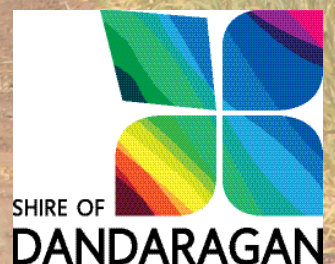


ANNUAL 23 BUDGET 24

■ SHIRE OF DANDARAGAN



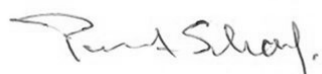
VISION STATEMENT

Shire of Dandaragan: A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities





SHIRE OF DANDARAGAN
Budget for the Financial Year 2023/2024
Presented and Adopted at Council Meeting held 22 June 2023



P SCHARF
ACTING SHIRE PRESIDENT



B.BAILEY
SHIRE CHIEF EXECUTIVE OFFICER

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

	Note	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
Revenue				
Rates	2(a)	7,391,929	7,042,480	7,045,744
Grants, subsidies and contributions	11(b)	933,246	2,828,408	710,253
Fees and charges	15	2,628,096	2,567,143	2,570,718
Interest revenue	12(a)	34,930	36,632	36,430
Other revenue	12(b)	130,167	111,741	120,933
		11,118,368	12,586,405	10,484,078
Expenses				
Employee costs		(5,124,204)	(4,420,127)	(4,545,587)
Materials and contracts		(4,691,434)	(3,983,302)	(3,979,082)
Utility charges		(496,091)	(398,786)	(395,881)
Depreciation on non-current assets	6	(8,136,024)	(7,326,560)	(5,925,282)
Finance costs	12(d)	(49,582)	(43,640)	(53,186)
Insurance		(365,324)	(319,349)	(329,132)
Other expenditure		(722,100)	(734,257)	(748,329)
		(19,584,759)	(17,226,021)	(15,976,479)
		(8,466,391)	(4,639,616)	(5,492,401)
Capital grants, subsidies and contributions	11(b)	9,216,200	2,825,998	9,151,263
Profit/(loss) on asset disposals	5	829,142	(61,319)	(8,052)
Net result for the period		1,578,951	(1,874,937)	3,650,810
Other comprehensive income				
Changes in revaluation of non-current assets		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,578,951	(1,874,937)	3,650,810

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

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

	Note	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,521,929	7,130,494	7,175,744
Grants, subsidies and contributions		933,246	2,929,079	710,253
Fees and charges		3,128,096	2,455,803	3,070,718
Interest revenue		34,930	36,632	36,430
Goods and services tax received		669,816	599,023	549,544
Other revenue		130,167	111,741	120,933
		12,418,184	13,262,772	11,663,622
Payments				
Employee costs		(5,124,204)	(4,609,574)	(4,545,587)
Materials and contracts		(4,791,434)	(5,218,191)	(4,079,082)
Utility charges		(496,091)	(398,786)	(395,881)
Finance costs		(49,582)	(53,009)	(53,186)
Insurance		(365,324)	(319,349)	(329,132)
Goods and services tax paid		(669,816)	(669,816)	(549,544)
Other expenditure		(722,100)	(734,257)	(748,329)
		(12,218,551)	(12,002,983)	(10,700,741)
Net cash provided by (used in) operating activities	4	199,633	1,259,789	962,881
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7(a)	20,938	18,869	20,648
Payments for purchase of property, plant & equipment	5	(3,567,768)	(1,818,212)	(3,450,161)
Payments for construction of infrastructure	5	(8,236,720)	(5,849,690)	(10,045,303)
Capital grants, subsidies and contributions		7,413,858	3,093,539	7,620,534
Proceeds from sale of property, plant and equipment	5	1,633,860	115,302	157,000
Net cash provided by (used in) investing activities		(2,735,832)	(4,440,192)	(5,697,282)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(166,294)	(161,240)	(163,019)
Payments for principal portion of lease liabilities	8	(31,312)	(29,320)	(33,971)
Proceeds from new borrowings		432,000	0	0
Net cash provided by (used in) financing activities		234,394	(190,560)	(196,990)
Net increase (decrease) in cash held		(2,301,805)	(3,370,963)	(4,931,391)
Cash at beginning of year		7,104,058	10,475,021	10,475,021
Cash and cash equivalents at the end of the year	4	4,802,253	7,104,058	5,543,630

