welfare | 0 | 0 | 0 | 0 | 0 | 0 | 13,500 | 10,500 |
| Community amenities | 0 | 0 | 0 | 0 | 0 | 19,077 | 30,210 | 28,800 |
| Recreation and culture | 0 | 0 | 0 | 0 | 0 | 96,356 | 73,873 | 77,540 |
| Transport | 0 | 0 | 0 | 0 | 0 | 268,505 | 259,189 | 253,765 |
| Economic services | 0 | 0 | 0 | 0 | 0 | 5,200 | 16,547 | 15,200 |
| Other property and services | 0 | 0 | 0 | 0 | 0 | 12,047 | 73,388 | 42,178 |
| | 0 | 24,804 | (24,804) | 0 | 0 | 1,350,599 | 2,202,047 | 1,208,418 |
| (b) Non-operating grants, subsidies and contributions | | | | | | | | |
| Health | 0 | 2,000 | (2,000) | 0 | 0 | 2,000 | 0 | 2,000 |
| Recreation and culture | 158,676 | 577,937 | (736,613) | 0 | 0 | 577,937 | 1,183,087 | 1,702,654 |
| Transport | 664,284 | 5,700,512 | (6,364,796) | 0 | 0 | 5,700,512 | 3,989,514 | 5,483,593 |
| Economic services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 |
| | 822,960 | 6,280,449 | (7,103,409) | 0 | 0 | 6,280,449 | 5,172,601 | 7,193,247 |

11 REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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 | Revenue recognition |
|---|--|--------------------------------------|--|---|---|---|---|--|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Specified area rates | Rates charge for specific defined purpose | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| 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 |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of non-financial assets to be controlled by the local government | 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 |
| Grants with no contract commitments | General appropriations and contributions with no reciprocal commitment | No obligations | Not applicable | Not applicable | Cash received | On receipt of funds | Not applicable | When assets are controlled |
| 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 |
| Pool inspections | Compliance safety check | Single point in time | Equal proportion based on an equal annually fee | None | Set by State legislation | Apportioned equally across the inspection cycle | No refunds | After inspection complete based on a 4 year cycle |
| 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 waste disposal | Proper disposal of waste | Over time | Payment dates adopted by Council during the year | None | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | Adopted by council annually | Applied fully on timing of landing/take-off | Not applicable | On landing/departure event |
| Property hire and entry | Use of halls and facilities | Single point in time | In full in advance | Refund if event cancelled within 7 days | Adopted by council annually | Based on timing of entry to facility | Returns limited to repayment of transaction price | 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 |
| Reimbursements | Insurance claims | Single point in time | Payment in arrears for claimable event | None | Set by mutual agreement with the customer | When claim is agreed | Not applicable | When claim is agreed |



NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

12 OTHER INFORMATION

| | 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|--|---------------------|---------------------|---------------------|
| The net result includes as revenues | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 20,000 | 26,330 | 20,000 |
| - Other funds | 1,000 | 321 | 1,000 |
| Other interest revenue (refer note 1b) | 32,420 | 4,202 | 1,000 |
| | 53,420 | 30,853 | 22,000 |
| (b) Other revenue | | | |
| Other | 78,813 | 98,478 | 121,773 |
| | 78,813 | 98,478 | 121,773 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 35,000 | 26,980 | 27,000 |
| Other services | 5,000 | 2,300 | 3,000 |
| | 40,000 | 29,280 | 30,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 6(a)) | 27,007 | 10,891 | 22,049 |
| Movement in accrued interest on borrowings | 0 | (1,864) | 0 |
| Interest expense on lease liabilities | 779 | 1,329 | 1,329 |
| | 27,786 | 10,356 | 23,378 |
| (e) Elected members remuneration | | | |
| Meeting fees | 147,118 | 145,682 | 152,440 |
| Mayor/President's allowance | 16,000 | 16,000 | 16,000 |
| Deputy Mayor/President's allowance | 4,000 | 4,000 | 4,000 |
| Travelling expenses | 24,075 | 13,458 | 25,000 |
| ICT allowance | 31,500 | 30,018 | 31,500 |
| | 222,693 | 209,159 | 228,940 |
| (f) Write offs | | | |
| General rate | 0 | 14 | 0 |
| | 0 | 542 | 0 |
| (g) Low Value lease expenses | | | |
| Office equipment | 10,000 | 12,322 | 2,359 |
| | 10,000 | 12,322 | 2,359 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

13 ELECTED MEMBERS REMUNERATION

Cr. Leslee Holmes

President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---------------------|---------------------|---------------------|
| \$ | \$ | \$ |
| 5,333 | 16,000 | 16,000 |
| 18,883 | 24,720 | 24,720 |
| 3,500 | 3,500 | 3,500 |
| 2,778 | 7,129 | 2,778 |
| 30,494 | 51,349 | 46,998 |

Cr. Peter Scharf

Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|--------|--------|
| 1,333 | 4,000 | 4,000 |
| 15,965 | 15,965 | 15,965 |
| 3,500 | 3,500 | 3,500 |
| 2,778 | | 2,778 |
| 23,576 | 23,465 | 26,243 |

Cr. Ann Eyre

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|-------|--------|--------|
| 5,322 | 15,965 | 15,965 |
| 1,167 | 7,316 | 3,500 |
| 926 | | 2,778 |
| 7,414 | 23,281 | 22,243 |

Cr. Darren Slyns

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|-------|--------|--------|
| 5,322 | 15,965 | 15,965 |
| 1,167 | 3,500 | 3,500 |
| 926 | | 2,778 |
| 7,414 | 19,465 | 22,243 |

Cr. Dahlia Richardson

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|---|--------|--------|
| 0 | 9,207 | 15,965 |
| 0 | 2,018 | 3,500 |
| 0 | 877 | 2,778 |
| 0 | 12,102 | 22,243 |

Cr. Jason Clarke

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|-------|--------|--------|
| 5,322 | 15,965 | 15,965 |
| 1,167 | 3,500 | 3,500 |
| 926 | 3,816 | 2,778 |
| 7,414 | 23,281 | 22,243 |

Cr. Rob Shanhun

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|-------|--------|--------|
| 5,322 | 15,965 | 15,965 |
| 1,167 | 3,500 | 3,500 |
| 926 | | 2,778 |
| 7,414 | 19,465 | 22,243 |

Cr. Rudy Rybarczyk

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|--------|--------|
| 15,965 | 15,965 | 15,965 |
| 3,500 | 3,500 | 3,500 |
| 2,778 | 4,665 | 2,778 |
| 22,243 | 24,130 | 22,243 |

Cr. Wayne Gibson

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|--------|--------|
| 15,965 | 15,965 | 15,965 |
| 3,500 | 3,500 | 3,500 |
| 2,778 | 2,524 | 2,778 |
| 22,243 | 21,989 | 22,243 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

13 ELECTED MEMBERS REMUNERATION (Cont.)

Elected President

President's allowance
Meeting attendance fees (additional)

| 2021/2022 Budget | 2020/2021 Actual | 2020/2021 Budget |
|---------------------|---------------------|---------------------|
| \$ | \$ | \$ |
| 10,667 | | |
| 5,837 | | |
| 16,503 | 0 | 0 |

Elected Deputy President

Deputy President's allowance

| | | |
|-------|---|---|
| 2,667 | | |
| 2,667 | 0 | 0 |

Elected member 1

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|---|---|
| 10,643 | | |
| 2,333 | | |
| 1,852 | | |
| 14,829 | 0 | 0 |

Elected member 2

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|---|---|
| 10,643 | | |
| 2,333 | | |
| 1,852 | | |
| 14,829 | 0 | 0 |

Elected member 3

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|---|---|
| 10,643 | | |
| 2,333 | | |
| 1,852 | | |
| 14,829 | 0 | 0 |

Elected member 4

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|---|---|
| 10,643 | | |
| 2,333 | | |
| 1,852 | | |
| 14,829 | 0 | 0 |

Elected member 5

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

| | | |
|--------|---|---|
| 10,643 | | |
| 2,333 | | |
| 1,852 | | |
| 14,829 | 0 | 0 |

Total Elected Member Remuneration

| | | |
|---------|---------|---------|
| 221,526 | 218,528 | 228,940 |
| 16,000 | 16,000 | 16,000 |
| 4,000 | 4,000 | 4,000 |
| 147,118 | 145,682 | 152,440 |
| 30,333 | 33,835 | 31,500 |
| 24,075 | 19,011 | 25,000 |
| 221,526 | 218,528 | 228,940 |

President's allowance
Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022**

**14 SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022**

13 TRUST FUNDS

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

Trust Fund

Detail

Cash In Lieu POS - L9000 Valencia

| | Balance 1 July 2021 | Estimated balance 30 June 2022 |
|--|--------------------------------|---|
| | \$ | \$ |
| | 200,277 | 200,277 |
| | 200,277 | 200,277 |



SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

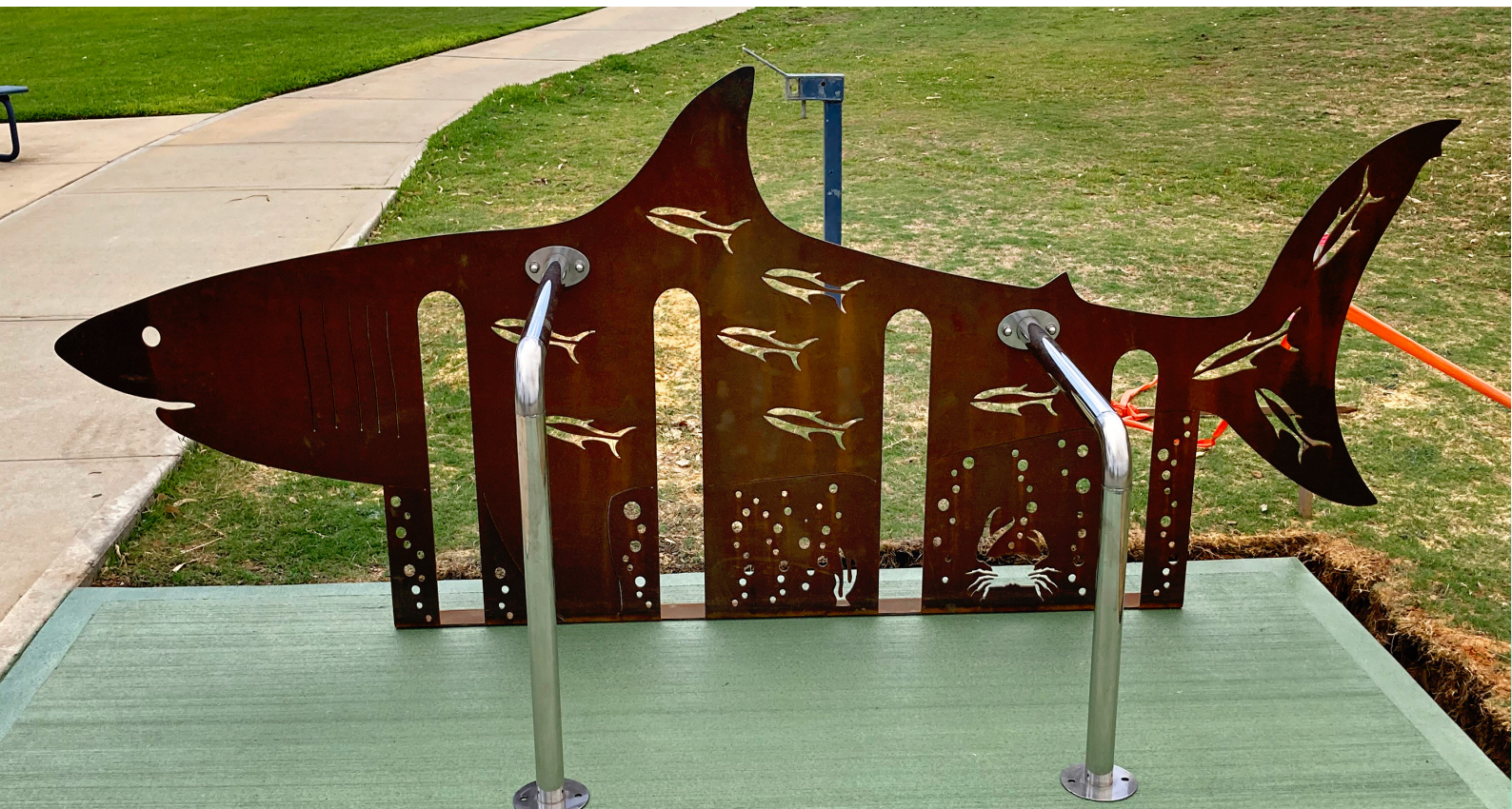
S1. DETAILED ACQUISITION

| Description | Schedule | Total | Land & Buildings \$ | Plant & Equipment \$ | Furniture & Equipment \$ | Parks & Reserves \$ | Roads \$ | Other \$ |
|--|---------------------------|-------------------|---------------------|----------------------|--------------------------|---------------------|------------------|------------------|
| | | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget |
| Jurien Bay Administration Centre-External Painting | Governance | 50,000 | 50,000 | | | | | |
| Reception Foyer Refurbishment | Governance | 235,000 | 235,000 | | | | | |
| PURCH Large SUV/4WD | Governance | 60,000 | | 60,000 | | | | |
| PURCH Large SUV/4WD | Governance | 60,000 | | 60,000 | | | | |
| PURCH Utility | Law Order & Public Safety | 60,000 | | 60,000 | | | | |
| Generator - Wellness carryover | Health | 7,000 | | 7,000 | | | | |
| Dandaragan House (GROH) | Education & Welfare | 643,000 | 643,000 | | | | | |
| Power Connection to JB Tip - Other - NewSLK- | Community Amenities | 57,549 | | | | | | 57,549 |
| Tip Fence - Other - NewSLK- | Community Amenities | 30,000 | | | | | | 30,000 |
| PURCH Large SUV | Community Amenities | 60,000 | | 60,000 | | | | |
| Family Resource Centre-Replace A/C Unit | Community Amenities | 13,500 | 13,500 | | | | | |
| Badgingarra Toilet-New inverted leachdrain | Community Amenities | 10,000 | 10,000 | | | | | |
| Cervantes CBD Toilet-Paint | Community Amenities | 5,000 | 5,000 | | | | | |
| CCRC-Main roof replacement | Recreation & Culture | 65,000 | 65,000 | | | | | |
| CCRC-Accoustics | Recreation & Culture | 20,000 | 20,000 | | | | | |
| BCC-Paving | Recreation & Culture | 12,000 | 12,000 | | | | | |
| Jurien Irrigation Project - carryover | Recreation & Culture | 271,628 | | | | 271,628 | | |
| Collinson Foot Bridge - Other - RenewalSLK- | Recreation & Culture | 20,000 | | | | | | 20,000 |
| Dand. BMX Pump carryover | Recreation & Culture | 63,400 | | | | | | 63,400 |
| Dand. Public Art carryover | Recreation & Culture | 23,190 | | | | | | 23,190 |
| TWP Hill River Bridge | Recreation & Culture | 74,915 | | | | | | 74,915 |
| BBQ Gas modification Sandy Cape | Recreation & Culture | 8,970 | | | | | | 8,970 |
| Tank modification Sandy Cape | Recreation & Culture | 7,525 | | | | | | 7,525 |
| Ablution Pavillion carryover | Recreation & Culture | 1,281,685 | 1,281,685 | | | | | |
| COVID Community Building Program | Recreation & Culture | 5,000 | 5,000 | | | | | |
| Building Renewal Backlog | Recreation & Culture | 200,000 | 200,000 | | | | | |
| JSRC Playground Replacement | Recreation & Culture | 100,000 | | | 100,000 | | | |
| Civic Centre Fit-Out CarryOver | Recreation & Culture | 12,135 | | | 12,135 | | | |
| Jurien Foreshore Redevelopment | Recreation & Culture | 1,171,012 | | | 128,012 | 983,000 | | 60,000 |
| Turquoise Way - Other - RenewalSLK0-1.35 | Transport | 202,500 | | | | | | 202,500 |
| JB Footpaths - Other - NewSLK- | Transport | 105,000 | | | | | | 105,000 |
| Cervantes Footpaths - Other - NewSLK- | Transport | 60,000 | | | | | | 60,000 |
| TWP Realign (Coastwest) | Transport | 119,440 | | | | | | 119,440 |
| Beachridge Swales - Other - NewSLK- | Transport | 30,000 | | | | 30,000 | | |
| Turquoise Way - Other - NewSLK- | Transport | 150,000 | | | | | | 150,000 |
| CCC Carpark - Other - RenewalSLK- | Transport | 55,131 | | | | | | 55,131 |
| PURCH MetroCount VT5900 Plus | Transport | 17,901 | | | 17,901 | | | |
| Gillingarra Road - Gravel ResheetSLK0-4 | Transport | 143,483 | | | | | 143,483 | |
| Marchagese Track - Gravel ResheetSLK4-8 | Transport | 138,438 | | | | | 138,438 | |
| Waddi Road - Gravel ResheetSLK4-6.5 | Transport | 118,501 | | | | | 118,501 | |
| Wolba Road - Gravel ResheetSLK0-4 | Transport | 148,702 | | | | | 148,702 | |
| Mckays Road - Gravel ResheetSLK3-4.6 | Transport | 64,375 | | | | | 64,375 | |
| Capitela Road - Gravel ResheetSLK1-3 | Transport | 87,788 | | | | | 87,788 | |
| Lesueur Drive - ReconstructionSLK0-1 | Transport | 50,078 | | | | | 50,078 | |
| Vine Cottage Lane - Gravel ResheetSLK0-1.3 | Transport | 36,976 | | | | | 36,976 | |
| NorthWest Road - SealingSLK25-26.7 | Transport | 50,000 | | | | | 50,000 | |
| Rowes Road - SealingSLK4-7 | Transport | 50,000 | | | | | 50,000 | |
| Bluewater Drive - SealingSLK0-0.1 | Transport | 35,600 | | | | | 35,600 | |
| Passmore Close - SealingSLK0-0.18 | Transport | 80,000 | | | | | 80,000 | |
| Toledo Street - SealingSLK0-0.15 | Transport | 55,000 | | | | | 55,000 | |
| Green Street - SealingSLK0-0.15 | Transport | 65,000 | | | | | 65,000 | |
| Aquilla Street - SealingSLK0-0.15 | Transport | 135,000 | | | | | 135,000 | |
| Castilla Way - SealingSLK0-0.1 | Transport | 55,000 | | | | | 55,000 | |
| Sierra Court - SealingSLK0-0.05 | Transport | 35,000 | | | | | 35,000 | |
| Watheroo West Road - Other - NewSLK10.74-39.26 | Transport | 85,664 | | | | | 85,664 | |
| Watheroo West Road - Other - NewSLK0-8.11 | Transport | 24,330 | | | | | 24,330 | |
| Jurien East Road - ReconstructionSLK23.85-31 | Transport | 2,100,000 | | | | | 2,100,000 | |
| Catalby Road - ReconstructionSLK3-6 | Transport | 554,385 | | | | | 554,385 | |
| Catalby Road - SealingSLK0-6 | Transport | 192,000 | | | | | 192,000 | |
| Dandaragan Road - ReconstructionSLK55.35-58.85 | Transport | 512,870 | | | | | 512,870 | |
| Roberts Street carryover | Transport | 251,566 | | | | | 251,566 | |
| Dandaragan Road - ReconstructionSLK0.3-0.73 | Transport | 287,000 | | | | | 287,000 | |
| Dandaragan Road - ReconstructionSLK4.95-7 | Transport | 360,000 | | | | | 360,000 | |
| Rowes Road - ReconstructionSLK25.5-26 | Transport | 116,000 | | | | | 116,000 | |
| Taxways | Transport | 185,000 | | | | | | 185,000 |
| PURCH 6Wheel Prime Mover | Transport | 290,000 | | 290,000 | | | | |
| PURCH 12H Equiv. | Transport | 385,000 | | 385,000 | | | | |
| PURCH Pedestrian Roller | Transport | 25,000 | | 25,000 | | | | |
| PURCH Pedestrian Roller Trailer | Transport | 10,000 | | 10,000 | | | | |
| PURCH Sign Trailer | Transport | 20,000 | | 20,000 | | | | |
| Dest.Market. Shire Entry Signs | Economic Services | 24,000 | | | | | | 24,000 |
| PURCH Multi Roller | Other Property & Services | 165,000 | | 165,000 | | | | |
| PURCH Large SUV/4WD | Other Property & Services | 60,000 | | 60,000 | | | | |
| PURCH Spray Unit | Other Property & Services | 10,000 | | 10,000 | | | | |
| PURCH Verti-Mower | Other Property & Services | 25,000 | | 25,000 | | | | |
| PURCH Convert PTC023 | Other Property & Services | 9,500 | | 9,500 | | | | |
| House 16 Lot 234 York Street-External painting | Other Property & Services | 10,000 | 10,000 | | | | | |
| House 16 Lot 234 York Street-Replace doors | Other Property & Services | 15,000 | 15,000 | | | | | |
| Depot Building - Other - NewSLK- | Other Property & Services | 250,000 | 250,000 | | | | | |
| Total | | 12,683,737 | 2,815,185 | 1,246,500 | 258,048 | 1,284,628 | 5,832,756 | 1,246,620 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022**

