

ANNUAL 20 BUDGET 21



SHIRE OF DANDARAGAN




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TABLE OF CONTENTS

Shire of Dandaragan Declaration	4
Income Summary	6
Income by Reporting Program	6
Income by Nature or Type	6
Key Revenue Summary	7
Key Revenue Sources	7
Operating Expenditure Summary	8
Operating Expenditure by Report Program	8
Operating Expenditure by Nature or Type	8
Capital Acquisitions Summary	9
Capital Acquisitions	9
Statement of Income by Nature or Type	10
Statement of Income by Department	12
Statement of Cash Flows	14
Rate Setting Statement by Department	15
Statement of Financial Position	16
Notes to and Forming Part of the Budget	17
Supplementary Budget Information	35





SHIRE OF DANDARAGAN

Budget for the Financial Year 2020 / 2021
Presented and Adopted at the Ordinary Meeting of Council
held 23 July 2020

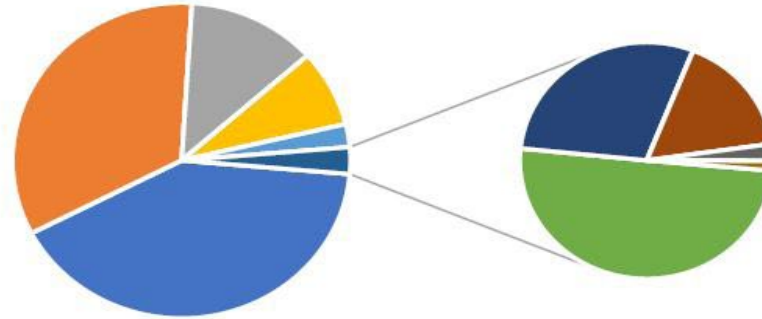
L. HOLMES
SHIRE PRESIDENT

B. BAILEY
CHIEF EXECUTIVE OFFICER

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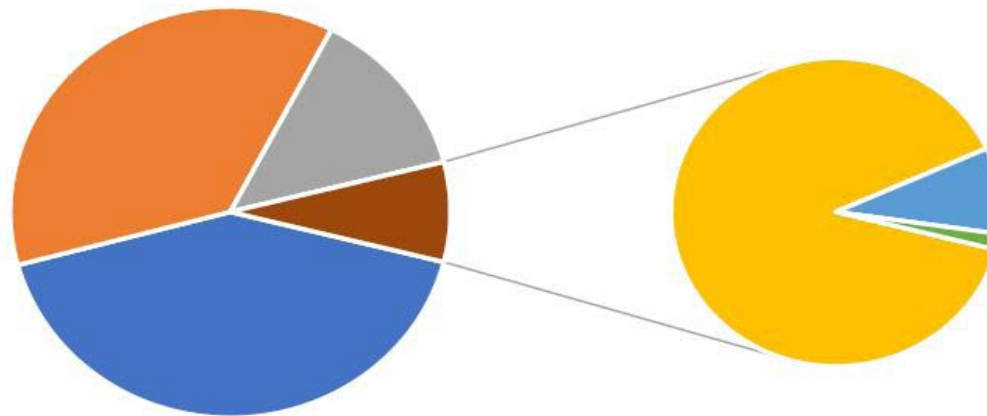
INCOME SUMMARY

Income by Reporting Program



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

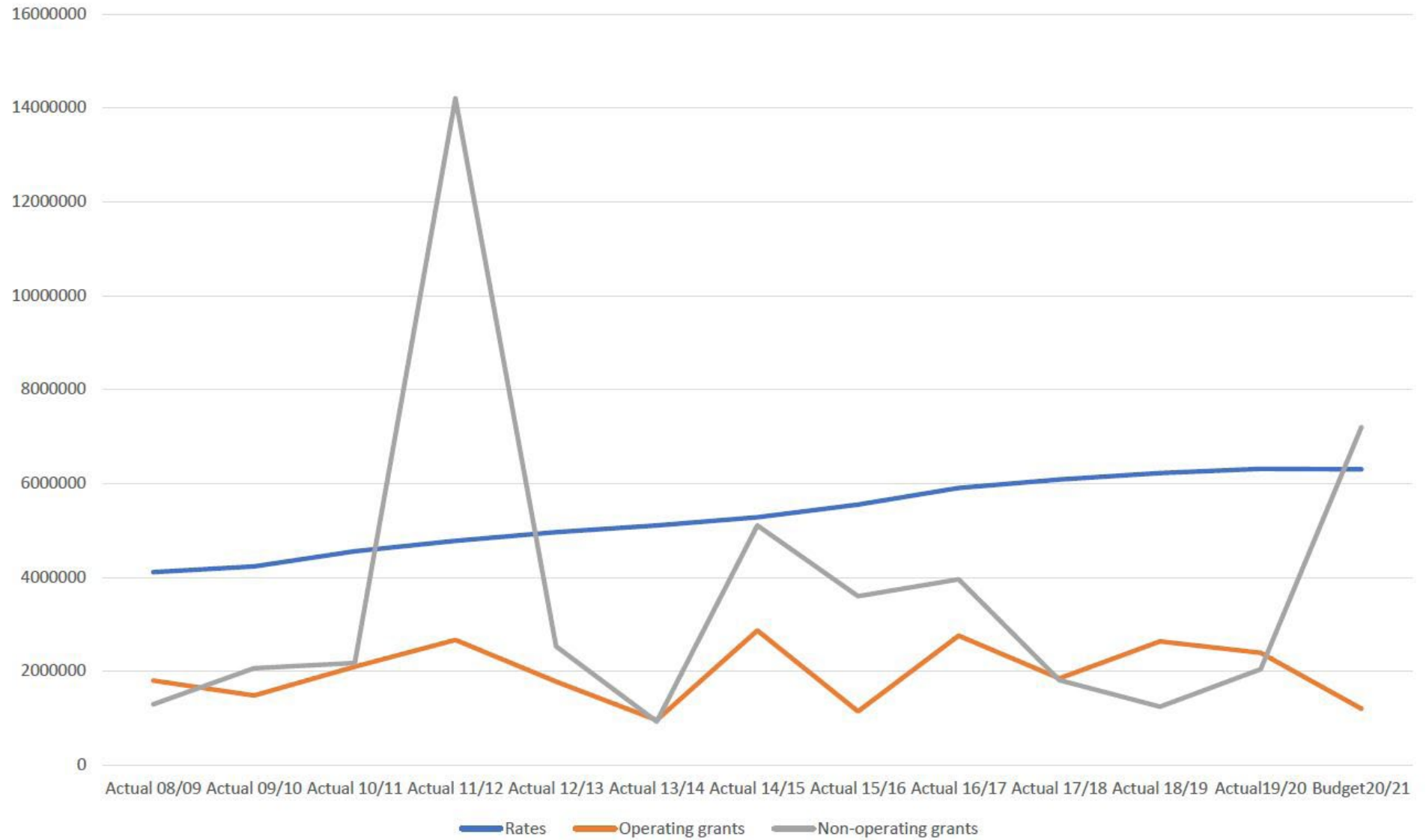
Income by Nature or Type



- Grants & subsidies (towards non-operating activities)
- Rates
- Fees and charges
- Operating grants, subsidies & contributions
- Other revenue
- Interest earnings