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

**SHIRE OF DANDARAGAN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
OPERATING ACTIVITIES				
Funding surplus / (deficit) at start of year	3(a)(iii)	1,012,180	3,524,343	3,631,990
Revenue from operating activities (excluding rates)				
Grants, subsidies and contributions	11(b)	933,246	2,828,408	710,253
Fees and charges	15	2,628,096	2,567,143	2,570,718
Interest revenue	12(a)	34,930	36,632	36,430
Other revenue	12(b)	130,167	111,741	120,933
Profit on asset disposals		837,073	62,447	42,563
		4,563,512	5,606,372	3,480,897
Expenditure from operating activities				
Employee costs		(5,124,204)	(4,420,127)	(4,545,587)
Materials and contracts		(4,691,434)	(3,983,302)	(3,979,082)
Utility charges		(496,091)	(398,786)	(395,881)
Depreciation on non-current assets	6	(8,136,024)	(7,326,560)	(5,925,282)
Finance costs	12(d)	(49,582)	(43,640)	(53,186)
Insurance		(365,324)	(319,349)	(329,132)
Other expenditure		(722,100)	(734,257)	(748,329)
Loss on asset disposals		(7,931)	(123,766)	(50,615)
		(19,592,690)	(17,349,787)	(16,027,094)
Non-cash amounts excluded from operating activities	3(a)(i)	7,306,882	7,290,305	5,933,334
Amount attributable to operating activities		(6,710,117)	(928,768)	(2,980,873)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11(b)	9,216,200	2,825,998	9,151,263
Proceeds from disposal of assets	5	1,633,860	115,302	157,000
Purchase land and buildings	5	(2,370,456)	(1,091,968)	(2,235,778)
Purchase furniture and equipment	5	(135,000)	(113,804)	(118,500)
Purchase plant and equipment	5	(1,062,312)	(612,440)	(1,095,883)
Purchase infrastructure assets - roads	5	(7,286,180)	(4,520,046)	(8,798,671)
Purchase infrastructure assets - parks & reserves	5	(133,800)	(327,222)	(604,336)
Purchase infrastructure assets - other	5	(816,740)	(1,002,422)	(642,297)
Amount attributable to investing activities		(954,428)	(4,726,602)	(4,187,201)
FINANCING ACTIVITIES				
Proceeds from new borrowings	7(a)	432,000	0	0
Repayment of borrowings	7(a)	(166,294)	(161,240)	(163,019)
Payment of self supporting loan to community group	7(a)	0	0	0
Self-supporting loan principal income	7(a)	20,938	18,869	20,648
Community group cash advance principal income	7(a)	0	0	0
Payment of right of use lease	8	(31,312)	(29,320)	(33,971)
Transfers to cash backed reserves (restricted assets)	9(a)	(904,818)	(404,676)	(420,388)
Transfers from cash backed reserves (restricted assets)	9(a)	922,101	201,437	719,059
Amount attributable to financing activities		272,615	(374,931)	122,330
Budgeted deficiency before general rates		(7,391,929)	(6,030,300)	(7,045,744)
Estimated amount to be raised from general rates	2(a)	7,391,929	7,042,480	7,045,744
Funding surplus / (deficit) at end of year	3(a)(iii)	0	1,012,180	0

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

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2023/2024 Budgeted rate revenue	2023/2024 Budgeted interim rates	2023/2024 Budgeted back rates	2023/2024 Budgeted total revenue	2022/2023 Actual total revenue	2022/2023 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
General rate									
Gross rental valuations									
GRV - General	9.2480	1,942	32,790,045	3,032,424	0	0	3,032,424	2,885,176	2,875,032
Unimproved valuations									
UV - General	0.5439	434	609,050,285	3,312,625	0		3,312,625	3,008,967	3,005,984
Sub-Totals		2,376	641,840,330	6,345,048	0	0	6,345,048	5,894,143	5,881,016
Minimum									
\$									
Minimum payment									
Gross rental valuations									
GRV - General	1,090	938	5,193,585	1,022,420	0	0	1,022,420	992,844	992,844
GRV - Lesser Minimum - Dandaragan & Badgingarra	822	37	113,876	30,414	0	0	30,414	22,852	22,852
Unimproved valuations									
UV - General	607	421	32,283,424	255,547			255,547	392,227	392,227
Sub-Totals		1,396	0	37,590,885	1,308,381	0	0	1,407,923	1,407,923
		3,772	679,431,215	7,653,429	0	0	7,653,429	7,302,066	7,288,939
Discount (refer note 1(c))							(270,000)	(268,225)	(245,000)
Total amount raised from general rates							7,383,429	7,033,841	7,043,939
Ex Gratia Rates							8,500	8,640	1,805
Total rates							7,391,929	7,042,481	7,045,744