S2. ASSET DISPOSAL AND CHANGEOVER

| | Proceeds from Sale | Cost of Replacement Asset | Net Cost for Change Over | Written Down Value | Profit/(Loss) on Disposal |
|---|--------------------|---------------------------|--------------------------|--------------------|---------------------------|
| Description | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget | 2021/2022 Budget |
| | \$ | \$ | \$ | \$ | \$ |
| 2012 Caterpillar 12M Motor Grader | 135,000 | 385,000 | 250,000 | 100,211 | 34,789 |
| Wacker Pedestrian Roller | 500 | 35,000 | 34,500 | 0 | 500 |
| Ammann AP 240 Pneumatic Tyred Roller - DN7556 | 15,000 | 165,000 | 150,000 | 0 | 15,000 |
| Iveco Powerstar Prime Mover - DN009 | 35,000 | 290,000 | 255,000 | 67,091 | (32,091) |
| DN053 - ICV Nissan Patrol | 8,500 | 0 | (8,500) | 0 | 8,500 |
| 2014 Colorado T/Top - DN015 | 8,000 | 0 | (8,000) | 17,106 | (9,106) |
| 2014 Colorado T/Top - DN024 | 8,000 | 0 | (8,000) | 1,913 | 6,087 |
| 2017 Ford Everest SUV 4WD - DN001 | 34,000 | 60,000 | 26,000 | 40,000 | (6,000) |
| 2018 Toyota Fortuner DN002 | 31,000 | 60,000 | 29,000 | 32,369 | (1,369) |
| 2018 Toyota Prado - DN000 | 48,000 | 60,000 | 12,000 | 46,855 | 1,145 |
| 2018 Ford Everest - DN004 | 45,000 | 60,000 | 15,000 | 40,894 | 4,106 |
| 2015 Ford Ranger - 1GON796 | 28,000 | 60,000 | 32,000 | 14,000 | 14,000 |
| Vermeer BC700XL2VP Wood Chipper - 1TQP356 | 7,500 | 0 | (7,500) | 17,106 | (9,606) |
| Metrocount | 1,400 | 17,901 | 16,501 | 0 | 1,400 |
| | 404,900 | 1,192,901 | 788,001 | 377,545 | 27,355 |



S3. OPERATING SCHEDULES - department by nature or type

| Members of Council | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Operating grants, subsidies & contributions | 500 | 0 | 500 |
| Fees and charges | 25 | 0 | 25 |
| Total revenue | 525 | 0 | 525 |
| Expenditure | | | |
| Materials and contracts | (137,445) | (66,791) | (101,192) |
| Insurance | (12,644) | (11,708) | (19,106) |
| Other Expenses | (222,693) | (209,159) | (228,940) |
| Allocations | (247,621) | (208,454) | (213,874) |
| Depreciation | (2,424) | (2,424) | (2,004) |
| Total Expenditure | (622,827) | (498,536) | (565,117) |
| Members of Council | (622,302) | (498,536) | (564,592) |
| Other Governance | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 4,600 | 1,961 | 21,583 |
| Profit on disposal of asset | 5,251 | 0 | 0 |
| Fees and charges | 500 | 193 | 15,500 |
| Other revenue | 0 | 14,505 | 40,560 |
| Total revenue | 10,351 | 16,659 | 77,643 |
| Expenditure | | | |
| Employee Costs | (1,098,414) | (917,162) | (960,499) |
| Materials and contracts | (801,381) | (712,136) | (680,077) |
| Utilities | (53,838) | (62,617) | (67,158) |
| Insurance | (22,018) | (36,375) | (34,959) |
| Interest | (3,954) | (6,515) | (8,413) |
| Other Expenses | (20,150) | 0 | (20,150) |
| Allocations | 2,177,459 | 1,829,970 | 1,877,801 |
| Depreciation | (187,572) | (187,590) | (184,188) |
| Total Expenditure | (9,868) | (92,424) | (77,643) |
| Other Governance | 483 | (75,765) | (0) |
| Fire Prevention | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 24,804 | 56,939 | 50,000 |
| Fees and charges | 356,818 | 337,704 | 337,693 |
| Total revenue | 381,622 | 394,644 | 387,693 |
| Expenditure | | | |
| Employee Costs | (33,402) | (30,464) | (31,913) |
| Materials and contracts | (188,892) | (100,068) | (97,045) |
| Utilities | 0 | (4,202) | (31,261) |
| Insurance | (30,571) | (26,031) | (26,425) |
| Other Expenses | (346,818) | (335,107) | (327,693) |
| Allocations | (173,689) | (141,441) | (158,624) |
| Depreciation | (109,416) | (109,269) | (110,640) |
| Total Expenditure | (882,789) | (746,582) | (783,600) |
| Fire Prevention | (501,167) | (351,939) | (395,907) |
| Animal Control | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 50 | 0 | 50 |
| Fees and charges | 13,620 | 13,797 | 11,460 |
| Total revenue | 13,670 | 13,797 | 11,510 |
| Expenditure | | | |
| Employee Costs | (26,713) | (25,076) | (25,365) |
| Materials and contracts | (6,000) | (4,846) | (3,500) |
| Insurance | 0 | (515) | (515) |
| Allocations | (49,787) | (42,244) | (43,002) |
| Depreciation | (288) | (288) | (312) |
| Total Expenditure | (82,788) | (72,968) | (72,693) |
| Animal Control | (69,118) | (59,171) | (61,183) |

| Other Law Order Public Safety | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Operating grants, subsidies & contributions | 150 | 0 | 150 |
| Profit on disposal of asset | 14,000 | 0 | 0 |
| Fees and charges | 6,150 | 6,293 | 6,150 |
| Total revenue | 20,300 | 6,293 | 6,300 |
| Expenditure | | | |
| Employee Costs | (309,072) | (226,189) | (256,496) |
| Materials and contracts | (30,299) | (27,684) | (29,117) |
| Utilities | 0 | (2,700) | (4,897) |
| Insurance | (1,764) | (16,583) | (16,775) |
| Interest | 0 | (135) | (135) |
| Other Expenses | 0 | (50) | 0 |
| Allocations | (140,150) | (119,341) | (121,050) |
| Depreciation | (26,052) | (36,473) | (59,292) |
| Total Expenditure | (507,337) | (429,155) | (487,762) |
| Other Law Order Public Safety | (487,037) | (422,863) | (481,462) |
| Prv Srv Inspection and Administration | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 317 | 0 |
| Fees and charges | 14,690 | 15,336 | 4,290 |
| Total revenue | 14,690 | 15,653 | 4,290 |
| Expenditure | | | |
| Employee Costs | (129,054) | (105,513) | (117,049) |
| Materials and contracts | (7,535) | (6,349) | (7,000) |
| Utilities | 0 | (536) | (547) |
| Insurance | 0 | (2,930) | (2,249) |
| Allocations | (13,598) | (11,447) | (11,745) |
| Total Expenditure | (150,188) | (126,775) | (138,590) |
| Prv Srv Inspection and Administration | (135,498) | (111,122) | (134,300) |
| Pest Control | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 5,890 | 0 |
| Total revenue | 0 | 5,890 | 0 |
| Expenditure | | | |
| Materials and contracts | 0 | (10) | 0 |
| Allocations | (4,825) | (4,062) | (4,168) |
| Total Expenditure | (4,825) | (4,072) | (4,168) |
| Pest Control | (4,825) | 1,818 | (4,168) |
| Other Health | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 30,305 | 0 |
| Grants & subsidies (towards non-operating activities) | 2,000 | 0 | 2,000 |
| Total revenue | 2,000 | 30,305 | 2,000 |
| Expenditure | | | |
| Employee Costs | (1,240) | (369) | (3,207) |
| Materials and contracts | (5,727) | (2,619) | (3,331) |
| Insurance | (2,045) | (1,728) | (1,777) |
| Allocations | (172,209) | (144,389) | (150,681) |
| Depreciation | (21,216) | (21,216) | (19,824) |
| Total Expenditure | (202,437) | (170,322) | (178,821) |
| Other Health | (200,437) | (140,017) | (176,821) |
| Other Education | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Fees and charges | 20,000 | 0 | 0 |
| Total revenue | 20,000 | 0 | 0 |
| Expenditure | | | |
| Employee Costs | (4,662) | (4,548) | (4,430) |
| Insurance | 0 | (91) | (91) |
| Interest | (4,808) | 0 | (3,375) |
| Allocations | (27,197) | (22,895) | (23,490) |
| Total Expenditure | (36,667) | (27,534) | (31,386) |
| Other Education | (16,667) | (27,534) | (31,386) |