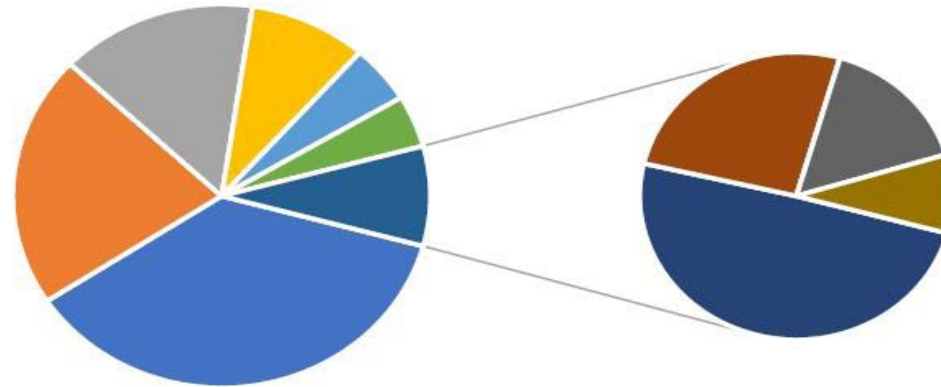
KEY REVENUE SUMMARY

Key Revenue Sources



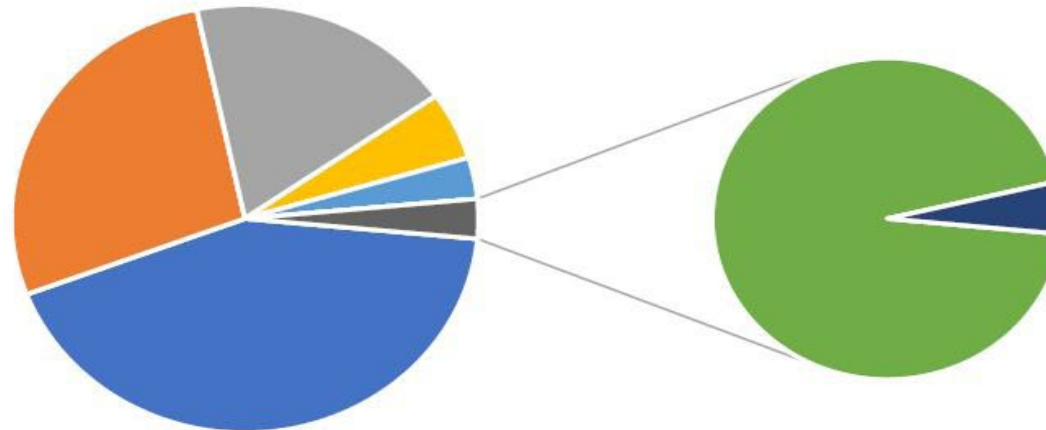
OPERATING EXPENDITURE SUMMARY

Operating Expenditure by Reporting Program



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

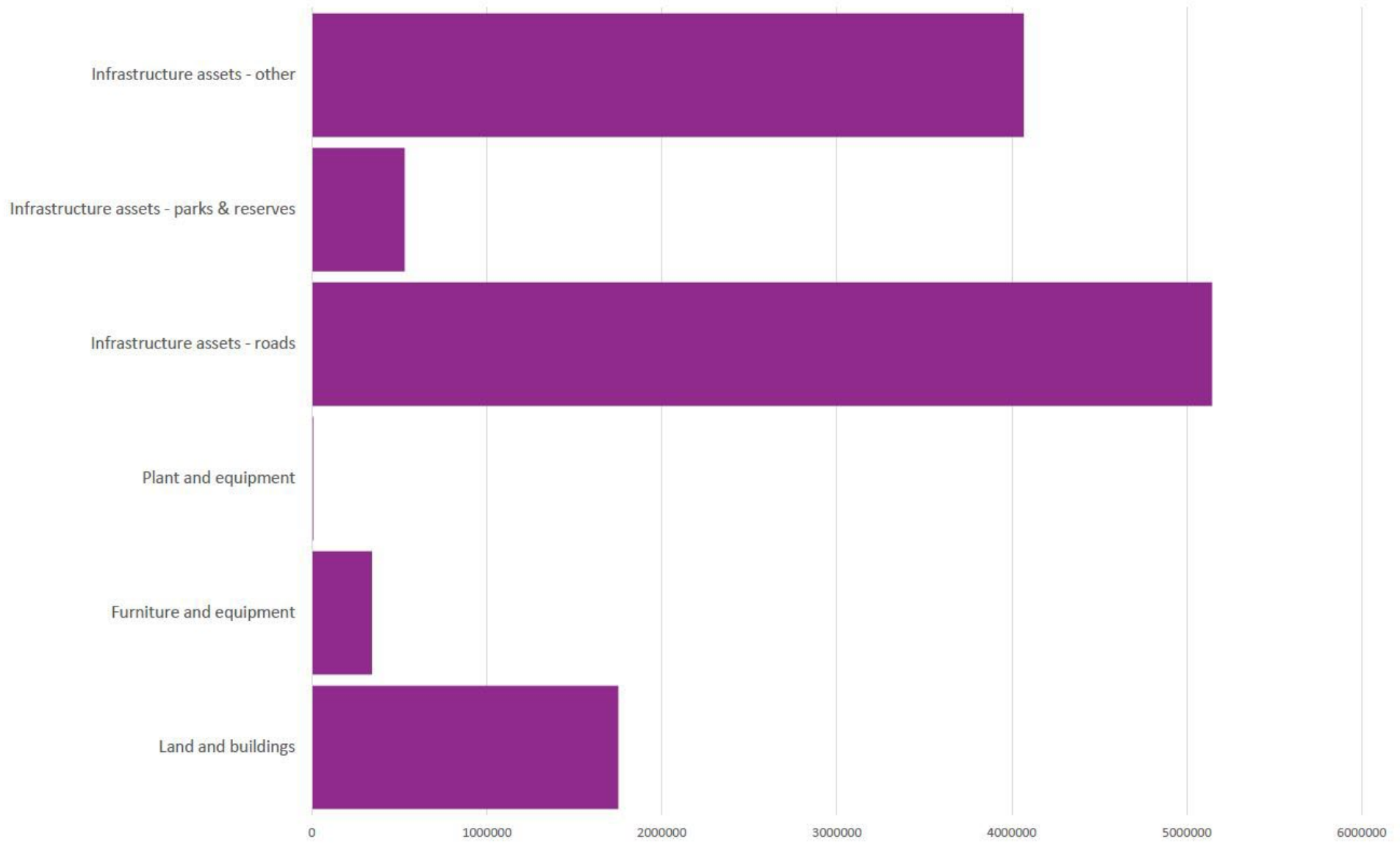
Operating Expenditure by Nature or Type



- Depreciation
- Employee costs
- Materials and contracts
- Other expenses
- Utilities
- Insurance
- Borrowing costs expense

CAPITAL ACQUISITIONS SUMMARY

Capital Acquisitions



SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Revenue				
Rates	1	6,300,242	6,313,218	6,318,338
Operating grants, subsidies & contributions	10	1,208,418	2,393,781	1,381,263
Fees and charges	9	2,315,079	2,438,401	2,338,408
Interest earnings	12(a)	22,000	120,999	128,000
Other revenue	12(b)	121,773	123,101	131,317
		9,967,512	11,389,501	10,297,327
Expenses				
Employee costs		(4,047,580)	(4,308,495)	(4,293,649)
Materials and contracts		(2,753,108)	(3,648,407)	(3,326,211)
Utilities		(459,742)	(431,993)	(453,375)
Insurance		(420,188)	(442,770)	(398,975)
Other expenses		(753,722)	(727,898)	(718,992)
Depreciation	5	(6,308,988)	(6,321,172)	(5,747,244)
		(14,743,328)	(15,880,736)	(14,938,445)
		(4,775,816)	(4,491,234)	(4,641,118)
Borrowing costs expense	12(d)	(23,378)	(16,119)	(16,214)
Grants & subsidies (towards non-operating activities)	10	7,193,247	2,120,430	2,108,778
Profit on disposal of assets	4(b)	0	6,136	1,087
Loss on disposal of assets	4(b)	0	(83,038)	(21,564)
Net result		2,394,053	(2,463,824)	(2,569,031)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,394,053	(2,463,824)	(2,569,031)

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

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.

2019/2020 ACTUAL BALANCES

Balances shown in this budget as 2019/2020 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On 1 July 2020 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Department
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Revenue	1,9,10,12(a),12(b)			
Governance		78,168	55,760	33,385
General purpose funding		7,039,694	8,397,870	7,219,733
Law, order & public safety		405,503	364,078	634,650
Health		4,290	37,203	12,990
Education & welfare		10,500	0	15,000
Community amenities		1,359,940	1,490,201	1,375,310
Recreation and culture		427,586	389,953	394,958
Transport		276,093	264,301	258,007
Economic services		229,166	243,081	237,316
Other property and services		136,571	147,053	115,977
		9,967,512	11,389,501	10,297,327
Expenses excluding finance costs	5			
Governance		(634,346)	(576,833)	(582,303)
General purpose funding		(197,086)	(207,900)	(177,096)
Law, order & public safety		(1,343,921)	(1,454,076)	(1,512,452)
Health		(321,579)	(350,898)	(341,070)
Education & welfare		(106,984)	(121,808)	(144,957)
Community amenities		(2,262,988)	(2,348,959)	(2,283,262)
Recreation and culture		(3,142,356)	(3,291,949)	(3,554,134)
Transport		(5,397,208)	(5,846,934)	(5,367,738)
Economic services		(726,692)	(741,654)	(741,242)
Other property and services		(610,169)	(939,726)	(234,191)
		(14,743,328)	(15,880,736)	(14,938,445)
		(4,775,816)	(4,491,234)	(4,641,118)
Finance costs	12(d)			
Governance		(8,413)	(10,577)	(11,049)
Law, order & public safety		(135)	(358)	0
Education & welfare		(3,375)	0	0
Recreation and culture		(2,378)	(3,346)	(3,966)
Transport		0	(524)	0
Other property and services		(9,076)	(1,314)	(1,199)
		(23,378)	(16,119)	(16,214)
Non- operating grants and subsidies	10			
Health		2,000	0	0
Recreation and culture		1,702,654	26,681	27,197
Transport		5,483,593	2,017,966	2,081,581
Economic services		5,000	0	0
Other property and services		0	75,783	0
		7,193,247	2,120,430	2,108,778
Profit / (loss) on asset disposal	4(b)			
Governance		0	(10,000)	(12)
Community amenities		0	(22,164)	0
Transport		0	(37,633)	(20,991)
Other property and services		0	(7,105)	526
		0	(76,902)	(20,477)
Net result		2,394,053	(2,463,824)	(2,569,031)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,394,053	(2,463,824)	(2,569,031)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific local government services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Provision of youth, aged and disability services.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the local government and its economic wellbeing	Tourism and area promotion Provision of rural services including weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES	To monitor and control operating accounts	Private works operation, plant repair and costs.

SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS by Nature or Type
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/2020 Budget	2018/2019 Actual	2018/2019 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,568,242	6,278,833	6,586,338
Operating grants and subsidies		1,183,753	2,418,445	1,381,263
Fees and charges		2,623,079	2,402,160	2,646,408
Interest earnings		22,000	120,999	128,000
Goods and services tax		549,544	469,353	0
Other revenue		121,773	123,101	131,317
		11,068,392	11,812,891	10,873,327
Payments				
Employee costs		(4,047,580)	(4,173,258)	(4,293,649)
Materials and contracts		(3,387,108)	(3,167,966)	(3,356,211)
Utility charges		(459,742)	(431,993)	(453,375)
Interest expenses		(23,378)	(18,329)	(16,214)
Insurance expenses		(420,188)	(442,770)	(398,975)
Goods and services tax		(549,544)	(549,544)	0
Other expenditure		(753,722)	(727,898)	(718,992)
		(9,641,262)	(9,511,759)	(9,237,415)
Net cash provided by (used in) operating activities	3	1,427,130	2,301,133	1,635,912
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	6	(2,488)	32,431	55,721
Payments for purchase of property, plant & equipment	4(a)	(2,099,864)	(887,836)	(1,492,161)
Payments for construction of infrastructure	4(a)	(9,796,514)	(3,632,398)	(4,056,598)
Proceeds from sale of plant and equipment	4(b)	33,600	50,350	48,100
Net cash provided by (used in) investing activities		(5,105,426)	(1,883,615)	(3,336,160)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(157,986)	(121,330)	(119,620)
Principal elements of lease payments	7	(40,530)	90,149	
Proceeds from new borrowings	6(b)	1,340,000	25,000	479,053
Net cash provided by (used in) financing activities		1,141,484	(6,181)	359,433
Net increase (decrease) in cash held		(2,536,812)	411,337	(1,340,815)
Cash at beginning of year		7,647,366	7,236,030	7,305,028
Cash and cash equivalents at the end of the year	3	5,110,554	7,647,366	5,964,213

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 2021

	Note	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
OPERATING ACTIVITIES				
Funding surplus / (deficit) at start of year	2(a)(iii)	1,389,451	1,687,905	1,751,184
Revenue from operating activities (excluding rates)				
Governance		78,168	55,760	33,385
General purpose funding		739,452	2,084,652	901,395
Law, order & public safety		405,503	364,078	634,650
Health		4,290	37,203	12,990
Education & welfare		10,500	0	15,000
Community amenities		1,359,940	1,490,201	1,375,310
Recreation and culture		427,586	389,953	394,958
Transport		276,093	264,301	258,407
Economic services		229,166	243,081	237,316
Other property and services		136,571	153,190	116,664
		3,667,270	5,082,419	3,980,076
Expenditure from operating activities				
Governance		(642,760)	(597,410)	(593,364)
General purpose funding		(197,086)	(207,900)	(177,096)
Law, order & public safety		(1,344,056)	(1,454,433)	(1,512,452)
Health		(321,579)	(350,898)	(341,070)
Education & welfare		(110,359)	(121,808)	(144,957)
Community amenities		(2,262,988)	(2,371,123)	(2,283,262)
Recreation and culture		(3,144,733)	(3,295,295)	(3,558,100)
Transport		(5,397,208)	(5,885,090)	(5,389,129)
Economic services		(726,692)	(741,654)	(741,242)
Other property and services		(619,246)	(954,281)	(235,551)
		(14,766,706)	(15,979,892)	(14,976,223)
Non-cash amounts excluded from operating activities	2(a)(i)	6,308,988	6,471,122	5,767,721
Amount attributable to operating activities		(3,400,997)	(2,738,446)	(3,477,242)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	7,193,247	2,120,430	2,108,778
Proceeds from disposal of assets	4(b)	33,600	50,350	48,100
Purchase land and buildings	4(a)	(1,751,317)	(455,782)	(1,029,569)
Purchase furniture and equipment	4(a)	(341,547)	(35,085)	(164,092)
Purchase plant and equipment	4(a)	(7,000)	(263,482)	(298,500)
Purchase infrastructure assets - roads	4(a)	(5,173,070)	(2,881,644)	(3,456,398)
Purchase infrastructure assets - parks & reserves	4(a)	(529,977)	(130,277)	(89,500)
Purchase infrastructure assets - other	4(a)	(4,093,467)	(620,477)	(510,700)
Amount attributable to investing activities		(4,669,531)	(2,215,967)	(3,391,881)
FINANCING ACTIVITIES				
Proceeds from new borrowings	6(b)	1,340,000	25,000	479,053
Repayment of borrowings	6(a)	(157,986)	(121,330)	(119,620)
Payment of self supporting loan to community group	6(a)	(50,000)	(25,000)	0
Self-supporting loan principal income	6(a)	45,436	53,279	51,569
Community group cash advance principal income	6(a)	2,076	4,152	4,152
Payment of right of use lease	7	(40,530)	(43,338)	0
Transfer to reserves	8	(187,045)	(330,666)	(384,477)
Transfer from reserves	8	818,335	468,548	520,107
Amount attributable to financing activities		1,770,286	30,645	550,784
Budgeted deficiency before general rates		(6,300,242)	(4,923,768)	(6,318,338)
Estimated amount to be raised from general rates	1	6,300,242	6,313,218	6,318,338
Funding surplus / (deficit) at end of year	2(a)(iii)	0	1,389,451	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 2021