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 2023/2024 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	Friday, 22 September 2023	0	0.0%	10.0%
Option two				
First instalment	Friday, 22 September 2023	0	5.0%	10.0%
Second instalment	Wednesday, 22 November 2023	6.67	5.0%	10.0%
Third instalment	Monday, 22 January 2024	6.67	5.0%	10.0%
Fourth instalment	Friday, 22 March 2024	6.66	5.0%	10.0%

	2023/2024 Budget revenue	2022/2023 Actual revenue	2022/2023 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	13,000	11,442	13,000
Instalment plan interest earned	9,000	9,001	10,000
Unpaid rates and service charge interest earned	21,420	21,832	21,420
	43,420	42,275	44,420

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2023/2024	2022/2023	2022/2023	Circumstances in which discount is granted
			Budget	Actual	Budget	
General and minimum rates	5%		\$ (270,000)	\$ (268,225)	\$ (245,000)	Payment of full rates amount owing including arrears, received on or before 22 September 2023 or 35 days after the date of the service on the rate notice whichever is the later.
			(270,000)	(268,225)	(245,000)	

3(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	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.			
Profit on asset disposals	(837,073)	(62,447)	(42,563)
Loss on asset disposals	7,931	123,766	50,615
Movement in employee provisions	0	(96,661)	0
Movement in deferred rates	0	(913)	0
Depreciation on assets	8,136,024	7,326,560	5,925,282
Non cash amounts excluded from operating activities	7,306,882	7,290,305	5,933,334
Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.			
(ii) Current Assets and liabilities excluded from budgeted deficiency			
Less: Cash - restricted reserves	(4,735,807)	(4,753,091)	(4,251,180)
Less: Other financial assets at amortised cost - self support loan	(23,012)	(22,717)	(20,938)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	171,419	168,074	166,294
- Current portion of lease liabilities	10,782	38,116	33,955
- Employee benefit provisions	519,719	519,719	616,380
Total adjustments to net current assets	(4,056,900)	(4,049,899)	(3,455,488)
(iii) Funding Surplus / (Deficit)			
Total current assets	5,071,778	8,003,288	5,669,162
Less: Total current liabilities	(1,014,878)	(2,941,208)	(2,213,674)
Net current assets	4,056,900	5,062,079	3,455,488
Less: Total adjustments to net current assets	(4,056,900)	(4,049,899)	(3,455,488)
Closing Funding Surplus / (Deficit)	0	1,012,180	(0)

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

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

3(c) MATERIAL 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.

4 RECONCILIATION OF CASH

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

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Cash at bank and on hand	4,802,253	7,104,058	5,543,631
Unrestricted cash and cash equivalents	(30,154)	452,026	1,292,451
Restricted cash and cash equivalents	4,832,407	6,652,033	4,251,180
	4,802,253	7,104,058	5,543,631
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Reserve	87,120	361,226	86,787
Building Renewal Reserve	373,200	598,905	391,031
Rubbish Reserve	321,542	437,207	438,329
Community Centre Reserve	415,415	408,054	409,043
Television Services Reserve	53,469	53,126	53,420
Information Technology Reserve	57,592	57,392	57,539
Caravan Park Reserve	0	0	0
Land Development Reserve	71,373	71,125	71,308
Parking Requirements (L1154 SandpiperSt) Reserve	11,520	11,480	11,509
Parks & Rec. Grounds (Seagate) Reserve	152,364	151,042	152,225
Sport and Recreation Reserve	10,373	96,342	65,631
Landscaping Reserve	2,674	2,664	2,672
Aerodrome Reserve	151,281	178,385	177,707
Public Open Space Renewal Reserve	187,175	212,635	214,400
Infrastructure Renewal Reserve	706,097	703,244	705,465
Public Open Space Construction Reserve	9,843	9,446	9,834
Infrastructure Construction Reserve	146,888	146,669	146,753
Building Construction Reserve	27,278	26,870	27,253
Leave Reserve	182,366	181,452	182,199
Economic Development Reserve	1,474,793	648,889	651,080
Turquoise Way Path Reserve	52,287	52,105	52,239
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,521	2,511	2,519
Cash in Lieu of POS - Lot 9000 Valencia Road	0	0	0
WALGGC Roads Component Overpayment	19	73,705	73,686
Public Art/Percent for Art	0	0	0
Cervantes Community Infrastructure Development	238,618	268,618	268,551
Unspent capital grants, subsidies and contribution liabilities	96,600	1,898,942	(0)
	4,832,407	6,652,033	4,251,179
Reconciliation of net cash provided by operating activities to net result			
Net result	1,578,951	(1,874,937)	3,650,810
Depreciation	8,136,024	7,326,560	5,925,282
(Profit)/loss on sale of asset	(829,142)	61,319	8,052
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	630,000	(94,119)	630,000
(Increase)/decrease in contract assets			
(Increase)/decrease in inventories	0	(26,457)	0
Increase/(decrease) in payables	(100,000)	(1,310,588)	(100,000)
Increase/(decrease) in contract liabilities	(1,802,342)	368,212	(1,530,729)
Increase/(decrease) in employee provisions	0	(96,661)	0
Non cash contributions			
Capital grants, subsidies and contributions	(7,413,858)	(3,093,539)	(7,620,534)
Net cash from operating activities	199,633	1,259,789	962,881