| Aged and Disabled - other | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Expenditure | | | |
| Employee Costs | (7,408) | (8,350) | (8,015) |
| Materials and contracts | (500) | 0 | (500) |
| Insurance | 0 | (187) | (187) |
| Allocations | (23,468) | (19,546) | (20,270) |
| Total Expenditure | (31,376) | (28,083) | (28,973) |
| Aged and Disabled - other | (31,376) | (28,083) | (28,973) |
| Other Welfare | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 13,500 | 10,500 |
| Total revenue | 0 | 13,500 | 10,500 |
| Expenditure | | | |
| Employee Costs | 0 | (1,169) | 0 |
| Materials and contracts | (54,600) | (40,486) | (50,000) |
| Allocations | 0 | (1,136) | 0 |
| Total Expenditure | (54,600) | (42,792) | (50,000) |
| Other Welfare | (54,600) | (29,292) | (39,500) |
| Waste Management - Household | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Fees and charges | 1,030,820 | 1,057,263 | 1,009,120 |
| Total revenue | 1,030,820 | 1,057,263 | 1,009,120 |
| Expenditure | | | |
| Employee Costs | (154,224) | (142,521) | (127,928) |
| Materials and contracts | (570,279) | (539,916) | (526,970) |
| Utilities | (1,175) | (2,243) | (2,135) |
| Insurance | (1,054) | (1,932) | (1,998) |
| Other Expenses | 0 | (41) | 0 |
| Allocations | (183,268) | (204,942) | (126,170) |
| Depreciation | (26,940) | (26,940) | (27,324) |
| Total Expenditure | (936,940) | (918,534) | (812,525) |
| Waste Management - Household | 93,880 | 138,728 | 196,595 |
| Sanitation - Other | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Fees and charges | 85,320 | 37,537 | 30,000 |
| Total revenue | 85,320 | 37,537 | 30,000 |
| Expenditure | | | |
| Employee Costs | (11,783) | (6,538) | (11,502) |
| Insurance | 0 | (131) | (131) |
| Allocations | (4,825) | (3,606) | (4,168) |
| Total Expenditure | (16,608) | (10,276) | (15,801) |
| Sanitation - Other | 68,712 | 27,262 | 14,199 |
| Sewerage | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Fees and charges | 8,000 | 69,656 | 203,400 |
| Total revenue | 8,000 | 69,656 | 203,400 |
| Expenditure | | | |
| Employee Costs | 0 | (7,127) | (26,800) |
| Other Expenses | (500) | (60,538) | (62,400) |
| Allocations | (7,896) | (32,771) | (44,280) |
| Depreciation | (276) | (276) | (276) |
| Total Expenditure | (8,672) | (100,712) | (133,756) |
| Sewerage | (672) | (31,055) | 69,644 |
| Protection of the Environment | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 2,000 | 2,087 | 2,000 |
| Total revenue | 2,000 | 2,087 | 2,000 |
| Expenditure | | | |
| Materials and contracts | (32,000) | (12,347) | (32,000) |
| Allocations | (8,992) | (7,570) | (7,767) |
| Total Expenditure | (40,992) | (19,917) | (39,767) |
| Protection of the Environment | (38,992) | (17,830) | (37,767) |

| Town Planning | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Operating grants, subsidies & contributions | 1,500 | 12,285 | 12,600 |
| Fees and charges | 99,700 | 93,301 | 69,700 |
| Other revenue | 17,420 | 17,420 | 17,420 |
| Total revenue | 118,620 | 123,006 | 99,720 |
| Expenditure | | | |
| Employee Costs | (219,231) | (189,002) | (184,486) |
| Materials and contracts | (19,539) | (12,952) | (26,100) |
| Utilities | 0 | (547) | (589) |
| Insurance | (914) | (3,956) | (3,971) |
| Allocations | (223,714) | (188,329) | (193,226) |
| Depreciation | (9,672) | (9,672) | (9,672) |
| Loss on Disposal of Asset | (6,000) | 0 | 0 |
| Total Expenditure | (479,070) | (404,458) | (418,044) |
| Town Planning | (360,450) | (281,452) | (318,324) |
| Drainage | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Allocations | (4,606) | (3,877) | (3,978) |
| Depreciation | (121,332) | (121,354) | (121,332) |
| Total Expenditure | (125,938) | (125,231) | (125,310) |
| Drainage | (125,938) | (125,231) | (125,310) |
| Stormwater | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Allocations | (4,825) | (4,062) | (4,168) |
| Total Expenditure | (4,825) | (4,062) | (4,168) |
| Stormwater | (4,825) | (4,062) | (4,168) |
| Other Community Amenities | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 15,577 | 15,839 | 14,200 |
| Fees and charges | 5,000 | 7,152 | 1,500 |
| Total revenue | 20,577 | 22,991 | 15,700 |
| Expenditure | | | |
| Employee Costs | (154,066) | (166,959) | (187,066) |
| Materials and contracts | (140,656) | (129,300) | (130,495) |
| Utilities | (30,346) | (30,582) | (39,499) |
| Insurance | (8,430) | (13,835) | (14,217) |
| Other Expenses | (75,668) | (18,647) | (71,339) |
| Allocations | (147,040) | (123,138) | (147,473) |
| Depreciation | (126,420) | (126,531) | (123,528) |
| Total Expenditure | (682,627) | (608,992) | (713,617) |
| Other Community Amenities | (662,050) | (586,001) | (697,917) |
| Public Halls and Civic Centres | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 15,500 | 15,280 | 15,500 |
| Grants & subsidies (towards non-operating activities) | 0 | 0 | 40,000 |
| Fees and charges | 64,985 | 104,501 | 59,985 |
| Total revenue | 80,485 | 119,781 | 115,485 |
| Expenditure | | | |
| Employee Costs | (34,210) | (22,862) | (29,959) |
| Materials and contracts | (147,914) | (137,482) | (70,200) |
| Utilities | (23,964) | (24,333) | (24,637) |
| Insurance | (14,132) | (8,197) | (6,624) |
| Interest | 0 | (193) | 0 |
| Other Expenses | (41,200) | (41,200) | (41,200) |
| Allocations | (47,878) | (30,750) | (37,735) |
| Depreciation | (407,796) | (408,395) | (408,840) |
| Total Expenditure | (717,094) | (673,411) | (619,196) |
| Public Halls and Civic Centres | (636,609) | (553,631) | (503,711) |

| Swimming Areas and Beaches | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Operating grants, subsidies & contributions | 50,000 | 0 | 30,000 |
| Total revenue | 50,000 | 0 | 30,000 |
| Expenditure | | | |
| Materials and contracts | (100,000) | (54) | (35,700) |
| Utilities | (8,070) | (7,996) | (9,227) |
| Insurance | (143) | (380) | (393) |
| Allocations | (5,703) | (4,801) | (4,925) |
| Depreciation | (6,972) | (6,972) | (6,840) |
| Total Expenditure | (120,887) | (20,202) | (57,086) |
| Swimming Areas and Beaches | (70,887) | (20,202) | (27,086) |
| Other Recreation and Sport | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 30,756 | 58,069 | 31,940 |
| Grants & subsidies (towards non-operating activities) | 577,937 | 1,183,087 | 1,622,654 |
| Fees and charges | 280,071 | 342,218 | 280,071 |
| Interest earnings | 0 | 2,340 | 0 |
| Total revenue | 888,763 | 1,585,715 | 1,934,665 |
| Expenditure | | | |
| Employee Costs | (246,136) | (279,399) | (325,782) |
| Materials and contracts | (805,416) | (668,619) | (564,713) |
| Utilities | (52,347) | (49,579) | (49,712) |
| Insurance | (60,680) | (41,601) | (38,292) |
| Interest | (1,193) | (2,087) | (2,378) |
| Other Expenses | 0 | (28,084) | 0 |
| Allocations | (394,159) | (425,126) | (467,697) |
| Depreciation | (734,232) | (739,447) | (725,652) |
| Total Expenditure | (2,294,164) | (2,233,942) | (2,174,225) |
| Other Recreation and Sport | (1,405,401) | (648,227) | (239,560) |
| Television and Radio Rebroadcast | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Grants & subsidies (towards non-operating activities) | 0 | 0 | 40,000 |
| Fees and charges | 10,500 | 10,390 | 9,990 |
| Total revenue | 10,500 | 10,390 | 49,990 |
| Expenditure | | | |
| Employee Costs | (1,439) | 0 | (1,594) |
| Materials and contracts | (31,803) | (19,960) | (31,603) |
| Insurance | (460) | (5,321) | (5,510) |
| Allocations | (5,901) | (3,877) | (5,413) |
| Depreciation | (38,184) | (38,042) | (39,408) |
| Loss on Disposal of Asset | 0 | (17,331) | 0 |
| Total Expenditure | (77,787) | (84,532) | (83,527) |
| Television and Radio Rebroadcast | (67,287) | (74,142) | (33,537) |
| Libraries | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 100 | 524 | 100 |
| Total revenue | 100 | 524 | 100 |
| Expenditure | | | |
| Employee Costs | (84,269) | (84,636) | (80,109) |
| Materials and contracts | (14,269) | (12,529) | (12,984) |
| Utilities | 0 | (3,228) | (2,926) |
| Insurance | 0 | (1,665) | (1,665) |
| Allocations | (55,270) | (46,528) | (47,738) |
| Depreciation | (660) | (660) | (660) |
| Total Expenditure | (154,468) | (149,246) | (146,082) |
| Libraries | (154,368) | (148,722) | (145,982) |