Description	2021	2020
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,110,554	7,647,366
Trade receivables	277,205	853,205
Other financial assets at amortised cost	35,129	42,602
Other current assets	5,514	5,514
Inventories	32,574	32,574
TOTAL CURRENT ASSETS	5,460,976	8,581,261
NON-CURRENT ASSETS		
Other financial assets at amortised cost	178,632	168,672
Trade receivables	50,124	50,124
Land	2,940,000	2,940,000
Buildings and improvements	29,653,000	29,020,419
Furniture and equipment	1,009,038	796,707
Plant and equipment	2,470,480	3,645,180
Right of use assets	45,598	89,542
Infrastructure	253,881,531	247,954,010
TOTAL NON-CURRENT ASSETS	290,228,403	284,664,653
TOTAL ASSETS	295,689,379	293,245,913
CURRENT LIABILITIES		
Trade and other payables	(364,561)	(998,561)
Contract liabilities	0	(458,071)
Lease liabilities	(21,007)	(40,530)
Borrowings	(203,226)	(112,406)
Employee related provisions	(665,839)	(665,839)
TOTAL CURRENT LIABILITIES	(1,254,633)	(2,275,407)
NON-CURRENT LIABILITIES		
Lease liabilities	(28,612)	(49,619)
Borrowings	(1,248,205)	(157,012)
Employee related provisions	(110,987)	(110,987)
TOTAL NON-CURRENT LIABILITIES	(1,387,804)	(317,617)
TOTAL LIABILITIES	(2,642,437)	(2,593,024)
TOTAL NET ASSETS	293,046,942	290,652,889
EQUITY		
Retained earnings	(200,057,113)	(197,031,769)
Reserves - cash backed	(5,061,285)	(5,692,576)
Revaluation surplus	(87,928,544)	(87,928,544)
TOTAL EQUITY	293,046,942	290,652,889

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 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2020/2021 Budgeted rate revenue \$	2020/2021 Budgeted interim rates \$	2020/2021 Budgeted back rates \$	2020/2021 Budgeted total revenue \$	2019/2020 Actual total revenue \$	2019/2020 Budget total revenue \$
General rate									
Gross rental valuations									
GRV - General	8.0156	1,884	31,764,066	2,528,082	0	0	2,528,082	2,531,722	2,534,371
Unimproved valuations									
UV - General	0.6955	520	405,363,396	2,836,184	0	0	2,836,184	2,888,497	2,884,162
Sub-Totals		2,404	437,127,462	5,364,266	0	0	5,364,266	5,420,219	5,418,533
Minimum payment									
Gross rental valuations									
GRV - General	947	978	5,340,701	926,166	0	0	926,166	935,636	935,636
GRV - Lesser (Dandaragan & Badgingarra)	715	28	118,192	20,020	0	0	20,020	20,735	20,735
Unimproved valuations									
UV - Mining	894	77	1,612,271	68,838	0	0	68,838	68,838	70,626
UV - Lesser	715	223	17,484,600	159,445	0	0	159,445	106,535	106,535
Sub-Totals		1,306	24,555,764	1,174,469	0	0	1,174,469	1,131,744	1,133,532
Discount (refer note 1(c))		3,710	461,683,226	6,538,735	0	0	6,538,735	6,551,963	6,552,065
Total amount raised from general rates							(240,000)	(240,252)	(235,000)
Ex Gratia Rates							6,298,735	6,311,711	6,317,065
Total rates							1,507	1,507	1,273
							6,300,242	6,313,218	6,318,338

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 2020/2021 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 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	Friday, 11 September 2020	0	0.0%	0.0%
Option two				
First instalment	Friday, 11 September 2020	0	0.0%	0.0%
Second instalment	Wednesday, 11 November 2020	0	0.0%	0.0%
Third instalment	Monday, 11 January 2021	0	0.0%	0.0%
Fourth instalment	Thursday, 11 March 2021	0	0.0%	0.0%

	2020/2021 Budget revenue	2019/2020 Actual revenue	2019/2020 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	13,060	13,500
Instalment plan interest earned	0	16,989	22,000
Unpaid rates and service charge interest earned	0	30,696	27,000
	0	60,745	62,500

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget	Circumstances in which discount is granted
			\$	\$	\$	
General and minimum rates	5%		(240,000)	(240,252)	(235,000)	Payment of full rates amount owing including arrears, received on or before 11 September 2020 or 35 days after the date of the service on the rate notice whichever is the later.
			(240,000)	(240,252)	(235,000)	

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

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

Items excluded from calculation of budgeted deficiency

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

	Note	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
(i) 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)	0	(6,136)	(1,087)
Loss on asset disposals	4(b)	0	83,038	21,564
Movement in employee provisions		0	78,673	0
Movement in deferred rates		0	(5,625)	0
Depreciation on assets	5	6,308,988	6,321,172	5,747,244
Non cash amounts excluded from operating activities		6,308,988	6,471,122	5,767,721
(ii) Current Assets and liabilities excluded from budgeted deficiency				
Less: Cash - restricted reserves	3	(5,061,285)	(5,692,576)	(5,895,105)
Less: Other financial assets at amortised cost - self support loan		(35,129)	(42,602)	(39,147)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		203,226	112,406	108,951
- Right of use lease liability		21,007	40,530	0
- Employee benefit provisions		665,839	665,839	474,332
Total Adjustments to net current assets		(4,206,343)	(4,916,403)	(5,350,969)

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

	Note	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
(iii) Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	49,269	1,496,719	69,109
Cash - restricted reserves				
Cash backed reserves	3	5,061,285	5,692,576	5,895,105
Unspent grants	3	0	458,071	0
Other financial assets at amortised cost		35,129	42,602	
Receivables		282,719	858,719	210,265
Inventories		32,574	32,574	31,727
		5,460,976	8,581,261	6,206,206
Less: current liabilities				
Trade and other payables		(385,568)	(1,497,163)	(271,954)
Provisions		(665,839)	(665,839)	(474,332)
Long term borrowings		(203,226)	(112,406)	(108,951)
		(1,254,633)	(2,275,407)	(855,237)
Net current assets		4,206,343	6,305,853	5,350,969
Less: Total adjustments to net current assets	2(a)(ii)	(4,206,343)	(4,916,403)	(5,350,969)
Closing funding surplus / (deficit)		0	1,389,451	0

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Dandaragan becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

LEASE LIABILITIES

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

SUPERANNUATION

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

3 RECONCILIATION OF CASH

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

	2020/2021 Budget	2020/2021 Actual	2019/2020 Budget
	\$	\$	\$
Cash at bank and on hand	5,110,554	7,647,366	5,964,214
Unrestricted cash and cash equivalents	49,269	1,496,719	69,109
Restricted cash and cash equivalents	5,061,285	6,150,647	5,895,105
	5,110,554	7,647,366	5,964,214
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Reserve	288,892	254,398	254,242
Building Renewal Reserve	643,069	790,929	719,163
Rubbish Reserve	499,019	434,007	433,147
Community Centre Reserve	394,855	387,494	387,645
Television Services Reserve	98,071	97,728	97,624
Information Technology Reserve	57,218	57,018	56,957
Caravan Park Reserve	0	0	(0)
Land Development Reserve	70,910	70,662	70,587
Parking Requirements (L1154 SandpiperSt) Reserve	11,445	11,405	11,394
Parks & Rec. Grounds (Seagate) Reserve	340,534	376,292	375,892
Sport and Recreation Reserve	311,734	310,643	394,448
Landscaping Reserve	2,657	2,647	2,644
Aerodrome Reserve	152,073	129,177	128,801
Public Open Space Renewal Reserve	395,182	558,221	556,860
Infrastructure Renewal Reserve	709,840	811,987	812,581
Public Open Space Construction Reserve	9,301	112,904	112,785
Infrastructure Construction Reserve	62,557	62,338	62,338
Building Construction Reserve	116,599	116,191	116,068
Leave Reserve	261,118	260,204	259,930
Economic Development Reserve	581,757	794,068	787,544
Turquoise Way Path Reserve	51,948	51,766	51,711
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,505	2,495	2,465
Cash in Lieu of POS - Lot 9000 Valencia Road	0	0	200,277
Unspent grants	0	458,071	0
	5,061,285	6,150,647	5,895,104
Reconciliation of net cash provided by operating activities to net result			
Net result	2,394,053	(2,463,824)	(2,569,031)
Depreciation	6,308,988	6,321,172	5,747,244
(Profit)/loss on sale of asset	0	76,902	20,477
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	576,000	(152,365)	576,000
(Increase)/decrease in contract assets			
(Increase)/decrease in inventories	0	(847)	0
Increase/(decrease) in payables	(634,000)	537,188	(30,000)
Increase/(decrease) in contract liabilities	(458,071)	458,071	
Increase/(decrease) in employee provisions	0	78,673	0
Non cash contributions			
Grants/contributions for the development of assets	(6,759,840)	(2,553,837)	(2,108,778)
Net cash from operating activities	1,427,130	2,301,133	1,635,912

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4 FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2020/2021 Budget total	2019/2020 Actual total	2019/2020 Budget total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services				
<i>Property, Plant and Equipment</i>														
Land - freehold land	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
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	1,000	0	0	0	571,096	7,689	994,461	177,071	0	0	1,751,317	455,782	1,029,569	1,029,569
Furniture and equipment	61,792	0	0	0	0	0	279,755	0	0	0	341,547	35,085	164,092	164,092
Plant and equipment	0	0	0	7,000	0	0	0	0	0	0	7,000	263,482	298,500	298,500
	62,792	0	0	7,000	571,096	7,689	1,274,216	177,071	0	0	2,099,864	754,349	1,492,161	1,492,161
<i>Infrastructure</i>														
Infrastructure - Roads	0	0	0	0	0	0	0	5,173,070	0	0	5,173,070	2,881,644	3,456,398	3,456,398
Infrastructure - Footpaths	0	0	0	0	0	0	200,000	643,825	0	0	843,825	527,356	266,400	266,400
Infrastructure - Parks and Reserves	0	0	0	0	0	0	529,977	0	0	0	529,977	130,277	89,500	89,500
Infrastructure - Other	100,000	0	0	0	0	0	1,542,917	1,540,725	66,000	0	3,249,642	93,121	244,300	244,300
	100,000	0	0	0	0	0	2,272,894	7,357,620	66,000	0	9,796,514	3,632,398	4,056,598	4,056,598
<i>Right of use assets</i>														
Right of use assets - furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	133,487	0	0
	0	0	0	0	0	0	0	0	0	0	0	133,487	0	0
	162,792	0	0	7,000	571,096	7,689	3,547,110	7,534,691	66,000	0	11,896,378	4,520,234	5,548,759	5,548,759