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5 FIXED ASSETS

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

Asset class	2023/24	2023/24	2023/24	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
	Budget Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Budget Disposals - Profit or Loss	Actual Additions	Break Lease	Disposals - Net Book Value	Actual Disposals - Sale Proceeds	Actual Disposals - Profit or Loss	Budget Additions	Budget In- kind Additions	Budget Disposals - Net Book Value	Budget Disposals - Sale Proceeds	Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Land	0	328,000	897,860	569,860	0		0	0	0	0		0	0	0
Buildings	2,370,456	350,131	540,000	189,869	1,091,968		122,941	1	(122,940)	2,235,778		0	0	0
Furniture and equipment	135,000	0	0	0	113,804		2,352	3,090	738	118,500		0	0	0
Plant and equipment	1,062,312	126,587	196,000	69,413	612,440		51,328	112,211	60,883	1,095,883		152,256	157,000	4,744
	3,567,768	804,718	1,633,860	829,142	1,818,212	0	176,621	115,302	(61,319)	3,450,161	0	152,256	157,000	4,744
<i>Infrastructure</i>														
Infrastructure - Roads	7,286,180	0	0	0	4,520,046		0	0	0	8,798,671		0	0	0
Infrastructure - Footpaths	0	0	0	0	259,900		0	0	0	340,812		0	0	0
Infrastructure - Parks and Reserves	133,800	0	0	0	327,222		0	0	0	604,336		12,796	0	(12,796)
Infrastructure - Other	816,740	0	0	0	742,522		0	0	0	301,485		0	0	0
	8,236,720	0	0	0	5,849,690	0	0	0	0	10,045,303	0	12,796	0	(12,796)
<i>Right of use assets</i>														
Right of use assets - furniture and equipment	0	0	0	0	0	4,169	0	0	0	0		0	0	0
	0	0	0	0	0	4,169	0	0	0	0	0	0	0	0
	11,804,488	804,718	1,633,860	829,142	7,667,902	4,169	176,621	115,302	(61,319)	13,495,464	0	165,052	157,000	(8,052)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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

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

6 ASSET DEPRECIATION

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
By Program			
Governance	189,876	174,073	192,671
Law, order, public safety	100,476	94,957	108,673
Health	21,216	19,449	21,509
Education and welfare	12,168	10,141	0
Community amenities	282,432	250,920	294,499
Recreation and culture	1,238,352	1,069,080	1,217,481
Transport	5,561,964	5,060,346	3,398,642
Economic services	61,968	56,399	55,333
Other property and services	667,572	591,195	636,474
	8,136,024	7,326,560	5,925,282
By Class			
Buildings	1,194,504	1,028,619	1,169,649
Furniture and equipment	143,772	131,188	125,888
Plant and equipment	594,732	525,255	566,027
Right of use asset	33,852	30,789	34,327
Infrastructure - Roads	4,928,988	4,481,853	2,779,328
Infrastructure - Footpaths	311,724	283,634	303,498
Infrastructure - Parks and Reserves	156,072	141,380	177,680
Infrastructure - Other	772,380	703,842	768,885
	8,136,024	7,326,560	5,925,282

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful life
Buildings	25 - 50 years
Furniture and equipment	5 - 20 years
Plant and equipment	2 - 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rl	100 years
Pavement – Thin Surfaced Flexible Ur	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years

