

ANNUAL BUDGET 19 20

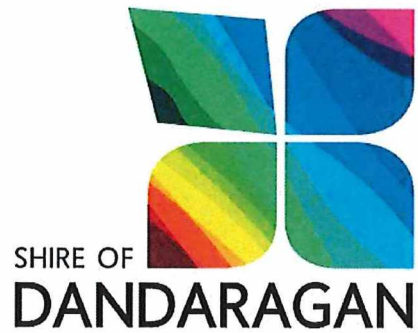
■ SHIRE OF DANDARAGAN



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SHIRE OF DANDARAGAN

Budget for the Financial Year 2019 / 2020
Presented and Adopted at the
Ordinary Meeting of Council held 25 July 2019

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P. SCHARF

DEPUTY SHIRE
PRESIDENT

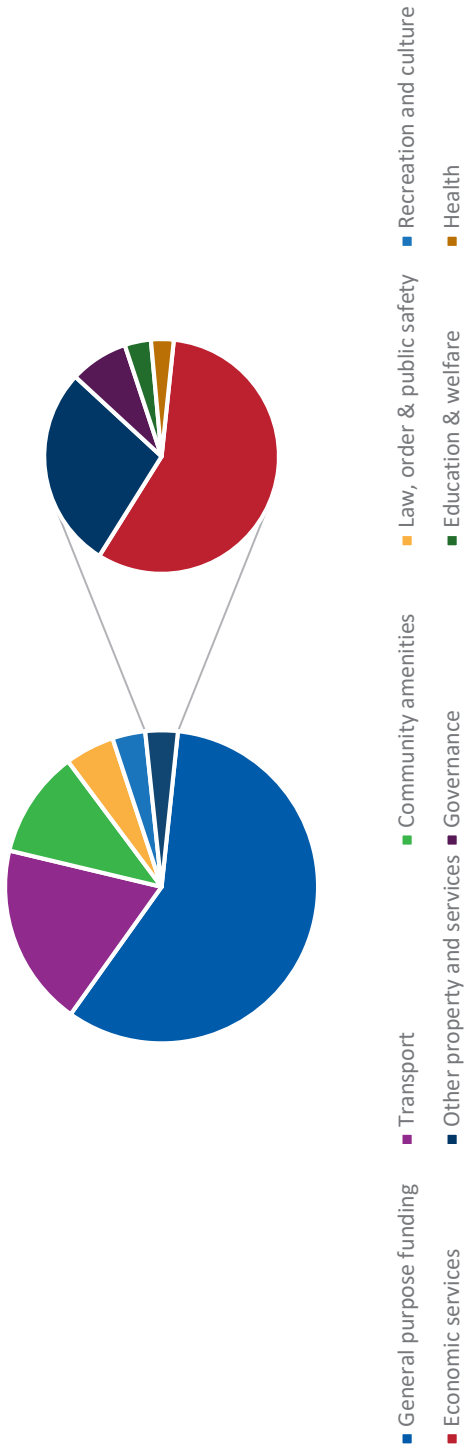
A handwritten signature in blue ink, appearing to read 'B. Bailey', is written over a horizontal dashed blue line.

B. BAILEY

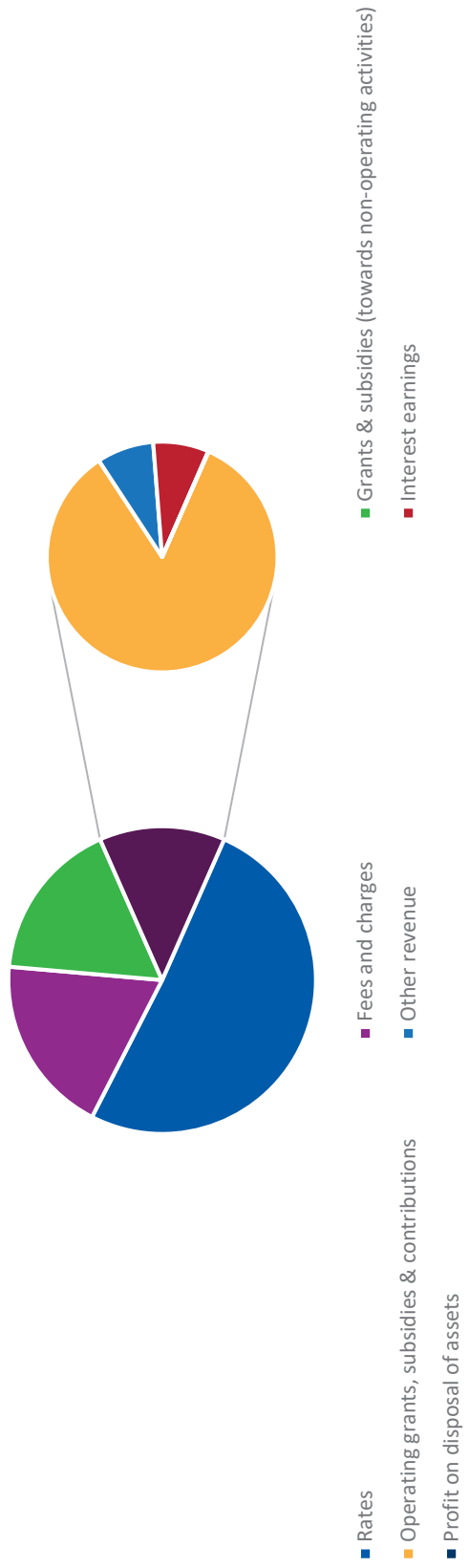
CHIEF EXECUTIVE OFFICER

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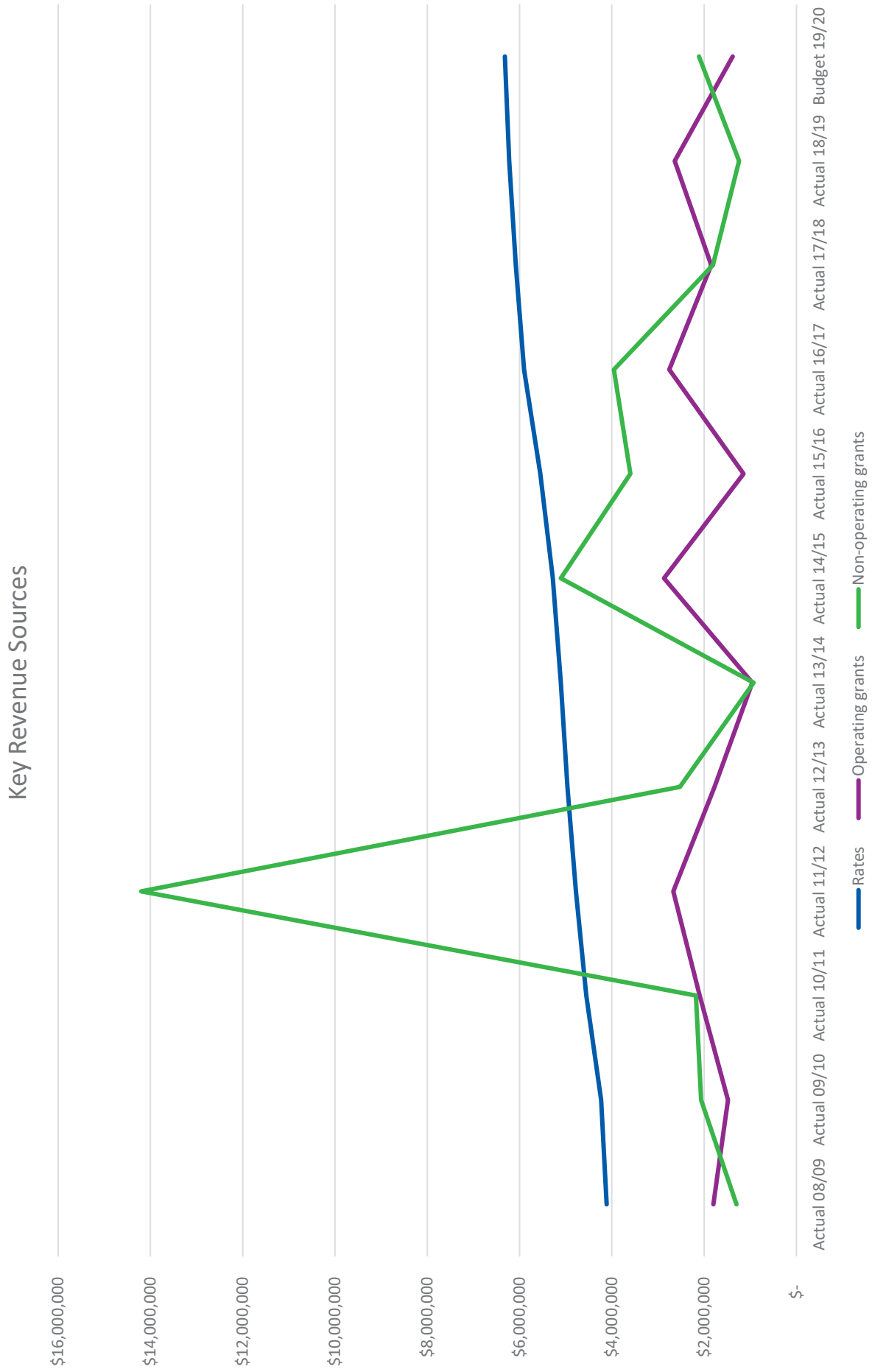
Income by Reporting Program