| Other Culture | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Expenditure | | | |
| Employee Costs | (20,026) | (19,119) | (19,099) |
| Materials and contracts | (3,000) | (8,357) | (8,830) |
| Utilities | (367) | (160) | (1,018) |
| Insurance | (612) | (1,075) | (496) |
| Allocations | (27,873) | (23,479) | (24,761) |
| Depreciation | (9,540) | (10,229) | (10,164) |
| Total Expenditure | (61,418) | (62,419) | (64,368) |
| Other Culture | (61,418) | (62,419) | (64,368) |
| Heritage | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Employee Costs | 0 | (4) | 0 |
| Materials and contracts | (14,000) | 0 | (250) |
| Total Expenditure | (14,000) | (4) | (250) |
| Heritage | (14,000) | (4) | (250) |
| Streets Roads Bridges Depots Maint | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 268,505 | 259,189 | 253,765 |
| Grants & subsidies (towards non-operating activities) | 5,069,206 | 3,901,975 | 4,719,861 |
| Profit on disposal of asset | 1,400 | 0 | 0 |
| Total revenue | 5,339,111 | 4,161,164 | 4,973,626 |
| Expenditure | | | |
| Employee Costs | (291,621) | (277,407) | (323,847) |
| Materials and contracts | (1,118,058) | (618,880) | (647,085) |
| Utilities | (203,421) | (207,068) | (205,768) |
| Insurance | (9,214) | (35,901) | (21,667) |
| Interest | 0 | (168) | 0 |
| Other Expenses | (2,000) | (1,485) | (2,000) |
| Allocations | (694,468) | (809,693) | (908,686) |
| Depreciation | (3,035,820) | (3,044,561) | (3,013,176) |
| Total Expenditure | (5,354,602) | (4,995,164) | (5,122,229) |
| Streets Roads Bridges Depots Maint | (15,491) | (834,000) | (148,603) |
| Parking Services | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Allocations | (4,825) | (4,062) | (4,168) |
| Total Expenditure | (4,825) | (4,062) | (4,168) |
| Parking Services | (4,825) | (4,062) | (4,168) |
| Airfields | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Grants & subsidies (towards non-operating activities) | 631,306 | 87,539 | 763,732 |
| Fees and charges | 22,328 | 28,787 | 22,328 |
| Total revenue | 653,634 | 116,326 | 786,060 |
| Expenditure | | | |
| Employee Costs | (16,411) | (24,646) | (18,589) |
| Materials and contracts | (11,950) | (33,928) | (9,700) |
| Utilities | (2,248) | (1,558) | (3,178) |
| Insurance | (4,518) | (256) | (256) |
| Allocations | (43,748) | (39,929) | (40,573) |
| Depreciation | (117,432) | (117,490) | (117,384) |
| Total Expenditure | (196,307) | (217,806) | (189,680) |
| Airfields | 457,327 | (101,480) | 596,380 |

| Road Plant Purchase | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Profit on disposal of asset | 35,289 | 0 | 0 |
| Total revenue | 35,289 | 0 | 0 |
| Expenditure | | | |
| Allocations | (20,617) | (17,356) | (17,807) |
| Depreciation | (63,324) | (63,324) | (63,324) |
| Loss on Disposal of Asset | (32,091) | 0 | 0 |
| Total Expenditure | (116,032) | (80,680) | (81,131) |
| Road Plant Purchase | (80,743) | (80,680) | (81,131) |
| Rural Services | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Employee Costs | (2,451) | (461) | (2,399) |
| Materials and contracts | (15,000) | 0 | (5,000) |
| Allocations | (6,934) | (6,683) | (6,257) |
| Total Expenditure | (24,385) | (7,144) | (13,656) |
| Rural Services | (24,385) | (7,144) | (13,656) |
| Tourism and Area Promotion | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 10,000 | 10,000 |
| Grants & subsidies (towards non-operating activities) | 0 | 0 | 5,000 |
| Fees and charges | 192,748 | 208,047 | 181,367 |
| Other revenue | 0 | 755 | 0 |
| Total revenue | 192,748 | 218,802 | 196,367 |
| Expenditure | | | |
| Employee Costs | (98,290) | (107,869) | (90,237) |
| Materials and contracts | (127,183) | (103,168) | (124,178) |
| Utilities | (3,005) | (3,285) | (358) |
| Insurance | 0 | (1,831) | (1,831) |
| Other Expenses | (1,800) | (6,677) | 0 |
| Allocations | (167,347) | (140,878) | (144,540) |
| Depreciation | (51,432) | (51,800) | (51,432) |
| Total Expenditure | (449,056) | (415,507) | (412,575) |
| Tourism and Area Promotion | (256,308) | (196,705) | (216,208) |
| Building Control | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 200 | 600 | 200 |
| Fees and charges | 46,200 | 60,841 | 29,200 |
| Other revenue | 999 | 1,680 | 3,399 |
| Total revenue | 47,399 | 63,121 | 32,799 |
| Expenditure | | | |
| Employee Costs | (95,630) | (102,027) | (116,677) |
| Materials and contracts | (2,744) | (4,315) | (10,354) |
| Utilities | (324) | (710) | (1,890) |
| Insurance | 0 | (2,913) | (3,471) |
| Other Expenses | 0 | (62) | 0 |
| Allocations | (101,768) | (86,707) | (88,607) |
| Depreciation | (11,688) | (11,717) | (11,424) |
| Total Expenditure | (212,154) | (208,450) | (232,423) |
| Building Control | (164,755) | (145,329) | (199,624) |
| Other Economic Services | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 5,000 | 5,947 | 5,000 |
| Fees and charges | 0 | 1,050 | 0 |
| Total revenue | 5,000 | 6,997 | 5,000 |
| Expenditure | | | |
| Utilities | (8,246) | (7,988) | (7,575) |
| Other Expenses | 0 | (63) | 0 |
| Allocations | (4,606) | (3,877) | (3,978) |
| Total Expenditure | (12,852) | (11,929) | (11,553) |
| Other Economic Services | (7,852) | (4,932) | (6,553) |

| Economic Development | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Expenditure | | | |
| Employee Costs | (48,558) | (45,859) | (45,014) |
| Materials and contracts | (30,000) | (410) | 0 |
| Insurance | 0 | (862) | (862) |
| Allocations | (12,282) | (10,340) | (10,608) |
| Total Expenditure | (90,840) | (57,470) | (56,484) |
| Economic Development | (90,840) | (57,470) | (56,484) |
| Private Works | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 0 | 1,430 | 0 |
| Fees and charges | 12,500 | 37,602 | 12,500 |
| Total revenue | 12,500 | 39,032 | 12,500 |
| Expenditure | | | |
| Employee Costs | 0 | (299) | 0 |
| Materials and contracts | (12,000) | (33,123) | (12,000) |
| Allocations | (4,606) | (4,272) | (3,978) |
| Total Expenditure | (16,606) | (37,695) | (15,978) |
| Private Works | (4,106) | 1,337 | (3,478) |
| Land Development Scheme | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Allocations | (4,606) | (3,877) | (3,978) |
| Total Expenditure | (4,606) | (3,877) | (3,978) |
| Land Development Scheme | (4,606) | (3,877) | (3,978) |
| Engineering Administration | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Expenditure | | | |
| Allocations | (5,703) | (4,801) | (4,925) |
| Total Expenditure | (5,703) | (4,801) | (4,925) |
| Engineering Administration | (5,703) | (4,801) | (4,925) |
| Plant Operations | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 1,000 | 8,139 | 1,000 |
| Profit on disposal of asset | 15,000 | 0 | 0 |
| Fees and charges | 500 | 0 | 500 |
| Other revenue | 52,500 | 55,544 | 52,500 |
| Total revenue | 69,000 | 63,683 | 54,000 |
| Expenditure | | | |
| Employee Costs | (79,401) | (162,658) | (157,203) |
| Materials and contracts | (607,200) | (590,735) | (687,200) |
| Insurance | (84,486) | (96,008) | (94,132) |
| Allocations | 1,026,285 | 1,346,220 | 1,537,166 |
| Depreciation | (377,748) | (382,719) | (883,380) |
| Loss on Disposal of Asset | (10,975) | 0 | 0 |
| Total Expenditure | (133,524) | 114,100 | (284,749) |
| Plant Operations | (64,524) | 177,782 | (230,749) |