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2020/2021			2020/2021			2020/2021			2019/2020			2019/2020			2019/2020			2019/2020		
	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	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	
By Program																					
Governance	0	0	0	0	15,000	5,000	0	(10,000)	7,012	7,000	0	(12)	7,012	7,000	0	0	7,000	7,000	0	(12)	
General Purpose Funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Law, order, public safety	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Health	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
Community amenities	16,800	16,800	0	0	22,164	0	0	(22,164)	0	0	0	0	0	0	0	0	0	0	0	0	
Recreation and culture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transport	0	0	0	0	2,859	850	0	(2,009)	58,491	37,500	0	(21,391)	58,491	37,500	400	(21,391)	58,491	37,500	400	(21,391)	
Economic services	16,800	16,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other property and services	0	0	0	0	87,229	44,500	6,136	(48,865)	3,074	3,600	687	(161)	3,074	3,600	687	(161)	3,600	3,600	687	(161)	
	33,600	33,600	0	0	127,252	50,350	6,136	(83,038)	68,577	48,100	1,087	(21,564)	68,577	48,100	1,087	(21,564)	48,100	48,100	1,087	(21,564)	
By Class																					
<i>Property, Plant and Equipment</i>																					
Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Buildings	0	0	0	0	22,164	0	0	(22,164)	0	0	0	0	0	0	0	0	0	0	0	0	
Furniture and equipment	0	0	0	0	718	77	0	(641)	0	0	0	0	0	0	0	0	0	0	0	0	
Plant and equipment	33,600	33,600	0	0	104,370	50,273	6,136	(60,233)	68,577	48,100	1,087	(21,564)	68,577	48,100	1,087	(21,564)	48,100	48,100	1,087	(21,564)	
	33,600	33,600	0	0	127,252	50,350	6,136	(83,038)	68,577	48,100	1,087	(21,564)	68,577	48,100	1,087	(21,564)	48,100	48,100	1,087	(21,564)	

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 2021**

5 ASSET DEPRECIATION

	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
	\$	\$	\$
By Program			
Governance	186,192	185,308	170,100
General purpose funding	0	0	0
Law, order, public safety	170,244	170,369	160,368
Health	19,824	19,822	19,776
Education and welfare	0	0	0
Community amenities	282,132	282,046	280,176
Recreation and culture	1,191,564	1,196,147	1,190,628
Transport	3,193,884	3,197,287	3,120,672
Economic services	62,856	62,855	63,804
Other property and services	1,202,292	1,207,338	741,720
	6,308,988	6,321,172	5,747,244
By Class			
Buildings	1,118,736	1,121,277	1,109,736
Furniture and equipment	129,216	128,965	138,444
Plant and equipment	1,148,100	1,150,656	662,640
Right of use asset	43,944	43,945	0
Infrastructure - Roads	2,651,064	2,652,797	2,626,752
Infrastructure - Footpaths	268,260	269,183	263,784
Infrastructure - Parks and Reserves	173,928	177,942	172,836
Infrastructure - Other	775,740	776,407	773,052
	6,308,988	6,321,172	5,747,244

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	2020/2021		2020/2021		2020/2021		2020/2021		2019/2020		2019/2020		2019/2020		2019/2020		2019/2020		2019/2020		2019/2020		2019/2020		
	Budget Principal 1 July 2020	Budget New loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding 30 June 2021	\$	\$	\$	\$	Actual Principal 1 July 2019	Actual New loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding 30 June 2020	Budget Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding 30 June 2020	\$	\$	\$	\$	\$	\$
Governance																									
Loan 127	147,805	0	71,880	7,219	75,925				215,856	0	68,051	11,049	147,805	215,856	0	68,051	11,049	147,805	215,856	0	68,051	11,049	147,805	215,856	
Education and welfare																									
Loan 136	0	540,000	25,432	3,375	514,568				215,856	0	68,051	11,049	0	0	0	479,053	0	0	0	0	0	0	479,053	0	
Recreation and culture																									
New Loan - 137	0	750,000	15,238	7,746	734,762				215,856	0	68,051	11,049	0	0	0	479,053	0	0	0	0	0	0	479,053	0	
	147,805	1,290,000	112,550	18,341	1,325,255				215,856	0	68,051	11,049	147,805	215,856	0	68,051	11,049	147,805	215,856	0	68,051	11,049	147,805	215,856	
Self Supporting Loans																									
Recreation and culture																									
Loan 130	48,162	0	23,494	2,093	24,668				70,537	0	22,375	3,212	48,162	70,537	0	22,375	3,212	48,162	70,537	0	22,375	3,212	48,162	70,537	
Loan 131	3,183	0	3,183	43	0				9,423	0	6,240	211	3,183	9,423	0	6,240	211	3,183	9,423	0	6,240	211	3,183	9,423	
Loan 132	3,603	0	3,603	43	0				10,685	0	7,081	211	3,604	10,685	0	7,081	211	3,604	10,685	0	7,081	211	3,604	10,685	
Loan 133	43,374	0	6,791	1,034	36,583				50,000	0	6,626	1,199	43,374	50,000	0	6,626	1,199	43,374	50,000	0	6,626	1,199	43,374	50,000	
Loan 134	23,290	0	3,455	296	19,835				0	25,000	1,710	165	23,290	0	9,247	0	0	0	0	0	9,247	0	0	0	
Loan 114	0	50,000	4,911	200	45,089				9,247	0	0	333	0	9,247	0	0	0	0	0	9,247	0	0	0	9,247	
Loan 135	121,612	50,000	45,436	3,708	126,176				149,892	25,000	53,279	5,331	121,613	149,892	0	51,569	5,166	121,613	149,892	0	51,569	5,166	121,613	149,892	
	269,417	1,340,000	157,986	22,049	1,451,431				365,748	25,000	121,330	16,380	269,418	365,748	0	119,620	16,215	269,418	365,748	0	119,620	16,215	269,418	365,748	
Cash Advance Repayment																									
Recreation and culture																									
Cervantes Bowling Club	2,076	0	2,076	0	0				6,228	0	4,152	0	2,076	6,228	0	4,152	0	2,076	6,228	0	4,152	0	2,076	6,228	
	2,076	0	2,076	0	0				6,228	0	4,152	0	2,076	6,228	0	4,152	0	2,076	6,228	0	4,152	0	2,076	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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2020/2021

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 135 - Badgingarra Bowling Club	WA Treasury Corporation	Fixed rate loan	5	0.80%	\$ 50,000	\$ 51,106	\$ 50,000	\$ 0
Loan 136 - Dandaragan House GROH	WA Treasury Corporation	Fixed rate loan	10	1.25%	540,000	576,137	540,000	0
Loan 137 - Jurien Bay Foreshore	WA Treasury Corporation	Fixed rate loan	20	2.07%	750,000	919,377	750,000	0
					1,340,000	1,546,620	1,340,000	0

(c) Credit Facilities

	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	350,000	350,000	350,000
Bank overdraft at balance date	0	0	0
Credit card limit	21,000	16,000	21,000
Credit card balance at balance date	0	(5,286)	0
Total amount of credit unused	371,000	360,714	371,000
Loan facilities			
Loan facilities in use at balance date	1,451,431	269,418	725,181

SIGNIFICANT ACCOUNTING POLICIES
BORROWING COSTS

Borrowing costs are recognised as an expense.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7 LEASE LIABILITIES

Purpose	FA Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020		Budget Lease Principal 30 June 2021		2020 / 2021 Actual		2019 / 2020 Actual		2019 / 2020 Budget		2019 / 2020 Budget		2019 / 2020 Budget			
					Lease Principal 1 July 2020	Budget Lease Principal 30 June 2021	Budget Lease Principal 30 June 2021	Actual Lease Principal 30 June 2021	Actual Lease Principal 30 June 2020	Actual Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020	Budget Lease Principal 30 June 2020
Government																				
Photocopier Lease	FA3190	Ricoh Finance	1.3%	5 yrs	56,478	42,637	(13,841)	42,637	(751)	56,478	(13,659)	(933)								
Water filler lease	FA3192	Waterlogic Aust	1.3%	29 months	4,321	1,283	(3,039)	1,283	(81)	4,321	(2,999)	(121)								
Law, order, public safety																				
Vehicle Lease	FA3194	Easifleet	1.3%	3 yrs	10,152	0	(10,152)	0	(135)	10,152	(13,358)	(358)								
Recreation and culture																				
Water filler lease	FA3191	Waterlogic Aust	1.3%	29 months	10,255	3,045	(7,211)	3,045	(193)	10,255	(7,116)	(288)								
Transport																				
Water filler lease	FA3193	Waterlogic Aust	1.3%	29 months	8,942	2,654	(6,288)	2,654	(168)	8,942	(6,205)	(251)								
					90,148	49,618	(40,530)	49,618	(1,329)	90,149	(43,338)	(1,950)								