Income by Nature or Type

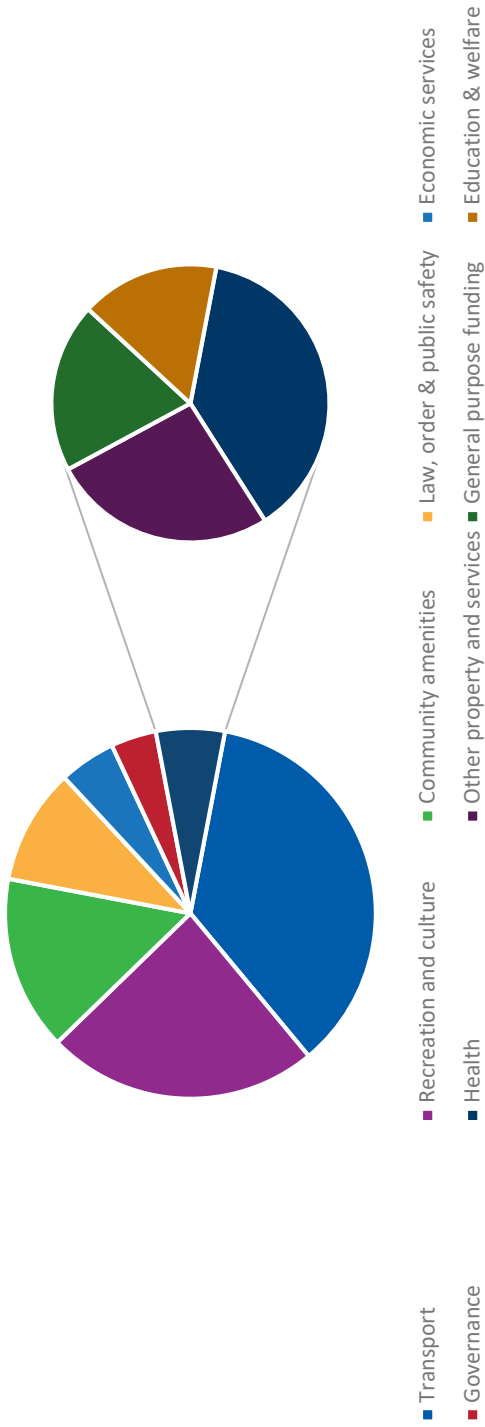


KEY REVENUE SUMMARY

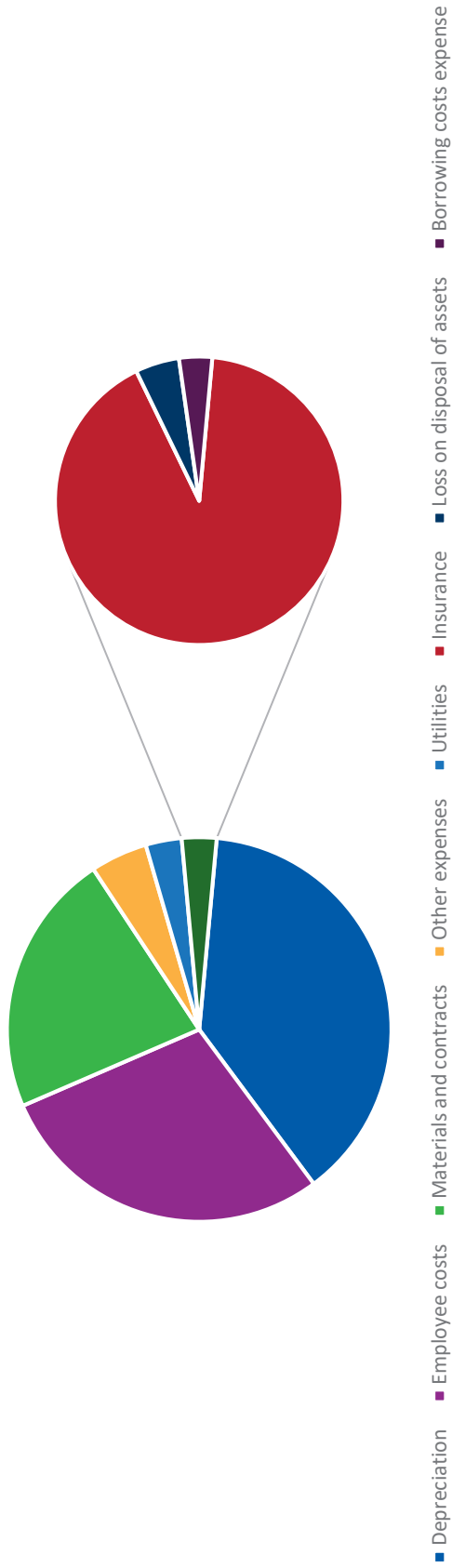


OPERATING EXPENDITURE SUMMARY

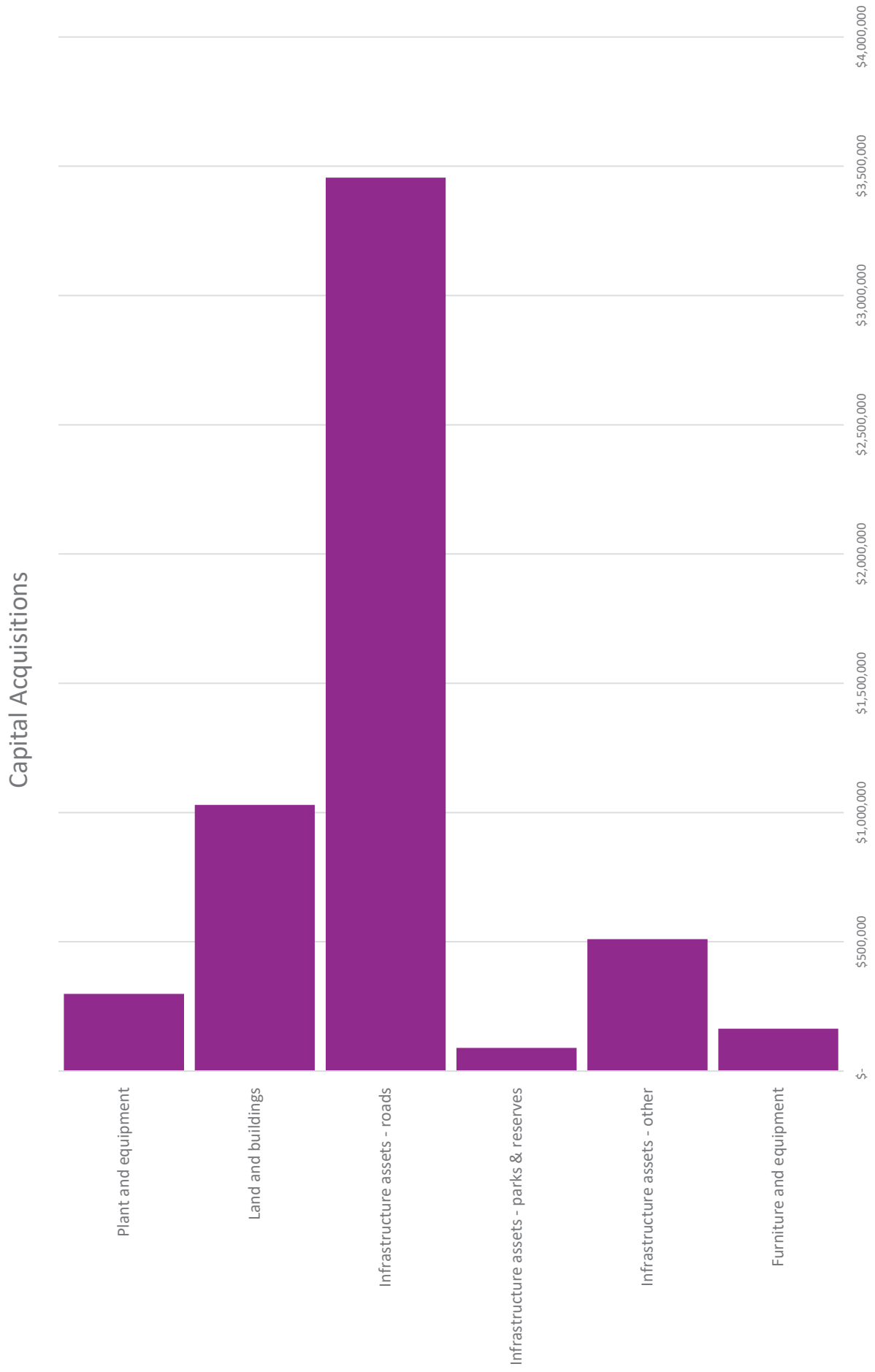
Operating Expenditure by Reporting Program



Operating Expenditure by Nature or Type



CAPITAL ACQUISITIONS SUMMARY



SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue				
Rates	1	6,318,338	6,223,179	6,202,176
Operating grants, subsidies & contributions	9	1,381,263	2,636,486	1,305,603
Fees and charges	8	2,338,408	2,330,492	2,307,169
Interest earnings	10(a)	128,000	138,587	109,000
Other revenue	10(b)	131,317	336,480	115,418
		10,297,327	11,665,223	10,039,367
Expenses				
Employee costs		(4,293,649)	(4,070,655)	(4,088,037)
Materials and contracts		(3,326,211)	(2,865,163)	(2,757,624)
Utilities		(453,375)	(404,794)	(488,072)
Insurance		(398,975)	(413,746)	(380,777)
Other expenses		(718,992)	(1,101,264)	(686,709)
Depreciation	5	(5,747,244)	(5,757,993)	(6,003,478)
		(14,938,445)	(14,613,615)	(14,404,697)
		(4,641,118)	(2,948,392)	(4,365,331)
Borrowing costs expense	10(d)	(16,214)	(19,511)	(21,394)
Grants & subsidies (towards non-operating activities)	9	2,108,778	1,244,410	1,248,242
Profit on disposal of assets	4(b)	1,087	397,267	52,995
Loss on disposal of assets	4(b)	(21,564)	(107,433)	(144,005)
Net result		(2,569,031)	(1,433,659)	(3,229,493)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,569,031)	(1,433,659)	(3,229,493)

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

**SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2020**

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.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

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 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 Department
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1,8,9,10(a),10(b)			
Governance		33,385	84,653	38,242
General purpose funding		7,219,733	8,018,984	7,058,546
Law, order & public safety		634,650	759,149	460,783
Health		12,990	45,257	16,565
Education & welfare		15,000	13,000	15,000
Community amenities		1,375,310	1,413,551	1,386,002
Recreation and culture		394,958	649,900	417,523
Transport		258,007	310,175	301,925
Economic services		237,316	244,318	243,316
Other property and services		115,977	126,235	101,465
		10,297,327	11,665,223	10,039,367
Expenses excluding finance costs	5			
Governance		(582,303)	(843,377)	(537,455)
General purpose funding		(177,096)	(168,616)	(170,998)
Law, order & public safety		(1,512,452)	(1,614,723)	(1,340,943)
Health		(341,070)	(302,057)	(331,006)
Education & welfare		(144,957)	(132,002)	(135,880)
Community amenities		(2,283,262)	(2,015,016)	(2,139,032)
Recreation and culture		(3,554,134)	(3,094,821)	(3,298,308)
Transport		(5,367,738)	(5,291,082)	(5,468,054)
Economic services		(741,242)	(578,119)	(664,821)
Other property and services		(234,191)	(573,800)	(318,200)
		(14,938,445)	(14,613,615)	(14,404,697)
		(4,641,118)	(2,948,392)	(4,365,331)
Finance costs	10(d)			
Governance		(11,049)	(13,301)	(14,674)
Recreation and culture		(3,966)	(5,648)	(6,645)
Other property and services		(1,199)	(562)	(75)
		(16,214)	(19,511)	(21,394)
Non- operating grants and subsidies	9			
Recreation and culture		27,197	57,509	61,345
Transport		2,081,581	1,186,901	1,186,897
		2,108,778	1,244,410	1,248,242
Profit / (loss) on asset disposal	4(b)			
Governance		(12)	(7,547)	(19,297)
Law, order & public safety		0	120,114	0
Community amenities		0	0	(3,486)
Transport		(20,991)	(53,433)	(70,237)
Other property and services		526	230,700	2,010
		(20,477)	289,834	(91,010)
Net result		(2,569,031)	(1,433,659)	(3,229,493)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,569,031)	(1,433,659)	(3,229,493)