| Public Works Overheads | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Revenue | | | |
| Operating grants, subsidies & contributions | 500 | 20,907 | 500 |
| Profit on disposal of asset | 14,587 | 66,000 | 0 |
| Other revenue | 7,894 | 8,572 | 7,894 |
| Total revenue | 22,981 | 95,480 | 8,394 |
| Expenditure | | | |
| Employee Costs | (903,441) | (816,942) | (837,731) |
| Materials and contracts | (74,727) | (68,696) | (60,478) |
| Utilities | (5,496) | (5,691) | (7,367) |
| Insurance | (72,869) | (121,492) | (113,555) |
| Interest | (1,869) | 0 | 0 |
| Allocations | 984,103 | 1,051,371 | 1,088,670 |
| Depreciation | (122,220) | (121,220) | (108,276) |
| Loss on Disposal of Asset | (9,106) | (4,000) | 0 |
| Total Expenditure | (205,625) | (86,672) | (38,736) |
| Public Works Overheads | (182,645) | 8,808 | (30,343) |
| Unclassified | 2021/22 Budget \$ | 2020/21 Actual \$ | 2020/21 Budget \$ |
| Revenue | | | |
| Operating grants, subsidies & contributions | 10,547 | 42,912 | 40,678 |
| Fees and charges | 21,000 | 27,651 | 21,000 |
| Interest earnings | 0 | 1,330 | 0 |
| Total revenue | 31,547 | 71,893 | 61,678 |
| Expenditure | | | |
| Materials and contracts | 0 | (12,655) | (8,000) |
| Insurance | 0 | (7,659) | (7,931) |
| Interest | (15,962) | (1,257) | (9,076) |
| Allocations | (40,795) | (34,342) | (35,235) |
| Depreciation | (223,908) | (223,912) | (210,636) |
| Total Expenditure | (280,665) | (279,826) | (270,878) |
| Unclassified | (249,117) | (207,932) | (209,201) |



Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------|---|--------------------|--|---|
| GOVERNANCE | | | | | |
| Electoral Rolls | | | | | |
| Owners/Occupiers Roll | each | \$26.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) - | Subject to Local Government Act Administration Regulations 1996 29B |
| Consolidated Roll | each | \$26.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Subject to Local Government Act Administration Regulations 1996 29B |
| Freedom of Information | | | | | |
| Application Fee | each | \$30.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Freedom of Information Requests – staff use | per hour | \$30.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Access Time supervised by staff | per hour | \$30.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Photocopying charges | per hour | \$30.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| | per copy | \$0.20 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Time taken by staff transcribing information from a tape or other device | per hour | \$30.00 | | | |
| Charge for duplicating a tape, film or computer information | | Actual Cost | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Charge for delivery, packaging and postage | | Actual Cost | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|-------------------------------------|---------------------------------|---|--------------------|---|---|
| Advance Deposit | Percentage of estimated charges | 25% | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Further Advance Deposit | Percentage of estimated charges | 25% | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Set by Freedom of Information Regulations 1993 Schedule 1 |
| Facsimile | | | | | |
| (Local) First transmission | each | \$3.10 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| (STD) First transmission | each | \$5.70 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Second + Transmission | each | \$1.05 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Receipt of first page | each | \$1.05 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Receipt of second page | each | \$0.55 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Photocopying and Duplicating | | | | | |
| Single Copy Black and White | each | \$0.60 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Double Sided Copy Black and White | each | \$1.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|------------------------------------|
| A3 Paper Black and White | each | \$1.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| A3 Double sided copy Black and White | each | \$2.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Single Copy Colour | each | \$3.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Double sided copy colour | each | \$5.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| A3 Paper Colour | each | \$6.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| A3 Double sided copy colour | each | \$10.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Postage | | | | | |
| Charge for delivery, packaging and postage | | Actual Cost | | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Laminating | | | | | |
| A4 Size Pouch | each | \$5.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| A3 Size Pouch | each | \$7.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Members of Council | | | | | |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|------|---|--------------------|---|--|
| All Ordinary Meeting Agendas for full year | each | \$126.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(1)(f) | Local Government Act 1995 S6.16(1) |
| All Ordinary Meeting Minutes for full year | each | \$126.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(1)(f) | Local Government Act 1995 S6.16(1) |
| Individual copies of Agendas or Minutes + post | each | \$11.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(1)(f) | Local Government Act 1995 S6.16(1) |
| RATES | | | | | |
| Rate Book Enquiry | | | | | |
| Account Information and Orders and Requisitions | | \$80.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(1)(f) | Subject to LGA Administration Regulations 29B |
| Payments by Adhoc Instalments | | | | | |
| Any ratepayer making payment of rates or service charges in accordance with an agreement with Council under Section 6.49 of the <i>Local Government Act 1995</i> is charged a fee of \$22.00 for administration charges | each | \$22.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Local Government Act 1995 |
| LAW AND ORDER AND PUBLIC SAFETY | | | | | |
| Animal Control | | | | | |
| Registration Fees (GST exempt) | | | | | |
| <i>Unsterilized Female / Male</i> | | | | | |
| One Year | | \$50.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2012 |
| Three Years | | \$120.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2012 |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------|---|--------------------|---|--|
| Lifetime <i>Sterilized Female / Male</i> | | \$250.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2013 |
| One Year | | \$20.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2015 |
| Three Years | | \$42.50 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2016 |
| Lifetime | | \$100.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 S17(3) and Cat Regulations 2017 |
| Guide Dogs | | Nil | | | |
| Dogs used for droving or tending stock | | 25% of fees otherwise payable | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 and |
| Foxhounds, bona fide, kept together in a pack not less than 10 | per pack | \$40.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Dog Regulations 2013 and Cat Regulations 2020 |
| Pensioner Rate | | 50% off fees otherwise payable* | | | Dog Regulations 2013 and Cat Regulations 2021 |
| Dangerous Dog Declaration | each | \$50.00 | N | A New Tax System (GST) Regs 2019 81-15(f) | Dog Act 1973 Section 33m(1)(a) |
| Application for the keeping of more than prescribed number of dogs | each | \$50.00 | N | A New Tax System (GST) Regs 2019 81-15(f) | Dog Act 1976 Section 26 |
| Replacement Registration Tags | each | \$5.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|---|---|--------------------|--|---|
| Hire of Fox/Cat/Dog traps and bark collars (+\$100 deposit) | per week | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Fines and Penalties | | | | | |
| For the seizure and impounding of a dog/cat | | \$115.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Dog Regulations 2013 and Cat Regulations 2012 |
| Daily sustenance of a dog/cat in the pound for a day, or part of a day | | \$21.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Dog Regulations 2013 and Cat Regulations 2012 |
| Surrender and/or destruction of a dog/ (based on weight of dog) | | from \$117 - \$142 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Surrender and/or destruction of a cat | | \$103.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Kennel Establishment registration fee for dog | per establishment, where not otherwise registered | \$200.00 | N | A New Tax System (GST) Regs 2019 A81-15(f)) | Dog Act Regulations 2013 17(3) |
| Impounded Vehicles | | | | | |
| To impound (+ towage costs additional) | | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Storage of Impounded vehicle | per day | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Gate Permit | | | | | |
| Annual Permit | per gate | \$10.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|------|---|--------------------|--|---|
| PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION | | | | | |
| Health | | | | | |
| Lodging House, Holiday Home and Bed & Breakfast Annual Registration | each | \$100.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Local Government Act 1995 S6.16(1) |
| | | | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Local Government Act 1995 S6.16(1) |
| Home Occupation Permit | | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Trading in Public Places Permit | | | | | |
| Permit for one week* | each | \$60 | | | |
| Permit for one month* | each | \$100.00 | N | A New Tax System (GST) Regs 2019 A81-15(f)) | Local Government Act 1995 |
| Permit for twelve months* | each | \$600.00 | N | A New Tax System (GST) Regs 2019 A81-15(f)) | Local Government Act 1995 |
| <i>*parking location restrictions may apply</i> | | | | | |
| Feedlot Permit | each | \$150.00 | N | A New Tax System (GST) Regs 2019 A81-15(f)) | Planning and Development Regulations 2009 |
| Apiary Site Fee | each | \$100.00 | N | A New Tax System (GST) Regs 2019 A81-15(f)) | Local Government Act 1995 Section 6.16(2)(f) |
| Itinerant Food Vendors Permit | each | | | | |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|------|---|--------------------|--|--|
| Permit for twelve months* <i>*parking location restrictions may apply</i> | each | \$200.00 | N | A81 10(1)&(4) | Local Government Act 1995 S6.16(1) |
| Public Building Application | each | \$100.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Health (Miscellaneous Provisions) Act 1911 Part VI |
| Food Premises Annual Registration fee | each | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Administration Late Fee | each | \$50.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Water Sampling Bacteriological analysis | each | analysis cost | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Water Sampling Chemical analysis | each | analysis cost | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Swimming Pool Inspection Fees (annual fee included in rates notice) | each | \$25.00 | N | A81 10(1)&(4) | Local Government Act 1995 S6.16(1) |
| Liquor Control Act Section 39 Certificate* | each | \$100.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Liquor Control Act 1988 Section 39 |
| Liquor Control Act Section 40 Certificate* <i>* commercial premises only</i> | each | \$100.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Liquor Control Act 1988 Section 40 |
| Offensive Trades | | | | | |
| Fish/Lobster Processing Works | each | \$298.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Health (Miscellaneous Provisions) Act 1911 - |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|---|
| Processing Establishments - Pet Foods* | each | \$298.00 | N | A New Tax System (GST) Regs 2019 A81-15(f) | Health(Miscellaneous Provisions) Act 1911 - |