SIGNIFICANT ACCOUNTING POLICIES

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

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

FOR THE YEAR ENDED 30 JUNE 2021

8 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/2021		2020/2021		2020/2021		2019/2020		2019/2020		2019/2020		2019/2020		2019/2020	
	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to	Opening	Transfer to
	Balance	(from)	Balance	(from)	Balance	(from)	Balance	(from)	Balance	(from)	Balance	(from)	Balance	(from)	Balance	(from)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	254,388	34,494	251,356	3,042	254,398	0	251,356	3,042	254,398	0	251,356	2,886	254,242	0	254,242	0
Building Renewal Reserve	790,929	9,295	792,206	89,164	790,929	0	792,206	89,164	790,929	0	792,206	88,957	719,163	(342,000)	88,957	(342,000)
Rubbish Reserve	434,007	65,012	475,777	5,731	434,007	0	475,777	5,731	434,007	0	475,777	4,870	433,147	(47,500)	4,870	(47,500)
Community Centre Reserve	387,494	7,361	377,220	10,274	387,494	0	377,220	10,274	387,494	0	377,220	10,425	387,645	0	10,425	0
Television Services Reserve	97,728	343	96,565	1,163	97,728	0	96,565	1,163	97,728	0	96,565	1,059	97,624	0	1,059	0
Information Technology Reserve Reserve	57,018	200	56,339	679	57,018	0	56,339	679	57,018	0	56,339	618	56,957	0	618	0
Caravan Park Reserve	0	0	391,478	4,542	0	0	391,478	4,542	0	0	391,478	4,295	(0)	(395,773)	4,295	(395,773)
Land Development Reserve	70,662	248	69,821	841	70,662	0	69,821	841	70,662	0	69,821	766	70,587	0	766	0
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	11,405	40	11,270	136	11,405	0	11,270	136	11,405	0	11,270	124	11,394	0	124	0
Parks and Recreation Grounds Development (Seagate) Reserve	376,292	1,322	371,813	4,478	376,292	0	371,813	4,478	376,292	0	371,813	4,079	375,892	0	4,079	0
Sport and Recreation Reserve	310,643	1,091	326,824	3,819	310,643	0	326,824	3,819	310,643	0	326,824	67,624	394,448	0	67,624	0
Landscaping Reserve	2,647	10	2,615	31	2,647	0	2,615	31	2,647	0	2,615	29	2,644	0	29	0
Aerodrome Reserve	129,177	22,896	120,886	23,898	129,177	0	120,886	23,898	129,177	0	120,886	23,522	128,801	(15,607)	23,522	(15,607)
Public Open Space Renewal Reserve	558,221	36,961	460,099	98,121	558,221	0	460,099	98,121	558,221	0	460,099	96,760	556,859	0	96,760	0
Infrastructure Renewal Reserve	811,987	2,853	802,327	9,660	811,987	0	802,327	9,660	811,987	0	802,327	10,254	812,581	0	10,254	0
Public Open Space Construction Reserve	112,904	397	111,561	1,344	112,904	0	111,561	1,344	112,904	0	111,561	1,224	112,785	0	1,224	0
Infrastructure Construction Reserve	62,338	219	62,338	0	62,338	0	62,338	0	62,338	0	62,338	0	62,338	0	0	0
Building Construction Reserve	116,191	408	114,808	1,383	116,191	0	114,808	1,383	116,191	0	114,808	1,260	116,068	0	1,260	0
Leave Reserve	260,204	914	257,105	3,099	260,204	0	257,105	3,099	260,204	0	257,105	2,825	259,930	0	2,825	0
Economic Development Initiatives Reserve	794,068	2,789	506,771	6,278	794,068	0	506,771	6,278	794,068	0	506,771	0	787,544	(115,000)	0	(115,000)
Turquoise Way Path Reserve	51,766	182	51,150	616	51,766	0	51,150	616	51,766	0	51,150	561	51,711	0	561	0
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	2,495	10	2,465	30	2,495	0	2,465	30	2,495	0	2,465	0	2,465	0	0	0
Cash in lieu of Public Open Space – Lot 9000 Valencia Road Reserve	5,692,576	187,045	5,830,457	330,666	5,692,576	0	5,830,457	330,666	5,692,576	0	5,830,457	384,476	5,895,103	(520,107)	384,476	(520,107)
	5,692,576	187,045	5,830,457	330,666	5,692,576	0	5,830,457	330,666	5,692,576	0	5,830,457	384,476	5,895,103	(520,107)	384,476	(520,107)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8 CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Reserve	ongoing	to be used in order to assist in the purchase of major items of plant.
Building Renewal Reserve	ongoing	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
Rubbish Reserve	ongoing	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site centres located in the four towns.
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	closed	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 11 & 13 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	closed	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 2021

9 FEES & CHARGES REVENUE

	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Governance	\$ 15,525	\$ 1,409	\$ 525
General purpose funding	9,300	22,900	22,800
Law, order, public safety	355,303	356,365	353,175
Health	4,290	3,472	12,990
Community amenities	1,313,720	1,446,770	1,340,929
Recreation and culture	350,046	314,345	337,728
Transport	22,328	37,629	30,944
Economic services	210,567	215,827	215,517
Other property and services	34,000	39,683	23,800
	2,315,079	2,438,401	2,338,408

10 GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	22,063	32,926	13,100
General purpose funding	0	0	0	0	0	708,152	1,942,038	750,595
Law, order, public safety	14,164	35,836	(50,000)	0	0	50,200	6,427	265,875
Health	0	0	0	0	0	0	33,731	0
Education and welfare	10,500	0	(10,500)	0	0	10,500	0	15,000
Community amenities	0	0	0	0	0	28,800	26,011	16,961
Recreation and culture	0	30,000	(30,000)	0	0	77,540	75,608	57,230
Transport	0	0	0	0	0	253,765	226,671	227,063
Economic services	0	10,000	(10,000)	0	0	15,200	11,654	5,200
Other property and services	0	0	0	0	0	42,178	38,715	30,239
	24,664	75,836	(100,500)	0	0	1,208,418	2,393,781	1,381,263
(b) Non-operating grants, subsidies and contributions								
Health	0	2,000	(2,000)	0	0	2,000	0	0
Recreation and culture	0	1,702,654	(1,702,654)	0	0	1,702,654	26,681	27,197
Transport	433,407	5,050,186	(5,483,593)	0	0	5,483,593	2,017,966	2,081,581
Economic services	0	5,000	(5,000)	0	0	5,000	0	0
Other property and services	0	0	0	0	0	0	75,783	0
	433,407	6,759,840	(7,193,247)	0	0	7,193,247	2,120,430	2,108,778

11 REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management waste disposal	Proper disposal of waste	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

12 OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	20,000	70,589	75,000
- Other funds	1,000	434	3,000
Other interest revenue (refer note 1b)	1,000	49,976	50,000
	22,000	120,999	128,000
(b) Other revenue			
Other	121,773	123,101	131,317
	121,773	123,101	131,317
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	27,100	27,000
Other services	5,000	2,300	3,000
	30,000	29,400	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	22,049	16,380	16,215
Movement in accrued interest on borrowings	0	(2,211)	0
Interest expense on lease liabilities	1,329	1,950	0
	23,378	16,120	16,215
(e) Elected members remuneration			
Meeting fees	152,440	153,315	152,440
Mayor/President's allowance	16,000	16,000	16,000
Deputy Mayor/President's allowance	4,000	4,000	4,000
Travelling expenses	25,000	8,568	25,000
ICT allowance	31,500	30,625	31,500
	228,940	212,508	228,940
(f) Write offs			
General rate	0	312	0
	0	312	0
(g) Low Value lease expenses			
Office equipment	2,359	21,578	78,580
	2,359	21,578	78,580

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

13 TRUST FUNDS

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

Trust Fund

Detail
Cash In Lieu POS - L9000 Valencia

	Balance 1 July 2020	Estimated balance 30 June 2021
\$	\$	\$
200,277	200,277	200,277
200,277	200,277	200,277

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

**14 SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
Soft Conferencing additions	Governance	7,200			7,200			
Community Noticeboard - Other - RenewalSLK-	Governance	100,000						100,000
JBAdmin Emerg. lighting test circuit	Governance	1,000	1,000					
Shredder	Governance	5,000			5,000			
Switches / Antennas and Access Points	Governance	49,592			49,592			
Generator - Wellness	Health	7,000		7,000				
Dandaragan House (GROH)	Education & Welfare	540,000	540,000					
JBFRCP/g/ground remodel & refurb Wet area	Education & Welfare	31,096	31,096					
Dand cemetery wing walls	Community Amenities	4,000						
FRC Emerg. lighting test circuit	Community Amenities	1,000	1,000					
DandCRC Emerg. lighting test circuit	Community Amenities	2,689						2,689
CCC renewal -carryover	Recreation & Culture	53,613	53,613					
key revision at CCC exist hall doors	Recreation & Culture	14,796	14,796					
Civic Cnt. Emerg. lighting test circuit	Recreation & Culture	320	320					
JSRC Emerg. lighting test circuit	Recreation & Culture	1,064	1,064					
DCC Emerg. lighting test circuit	Recreation & Culture	2,089						2,089
BCC Emerg. lighting test circuit	Recreation & Culture	1,000	1,000					
CCC Emerg. lighting test circuit	Recreation & Culture	320	320					
BCC re-roof carryover	Recreation & Culture	31,500	31,500					
CCRC noise / doors	Recreation & Culture	40,000	40,000					
BCC roof support for solar panels	Recreation & Culture	20,000	20,000					
Amplitheatre screen modifications	Recreation & Culture	5,200	5,200					
Fshore Pathways	Recreation & Culture	200,000						200,000
Jurien Irrigation Project - Other - NewSLK-	Recreation & Culture	104,183				104,183		
Badgingarra Tree Replacement - Other - RenewalSLK-	Recreation & Culture	25,794				25,794		
Dand. Landscaping/fence etc	Recreation & Culture	25,000				25,000		
JB Picnic Area	Recreation & Culture	150,000				150,000		
Faunt. Power Upgrade	Recreation & Culture	60,000				60,000		
Container Bar Platform	Recreation & Culture	165,000				165,000		
Beachridge Swales - Other - RenewalSLK-	Recreation & Culture	30,000						30,000
Dand. BMX Pump	Recreation & Culture	100,000						100,000
Dand. Public Art	Recreation & Culture	50,000						50,000
JB Youth Precinct	Recreation & Culture	1,200,000						1,200,000
Badgingarra Cricket Nets	Recreation & Culture	15,000						15,000
Ablution Pavilion	Recreation & Culture	750,000	750,000					
COVID Community Building Program	Recreation & Culture	74,559	74,559					
Fshore Playground	Recreation & Culture	250,000			250,000			
C/O Cervantes TV-Replace tower and antenna	Recreation & Culture	67,917						67,917
Coastal Fencing project - Other - RenewalSLK-	Recreation & Culture	80,000						80,000
Civic Centre Fit-Out	Recreation & Culture	29,755			29,755			
Casuarina Crescent - Other - NewSLK-	Transport	37,080						37,080
Eucalypt Way - Other - NewSLK-	Transport	48,720						48,720
Turquoise Way - Other - RenewalSLK-	Transport	108,750						108,750
Turquoise Way - Other - NewSLK-	Transport	150,000						150,000
JB Footpaths - Other - NewSLK-	Transport	105,000						105,000
Cervantes Footpaths - Other - NewSLK-	Transport	114,275						114,275
Bashford Street - Other - RenewalSLK-	Transport	80,000						80,000
CCC Carpark - Other - RenewalSLK-	Transport	156,725						156,725
Badgingarra Truck bay - Other - RenewalSLK-	Transport	260,000						260,000
Munbinea Road Bridge - Other - RenewalSLK-	Transport	394,000						394,000
Munbinea Road - Gravel ResheetSLK0-4	Transport	109,555				109,555		
Cadda Road - Gravel ResheetSLK18.4-22.4	Transport	109,555				109,555		
Kayanaba Road - Gravel ResheetSLK14.7-18.37	Transport	69,778				69,778		
Wandawallah Road - Gravel ResheetSLK8-12	Transport	109,555				109,555		
Black Arrow Road - Gravel ResheetSLK14.7-18.7	Transport	95,555				95,555		
Wongonderrah Road - Gravel ResheetSLK11.2-15.2	Transport	109,555				109,555		
Sandy Cape - ReconstructionSLK6.15-6.9	Transport	170,000				170,000		
Airstrip Road - SealingSLK0-1	Transport	29,000				29,000		
NorthWest Road - ReconstructionSLK-	Transport	6,362				6,362		
Yerramullah Road - Gravel ResheetSLK-	Transport	62,924				62,924		
Watheroo West Road - Other - NewSLK10.74-42	Transport	93,780				93,780		
Watheroo West Road - Other - NewSLK0-8.11	Transport	24,330				24,330		
Jurien East Road - ReconstructionSLK14.5-23.5	Transport	2,253,213				2,253,213		
Cataby Road - ReconstructionSLK0-3	Transport	448,953				448,953		
Cataby Road - ReconstructionSLK6-9	Transport	577,487				577,487		
Dandaragan Road - SealingSLK26-28.8	Transport	101,250				101,250		
Jurien East Road - SealingSLK12-14.5	Transport	102,220				102,220		
Cantabing Road - Gravel ResheetSLK22.1-26.1	Transport	146,454				146,454		
Cockleshell Gully - Gravel ResheetSLK13.8-15.9	Transport	89,803				89,803		
Roberts Street - ReconstructionSLK0-0.25	Transport	270,000				270,000		
Hansen Bay Road - SealingSLK0-1	Transport	123,741				123,741		
Jurien East Road - ReconstructionSLK-	Transport	70,000				70,000		
Jurien Bay EW Runway - Other - NewSLK-	Transport	650,000						650,000
Taxiways	Transport	80,000						80,000
Arrival Centre	Transport	177,071	177,071					
Dest.Market. Shire Entry Signs	Economic Services	14,000						14,000
Dest.Market. Jurien Townsite Precinct Signs	Economic Services	52,000						52,000
Total		11,896,378	1,751,317	7,000	341,547	529,977	5,173,070	4,093,467