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 2020

	Note	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,586,338	6,173,351	6,362,176
Operating grants and subsidies		1,381,263	2,636,486	1,305,603
Fees and charges		2,646,408	2,671,336	3,007,169
Interest earnings		128,000	138,587	109,000
Goods and services tax		0	685,817	0
Other revenue		131,317	336,480	115,418
		10,873,327	12,642,055	10,899,367
Payments				
Employee costs		(4,293,649)	(4,075,721)	(4,088,037)
Materials and contracts		(3,356,211)	(2,726,307)	(2,857,624)
Utility charges		(453,375)	(404,794)	(488,072)
Interest expenses		(16,214)	(21,394)	(380,777)
Insurance expenses		(398,975)	(413,746)	(21,394)
Goods and services tax		0	(586,717)	0
Other expenditure		(718,992)	(1,101,264)	(686,709)
		(9,237,415)	(9,329,944)	(8,522,614)
Net cash provided by (used in) operating activities	3	1,635,912	3,312,111	2,376,753
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,492,161)	(1,307,561)	(1,397,666)
Payments for construction of infrastructure	4(a)	(4,056,598)	(2,966,517)	(3,512,828)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,108,778	1,244,410	1,248,242
Proceeds from sale of plant & equipment	4(b)	48,100	930,742	624,000
Net cash provided by (used in) investing activities		(3,391,881)	(2,098,926)	(3,038,252)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(119,620)	(118,788)	(118,788)
Proceeds from self supporting loans	6(a)	55,721	8,514	8,514
Proceeds from new borrowings	6(b)	479,053	50,000	50,000
Net cash provided by (used in) financing activities		415,154	(60,274)	(60,274)
Net increase (decrease) in cash held		(1,340,815)	1,152,912	(721,773)
Cash at beginning of year		7,305,028	6,152,116	6,152,114
Cash and cash equivalents at the end of the year	3	5,964,214	7,305,028	5,430,342

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 2020

	Note	2019/20 Budget	2018/19 Actual	2018/19 Budget
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(b)(i)	1,751,184	1,739,709	1,833,416
Revenue from operating activities (excluding rates)				
Governance		33,385	84,653	38,242
General purpose funding		901,395	1,795,805	856,370
Law, order & public safety		634,650	879,263	460,783
Health		12,990	45,257	16,565
Education & welfare		15,000	13,000	15,000
Community amenities		1,375,310	1,413,551	1,386,002
Recreation and culture		394,958	649,900	417,523
Transport		258,407	345,249	325,508
Economic services		237,316	244,318	243,316
Other property and services		116,664	368,314	130,877
		3,980,076	5,839,311	3,890,186
Expenditure from operating activities				
Governance		(593,364)	(864,225)	(571,426)
General purpose funding		(177,096)	(168,616)	(170,998)
Law, order & public safety		(1,512,452)	(1,614,723)	(1,340,943)
Health		(341,070)	(302,057)	(331,006)
Education & welfare		(144,957)	(132,002)	(135,880)
Community amenities		(2,283,262)	(2,015,016)	(2,142,518)
Recreation and culture		(3,558,100)	(3,100,469)	(3,304,953)
Transport		(5,389,129)	(5,379,589)	(5,561,874)
Economic services		(741,242)	(578,119)	(664,821)
Other property and services		(235,551)	(585,741)	(345,677)
		(14,976,223)	(14,740,559)	(14,570,097)
Non-cash amounts excluded from operating activities	2(b)(ii)	5,767,721	5,518,875	6,094,488
Amount attributable to operating activities		(3,477,242)	(1,642,664)	(2,752,006)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,108,778	1,244,410	1,248,242
Proceeds from disposal of assets	4(b)	48,100	930,742	624,000
Purchase land and buildings	4(a)	(1,029,569)	(502,664)	(551,016)
Purchase furniture and equipment	4(a)	(164,092)	(67,534)	(48,000)
Purchase plant and equipment	4(a)	(298,500)	(737,363)	(798,649)
Purchase infrastructure assets - roads	4(a)	(3,456,398)	(2,706,804)	(3,112,328)
Purchase infrastructure assets - parks & reserves	4(a)	(89,500)	(38,186)	(106,000)
Purchase infrastructure assets - other	4(a)	(510,700)	(221,527)	(294,500)
Amount attributable to investing activities		(3,391,881)	(2,098,926)	(3,038,252)
FINANCING ACTIVITIES				
Proceeds from new borrowings	6(b)	479,053	50,000	0
Repayment of borrowings	6(a)	(119,620)	(118,788)	(118,788)
Payment of self supporting loan to community group	6(a)	0	(50,000)	0
Self-supporting loan principal income	6(a)	51,569	54,362	54,362
Community group cash advance principal income	6(a)	4,152	4,152	4,152
Transfer to reserves	7	(384,477)	(925,093)	(594,857)
Transfer from reserves	7	520,107	281,111	243,213
Amount attributable to financing activities		550,784	(704,256)	(411,918)
Budgeted deficiency before general rates		(6,318,338)	(4,445,845)	(6,202,176)
Estimated amount to be raised from general rates	1	6,318,338	6,197,029	6,202,176
Net current assets at end of financial year - surplus/(deficit)	2(b)(i)	0	1,751,184	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 2020**

Description	2020	2019
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,964,214	7,305,028
Trade receivables	167,150	743,150
Other financial assets at amortised cost	39,147	55,721
Other current assets	3,967	3,967
Inventories	31,727	31,727
TOTAL CURRENT ASSETS	6,206,206	8,139,594
NON-CURRENT ASSETS		
Other financial assets at amortised cost	148,837	87,585
Other loans and receivables	0	100,399
Land	2,940,000	2,940,000
Buildings and improvements	29,627,911	29,708,078
Furniture and equipment	820,797	795,149
Plant and equipment	3,530,315	3,963,032
Infrastructure	248,418,114	248,197,940
TOTAL NON-CURRENT ASSETS	285,485,973	285,792,183
TOTAL ASSETS	291,692,179	293,931,777
CURRENT LIABILITIES		
Trade and other payables	(271,954)	(301,954)
Borrowings	(108,951)	(119,620)
Employee related provisions	(474,332)	(474,332)
TOTAL CURRENT LIABILITIES	(855,237)	(895,906)
NON-CURRENT LIABILITIES		
Borrowings	(616,230)	(246,128)
Employee related provisions	(136,104)	(136,104)
TOTAL NON-CURRENT LIABILITIES	(752,334)	(382,232)
TOTAL LIABILITIES	(1,607,571)	(1,278,138)
TOTAL NET ASSETS	290,084,606	292,653,637
EQUITY		
Retained earnings	(196,945,403)	(199,464,206)
Reserves - cash backed	(5,980,507)	(6,030,735)
Revaluation surplus	(87,158,696)	(87,158,696)
TOTAL EQUITY	290,084,606	292,653,637

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 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2019/2020 Budgeted rate revenue \$	2019/2020 Budgeted interim rates \$	2019/2020 Budgeted back rates \$	2019/2020 Budgeted total revenue \$	2018/2019 Actual total revenue \$	2018/2019 Budget total revenue \$
General rate									
Gross rental valuations									
GRV - General	8.0156	1,866	31,617,964	2,534,371	0	0	2,534,371	2,468,499	2,455,418
Unimproved valuations									
UV - General	0.7115	590	405,363,396	2,884,162	0	0	2,884,162	2,907,420	2,905,615
Sub-Totals		2,456	436,981,360	5,418,533	0	0	5,418,533	5,375,919	5,361,033
Minimum payment									
Gross rental valuations									
GRV - General	947	988	5,359,637	935,636	0	0	935,636	943,263	944,196
GRV - Lesser (Dandaragan & Badjingarra)	715	29	116,382	20,735	0	0	20,735	21,120	21,120
Unimproved valuations									
UV - Mining	894	79	1,439,872	70,626	0	0	70,626	72,242	72,242
UV - Lesser	715	149	11,501,900	106,535	0	0	106,535	37,312	37,312
Sub-Totals		1,245	18,417,791	1,133,532	0	0	1,133,532	1,073,937	1,074,870
Discount (refer note 1(c))		3,701	455,399,151	6,552,065	0	0	6,552,065	6,449,856	6,435,903
Total amount raised from general rates							(235,000)	(228,207)	(235,000)
Ex Gratia Rates							6,317,065	6,221,649	6,200,903
Total rates							1,273	1,530	1,273
							6,318,338	6,223,179	6,202,176

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 2019/2020 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 2020

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	13/09/2019			10.0%
Option two				
First instalment	13/09/2019	0	5.0%	10.0%
Second instalment	13/11/2019	6.67	5.0%	10.0%
Third instalment	13/01/2020	6.67	5.0%	10.0%
Fourth instalment	13/03/2020	6.66	5.0%	10.0%

	2019/2020 Budget revenue	2018/2019 Actual revenue	2018/2019 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	13,500	14,282	13,500
Instalment plan interest earned	22,000	20,300	16,000
Unpaid rates and service charge interest earned	27,000	31,593	27,000
	62,500	66,175	56,500

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	2019/2020		2018/2019		Circumstances in which discount is granted
		Budget	Actual	Budget	Actual	
General and minimum rates	5%	\$ (235,000)	\$ (228,207)	\$ (235,000)	\$ (235,000)	Payment of full rates amount owing including arrears, received on or before 13 September 2019 or 35 days after the date of the service on the rate notice whichever is the later.
		(235,000)	(228,207)	(235,000)	(235,000)	

(d) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	2019/2020		2018/2019		Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			Budget	Actual	Budget	Actual		
General Rates - 3 Madrid Street, Cervantes	Write-off	100%	\$ 0	\$ 1,323	\$ 1,323	\$ 1,323	While occupied by Central West Men's Shed	i. the tenure of the land being crown land would be otherwise exempt from rating had the Central West Men's Shed not taken up tenancy
			0	1,323	1,323	1,323		ii. the Central West Men's Shed is a non for profit community group with limited income earning potential
								iii. the purpose of a Men's Shed aligns with the Shire of Dandaragan's strategic plan
			0	1,323	1,323	1,323		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