* All offensive trade fees are prescribed by the Department of Health

All other fees not listed above shall be charged in accordance with the Health (Miscellaneous Provisions) Act 1911

**SANITATION - HOUSEHOLD AND OTHER
Rubbish Removal Service**

| | | | | | |
|----------------|--------------------|----------------------|---|--|---|
| General refuse | per m ³ | \$28.00 [§] | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
|----------------|--------------------|----------------------|---|--|---|

[§] General waste, generated by the activities of an incorporated community group based in the Shire of Dandaragan will incur a charge equal to 25% of the fee otherwise payable.

| | | | | | |
|--|--------------------|---------|---|--|---|
| Builders Waste | per m ³ | \$28.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Clean bricks and concrete slabs (resaleable) | | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Separated recyclables | | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Clean fill | | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Scrap metal | | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|----------------------------------|------|---|--------------------|--|---|
| Motorcycle Tyres | each | \$3.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Car Tyres without rims | each | \$5.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| 4x4 Tyres without rims | each | \$10.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Truck Tyres without rims | each | \$23.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| 4x4 & Car tyres with rims | each | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Truck Tyres with rims | each | \$56.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Car tyres contaminated | each | \$12.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Light truck contaminated | each | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Truck tyre contaminated | each | \$56.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Super single tyre uncontaminated | each | \$44.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|--------------------|---|--------------------|--|---|
| Super single tyre contaminated | each | \$113.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Bobcat tyre | each | \$17.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Bobcat tyre contaminated | each | \$50.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Tractor tyre 0m – 1m | each | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Tractor tyre Large 1m to 2m | each | Not accepted | | | |
| Earth mover tyre small 0m – 1m | | Not accepted | | | |
| Earth mover tyre large 1.m - 1.5m | | Not accepted | | | |
| Earth mover tyre large 1.5m – 2m | | Not accepted | | | |
| Asbestos (see note 1) | per m ³ | \$75.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Freezers, Fridges, Air conditioners (see note 2) | each | \$15.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Used Oil | per litre | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Oil Filters | each | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Uncontaminated green waste i.e. No weeds | | Free | | | Waste Avoidance & Resource Recovery Act 2007 Section 68 |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|----------------------------------|--------------------|---|--------------------|--|---|
| Large tree stumps | per m ³ | \$28.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Power Poles | per m ³ | \$28.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Problematic wastes (See note 3)) | per m ³ | \$75.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |
| Emergency opening fee | per hour | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(d) | Waste Avoidance & Resource Recovery Act 2007 Section 68 |

Note: Waste that originates from the Perth Metropolitan Area will incur the Department of Regulations current Landfill Levy, plus a 10% administration fee.

Note 1: A \$75.00 minimum charge applies to all asbestos quantities

Note 2: All fridges, freezers and white goods will be chargeable regardless of its gassed state

Note 3. Problematic Waste includes waste that requires additional handling ie. animal carcasses, construction waste that requires further processing etc.

Rubbish Service Level 1

| | | | | | |
|--|--|----------|---|--|--|
| Collection of one rubbish bin weekly and one recycling bin fortnightly | | \$357.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
|--|--|----------|---|--|--|

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|--|
| Pensioner Rate | | \$309.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Rubbish Service Level 2 | | | | | |
| Collection of one rubbish bin weekly and two recycling bin fortnightly | | \$434.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Pensioner Rate | | \$386.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Rubbish Service Level 3 | | | | | |
| Collection of one rubbish bin weekly and three recycling bin fortnightly | | \$511.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Pensioner Rate | | \$463.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Rubbish Service Level 4 | | | | | |
| Collection of one rubbish bin weekly and four recycling bin fortnightly | | \$588.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Pensioner Rate | | \$540.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Rubbish Service Level 5 | | | | | |
| Collection of one rubbish bin weekly and five recycling bin fortnightly | | \$665.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Pensioner Rate | | \$617.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Rural Facility Pass | | | | | |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------|---|--------------------|---|--|
| Rural 240l Disposal Charge | | \$149.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Replacement Bins | | \$90.00 | N | A New Tax System (GST) Regs 2019 81-15.01(1)(a)(ii) | Waste Avoidance & Resource Recovery Act 2007 Section 67(1) |
| Treatment of Sewerage and Disposal of Effluent and Liquid Waste | | | | | |
| Sewerage - Septic Tank Servicing Charges | | | | | |
| Septic Tank Clean/Pump out (3 hours maximum) | per load | \$650.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Cleaning of grease traps or chemical toilet (1 hour maximum) | per load | \$250.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Additional charge over 3 hours | per hour | \$250.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Department of Environment Tracking Charge | per load | \$44.00 or actual charge | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Department of Water & Environmental Regulation |
| <i>*Fees indicated are set by DER & increased in April in each year</i> | | | | | |
| <i>Water Corporation disposal charge per kl - Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee</i> | | | | | |
| | | \$118.61 or actual charge | Y | A New Tax System (GST) Regs 2019 81-15.01(f) | Water Corporation |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|----------|---|--------------------|--|--|
| Water Corporation Grease Trap Disposal Fee <i>- Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee</i> | | \$128.15 or actual charge | Y | Water Services Act 2012 | Water Corporation |
| Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees | per hour | \$50.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Local Government Act 1995 S6.16(1) |
| Septic Tank Inspection Fees (GST exempt) | | | | | |
| Application Fee for the Approval of an Apparatus* | | \$118.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health |
| Permit to Use an Apparatus* | | \$118.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health |

*Fees indicated are set by the Department of Health and may be increased periodically
In the case of an application to the local government which requires the final approval of the Executive Director Public Health, the above fees will apply, plus an additional Health Department Administration fee.*

TOWN PLANNING AND REGIONAL DEVELOPMENT

Town Planning Development Application Fees & Publications (GST exempt)

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|---|
| Development Application Fee where the estimated cost of the development is not more than: | | | | | |
| \$50,000 | | \$147.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| \$50,001 - \$500,000 | | 0.32% of the estimated cost of the development* | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| More than \$500,000 - \$2,500,000 | | \$1,700 + 0.257% for every \$1 in excess of \$500,000* | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| More than \$2,500,000 - \$5,000,000 | | \$7,161+ 0.206% for every \$1 in excess of \$2,500,000* | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| More than \$5,000,000 - \$21,500,000 | | \$12,633 + 0.123% for every \$1 in excess of \$5,000,000* | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| More than \$21,500,000 | | \$34,196* | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| <i>*Where advertising is required this cost will be in addition to the above charges</i> | | | | | |
| Determining development application for extractive industry where development has not commenced or been carried out* | | \$739.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|---|
| Determining initial application for approval of home occupation where home occupation has not commenced* | | \$222.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Determining application for renewal of approval of home occupation where application is made before approval has expired* | | \$ 73.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Determining application for renewal of planning approval where application is made before approval has expired | | 50% of original application fee | | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Determining application for change of use or alteration or extension or change of non-conforming use, where the change, alteration or extension has not commenced or been carried out* | | \$295.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Providing written planning advice on exemptions for Single Houses (Deemed-to-Comply Check) | | \$295.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Residential Design Codes Variation only | | \$147.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |

** Where development, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).*

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------|---|--------------------|--|---|
| Planning Approval by way of an agreement** | | \$175.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Agreement preparation fees** | | \$150.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Reserve User Fee** | | \$500.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |

*** For the first two years the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire*

Scheme Amendment Application Fees

\$1000 / \$3000 / \$5000 deposits when making application, adjusted accordingly at the rate of \$66 per hour plus advertising*

Planning & Development Regulations 2009 Part 7 Division 2

Structure Plans/Local Development Plans Application Fees

| | | | | | |
|---|----------|---------|---|--|---|
| Structure Plans application fee + advertising | per hour | \$66.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
|---|----------|---------|---|--|---|