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

S2. ASSET DISPOSAL AND CHANGEOVER

Description	Proceeds from Sale	Cost of Replacement Asset	Net Cost for Change Over	Written Down Value	Profit/(Loss) on Disposal
	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget	2019/2020 Budget
	\$	\$	\$	\$	\$
FA2995 · Wagon - Mazda CX5 MAXX DN016	16,800			16,800	0
FA3091 Wagon - Mazda CX5 MAXX DN032	16,800			16,800	0
Total	33,600			33,600	0

S3. OPERATING SCHEDULES - department by nature or type

Members of Council	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	500	318	500
Fees and charges	25	0	25
Total revenue	525	318	525
Expenditure			
Materials and contracts	(101,192)	(93,177)	(114,833)
Insurance	(19,106)	(10,519)	(10,519)
Other Expenses	(228,940)	(212,508)	(228,940)
Allocations	(213,874)	(223,760)	(204,208)
Depreciation	(2,004)	(2,004)	(2,004)
Total Expenditure	(565,117)	(541,968)	(560,504)
Members of Council	(564,592)	(541,650)	(559,979)
Other Governance	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	21,583	32,607	12,600
Fees and charges	15,500	1,409	500
Other revenue	40,560	21,425	19,760
Total revenue	77,643	55,442	32,860
Expenditure			
Employee Costs	(960,499)	(1,027,215)	(962,933)
Materials and contracts	(680,077)	(683,825)	(562,085)
Utilities	(67,158)	(64,452)	(69,260)
Insurance	(34,959)	(35,930)	(34,008)
Interest	(8,413)	(10,577)	(11,049)
Other Expenses	(20,150)	0	(20,150)
Allocations	1,877,801	1,959,862	1,794,732
Depreciation	(184,188)	(183,304)	(168,096)
Loss on Disposal of Asset	0	(10,000)	(12)
Total Expenditure	(77,643)	(55,442)	(32,860)
Other Governance	(0)	0	0
Fire Prevention	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	50,000	(30,368)	189,675
Fees and charges	337,693	337,927	338,875
Interest earnings	0	1,286	0
Total revenue	387,693	308,844	528,550
Expenditure			
Employee Costs	(31,913)	(141,198)	(166,704)
Materials and contracts	(97,045)	(132,811)	(144,731)
Utilities	(31,261)	(6,993)	(31,859)
Insurance	(26,425)	(18,540)	(24,667)
Other Expenses	(327,693)	(333,722)	(319,465)
Allocations	(158,624)	(151,734)	(152,196)
Depreciation	(110,640)	(110,767)	(121,080)
Total Expenditure	(783,600)	(895,766)	(960,701)
Fire Prevention	(395,907)	(586,922)	(432,151)
Animal Control	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	50	0	50
Fees and charges	11,460	12,468	13,150
Total revenue	11,510	12,468	13,200
Expenditure			
Employee Costs	(25,365)	(24,756)	(26,709)
Materials and contracts	(3,500)	(4,249)	(9,500)
Insurance	(515)	(18)	(18)
Allocations	(43,002)	(45,620)	(41,059)
Depreciation	(312)	(312)	(312)
Total Expenditure	(72,693)	(74,955)	(77,598)
Animal Control	(61,183)	(62,486)	(64,398)

Other Law Order Public Safety	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	150	36,795	76,150
Fees and charges	6,150	5,970	1,150
Other revenue	0	0	15,600
Total revenue	6,300	42,765	92,900
Expenditure			
Employee Costs	(256,496)	(246,354)	(251,596)
Materials and contracts	(29,117)	(34,124)	(56,217)
Utilities	(4,897)	(4,174)	(3,709)
Insurance	(16,775)	(8,076)	(8,076)
Interest	(135)	(358)	0
Allocations	(121,050)	(131,337)	(115,579)
Depreciation	(59,292)	(59,290)	(38,976)
Total Expenditure	(487,762)	(483,713)	(474,153)
Other Law Order Public Safety	(481,462)	(440,947)	(381,253)
Prv Srv Inspection and Administration	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Fees and charges	4,290	3,472	12,990
Total revenue	4,290	3,472	12,990
Expenditure			
Employee Costs	(117,049)	(142,530)	(138,984)
Materials and contracts	(7,000)	(8,611)	(8,700)
Utilities	(547)	(536)	(547)
Insurance	(2,249)	(2,077)	(2,077)
Allocations	(11,745)	(12,288)	(11,214)
Total Expenditure	(138,590)	(166,043)	(161,522)
Prv Srv Inspection and Administration	(134,300)	(162,570)	(148,532)
Pest Control	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	6,055	0
Total revenue	0	6,055	0
Expenditure			
Allocations	(4,168)	(4,360)	(3,979)
Total Expenditure	(4,168)	(4,360)	(3,979)
Pest Control	(4,168)	1,695	(3,979)
Other Health	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	27,675	0
Grants & subsidies (towards non-operating activities)	2,000	0	0
Total revenue	2,000	27,675	0
Expenditure			
Employee Costs	(3,207)	(394)	(4,728)
Materials and contracts	(3,331)	(2,338)	(2,577)
Utilities	0	0	(166)
Insurance	(1,777)	(2,984)	(2,984)
Allocations	(150,681)	(154,956)	(145,338)
Depreciation	(19,824)	(19,822)	(19,776)
Total Expenditure	(178,821)	(180,495)	(175,569)
Other Health	(176,821)	(152,819)	(175,569)
Other Education	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	(4,430)	(18,501)	(17,668)
Insurance	(91)	0	0
Interest	(3,375)	0	0
Allocations	(23,490)	(24,576)	(22,429)
Total Expenditure	(31,386)	(43,077)	(40,096)
Other Education	(31,386)	(43,077)	(40,096)

Aged and Disabled - other	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	(8,015)	(20,669)	(21,129)
Materials and contracts	(500)	0	(500)
Insurance	(187)	0	0
Allocations	(20,270)	(21,207)	(19,354)
Total Expenditure	(28,973)	(41,876)	(40,983)
Aged and Disabled - other	(28,973)	(41,876)	(40,983)
Other Welfare	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	10,500	0	15,000
Total revenue	10,500	0	15,000
Expenditure			
Employee Costs	0	(96)	(960)
Materials and contracts	(50,000)	(36,615)	(62,012)
Insurance	0	(42)	(42)
Allocations	0	(102)	(864)
Total Expenditure	(50,000)	(36,855)	(63,878)
Other Welfare	(39,500)	(36,855)	(48,878)
Waste Management - Household	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Fees and charges	1,009,120	1,020,202	1,004,667
Total revenue	1,009,120	1,020,202	1,004,667
Expenditure			
Employee Costs	(127,928)	(171,887)	(134,310)
Materials and contracts	(526,970)	(486,638)	(479,840)
Utilities	(2,135)	(2,100)	(2,110)
Insurance	(1,998)	(4,176)	(4,176)
Allocations	(126,170)	(148,887)	(202,779)
Depreciation	(27,324)	(27,301)	(27,876)
Total Expenditure	(812,525)	(840,989)	(851,092)
Waste Management - Household	196,595	179,213	153,575
Sanitation - Other	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Fees and charges	30,000	27,124	30,000
Total revenue	30,000	27,124	30,000
Expenditure			
Employee Costs	(11,502)	(6,817)	(14,469)
Materials and contracts	0	(23)	(5,000)
Insurance	(131)	(163)	(163)
Allocations	(4,168)	(9,147)	(4,843)
Total Expenditure	(15,801)	(16,150)	(24,474)
Sanitation - Other	14,199	10,974	5,526
Sewerage	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Fees and charges	203,400	250,771	207,372
Total revenue	203,400	250,771	207,372
Expenditure			
Employee Costs	(26,800)	(26,761)	(960)
Insurance	0	(425)	(425)
Other Expenses	(62,400)	(85,236)	(61,500)
Allocations	(44,280)	(75,492)	(7,375)
Depreciation	(276)	(276)	(276)
Total Expenditure	(133,756)	(188,190)	(70,536)
Sewerage	69,644	62,581	136,836

Protection of the Environment	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	2,000	1,727	3,200
Fees and charges	0	21,578	29,000
Total revenue	2,000	23,305	32,200
Expenditure			
Materials and contracts	(32,000)	(52,869)	(84,200)
Allocations	(7,767)	(8,126)	(7,416)
Total Expenditure	(39,767)	(60,995)	(91,616)
Protection of the Environment	(37,767)	(37,690)	(59,416)
Town Planning	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	12,600	10,117	0
Fees and charges	69,700	121,519	68,390
Other revenue	17,420	17,420	17,420
Total revenue	99,720	149,056	85,810
Expenditure			
Employee Costs	(184,486)	(184,215)	(175,976)
Materials and contracts	(26,100)	(35,391)	(57,000)
Utilities	(589)	(577)	(578)
Insurance	(3,971)	(5,209)	(5,209)
Allocations	(193,226)	(202,157)	(184,493)
Depreciation	(9,672)	(9,670)	(7,572)
Total Expenditure	(418,044)	(437,220)	(430,828)
Town Planning	(318,324)	(288,164)	(345,018)
Drainage	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	0	(1,247)	(960)
Materials and contracts	0	(2,114)	0
Insurance	0	(11)	(11)
Allocations	(3,978)	(5,163)	(4,662)
Depreciation	(121,332)	(121,332)	(121,332)
Total Expenditure	(125,310)	(129,867)	(126,965)
Drainage	(125,310)	(129,867)	(126,965)
Stormwater	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Allocations	(4,168)	(4,360)	(3,979)
Total Expenditure	(4,168)	(4,360)	(3,979)
Stormwater	(4,168)	(4,360)	(3,979)
Other Community Amenities	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	14,200	14,168	13,761
Fees and charges	1,500	5,576	1,500
Total revenue	15,700	19,743	15,261
Expenditure			
Employee Costs	(187,066)	(192,652)	(195,169)
Materials and contracts	(130,495)	(119,166)	(130,465)
Utilities	(39,499)	(35,697)	(27,256)
Insurance	(14,217)	(17,075)	(17,075)
Other Expenses	(71,339)	(36,336)	(46,236)
Allocations	(147,473)	(146,795)	(144,450)
Depreciation	(123,528)	(123,467)	(123,120)
Loss on Disposal of Asset	0	(22,164)	0
Total Expenditure	(713,617)	(693,352)	(683,771)
Other Community Amenities	(697,917)	(673,609)	(668,510)