2(a). NET CURRENT ASSETS

	Note	2019/20 Budget	2018/19 Actual	2018/19 Budget
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	69,109	1,274,293	(308,055)
Cash - restricted reserves	3	5,895,105	6,030,735	5,738,397
Receivables		210,265	802,839	410,508
Inventories		31,727	31,727	35,309
		6,206,206	8,139,594	5,876,159
Less: current liabilities				
Trade and other payables		(271,954)	(301,954)	(137,762)
Provisions		(474,332)	(474,332)	(582,983)
Long term borrowings		(108,951)	(119,620)	(112,994)
		(855,237)	(895,906)	(833,739)
Net current assets		5,350,968	7,243,688	5,042,420

2(b). NET CURRENT ASSETS (CONTINUED)

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

(i) Current assets and liabilities excluded from 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	2019/20 Budget	2018/19 Actual	2018/19 Budget
Net current assets	2	5,350,968	7,243,688	5,042,420
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(5,895,105)	(6,030,735)	(5,738,397)
Less: Other financial assets at amortised cost - self support loan		(39,147)	(55,721)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		108,951	119,620	112,994
- Employee benefit provisions		474,332	474,332	582,983
Adjusted net current assets - surplus/(deficit)		0	1,751,184	(0)

(ii) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

(Profit) on asset disposals	4(b)	(1,087)	(397,267)	(52,995)
Loss on asset disposals	4(b)	21,564	107,433	144,005
Movement in accrued interest		0	(1,882)	0
Movement in accrued salaries and wages		0	4,005	0
Movement in employee provisions		0	(9,071)	0
Movement in deferred rates		0	33,636	0
Movement in accrued expenses		0	24,028	0
Depreciation on assets	5	5,747,244	5,757,993	6,003,478
Non cash amounts excluded from operating activities		5,767,721	5,518,875	6,094,488

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with Local Government (Financial Management) Regulation 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

2 (c). NET CURRENT ASSETS (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.

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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	69,109	1,274,293	(308,055)
Cash - restricted	5,895,105	6,030,735	5,738,397
	5,964,214	7,305,028	5,430,342
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Reserve	254,242	251,356	262,017
Building Renewal Reserve	719,163	972,206	968,037
Rubbish Reserve	433,147	475,777	473,981
Community Centre Reserve	387,645	377,220	376,065
Television Services Reserve	97,624	96,565	96,191
Information Technology Reserve	56,957	56,339	56,121
Caravan Park Reserve	(0)	391,478	389,960
Land Development Reserve	70,587	69,821	69,550
Parking Requirements (L1154 SandpiperSt) Reserve	11,394	11,270	11,226
Parks & Rec. Grounds (Seagate) Reserve	375,892	371,813	370,372
Sport and Recreation Reserve	394,448	326,824	325,607
Landscaping Reserve	2,644	2,615	2,605
Aerodrome Reserve	128,801	120,886	120,452
Public Open Space Renewal Reserve	556,860	460,099	458,368
Infrastructure Renewal Reserve	812,581	802,327	824,949
Public Open Space Construction Reserve	112,785	111,561	111,128
Infrastructure Construction Reserve	62,338	0	0
Building Construction Reserve	116,068	114,808	114,364
Leave Reserve	259,930	257,105	256,451
Economic Development Reserve	787,544	506,771	400,000
Turquoise Way Path Reserve	51,711	51,150	50,951
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,465	2,465	0
Cash in Lieu of POS - Lot 9000 Valencia Road	200,277	200,277	0
	5,895,105	6,030,735	5,738,397
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,569,031)	(1,433,659)	(3,229,493)
Depreciation	5,747,244	5,757,993	6,003,478
(Profit)/loss on sale of asset	20,477	(289,834)	91,010
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	576,000	522,519	860,000
(Increase)/decrease in contract assets			
(Increase)/decrease in inventories	0	3,582	0
Increase/(decrease) in payables	(30,000)	4,992	(100,000)
Increase/(decrease) in contract liabilities			
Increase/(decrease) in employee provisions	0	(9,071)	0
Non cash contributions			
Grants/contributions for the development of assets	(2,108,778)	(1,244,410)	(1,248,242)
Net cash from operating activities	1,635,912	3,312,111	2,376,753

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.

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

Asset class	Reporting program											2019/2020 Budget total	2018/2019 Actual total	2018/2019 Budget total		
	General purpose funding	Law, order, public safety	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	Governance						
<i>Property, Plant and Equipment</i>																
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the control of Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	6,000	0	0	479,053	70,630	412,455	61,431	0	0	0	0	0	0	502,664	551,016	551,016
Furniture and equipment	64,092	0	0	0	0	100,000	0	0	0	0	0	0	0	67,534	48,000	48,000
Plant and equipment	25,000	0	0	0	0	5,000	236,000	0	0	0	0	0	0	298,500	737,363	798,649
	95,092	0	0	479,053	70,630	517,455	297,431	0	0	0	0	0	0	1,492,161	1,307,561	1,397,666
<i>Infrastructure</i>																
Infrastructure - Roads	0	0	0	0	0	0	3,456,398	0	0	0	0	0	0	3,456,398	2,706,804	3,112,328
Infrastructure - Footpaths	0	0	0	0	0	0	266,400	0	0	0	0	0	0	266,400	180,914	165,000
Infrastructure - Parks and Reserves	0	0	0	0	0	57,000	32,500	0	0	0	0	0	0	89,500	38,186	106,000
Infrastructure - Other	0	0	11,300	0	4,000	145,000	84,000	0	0	0	0	0	0	244,300	40,613	129,500
	0	0	11,300	0	4,000	202,000	3,838,298	0	0	0	0	0	0	4,056,598	2,966,517	3,512,828
	95,092	0	11,300	479,053	74,630	719,455	4,136,729	0	0	0	0	0	0	5,548,759	4,274,078	4,910,494

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

4 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/2020		2019/2020		2019/2020		2018/2019		2018/2019		2018/2019		2018/2019		2018/2019	
	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
By Program																
Governance	7,012	7,000	0	(12)	78,047	70,500	0	(7,547)	79,297	60,000	0	(19,297)				
General Purpose Funding	0	0	0	0	0	0	0	0	0	0	0	0				
Law, order, public safety	0	0	0	0	205,636	325,750	120,114	0	0	0	0	0				
Health	0	0	0	0	0	0	0	0	0	0	0	0				
Education and welfare	0	0	0	0	0	0	0	0	0	0	0	0				
Community amenities	0	0	0	0	0	0	0	0	0	0	0	0				
Recreation and culture	0	0	0	0	0	0	0	0	23,486	20,000	0	(3,486)				
Transport	58,491	37,500	400	(21,391)	89,697	36,264	35,074	(88,507)	160,237	90,000	23,583	(93,820)				
Economic services	0	0	0	0	0	0	0	0	0	0	0	0				
Other property and services	3,074	3,600	687	(161)	267,528	498,228	242,079	(11,379)	451,990	454,000	29,412	(27,402)				
	68,577	48,100	1,087	(21,564)	640,908	930,742	397,267	(107,433)	715,010	624,000	52,995	(144,005)				
By Class																
<i>Property, Plant and Equipment</i>																
Land	0	0	0	0	120,000	345,776	225,776	0	320,000	345,128	25,128	0				
Buildings	0	0	0	0	54,224	54,224	0	0	54,872	54,872	0	0				
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0				
Plant and equipment	68,577	48,100	1,087	(21,564)	466,684	530,742	171,491	(107,433)	340,138	224,000	27,867	(144,005)				
	68,577	48,100	1,087	(21,564)	640,908	930,742	397,267	(107,433)	715,010	624,000	52,995	(144,005)				

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 2020

5 ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and Reserves
Infrastructure - Other

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
170,100	169,330	159,749
0	0	0
160,368	176,869	222,613
19,776	19,774	19,767
0	0	0
280,176	280,349	276,176
1,190,628	1,198,906	1,144,011
3,120,672	3,129,883	3,467,620
63,804	63,808	58,342
741,720	719,074	655,200
5,747,244	5,757,993	6,003,478
1,109,736	1,111,281	1,116,634
138,444	144,033	128,302
662,640	662,159	648,516
2,626,752	2,628,682	3,002,134
263,784	264,158	228,006
172,836	173,960	145,348
773,052	773,720	734,538
5,747,244	5,757,993	6,003,478

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

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

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

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
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

DEPRECIATION (CONTINUED)

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

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

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

6 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	2019/2020		2019/2020		2019/2020		2019/2020		2018/2019		2018/2019		2018/2019		2018/2019		2018/2019	
	Budget Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal repayments	Actual Interest repayments	Actual New loans	Actual Principal 1 July 2018	Actual Principal repayments	Actual Interest repayments	Actual New loans	Budget Principal 1 July 2018	Budget Principal repayments	Budget Interest repayments	Budget New loans	Budget Principal outstanding 30 June 2019	Budget Principal outstanding 30 June 2019
Governance																		
Loan 127	215,856	0	68,051	11,049	147,805	280,281	0	280,281	64,426	14,674	0	280,281	64,426	14,674	0	215,855	14,674	215,855
Loan 134	0	479,053	0	0	479,053	280,281	0	280,281	64,426	14,674	0	280,281	64,426	14,674	0	0	14,674	0
	215,856	479,053	68,051	11,049	626,858	280,281	0	280,281	64,426	14,674	0	280,281	64,426	14,674	0	215,855	14,674	215,855
Self Supporting Loans																		
Recreation and culture																		
Loan 114	9,247	0	9,247	333	0	26,776	0	26,776	17,529	1,618	0	26,776	17,529	1,618	0	9,247	1,618	9,247
Loan 130	70,537	0	22,375	3,212	48,162	91,845	0	91,845	21,308	4,277	0	91,845	21,308	4,277	0	70,537	4,277	70,537
Loan 131	9,423	0	6,240	211	3,183	15,499	0	15,499	6,076	375	0	15,499	6,076	375	0	9,423	375	9,423
Loan 132	10,685	0	7,081	211	3,604	17,602	0	17,602	6,917	375	0	17,602	6,917	375	0	10,685	375	10,685
Loan 133	50,000	0	6,626	1,199	43,374	0	50,000	0	0	0	0	0	0	0	0	50,000	0	0
Loan 113	0	0	0	0	0	2,531	0	2,531	2,531	75	0	2,531	2,531	75	0	0	75	0
	149,892	0	51,569	5,165	98,323	154,253	50,000	154,253	54,361	6,720	0	154,253	54,361	6,720	0	149,892	6,720	99,892
	365,748	479,053	119,620	16,214	725,181	434,534	50,000	434,534	118,787	21,394	0	434,534	118,787	21,394	0	365,747	21,394	315,747
Cash Advance Repayment																		
Recreation and culture																		
Cervantes Bowling Club	6,228	0	4,152	0	2,076	10,380	0	10,380	4,152	0	0	10,380	4,152	0	0	6,228	0	6,228
	6,228	0	4,152	0	2,076	10,380	0	10,380	4,152	0	0	10,380	4,152	0	0	6,228	0	6,228

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.