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------|---|--------------------|--|---|
| Local Development Plan application fee + advertising | per hour | \$66.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Other Town Planning | | | | | |
| Providing a subdivision clearance for: | | | | | |
| Not more than 5 Lots* | per lot | \$73.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| 6 – 195 Lots* | per lot | \$73.00 for first 5 lots, \$35.00 thereafter | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| Greater than 195 Lots* | | \$7,393.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Planning & Development Regulations 2009 Part 7 Division 2 |
| COMMUNITY AMENITIES | | | | | |
| Cemetery Charges | | | | | |
| Grant of Right of Burial (to reserve a grave site) | | \$150.00 | N | GSTD 2021/D2 | Local Government Act 1995 S6.16(1) (Local Laws) |
| Interment | | \$600.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|----------|---|--------------------|--|---|
| Child / Stillborn Interment | | \$600.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Saturday Burial (Interment and Grant of Right of Burial - \$750.00) | | \$300.00 | | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Sunday Burial | | No Service | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Exhumation Fee | | \$1,000.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Re-interment after exhumation | | \$400.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Additional Charge to Remove / Replace any headstone, kerbing | per hour | \$75.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Permission to erect a monument | | \$114.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Undertakers annual licence fee | | \$52.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Re-opening of any grave | | \$600.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| To reserve a niche wall space – single (Dandaragan, Badgingarra, original Jurien Bay) | | \$150.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| To reserve a niche wall – double (Dandaragan, Badgingarra, original Jurien Bay) | | \$250.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|----------|---|--------------------|--|---|
| To reserve a niche wall – single (Jurien Bay new Niche walls) | | \$300.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| To reserve a niche wall space – double (Jurien Bay new Niche walls) | | \$550.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Interment of Ashes | | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Installation of Plaque | | \$52.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) (Local Laws) |
| Public Halls and Recreation Centres | | | | | Local Government Act 1995 S6.16(1) (Local Laws) |
| Jurien Bay Education and Conference Centre | | | | | |
| Amphitheatre Hire | per hire | \$40.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Foyer Space Hire | per day | \$50.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Community Hire | | | | | |
| Classroom 1 (IT Classroom) | per hour | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 | per hour | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|-------------------------------|--------------|---|--------------------|--|------------------------------------|
| Classroom 3 | per hour | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 and 3 (co-joined) | per hour | \$40.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Conference Room | per hour | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Full Facility | per hour | \$80.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Hot Office | per hour | \$15.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 1 (IT Classroom) | per day-8hrs | \$187.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 | per day-8hrs | \$187.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 3 | per day-8hrs | \$187.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 and 3 (co-joined) | per day-8hrs | \$300.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Conference Room | per day-8hrs | \$187.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Full Facility | per day-8hrs | \$600.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|-------------------------------|--------------|---|--------------------|--|------------------------------------|
| Hot Office | per day-8hrs | \$112.50 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Commercial Hire | | | | | |
| Classroom 1 (IT Classroom) | per hour | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 | per hour | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 3 | per hour | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 and 3 (co-joined) | per hour | \$48.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Conference Room | per hour | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Full Facility | per hour | \$96.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Hot Office | per hour | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 1 (IT Classroom) | per day-8hrs | \$225.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 | per day-8hrs | \$225.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|--------------|---|--------------------|--|------------------------------------|
| Classroom 3 | per day-8hrs | \$225.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Classroom 2 and 3 (co-joined) | per day-8hrs | \$360.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Conference Room | per day-8hrs | \$225.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Full Facility | per day-8hrs | \$720.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Hot Office | per day-8hrs | \$150.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Lost access card fee | per card | \$500.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Cleaning fee (minimum 1 hour) | per hour | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| TOURISM AND AREA PROMOTION | | | | | |
| Holiday Planner Brochure Advertising | | | | | |
| Half page | | \$850.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Large | | \$650.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Medium | | \$450.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------|--|--------------------|--|--|
| Small | | \$250.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Sale of History Books | | | | | |
| Plateau, Plain and Coast | per copy | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| A History of Coast Watch Post 16 and Radar Station 48 at North Head Jurien Bay 1939-1945 | | \$12.00 retail price \$8.00 wholesale price | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.19 |
| Turquoise Coast Visitor Information Centre | | | | | |
| Merchandise Sales | | \$0.50 - \$500.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 Section 6.19 |
| Commission (Merchandise and Accommodation and Tour Bookings) | | 5% - 100% | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 Section 6.19 |
| Consignment Markup (Merchandise) | | 10% | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 Section 6.19 |
| District Maps | | | | | |
| Owner Maps - colour | per copy | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Marquee Hire | | | | | |
| Private & Commercial Hire | | \$65.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|------|---|--------------------|---|--|
| Incorporated Community Group Hire | | \$25.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| CARAVAN PARKS | | | | | |
| Application for grant or renewal of licence – Reg. 45 | | | | | |
| The fee for an application for the grant or renewal of a licence is | | \$200.00 | N | | |
| or | | | | | |
| The amount calculated by multiplying the relevant amount set out by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.* | | | | A New Tax System (GST) Regs 2019 81 -15.01(f) | Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3 |
| Long Stay Sites | | \$6.00 | N | | |
| Short stay sites and sites in transit camps | | \$6.00 | N | | |
| Camp Site | | \$3.00 | N | | |
| Over flow site | | \$1.50 | N | | |
| Additional fee for renewal after expiry – Reg. 53 | | | | | |
| Additional fee by way of penalty for renewal after expiry | | \$20.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3 |
| Temporary licence – Reg. 54 | | | | | |

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|-----------|---|--------------------|---|--|
| Temporary Licence - prorata amount of the fee payable for application for grant or renewal for the period of time for which the licence is to be in force with a minimum of \$100* - Reg. 54 | | | | | |
| Transfer of licence – Reg. 55 | | | | | |
| Transfer of licence | | \$100.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) and Caravan and Camping Grounds Regulations 1997 Schedule 3 |
| Appeal to State Administrative Tribunal | | | | | |
| Appeal to State Administrative Tribunal | | \$100.00 | N | A New Tax System (GST) Regs 2019 81 -15.01(f) | Caravan Parks and Camping Grounds Act 1995 Section 27 |
| Sandy Cape Recreational Park | | | | | |
| Minimum Charge (includes up to two adults and two children) | per night | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Additional adults per site | per night | \$3.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Additional children (3 year to 16 years old) per site | per night | \$2.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Dandaragan Caravan Park | | | | | |
| Minimum Charge (includes up to two adults and two children) | per night | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|---|-----------|---|--------------------|--|------------------------------------|
| Additional adults per site | per night | \$3.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Additional children (3 year to 16 years old) per site | per night | \$2.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| One week stay or more | per week | \$100.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

BUILDING CONTROL

Building Permit Fees For New Building Works

These fees are established under the Building Regulations 2012. The scale of schedule fees ranges from 0.09% to 0.32% of the total cost of the building under construction.

For further fees see
<https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0>

| | | | | |
|--|-----------------------------------|---|--|---|
| Certified Application Classification 1 to 10 | 0.19%, but no less than \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 Schedule 2 Division 1 Item 1(a) |
| Uncertified Application Classification 1 to 10 | 0.32%, but not less than \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 Schedule 2 Division 1 Item 2 |
| Other Classifications Class 2 to Class 9 | 0.09%, but no less than \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 Schedule 2 Division 1 Item 1(b) |

Building Approval Certificate Fees For Unauthorised Building Works

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|--------------------------|---|--------------------|--|---|
| Classification 1 to 10 | | 0.38%, but no less than \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 |
| Other Classifications | | 0.38%, but no less than \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 |
| Building/Demolition Works Street and Verge Bond | | | | | |
| Bond* | per residential property | \$1000.00 | N | N/A | Local Government Act 1995 S6.16(1) |
| Sign Application Fee | | | | | |
| Sign Application Fee* | each | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Demolition Permits | | | | | |
| Demolition work in respect of a Class 1 or Class 10 building or incidental structure | each | \$110.00 | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 Schedule 2 Division 1 Item 3(a) |
| Demolition work in respect of a Class 2 to Class 9 Building | each | \$110.00 for each story of the building | N | A New Tax System (GST) Regs 2019 81-15.01(f) | Building Regulations 2012 Schedule 2 Division 1 Item 3(b) |
| Rural Street Numbering | | | | | |
| Provision of plate, picket, number and installation for rural properties | each | \$150.00 | Y | Basic Rules | Local Government Act 1995 S6.16(1) |
| Building Plans | | | | | |
| Copy of property building plans (owner or authorised representative of owner only) | each | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Administration fee for raising of invoice for property building plans | each | \$10.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|---------------|---|--------------------|--|------------------------------------|
| ECONOMIC SERVICES | | | | | |
| Power Access Mobile vendor connection to Shire mains powers on non-market days | Per day | \$11.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Standpipes | | | | | |
| Sale of Water Minimum charge | per kilolitre | \$20.00 or \$10.00 per kilolitre | N | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Replacement Swipe Card (initial card free of charge) | each | \$20.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Extractive Industry Licences | | | | | |
| Application Fee | each | \$500.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Annual Licence Renewal Fee - less than 5 hectares | | \$150.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Annual Licence Renewal Fee - greater than 5 hectares | | \$300.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Licence Fee Transfer | each | \$50.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|----------------|---|--------------------|--|------------------------------------|
| Extractive Industry Annual Road Maintenance contribution | <25,000 tonnes | Nil | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| | >25,000 tonnes | \$0.50 per tonne | | | |
| Exploratory Drilling on Road Reserves | | | | | |
| Licence Fee per hole prior to drilling | each | \$ 50.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Rehabilitation Bond | per hectare | \$5,000.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Dust Bond | | | | | |
| Bulk earthworks that have an exposed area | per m2 | \$1.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Signage | | | | | |
| Business Directional Sign | each | \$200.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| AIRFIELDS | | | | | |
| Jurien Bay Airstrip | | | | | |
| Aerodrome Landing Fee | per landing | \$15.62 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| PRIVATE WORKS | | | | | |
| Wet Hire Only | | | | | |

**Shire of Dandaragan
2021/2022 Schedule of Fees and Charges**

| Description | Unit | Fee charged (inclusive of any GST applicable) | Is GST applicable. | GST Reference | Authority to set Fee |
|--|------------|---|--------------------|--|------------------------------------|
| Grader | per hour | \$195.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Backhoe | per hour | \$125.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Roller | per hour | \$130.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Truck - side / End Tipper 6 wheeler | per hour | \$165.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Truck - side / End Tipper 6 wheeler + dog | per hour | \$200.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Truck - Road Train | per hour | \$225.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Truck - Prime Mover Semi Trailer | per hour | \$190.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| Penalty surcharge where works are undertaken outside of span of ordinary hours for Shire Employees | | \$30.00 | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |
| All other private works | Total cost | Cost + 25% | Y | A New Tax System (GST) Regs 2019 81-10.01(g) | Local Government Act 1995 S6.16(1) |



SHIRE OF
DANDARAGAN

Photo credit - Jason Harris



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