Public Halls and Civic Centres	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	15,500	18,348	20,000
Grants & subsidies (towards non-operating activities)	40,000	0	0
Fees and charges	59,985	63,811	48,051
Total revenue	115,485	82,159	68,051
Expenditure			
Employee Costs	(29,959)	(31,264)	(38,967)
Materials and contracts	(70,200)	(101,886)	(80,667)
Utilities	(24,637)	(26,535)	(27,079)
Insurance	(6,624)	(12,321)	(9,205)
Interest	0	(96)	0
Other Expenses	(41,200)	(41,200)	(41,200)
Allocations	(37,735)	(38,526)	(43,177)
Depreciation	(408,840)	(408,853)	(400,104)
Total Expenditure	(619,196)	(660,680)	(640,400)
Public Halls and Civic Centres	(503,711)	(578,521)	(572,349)
Swimming Areas and Beaches	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	30,000	0	0
Total revenue	30,000	0	0
Expenditure			
Employee Costs	0	(2,601)	(6,770)
Materials and contracts	(35,700)	(172)	(70,200)
Utilities	(9,227)	(8,129)	(7,733)
Insurance	(393)	(258)	(167)
Allocations	(4,925)	(7,222)	(12,040)
Depreciation	(6,840)	(6,840)	(6,840)
Total Expenditure	(57,086)	(25,222)	(103,750)
Swimming Areas and Beaches	(27,086)	(25,222)	(103,750)
Other Recreation and Sport	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	31,940	57,260	37,130
Grants & subsidies (towards non-operating activities)	1,622,654	4,787	4,787
Fees and charges	280,071	240,544	280,071
Total revenue	1,934,665	302,591	321,988
Expenditure			
Employee Costs	(325,782)	(434,772)	(435,647)
Materials and contracts	(564,713)	(558,534)	(638,354)
Utilities	(49,712)	(50,421)	(55,949)
Insurance	(38,292)	(69,362)	(48,144)
Interest	(2,378)	(3,250)	(3,966)
Other Expenses	0	(1,109)	0
Allocations	(467,697)	(448,974)	(565,367)
Depreciation	(725,652)	(730,177)	(711,372)
Total Expenditure	(2,174,225)	(2,296,599)	(2,458,799)
Other Recreation and Sport	(239,560)	(1,994,009)	(2,136,811)
Television and Radio Rebroadcast	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Grants & subsidies (towards non-operating activities)	40,000	0	0
Fees and charges	9,990	9,990	9,606
Total revenue	49,990	9,990	9,606
Expenditure			
Employee Costs	(1,594)	(510)	(5,029)
Materials and contracts	(31,603)	(31,860)	(42,103)
Insurance	(5,510)	(417)	(417)
Allocations	(5,413)	(4,370)	(8,325)
Depreciation	(39,408)	(39,455)	(62,148)
Total Expenditure	(83,527)	(76,612)	(118,022)
Television and Radio Rebroadcast	(33,537)	(66,621)	(108,416)

Libraries	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	100	0	100
Total revenue	100	0	100
Expenditure			
Employee Costs	(80,109)	(90,377)	(76,721)
Materials and contracts	(12,984)	(4,585)	(5,653)
Utilities	(2,926)	(2,847)	(2,690)
Insurance	(1,665)	(631)	(631)
Allocations	(47,738)	(49,945)	(45,581)
Depreciation	(660)	(658)	0
Total Expenditure	(146,082)	(149,041)	(131,275)
Libraries	(145,982)	(149,041)	(131,175)
Other Culture	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	(19,099)	(19,926)	(21,507)
Materials and contracts	(8,830)	(16,757)	(27,978)
Utilities	(1,018)	(973)	(868)
Insurance	(496)	(1,175)	(591)
Allocations	(24,761)	(25,325)	(26,239)
Depreciation	(10,164)	(10,164)	(10,164)
Total Expenditure	(64,368)	(74,320)	(87,347)
Other Culture	(64,368)	(74,320)	(87,347)
Heritage	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Grants & subsidies (towards non-operating activities)	0	21,894	22,410
Total revenue	0	21,894	22,410
Expenditure			
Employee Costs	0	(80)	0
Materials and contracts	(250)	(12,740)	(18,506)
Total Expenditure	(250)	(12,820)	(18,506)
Heritage	(250)	9,074	3,904
Streets Roads Bridges Depots Maint	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	253,765	214,278	214,670
Grants & subsidies (towards non-operating activities)	4,719,861	2,017,966	2,081,581
Fees and charges	0	11,688	0
Total revenue	4,973,626	2,243,933	2,296,251
Expenditure			
Employee Costs	(323,847)	(471,593)	(293,005)
Materials and contracts	(647,085)	(866,024)	(757,787)
Utilities	(205,768)	(203,119)	(204,079)
Insurance	(21,667)	(33,704)	(33,510)
Interest	0	(524)	0
Other Expenses	(2,000)	(2,475)	(1,500)
Allocations	(908,686)	(956,484)	(814,831)
Depreciation	(3,013,176)	(3,016,575)	(2,957,088)
Loss on Disposal of Asset	0	(2,009)	0
Total Expenditure	(5,122,229)	(5,552,506)	(5,061,799)
Streets Roads Bridges Depots Maint	(148,603)	(3,308,573)	(2,765,548)
Parking Services	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	0	(498)	0
Allocations	(4,168)	(4,408)	(3,979)
Total Expenditure	(4,168)	(4,906)	(3,979)
Parking Services	(4,168)	(4,906)	(3,979)

Airfields	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	0	12,393	12,393
Grants & subsidies (towards non-operating activities)	763,732	0	0
Fees and charges	22,328	25,941	30,944
Total revenue	786,060	38,334	43,337
Expenditure			
Employee Costs	(18,589)	(26,247)	(23,237)
Materials and contracts	(9,700)	(18,461)	(44,000)
Utilities	(3,178)	(3,649)	(3,238)
Insurance	(256)	(279)	(279)
Allocations	(40,573)	(44,076)	(50,619)
Depreciation	(117,384)	(117,385)	(117,264)
Total Expenditure	(189,680)	(210,097)	(238,637)
Airfields	596,380	(171,763)	(195,300)
Road Plant Purchase	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Profit on disposal of asset	0	0	400
Total revenue	0	0	400
Expenditure			
Allocations	(17,807)	(18,630)	(17,002)
Depreciation	(63,324)	(63,327)	(46,320)
Loss on Disposal of Asset	0	(35,624)	(21,391)
Total Expenditure	(81,131)	(117,581)	(84,713)
Road Plant Purchase	(81,131)	(117,581)	(84,313)
Rural Services	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	(2,399)	0	(915)
Materials and contracts	(5,000)	0	(5,000)
Allocations	(6,257)	(4,162)	(4,622)
Total Expenditure	(13,656)	(4,162)	(10,537)
Rural Services	(13,656)	(4,162)	(10,537)
Tourism and Area Promotion	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	10,000	1,700	0
Grants & subsidies (towards non-operating activities)	5,000	0	0
Fees and charges	181,367	182,331	180,417
Total revenue	196,367	184,031	180,417
Expenditure			
Employee Costs	(90,237)	(96,761)	(124,245)
Materials and contracts	(124,178)	(94,837)	(147,035)
Utilities	(358)	(463)	(254)
Insurance	(1,831)	(4,265)	(4,265)
Other Expenses	0	(15,000)	0
Allocations	(144,540)	(151,269)	(138,872)
Depreciation	(51,432)	(51,432)	(51,432)
Total Expenditure	(412,575)	(414,026)	(466,102)
Tourism and Area Promotion	(216,208)	(229,995)	(285,685)
Building Control	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	200	3,559	200
Fees and charges	29,200	33,346	35,100
Other revenue	3,399	15,600	16,599
Total revenue	32,799	52,505	51,899
Expenditure			
Employee Costs	(116,677)	(100,292)	(97,235)
Materials and contracts	(10,354)	(8,946)	(10,357)
Utilities	(1,890)	(1,771)	(2,307)
Insurance	(3,471)	(4,741)	(4,741)
Allocations	(88,607)	(91,962)	(84,725)
Depreciation	(11,424)	(11,423)	(12,372)
Total Expenditure	(232,423)	(219,135)	(211,737)
Building Control	(199,624)	(166,630)	(159,838)