6 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/2020

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 134	WA Treasury Corporation	Fixed rate loan	10	3.6%	\$ 479,053	\$ 525,873	\$ 479,053	\$ 0
					479,053	525,873	479,053	0

(c) Credit Facilities

Undrawn borrowing facilities credit standby arrangements

	2019/20 Budget	2018/19 Actual	2018/19 Budget
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	(8,119)	0
Total amount of credit unused	371,000	357,881	371,000

Loan facilities

Loan facilities in use at balance date	725,181	365,747	315,747
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BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

7 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/2020		2019/2020		2019/2020		2019/2020		2018/2019		2018/2019		2018/2019		2018/2019			
	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Change In Use Adjustment	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	
Plant Reserve	251,356	2,886	0	0	254,242	259,131	4,278	(12,053)	251,356	259,131	2,886	0	262,017	259,131	2,886	0	262,017	
Building Renewal Reserve	972,206	88,957	(342,000)	0	719,163	1,055,763	22,442	(106,000)	972,206	1,055,763	18,274	(106,000)	968,037	1,055,763	18,274	(106,000)	968,037	
Rubbish Reserve	475,777	4,870	(47,500)	0	433,147	437,166	38,610	0	475,777	437,166	36,815	0	473,981	437,166	36,815	0	473,981	
Community Centre Reserve	377,220	10,425	0	0	387,645	397,291	11,580	(31,651)	377,220	397,291	10,425	(31,651)	376,065	397,291	10,425	(31,651)	376,065	
Television Services Reserve	96,565	1,059	0	0	97,624	95,132	1,434	0	96,565	95,132	1,059	0	96,191	95,132	1,059	0	96,191	
Information Technology Reserve Reserve	56,339	618	0	0	56,957	55,503	836	0	56,339	55,503	618	0	56,121	55,503	618	0	56,121	
Caravan Park Reserve	391,478	4,295	0	(395,773)	(0)	385,665	5,812	0	391,478	385,665	4,295	0	389,960	385,665	4,295	0	389,960	
Land Development Reserve	69,821	766	0	0	70,587	68,784	1,037	0	69,821	68,784	766	0	69,550	68,784	766	0	69,550	
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	11,270	124	0	0	11,394	11,102	167	0	11,270	11,102	124	0	11,226	11,102	124	0	11,226	
Parks and Recreation Grounds Development (Seagate) Reserve	371,813	4,079	0	0	375,892	366,293	5,520	0	371,813	366,293	4,079	0	370,372	366,293	4,079	0	370,372	
Sport and Recreation Reserve	326,824	67,624	0	0	394,448	289,429	37,395	0	326,824	289,429	36,178	0	325,607	289,429	36,178	0	325,607	
Landscaping Reserve	2,615	29	0	0	2,644	2,576	39	0	2,615	2,576	29	0	2,605	2,576	29	0	2,605	
Aerodrome Reserve	120,886	23,522	(15,607)	0	128,801	96,930	23,957	0	120,886	96,930	23,522	0	120,452	96,930	23,522	0	120,452	
Public Open Space Renewal Reserve	460,099	96,760	0	0	556,860	418,705	41,394	0	460,099	418,705	39,663	0	458,368	418,705	39,663	0	458,368	
Infrastructure Renewal Reserve	802,327	10,254	0	0	812,581	920,257	13,477	(131,407)	802,327	920,257	10,254	(105,562)	824,949	920,257	10,254	(105,562)	824,949	
Public Open Space Construction Reserve	111,561	1,224	0	0	112,785	109,904	1,656	0	111,561	109,904	1,224	0	111,128	109,904	1,224	0	111,128	
Infrastructure Construction Reserve	0	62,338	0	0	62,338	0	0	0	0	0	0	0	0	0	0	0	0	
Building Construction Reserve	114,808	1,260	0	0	116,068	113,104	1,705	0	114,808	113,104	1,260	0	114,364	113,104	1,260	0	114,364	
Leave Reserve	257,105	2,825	0	0	259,930	253,626	3,480	0	257,105	253,626	2,825	0	256,451	253,626	2,825	0	256,451	
Economic Development Initiatives Reserve	506,771	0	(115,000)	395,773	787,544	506,771	0	506,771	506,771	0	400,000	0	400,000	506,771	0	400,000	0	400,000
Turquoise Way Path Reserve	51,150	561	0	0	51,711	50,390	759	0	51,150	50,390	561	0	50,951	50,390	561	0	50,951	
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	2,465	0	0	0	2,465	0	2,465	0	2,465	0	0	0	0	0	0	0	0	
Cash in lieu of Public Open Space – Lot 9000 Valencia Road Reserve	200,277	0	0	0	200,277	0	200,277	0	200,277	0	0	0	0	0	0	0	0	
	6,030,735	384,477	(520,107)	0	5,895,105	5,386,753	925,093	(281,111)	6,030,735	5,386,753	594,857	(243,213)	5,738,397	5,386,753	594,857	(243,213)	5,738,397	

7 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
Caravan Park Reserve	ongoing	to be used to fund improvements, other works and the promotion of caravan parks and their surrounds. To also fund planning, feasibility and establishment of new caravan parks.
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 & J B A Kelly Superannuation Fund for the commercial development at Lot 1146 Sandpiper Street, Jurien Bay
Cash in lieu of Public Open Space – Lot 9000 Valencia Road Reserve	ongoing	to be used for purposes allowable under the subdivision granted to LandVision Pty Ltd on behalf of LandCorp for Lot 9000 Valencia Road Cervantes. (WAPC reference 131361)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

7 CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2019/20 Budget amount to be used	2019/20 Budget amount change of purpose
Cash Backed Reserve				\$	\$
Caravan Park Reserve	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan	To re-purpose money currently held in the Caravan Park Reserve for use as part of the Economic Development Initiatives Reserve	Historically, capital improvement of the Shire's caravan parks remained the responsibility of the lessor. Current caravan park leases require the Lessee to be entirely responsible for the assets of the parks.	0	395,773
				0	395,773

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

8 FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	525	866	75
General purpose funding	22,800	23,004	22,800
Law, order, public safety	353,175	352,526	318,185
Health	12,990	12,086	11,565
Community amenities	1,340,929	1,313,380	1,351,621
Recreation and culture	337,728	365,259	336,662
Transport	30,944	21,516	30,944
Economic services	215,517	213,654	221,517
Other property and services	23,800	28,201	13,800
	2,338,408	2,330,492	2,307,169

9 GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	13,100	53,222	38,167
General purpose funding	750,595	1,635,511	724,570
Law, order, public safety	265,875	402,006	126,998
Health	0	33,171	5,000
Education and welfare	15,000	13,000	15,000
Community amenities	16,961	82,751	16,961
Recreation and culture	57,230	81,899	80,861
Transport	227,063	288,658	270,981
Economic services	5,200	15,064	5,200
Other property and services	30,239	31,202	21,866
	1,381,263	2,636,486	1,305,603

Non-operating grants, subsidies and contributions

Recreation and culture	27,197	57,509	61,345
Transport	2,081,581	1,186,901	1,186,897
	2,108,778	1,244,410	1,248,242

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

11 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	Balance	Estimated
	1 July 2019	balance 30 June 2020
	\$	\$
BCITF	1,924	1,924
BookEasy Monies Held in Trust	118	118
BSL Levy	1,426	1,426
Burial Plots	3,909	3,909
Dust Bond	5,949	5,949
Housing Relocation Bond	2,000	2,000
Other Development Bonds	29,000	29,000
Rehab Bond (12495 76434/1 (XR) Rehab Bond)	2,000	2,000
RehabBond (Sand Pit Holdings Lot 290 Canover)	5,000	5,000
Sale Lot 28 Harris St for cap exp rec dand	9,500	9,500
Scheme Amendment Deposit	1,000	1,000
Seagate Estate	62,953	62,953
Verge Bonds	6,500	6,500
	131,279	131,279

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

**10. 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.

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
JBAdmin Emerg. lighting test circuit	Governance	1,000	1,000					
JBAdmin external painting	Governance	5,000	5,000					
Folding Machine	Governance	6,500			6,500			
Switches / Antennas and Access Points	Governance	49,592			49,592			
Replace PTZ cctv camera	Governance	8,000			8,000			
Pool Vehicle	Governance	25,000		25,000				
Dandaragan Water Point Fast Fill	Law Order & Public Safety	11,300						11,300
Dandaragan House (GROH)	Education & Welfare	479,053	479,053					
CervTransStat. install P/A door to transfer shed	Community Amenities	4,500						
CervTransStat. roller doors/safe warning monitors	Community Amenities	27,000	27,000					
DandCRC. Carpark Drainage/kebab/trip hazard	Community Amenities	3,380						
Corunna toilet renovations	Community Amenities	11,000	11,000					
FRC painting exterior elements	Community Amenities	6,270	6,270					
FRC replace rusted roof gutters	Community Amenities	2,980	2,980					
FRC shade sails	Community Amenities	6,500	6,500					
FRC Emerg. lighting test circuit	Community Amenities	1,000	1,000					
DandCRC Emerg. lighting test circuit	Community Amenities	1,000	1,000					
FRC repair/paint internal walls	Community Amenities	7,000	7,000					
Dand. cemetery wing walls	Community Amenities	4,000						4,000
JSRC replace s/w drains	Recreation & Culture	15,200	15,200					
CCC key revision	Recreation & Culture	8,025	8,025					
Civic Cnt. alterations to VC desk	Recreation & Culture	5,890	5,890					
BCC Reroof	Recreation & Culture	100,000	100,000					
BCC Paved Area	Recreation & Culture	20,140	20,140					
FRC softfall	Recreation & Culture	12,000	12,000					
CCC Renewal Project	Recreation & Culture	230,000	230,000					
JSRC veranda roof structural repairs	Recreation & Culture	12,000	12,000					
Civic Cnt. Emerg. lighting test circuit	Recreation & Culture	1,000	1,000					
JSRC Emerg. lighting test circuit	Recreation & Culture	1,000	1,000					
DCC Emerg. lighting test circuit	Recreation & Culture	1,000	1,000					
BCC Emerg. lighting test circuit	Recreation & Culture	1,000	1,000					
CCC Emerg. lighting test circuit	Recreation & Culture	2,000	2,000					
Civic Cnt. stand-by fire pump shed	Recreation & Culture	3,200	3,200					
DN Pioneer Park fence	Recreation & Culture	15,000						15,000
Marina beach access ramp	Recreation & Culture	31,000				31,000		
Faunterly Park-Power Board	Recreation & Culture	8,000				8,000		
Dibbler Park-Replace Tank	Recreation & Culture	18,000				18,000		
Dobbyn Park-Deck Jetty Entry	Recreation & Culture	40,000						40,000
Playground Equipment	Recreation & Culture	100,000			100,000			
Tandem Trailer - multi use	Recreation & Culture	5,000		5,000				
Cervantes TV-Replace tower and antenna	Recreation & Culture	90,000						90,000
Tree Box Solution	Transport	30,000						30,000
Beachridge Swales	Transport	30,000						30,000
Accessibility Improvements	Transport	14,000						14,000
Dandaragan Depot-Front Fence	Transport	10,000						10,000
Jurien Irrigation Project	Transport	32,500				32,500		
JB depot security gates to workshops	Transport	14,400	14,400					
JB Depot extend JB open front depot shed	Transport	47,031	47,031					
Coalara Road - Gravel ResheetSLK26.6-30.6	Transport	111,907						111,907
Mckays Road - Gravel ResheetSLK5.32-9.32	Transport	121,681						121,681
Dewar Road - Gravel ResheetSLK10.22-14.22	Transport	125,926						125,926
Cooljarloo Road-Gravel ReplenishmentSLK0-11.6	Transport	26,521						26,521
Koodjee Road - Gravel ResheetSLK5.79-8.73	Transport	115,163						115,163
Fred Weston Road-Gravel ReplenishmentSLK0-8.8	Transport	26,521						26,521
Sandy Cape - ReconstructionSLK6.03-6.9	Transport	144,784						144,784
NorthWest Road - ReconstructionSLK26.08-27.78	Transport	247,200						247,200
Yerramullah Road - Gravel ResheetSLK14.3-18.3	Transport	241,162						241,162
Dandaragan Road - ReconstructionSLK26.07-28.07	Transport	375,907						375,907
Jurien East Road - ReconstructionSLK12-14.5	Transport	510,000						510,000
Capitela Road - Gravel ResheetSLK6.82-9.23	Transport	100,190						100,190
Cantabilling Road - Gravel ResheetSLK22.1-26.1	Transport	142,301						142,301
Cockleshell Gully - Gravel ResheetSLK13.8-15.9	Transport	106,509						106,509
Dandaragan Road-ReconstructionSLK48-48.5	Transport	144,000						144,000
Jurien East Road-ReconstructionSLK23.5-23.99	Transport	257,506						257,506
Jurien East Road-ReconstructionSLK15.3-15.7	Transport	250,000						250,000
Rowes Road-SealingSLK27.36-30.76	Transport	128,720						128,720
Jurien East Road-SealingSLK11-12	Transport	45,800						45,800
Whitfield Road-ReconstructionSLK0.02-0.31	Transport	153,000						153,000
Iberia Street-SealingSLK0.17-0.33	Transport	81,600						81,600
Turquoise Way	Transport	60,000						60,000
Dandaragan Footpath	Transport	36,400						36,400
JB Footpaths	Transport	170,000						170,000
6 Wheel Tipper - conversion	Transport	40,000		40,000				
Dolly	Transport	35,000		35,000				
Smooth Drum	Transport	150,000		150,000				
7000lt Water Tank and Pump Unit	Transport	11,000		11,000				
6 Tonne Workshop Hoist	Other Property & Services	10,500		10,500				
Honda 4 wheel Motorbike	Other Property & Services	11,000		11,000				
Slasher Deck - replacement	Other Property & Services	6,000		6,000				
Post hole Borer - tractor mount	Other Property & Services	5,000		5,000				
Total		5,548,759	1,029,569	298,500	164,092	89,500	3,456,398	510,700

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

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	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget
	\$	\$	\$	\$	\$
PTT008 - Dolley Trailer 6RO 298	2,500	35,000	32,500	2,100	400
PCR010 - 2012 Bomag Smooth Drum Roller - DN039	35,000	150,000	115,000	56,391	(21,391)
PTC019 - Honda TRX420TM Motor Bike	2,500	11,000	8,500	1,913	587
PSP022 - Slasher Howard	100	6,000	5,900	0	100
PLV223 - Holden Caprice Sedan	7,000	25,000	18,000	7,012	(12)
2 Post Hoist	1,000	10,500	9,500	1,161	(161)
	48,100	237,500	189,400	68,577	(20,477)

S3. OPERATING SCHEDULES - department by nature or type

Members of Council	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	500	3,359	500
Fees and charges	25	0	25
Total revenue	525	3,359	525
Expenditure			
Materials and contracts	(114,833)	(81,999)	(102,369)
Insurance	(10,519)	(10,225)	(10,225)
Other Expenses	(228,940)	(216,836)	(223,940)
Allocations	(204,208)	(172,554)	(200,057)
Depreciation	(2,004)	(2,003)	(1,998)
Total Expenditure	(560,504)	(483,618)	(538,589)
Members of Council	(559,979)	(480,258)	(538,064)
Other Governance	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	12,600	49,862	37,667
Fees and charges	500	866	50
Other revenue	19,760	30,565	0
Total revenue	32,860	81,294	37,717
Expenditure			
Employee Costs	(962,933)	(975,986)	(900,141)
Materials and contracts	(562,085)	(618,766)	(564,338)
Utilities	(69,260)	(64,580)	(78,525)
Insurance	(34,008)	(39,127)	(34,350)
Interest	(11,049)	(13,301)	(14,674)
Other Expenses	(20,150)	0	(20,150)
Allocations	1,794,732	1,506,026	1,756,388
Depreciation	(168,096)	(167,327)	(157,751)
Loss on Disposal of Asset	(12)	(7,547)	(19,297)
Total Expenditure	(32,860)	(380,608)	(32,837)
Other Governance	0	(299,314)	4,880
Fire Prevention	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	189,675	322,680	50,798
Profit on disposal of asset	0	120,114	0
Fees and charges	338,875	332,284	306,885
Interest earnings	0	1,297	0
Total revenue	528,550	776,375	357,683
Expenditure			
Employee Costs	(166,704)	(66,236)	(38,893)
Materials and contracts	(144,731)	(95,514)	(89,253)
Utilities	(31,859)	(4,563)	(26,087)
Insurance	(24,667)	(28,853)	(28,851)
Other Expenses	(319,465)	(663,921)	(287,475)
Allocations	(152,196)	(112,690)	(137,147)
Depreciation	(121,080)	(134,080)	(186,842)
Total Expenditure	(960,701)	(1,105,857)	(794,548)
Fire Prevention	(432,151)	(329,482)	(436,865)
Animal Control	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	50	0	50
Fees and charges	13,150	14,422	11,150
Total revenue	13,200	14,422	11,200
Expenditure			
Employee Costs	(26,709)	(28,630)	(30,796)
Materials and contracts	(9,500)	(8,544)	(9,500)
Insurance	(18)	(692)	(692)
Allocations	(41,059)	(34,805)	(40,224)
Depreciation	(312)	(312)	(311)
Total Expenditure	(77,598)	(72,984)	(81,523)
Animal Control	(64,398)	(58,562)	(70,323)

Other Law Order Public Safety	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	76,150	79,326	76,150
Fees and charges	1,150	5,820	150
Other revenue	15,600	3,320	15,600
Total revenue	92,900	88,466	91,900
Expenditure			
Employee Costs	(251,596)	(229,050)	(250,961)
Materials and contracts	(56,217)	(55,128)	(54,300)
Utilities	(3,709)	(3,788)	(3,499)
Insurance	(8,076)	(7,422)	(7,422)
Allocations	(115,579)	(98,017)	(113,230)
Depreciation	(38,976)	(42,477)	(35,460)
Total Expenditure	(474,153)	(435,882)	(464,872)
Other Law Order Public Safety	(381,253)	(347,416)	(372,972)
Prv Srv Inspection and Administration	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	1,127	0
Fees and charges	12,990	12,086	11,565
Total revenue	12,990	13,213	11,565
Expenditure			
Employee Costs	(138,984)	(132,662)	(134,686)
Materials and contracts	(8,700)	(3,243)	(8,700)
Utilities	(547)	(536)	(561)
Insurance	(2,077)	(3,054)	(2,748)
Allocations	(11,214)	(9,476)	(10,986)
Total Expenditure	(161,522)	(148,970)	(157,681)
Prv Srv Inspection and Administration	(148,532)	(135,757)	(146,116)
Pest Control	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Allocations	(3,979)	(3,362)	(3,898)
Total Expenditure	(3,979)	(3,362)	(3,898)
Pest Control	(3,979)	(3,362)	(3,898)
Other Health	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	32,044	5,000
Total revenue	0	32,044	5,000
Expenditure			
Employee Costs	(4,728)	(1,365)	(746)
Materials and contracts	(2,577)	(4,815)	(3,931)
Utilities	(166)	0	(4,265)
Insurance	(2,984)	(3,456)	(1,832)
Allocations	(145,338)	(120,315)	(138,886)
Depreciation	(19,776)	(19,774)	(19,767)
Total Expenditure	(175,569)	(149,725)	(169,427)
Other Health	(175,569)	(117,680)	(164,427)
Other Education	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	(17,668)	(15,184)	(14,564)
Insurance	0	(326)	(326)
Allocations	(22,429)	(18,952)	(21,973)
Total Expenditure	(40,096)	(34,462)	(36,863)
Other Education	(40,096)	(34,462)	(36,863)