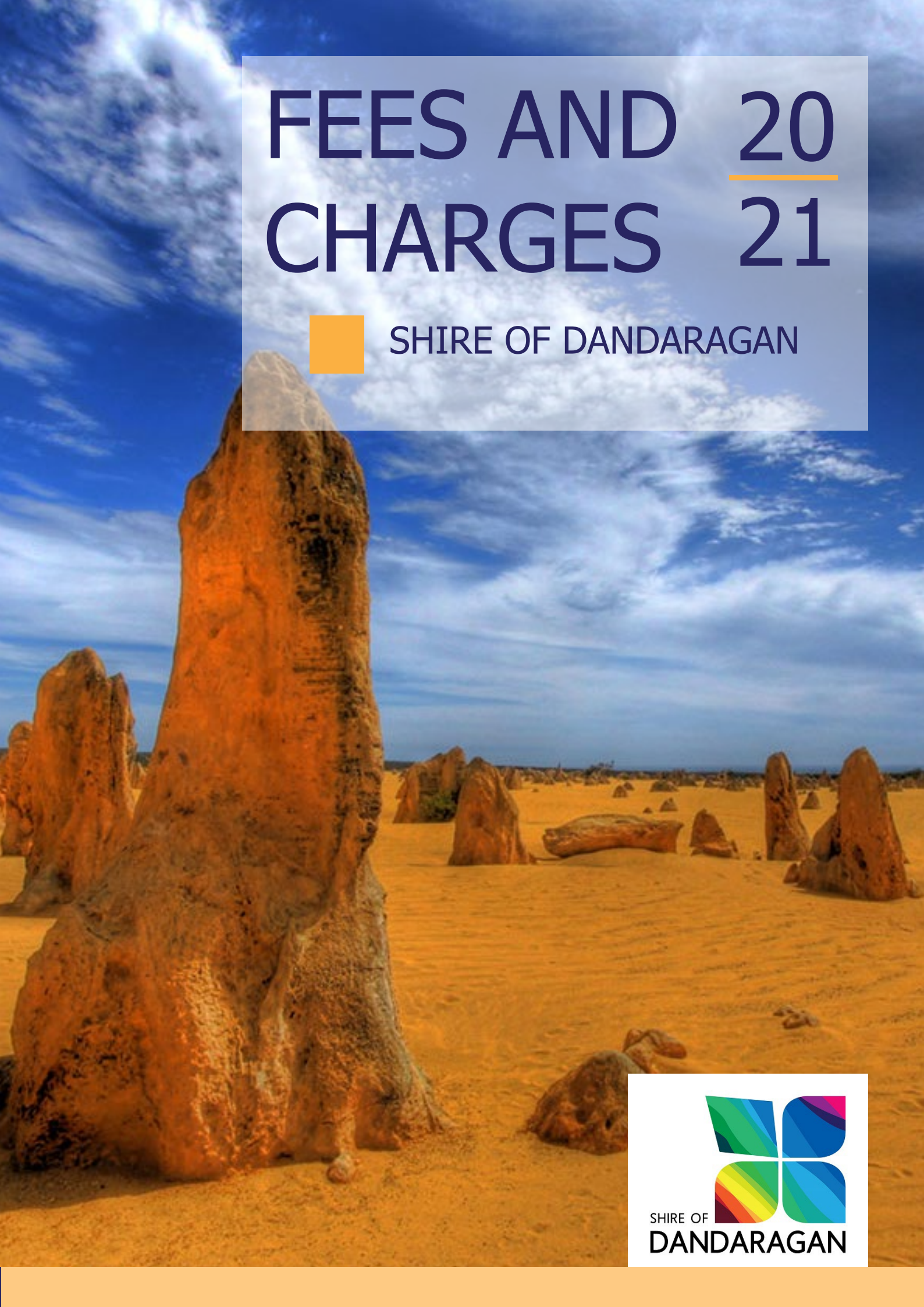
Other Economic Services	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	5,000	6,396	5,000
Fees and charges	0	150	0
Total revenue	5,000	6,546	5,000
Expenditure			
Materials and contracts	0	(25,580)	0
Utilities	(7,575)	(8,200)	(3,937)
Allocations	(3,978)	(4,162)	(3,798)
Total Expenditure	(11,553)	(37,942)	(7,736)
Other Economic Services	(6,553)	(31,397)	(2,736)
Economic Development	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	(45,014)	(2,248)	0
Materials and contracts	0	(53,042)	(35,000)
Insurance	(862)	0	0
Allocations	(10,608)	(11,099)	(10,129)
Total Expenditure	(56,484)	(66,389)	(45,129)
Economic Development	(56,484)	(66,389)	(45,129)
Private Works	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Fees and charges	12,500	11,860	12,500
Total revenue	12,500	11,860	12,500
Expenditure			
Employee Costs	0	(113)	0
Materials and contracts	(12,000)	(6,624)	(12,000)
Insurance	0	(142)	(142)
Allocations	(3,978)	(4,264)	(3,798)
Total Expenditure	(15,978)	(11,143)	(15,941)
Private Works	(3,478)	717	(3,441)
Land Development Scheme	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Allocations	(3,978)	(4,162)	(3,798)
Total Expenditure	(3,978)	(4,162)	(3,798)
Land Development Scheme	(3,978)	(4,162)	(3,798)
Engineering Administration	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Expenditure			
Employee Costs	0	(69)	0
Allocations	(4,925)	(5,153)	(4,703)
Total Expenditure	(4,925)	(5,222)	(4,703)
Engineering Administration	(4,925)	(5,222)	(4,703)
Plant Operations	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	1,000	6,939	1,000
Profit on disposal of asset	0	6,136	687
Fees and charges	500	2,125	500
Other revenue	52,500	60,762	52,500
Total revenue	54,000	75,963	54,687
Expenditure			
Employee Costs	(157,203)	(152,239)	(150,432)
Materials and contracts	(687,200)	(615,351)	(612,000)
Insurance	(94,132)	(98,150)	(99,530)
Allocations	1,537,166	1,135,167	1,399,148
Depreciation	(883,380)	(886,535)	(410,760)
Loss on Disposal of Asset	0	(13,241)	(161)
Total Expenditure	(284,749)	(630,349)	126,266
Plant Operations	(230,749)	(554,386)	180,953

Public Works Overheads	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	500	3,635	500
Other revenue	7,894	7,894	9,438
Total revenue	8,394	11,528	9,938
Expenditure			
Employee Costs	(837,731)	(617,132)	(854,507)
Materials and contracts	(60,478)	(85,808)	(95,592)
Utilities	(7,367)	(11,358)	(9,757)
Insurance	(113,555)	(86,208)	(82,272)
Allocations	1,088,670	888,862	1,082,892
Depreciation	(108,276)	(108,522)	(120,324)
Total Expenditure	(38,736)	(20,167)	(79,559)
Public Works Overheads	(30,343)	(8,638)	(69,621)
Unclassified	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue			
Operating grants, subsidies & contributions	40,678	28,141	28,739
Grants & subsidies (towards non-operating activities)	0	75,783	0
Fees and charges	21,000	25,697	10,800
Total revenue	61,678	129,621	39,539
Expenditure			
Materials and contracts	(8,000)	(8,201)	(8,000)
Insurance	(7,931)	(24,578)	(4,338)
Interest	(9,076)	(1,314)	(1,199)
Allocations	(35,235)	(36,864)	(33,643)
Depreciation	(210,636)	(212,281)	(210,636)
Total Expenditure	(270,878)	(283,238)	(257,816)
Unclassified	(209,201)	(153,616)	(218,277)

FEES AND 20 CHARGES 21



SHIRE OF DANDARAGAN



SHIRE OF
DANDARAGAN

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
GOVERNANCE					
Electoral Rolls					
Owners/Occupiers Roll	each	\$26.00	N	A New Tax System (GST) Regs 2019 81-15.01(f) -	Subject to Local Government Act Administration Regulations 1996 29B
Consolidated Roll	each	\$26.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Subject to Local Government Act Administration Regulations 1996 29B
Freedom of Information					
Application Fee	each	\$30.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Freedom of Information Requests – staff use	per hour	\$30.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Access Time supervised by staff	per hour	\$30.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Photocopying charges	per hour	\$30.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
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
Charge for duplicating a tape, film or computer information	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 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
		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 (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Advance Deposit	Percentage of estimated charges	25%	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Further Advance Deposit	Percentage of estimated charges	25%	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Facsimile					
(Local) First transmission	each	\$3.10	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
(STD) First transmission	each	\$5.70	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Second + Transmission	each	\$1.05	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Receipt of first page	each	\$1.05	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Receipt of second page	each	\$0.55	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Photocopying and Duplicating					
Single Copy Black and White	each	\$0.60	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Double Sided Copy Black and White	each	\$1.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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 (inclusive 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 Colour	each	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Double sided copy colour	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Paper Colour	each	\$6.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Double sided copy colour	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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 (inclusive 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 (inclusive 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 (inclusive 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	\$10.00	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 (inclusive 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
Food Premises Annual Registration fee	each	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Administration Late Fee	each	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Water Sampling Bacteriological analysis	each	analysis cost	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (inclusive 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 (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<i>^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.</i>					
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 (inclusive 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 (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Used Oil	per litre	Free			Resource Recovery Act 2007 Waste Avoidance & Section 68
Oil Filters	each	Free			Resource Recovery Act 2007 Waste Avoidance & Section 68
Uncontaminated green waste i.e. No weeds		Free			Resource Recovery Act 2007 Waste Avoidance & Section 68
Large tree stumps	per m ³	\$28.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Resource Recovery Act 2007 Waste Avoidance & Section 68
Power Poles	per m ³	\$28.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Resource Recovery Act 2007 Waste Avoidance & Section 68
Problematic wastes (See note 3))	per m ³	\$75.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Resource Recovery Act 2007 Waste Avoidance & Section 68
Emergency opening fee	per hour	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Resource Recovery Act 2007 Waste Avoidance & 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 (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<i>Note 3. Problematic Waste includes waste that requires additional handling ie. animal carcasses, construction waste that requires further processing etc.</i>					
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 (inclusive 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	\$600.00	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	\$200.00	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		\$150.00	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	\$220.00	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 (inclusive 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>		\$118.61	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Water Corporation
Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees	per hour	\$50.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Local Government Act 1995 S6.16(1)
Septic Tank Inspection Fees (GST exempt)					
Application Fee for the Approval of an Apparatus*		\$118.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health
Permit to Use an Apparatus*		\$118.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health

Fees indicated are set by the Department of Health and may be increased periodically

In the case of an application to the local government which requires the final approval of the Executive Director Public Health, the

Description	Unit	Fee charged (inclusive 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 (inclusive 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 (inclusive 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 (inclusive 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 (inclusive 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 (inclusive 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)
Interment of Ashes		\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1) (Local Laws)
Installation of Plaque		\$52.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1) (Local Laws)
Public Halls and Recreation Centres					
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)

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

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

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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)
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)
Lost access card fee	per card	\$500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Cleaning fee (minimum 1 hour)	per hour	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
TOURISM AND AREA PROMOTION					
Holiday Planner Brochure Advertising					
Half page		\$850.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Large		\$650.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Medium		\$450.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Small		\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Sale of History Books					
Plateau, Plain and Coast	per copy	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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
Commission (Merchandise and Accommodation and Tour Bookings)		5% - 100%	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 Section 6.19
Consignment Markup (Merchandise)		10%	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 Section 6.19
District Maps					
Owner Maps - colour	per copy	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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					
		\$200.00	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

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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		Camping Grounds Regulations 1997 Schedule 3
Short stay sites and sites in transit camps		\$6.00	N		
Camp Site		\$3.00	N		
Over flow site		\$1.50	N		
Additional fee for renewal after expiry – Reg. 53					
Additional fee by way of penalty for renewal after expiry		\$20.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
Temporary licence – Reg. 54					
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					

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Appeal to State Administrative Tribunal		\$100.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Caravan Parks and Camping Grounds Act 1995 Section 27
Sandy Cape Recreational Park					
Minimum Charge (includes up to two adults and two children)	per night	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Additional adults per site	per night	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Additional children (3 year to 16 years old) per site	per night	\$2.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Dandaragan Caravan Park					
Minimum Charge (includes up to two adults and two children)	per night	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<p>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.</p>					
Certified Application Classification 1 to 10		0.19%, but no less than \$105.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 1(a)
Uncertified Application Classification 1 to 10		0.32%, but not less than \$105.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 2
Other Classifications Class 2 to Class 9		0.09%, but no less than \$105.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 1(b)
Building Approval Certificate Fees For Unauthorised Building Works					
Classification 1 to 10		0.38%, but no less than \$105.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012
Other Classifications		0.38%, but no less than \$105.00	N	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					

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	\$105.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 3(a)
Demolition work in respect of a Class 2 to Class 9 Building	each	\$105.00 for each story of the building	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 3(b)
Rural Street Numbering					
Provision of plate, picket, number and installation for rural properties	each	\$150.00	Y	Basic Rules	Local Government Act 1995 S6.16(1)
Building Plans					
Copy of property building plans (owner or authorised representative of owner only)	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Administration fee for raising of invoice for property building plans	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
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					

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

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