Aged and Disabled - other	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Revenue			
Expenditure			
Employee Costs	(21,129)	(17,351)	(18,796)
Materials and contracts	(500)	0	(500)
Insurance	0	(415)	(415)
Other Expenses	0	(15,000)	0
Allocations	(19,354)	(16,354)	(18,960)
Total Expenditure	(40,983)	(49,120)	(38,671)
Aged and Disabled - other	(40,983)	(49,120)	(38,671)
Other Welfare	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	15,000	13,000	15,000
Total revenue	15,000	13,000	15,000
Expenditure			
Employee Costs	(960)	(1,695)	0
Materials and contracts	(62,012)	(45,784)	(60,345)
Insurance	(42)	0	0
Allocations	(864)	(942)	0
Total Expenditure	(63,878)	(48,421)	(60,345)
Other Welfare	(48,878)	(35,421)	(45,345)
Waste Management - Household	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Revenue			
Fees and charges	1,004,667	1,027,036	962,711
Total revenue	1,004,667	1,027,036	962,711
Expenditure			
Employee Costs	(134,310)	(150,789)	(138,498)
Materials and contracts	(479,840)	(410,185)	(444,652)
Utilities	(2,110)	(2,115)	(1,979)
Insurance	(4,176)	(925)	(925)
Allocations	(202,779)	(132,498)	(141,598)
Depreciation	(27,876)	(28,017)	(25,976)
Total Expenditure	(851,092)	(724,530)	(753,628)
Waste Management - Household	153,575	302,506	209,083
Sanitation - Other	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Revenue			
Fees and charges	30,000	23,797	45,000
Total revenue	30,000	23,797	45,000
Expenditure			
Employee Costs	(14,469)	(10,897)	(27,009)
Materials and contracts	(5,000)	0	(3,800)
Insurance	(163)	(134)	(134)
Allocations	(4,843)	(10,550)	(8,766)
Total Expenditure	(24,474)	(21,581)	(39,708)
Sanitation - Other	5,526	2,216	5,292
Sewerage	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	0	46,817	0
Fees and charges	207,372	206,128	207,372
Total revenue	207,372	252,944	207,372
Expenditure			
Employee Costs	(960)	(17,122)	(17,544)
Materials and contracts	0	(31)	0
Insurance	(425)	0	0
Other Expenses	(61,500)	(123,554)	(61,500)
Allocations	(7,375)	(47,176)	(27,471)
Depreciation	(276)	(277)	(2,477)
Total Expenditure	(70,536)	(188,160)	(108,991)
Sewerage	136,836	64,784	98,381

Protection of the Environment	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	3,200	3,542	3,200
Fees and charges	29,000	28,771	31,648
Total revenue	32,200	32,313	34,848
Expenditure			
Materials and contracts	(84,200)	(30,149)	(60,848)
Allocations	(7,416)	(6,266)	(7,265)
Total Expenditure	(91,616)	(36,416)	(68,113)
Protection of the Environment	(59,416)	(4,103)	(33,265)
Town Planning	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	18,934	0
Fees and charges	68,390	25,510	103,390
Other revenue	17,420	17,420	17,420
Total revenue	85,810	61,864	120,810
Expenditure			
Employee Costs	(175,976)	(175,588)	(181,622)
Materials and contracts	(57,000)	(17,352)	(62,000)
Utilities	(578)	(567)	(872)
Insurance	(5,209)	(3,917)	(3,917)
Allocations	(184,493)	(155,895)	(180,742)
Depreciation	(7,572)	(7,571)	(7,564)
Loss on Disposal of Asset	0	0	(3,486)
Total Expenditure	(430,828)	(360,890)	(440,202)
Town Planning	(345,018)	(299,026)	(319,392)
Drainage	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	(960)	(861)	(5,398)
Materials and contracts	0	(82)	0
Insurance	(11)	0	0
Allocations	(4,662)	(4,095)	(10,211)
Depreciation	(121,332)	(121,332)	(114,348)
Total Expenditure	(126,965)	(126,370)	(129,957)
Drainage	(126,965)	(126,370)	(129,957)
Stormwater	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Allocations	(3,979)	(3,362)	(3,898)
Total Expenditure	(3,979)	(3,362)	(3,898)
Stormwater	(3,979)	(3,362)	(3,898)
Other Community Amenities	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	13,761	13,459	13,761
Fees and charges	1,500	2,137	1,500
Total revenue	15,261	15,596	15,261
Expenditure			
Employee Costs	(195,169)	(154,174)	(154,155)
Materials and contracts	(130,465)	(82,332)	(91,644)
Utilities	(27,256)	(30,594)	(33,163)
Insurance	(17,075)	(16,447)	(16,434)
Other Expenses	(46,236)	(37,564)	(44,621)
Allocations	(144,450)	(109,443)	(132,192)
Depreciation	(123,120)	(123,152)	(125,811)
Total Expenditure	(683,771)	(553,707)	(598,020)
Other Community Amenities	(668,510)	(538,111)	(582,759)

Public Halls and Civic Centres	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	20,000	30,719	25,000
Fees and charges	48,051	61,090	48,051
Total revenue	68,051	91,809	73,051
Expenditure			
Employee Costs	(38,967)	(26,965)	(31,249)
Materials and contracts	(80,667)	(100,005)	(53,731)
Utilities	(27,079)	(21,430)	(43,084)
Insurance	(9,205)	(32,232)	(27,336)
Interest	0	1,348	0
Other Expenses	(41,200)	(41,200)	(41,200)
Allocations	(43,177)	(28,070)	(35,461)
Depreciation	(400,104)	(400,778)	(398,496)
Total Expenditure	(640,400)	(649,332)	(630,556)
Public Halls and Civic Centres	(572,349)	(557,523)	(557,505)
Swimming Areas and Beaches	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Grants & subsidies (towards non-operating activities)	0	13,801	15,000
Fees and charges	0	16,688	0
Total revenue	0	30,489	15,000
Expenditure			
Employee Costs	(6,770)	(1,850)	(7,692)
Materials and contracts	(70,200)	(21,782)	(59,300)
Utilities	(7,733)	(8,225)	(7,074)
Insurance	(167)	(1,247)	(1,247)
Allocations	(12,040)	(7,437)	(13,855)
Depreciation	(6,840)	(6,840)	(6,020)
Total Expenditure	(103,750)	(47,382)	(95,188)
Swimming Areas and Beaches	(103,750)	(16,893)	(80,188)
Other Recreation and Sport	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	37,130	51,180	55,761
Grants & subsidies (towards non-operating activities)	4,787	43,708	23,935
Fees and charges	280,071	277,875	280,071
Other revenue	0	202,742	0
Total revenue	321,988	575,505	359,767
Expenditure			
Employee Costs	(435,647)	(419,617)	(449,798)
Materials and contracts	(638,354)	(477,087)	(461,695)
Utilities	(55,949)	(49,195)	(52,434)
Insurance	(48,144)	(21,591)	(21,572)
Interest	(3,966)	(6,996)	(6,645)
Allocations	(565,367)	(439,291)	(572,326)
Depreciation	(711,372)	(718,851)	(669,365)
Total Expenditure	(2,458,799)	(2,132,627)	(2,233,835)
Other Recreation and Sport	(2,136,811)	(1,557,122)	(1,874,068)
Television and Radio Rebroadcast	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Fees and charges	9,606	9,606	8,540
Total revenue	9,606	9,606	8,540
Expenditure			
Employee Costs	(5,029)	(524)	(3,994)
Materials and contracts	(42,103)	(33,180)	(30,710)
Insurance	(417)	(392)	(391)
Allocations	(8,325)	(3,501)	(7,723)
Depreciation	(62,148)	(62,273)	(62,561)
Total Expenditure	(118,022)	(99,870)	(105,379)
Television and Radio Rebroadcast	(108,416)	(90,264)	(96,839)

Libraries	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	100	0	100
Total revenue	100	0	100
Expenditure			
Employee Costs	(76,721)	(61,692)	(71,575)
Materials and contracts	(5,653)	(6,446)	(9,123)
Utilities	(2,690)	(2,731)	(1,914)
Insurance	(631)	(1,640)	(1,640)
Allocations	(45,581)	(39,872)	(44,654)
Total Expenditure	(131,275)	(112,381)	(128,906)
Libraries	(131,175)	(112,381)	(128,806)
Other Culture	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	(21,507)	(16,348)	(20,502)
Materials and contracts	(27,978)	(255)	(25,778)
Utilities	(868)	(882)	(568)
Insurance	(591)	(860)	(859)
Allocations	(26,239)	(21,214)	(28,402)
Depreciation	(10,164)	(10,164)	(7,569)
Total Expenditure	(87,347)	(49,722)	(83,679)
Other Culture	(87,347)	(49,722)	(83,679)
Heritage	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Grants & subsidies (towards non-operating activities)	22,410	0	22,410
Total revenue	22,410	0	22,410
Expenditure			
Materials and contracts	(18,506)	(9,154)	(22,410)
Other Expenses	0	0	(5,000)
Total Expenditure	(18,506)	(9,154)	(27,410)
Heritage	3,904	(9,154)	(5,000)
Streets Roads Bridges Depots Maint	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	214,670	288,658	270,981
Grants & subsidies (towards non-operating activities)	2,081,581	1,186,901	1,186,897
Total revenue	2,296,251	1,475,559	1,457,878
Expenditure			
Employee Costs	(293,005)	(373,937)	(337,138)
Materials and contracts	(757,787)	(703,443)	(633,920)
Utilities	(204,079)	(198,666)	(211,085)
Insurance	(33,510)	(9,647)	(9,639)
Other Expenses	(1,500)	(1,504)	(1,500)
Allocations	(814,831)	(778,417)	(698,051)
Depreciation	(2,957,088)	(2,960,866)	(3,287,928)
Total Expenditure	(5,061,799)	(5,026,479)	(5,179,261)
Streets Roads Bridges Depots Maint	(2,765,548)	(3,550,920)	(3,721,383)
Parking Services	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Allocations	(3,979)	(3,362)	(3,898)
Total Expenditure	(3,979)	(3,362)	(3,898)
Parking Services	(3,979)	(3,362)	(3,898)

Airfields	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	12,393	0	0
Fees and charges	30,944	21,516	30,944
Total revenue	43,337	21,516	30,944
Expenditure			
Employee Costs	(23,237)	(27,947)	(24,440)
Materials and contracts	(44,000)	(12,796)	(23,000)
Utilities	(3,238)	(2,416)	(4,323)
Insurance	(279)	(342)	(342)
Allocations	(50,619)	(34,357)	(36,441)
Depreciation	(117,264)	(117,264)	(124,060)
Total Expenditure	(238,637)	(195,121)	(212,606)
Airfields	(195,300)	(173,605)	(181,662)
Road Plant Purchase	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Profit on disposal of asset	400	35,074	23,583
Total revenue	400	35,074	23,583
Expenditure			
Allocations	(17,002)	(14,367)	(16,657)
Depreciation	(46,320)	(51,753)	(55,632)
Loss on Disposal of Asset	(21,391)	(88,507)	(93,820)
Total Expenditure	(84,713)	(154,627)	(166,109)
Road Plant Purchase	(84,313)	(119,553)	(142,526)
Rural Services	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	(915)	0	(1,350)
Materials and contracts	(5,000)	0	(5,000)
Allocations	(4,622)	(3,210)	(6,347)
Total Expenditure	(10,537)	(3,210)	(12,696)
Rural Services	(10,537)	(3,210)	(12,696)
Tourism and Area Promotion	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	7,152	0
Fees and charges	180,417	174,875	170,417
Total revenue	180,417	182,026	170,417
Expenditure			
Employee Costs	(124,245)	(123,043)	(133,692)
Materials and contracts	(147,035)	(78,699)	(84,572)
Utilities	(254)	(402)	(33)
Insurance	(4,265)	(2,916)	(2,916)
Allocations	(138,872)	(116,615)	(137,149)
Depreciation	(51,432)	(51,435)	(45,967)
Total Expenditure	(466,102)	(373,110)	(404,329)
Tourism and Area Promotion	(285,685)	(191,084)	(233,912)
Building Control	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	200	866	200
Fees and charges	35,100	36,490	51,100
Other revenue	16,599	15,600	16,599
Total revenue	51,899	52,956	67,899
Expenditure			
Employee Costs	(97,235)	(86,296)	(112,408)
Materials and contracts	(10,357)	(8,635)	(10,354)
Utilities	(2,307)	(2,517)	(2,310)
Insurance	(4,741)	(2,970)	(2,969)
Allocations	(84,725)	(70,944)	(84,016)
Depreciation	(12,372)	(12,373)	(12,375)
Total Expenditure	(211,737)	(183,734)	(224,432)
Building Control	(159,838)	(130,778)	(156,532)

Other Economic Services	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	5,000	7,047	5,000
Fees and charges	0	2,289	0
Total revenue	5,000	9,336	5,000
Expenditure			
Employee Costs	0	0	(1,350)
Materials and contracts	0	0	(300)
Utilities	(3,937)	(2,629)	(1,914)
Allocations	(3,798)	(3,210)	(5,344)
Total Expenditure	(7,736)	(5,838)	(8,907)
Other Economic Services	(2,736)	3,498	(3,907)
Economic Development	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	0	(3,571)	(4,437)
Materials and contracts	(35,000)	0	0
Insurance	0	(97)	(97)
Allocations	(10,129)	(8,559)	(9,923)
Total Expenditure	(45,129)	(12,227)	(14,457)
Economic Development	(45,129)	(12,227)	(14,457)
Private Works	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Fees and charges	12,500	10,997	12,500
Total revenue	12,500	10,997	12,500
Expenditure			
Employee Costs	0	(5,579)	0
Materials and contracts	(12,000)	(14,470)	(12,000)
Insurance	(142)	0	0
Allocations	(3,798)	(7,735)	(3,721)
Total Expenditure	(15,941)	(27,783)	(15,721)
Private Works	(3,441)	(16,786)	(3,221)
Land Development Scheme	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Employee Costs	0	(504)	0
Utilities	0	0	(1,031)
Allocations	(3,798)	(3,210)	(3,721)
Total Expenditure	(3,798)	(3,714)	(4,752)
Land Development Scheme	(3,798)	(3,714)	(4,752)
Engineering Administration	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Expenditure			
Allocations	(4,703)	(3,974)	(4,607)
Total Expenditure	(4,703)	(3,974)	(4,607)
Engineering Administration	(4,703)	(3,974)	(4,607)
Plant Operations	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	1,000	7,470	1,000
Profit on disposal of asset	687	3,619	0
Fees and charges	500	0	500
Other revenue	52,500	56,878	52,500
Total revenue	54,687	67,966	54,000
Expenditure			
Employee Costs	(150,432)	(128,891)	(74,307)
Materials and contracts	(612,000)	(515,819)	(612,000)
Insurance	(99,530)	(85,252)	(79,437)
Allocations	1,399,148	1,055,817	1,138,342
Depreciation	(410,760)	(413,379)	(381,301)
Loss on Disposal of Asset	(161)	(4,854)	0
Total Expenditure	126,266	(92,377)	(8,703)
Plant Operations	180,953	(24,411)	45,297

Public Works Overheads	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	500	2,665	500
Profit on disposal of asset	0	12,684	4,284
Fees and charges	0	1,000	800
Other revenue	9,438	9,954	13,299
Total revenue	9,938	26,304	18,883
Expenditure			
Employee Costs	(854,507)	(769,285)	(849,676)
Materials and contracts	(95,592)	(83,680)	(71,782)
Utilities	(9,757)	(8,957)	(13,351)
Insurance	(82,272)	(124,030)	(108,538)
Other Expenses	0	(50)	0
Allocations	1,082,892	889,881	1,080,179
Depreciation	(120,324)	(94,499)	(54,940)
Loss on Disposal of Asset	0	(6,525)	(27,402)
Total Expenditure	(79,559)	(197,146)	(45,510)
Public Works Overheads	(69,621)	(170,843)	(26,627)
Unclassified	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Revenue			
Operating grants, subsidies & contributions	28,739	21,067	20,366
Profit on disposal of asset	0	225,776	25,128
Fees and charges	10,800	16,204	0
Total revenue	39,539	263,047	45,494
Expenditure			
Employee Costs	0	(242)	0
Materials and contracts	(8,000)	(5,130)	0
Insurance	(4,338)	(14,405)	(14,391)
Interest	(1,199)	(562)	(75)
Allocations	(33,643)	(29,211)	(32,959)
Depreciation	(210,636)	(211,196)	(218,959)
Total Expenditure	(257,816)	(260,746)	(266,384)
Unclassified	(218,277)	2,301	(220,890)

FEEES AND 19 CHARGES 20

■ SHIRE OF DANDARAGAN



Description	Unit	Fee charged (exclusive 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
Time taken by staff transcribing information from a tape or other device	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	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Charge for duplicating a tape, film or computer information	per hour	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	per hour	Actual Cost	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1

Description	Unit	Fee charged (exclusive 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)
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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 Color	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 color	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Paper Color	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 color	each	\$10.00	Y	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					
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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
Lifetime		\$250.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2013
<i>Sterilized Female / Male</i>					
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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)
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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	\$9.09	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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)
Trading in Public Places Permit Permit for one week	each	\$50.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Trading in Public Places Permit	each				
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				
Permit for twelve months*	each	\$150.00	N	A81 10(1)&(4)	Local Government Act 1995 S6.16(1)
<i>*parking location restrictions may apply</i>					
Public Building Application	each	\$100.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Health (Miscellaneous Provisions) Act 1911 Part VI
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)
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)
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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*	each	\$100.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Liquor Control Act 1988 Section 40
<i>* commercial premises only</i>					
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 -
Processing Establishments - Pet Foods*	each	\$298.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Health (Miscellaneous Provisions) Act 1911 -
<i>* All offensive trade fees are prescribed by the Department of Health</i>					
<i>All other fees not listed above shall be charged in accordance with the Health (Miscellaneous Provisions) Act 1911</i>					
SANITATION - HOUSEHOLD AND OTHER Rubbish Removal Service					
General refuse	per m ³	\$28.00 ^s	N	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
^s 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	N	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
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	\$4.00	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	\$7.50	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	\$16.00	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	\$16.00	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	\$35.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Car tyres contaminated	each	\$12.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Light truck contaminated	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck tyre contaminated	each	\$40.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre	each	\$32.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre	each	\$12.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre contaminated	each	\$40.00	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	\$80.00	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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<p><i>Note 3. Problematic Waste includes waste that requires additional handling ie. animal carcasses, construction waste that requires further processing etc.</i></p>					
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)
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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					
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	\$544.00	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	per load	\$157.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Cleaning of grease traps in conjunction with other grease trap servicing on same day		\$105.00	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	\$132.00	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	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Department of Water & Environmental Regulation

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<p><i>*Fees indicated are set by DER & increased in April in each year</i></p> <p>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</p> <p>Water Corporation Grease Trap Disposal Fee - Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee</p>		\$116.28	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Water Corporation
<p>Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees</p>	per hour	\$30.00	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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<i>above fees will apply, plus an additional Health Department Administration fee.</i>					
TOWN PLANNING AND REGIONAL DEVELOPMENT					
Town Planning Development Application Fees & Publications (GST exempt)					
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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
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
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
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*		\$73.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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).					
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*					
*To be determined by the assessing officer to ensure a fair amount is secured as payment, depending on the complexity and size of the Scheme Amendment.					

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Structure Plans/Outline 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
Outline Development Plan Fees (ODP) + 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
Town Planning Scheme		\$49.50	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
COMMUNITY AMENITIES					
Cemetery Charges					
Grant of Right of Burial (to reserve a grave site)		\$150.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	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)
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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)
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)
Internment 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					
Family Resource Centre					
Office 2 and 3					
Community (excluding outgoing i.e. telephone)	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Commercial (excluding outgoing i.e. telephone)	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Multipurpose Meeting Facility					
Community	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g) A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
	per day-8hrs	\$180.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Commercial	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
	per day-8 hrs	\$216.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Jurien Bay Education and Conference Centre					
Amphitheatre	per hire	\$40.00	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)
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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	\$180.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per day-8hrs	\$180.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 3	per day-8hrs	\$180.00	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	\$288.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per day-8hrs	\$180.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Full Facility	per day-8hrs	\$576.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per day-8hrs	\$108.00	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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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	\$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	\$216.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per day-8hrs	\$216.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 3	per day-8hrs	\$216.00	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	\$345.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per day-8hrs	\$216.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Full Facility	per day-8hrs	\$691.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per day-8hrs	\$108.00	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)
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)
Postage		\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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
District Maps					
Owner Maps	per copy	\$20.00	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					
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.*					
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

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Temporary licence – Reg. 54					
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					

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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)
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.					
Certified Application Classification 1 to 10		0.19%, but no less than \$97.70	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 \$97.70	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 \$97.70	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					
Classification 1 to 10		0.38%, but no less than \$97.70	N	A New Tax System (GST) Regs 2019	Building Regulations 2012

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Other Classifications		0.38%, but no less than \$97.70	N	81-15.01(f) A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012
Kerb Bond					
Kerb Bond*	per residential property	\$500.00	N	N/A	Local Government Act 1995 S6.16(1)
Kerb Bond – rolling bond*	per builder	\$2,000.00	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 Licences					
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	\$97.70	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	\$97.70 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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
ECONOMIC SERVICES					
Abafield Water Dispenser					
Sale of Water	per 20 ltrs	\$1.00	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	Y	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)
JAV Brown Annual Road Maintenance contribution	<25,000 tonnes >25,000 tonnes	Nil \$0.50 per tonne	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Glasfurd Sand Pit Annual Road Maintenance contribution	<25,000 tonnes >25,000 tonnes	Nil \$0.50 per tonne	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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					
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)

Description	Unit	Fee charged (exclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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)

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SHIRE OF
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