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

7 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2023	2023/2024 Budget New loans	2023/2024 Budget Principal repayments	2023/2024 Budget Interest repayments	Budget Principal outstanding 30 June 2024	Actual Principal 1 July 2022	2022/2023 Actual New loans	2022/2023 Actual Principal repayments	2022/2023 Actual Interest repayments	Actual Principal outstanding 30 June 2023	Budget Principal 1 July 2022	2022/2023 Budget New loans	2022/2023 Budget Principal repayments	2022/2023 Budget Interest repayments	Budget Principal outstanding 30 June 2023
		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
Education and welfare															
Loan 136	553,671	0	60,887	9,599	492,784	613,488	0	59,816	8,788	553,671	613,488	0	59,816	10,670	553,671
Recreation and culture															
Loan 137	1,411,603	0	60,796	35,066	1,350,807	1,470,901	0	59,298	30,207	1,411,603	1,470,901	0	59,298	36,564	1,411,603
Other property and services															
New Loan	0	432,000	0	0	432,000										
Loan 138	215,269	0	23,673	3,732	191,596	238,526	0	23,257	3,417	215,269	238,526	0	23,257	4,149	0
	2,180,544	432,000	145,357	48,397	2,467,187	2,322,914	0	142,371	42,411	2,180,544	2,322,914	0	142,371	51,383	1,965,275
Self Supporting Loans															
Recreation and culture															
Loan 133	22,489	0	7,312	513	15,176	29,623	0	7,134	386	22,489	29,623	0	7,134	691	22,489
Loan 134	14,567	0	3,594	157	10,973	16,335	0	1,768	95	14,567	16,335	0	3,547	204	12,788
Loan 135	25,202	0	10,032	147	15,170	35,169	0	9,967	130	25,202	35,169	0	9,967	212	25,202
	62,257	0	20,938	817	41,320	81,127	0	18,869	612	62,257	81,127	0	20,648	1,106	60,478
	2,242,801	432,000	166,294	49,214	2,508,507	2,404,041	0	161,240	43,023	2,242,801	2,404,041	0	163,019	52,489	2,025,753
Cash Advance Repayment															
Other property and services															
Jurien Bay Chamber of Commerce	0	0	0	0	0	0	35,100	0	0	0	0	35,100	0	0	35,100
	0	0	0	0	0	0	35,100	0	0	0	0	35,100	0	0	35,100

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 2024

7 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2023/2024

Particulars/Purpose	Institution	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Dandaragan Housing Project	WATC	TBD	% TBD	\$ 432,000	\$ TBD	\$ 432,000	\$ 0
				432,000	0	432,000	0

(c) Credit Facilities

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	0	0	350,000
Bank overdraft at balance date	0	0	0
Credit card limit	21,000	21,000	21,000
Credit card balance at balance date	0	5,096	0
Total amount of credit unused	21,000	26,096	371,000
Loan facilities			
Loan facilities in use at balance date	2,508,507	2,242,801	2,025,753

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8 LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget	2023 / 2024	2023 / 2024	Budget	2023 / 2024	2022 / 2023	2022 / 2023	2022 / 2023	Actual	Actual	2022 / 2023	Actual	2022 / 2023	Budget	Budget	2022 / 2023	Budget	2022 / 2023
				Lease Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments	Actual Principal 1 July 2022	Actual New Leases	Actual Break Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal 1 July 2022	New Leases	Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments		
Photocopier Lease	Ricoh Finance	1.33%	5 yrs	\$ 16,755	\$ 0	\$ (15,482)	\$ 1,476	\$ (409)	\$ 30,761	\$ 0	\$ 0	\$ (15,279)	\$ 16,755	\$ (409)	\$ 30,761	\$ 0	\$ (15,279)	\$ 15,482	\$ (409)		
Water filter lease	Waterlogic Aust	0.51%	3 yrs	32,854	0	(15,829)	14,162	(288)	42,200	0	0	(14,041)	32,854	(207)	42,200	0	(18,692)	23,508	(288)		
				49,610	0	(31,312)	15,639	(697)	0	72,961	0	0	(29,320)	49,610	(616)	0	72,961	0	(33,971)	38,990	(697)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

9 FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2023/2024				2022/2023				2023/2024				2022/2023			
	Budget Opening Balance	2023/2024 Budget Transfer to	2023/2024 Budget Transfer (from)	2023/2024 Change In Use Adjustment	2023/2024 Budget Closing Balance	2022/2023 Actual Opening Balance	2022/2023 Actual Transfer to	2022/2023 Actual Transfer (from)	2022/2023 Change In Use Adjustment	2022/2023 Actual Closing Balance	2023/2024 Budget Opening Balance	2023/2024 2023/2023 Budget Transfer to	2023/2024 Budget Transfer (from)	2023/2024 Change In Use Adjustment	2023/2024 Budget Closing Balance	
	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$		\$		
Plant Reserve	361,226	894	(275,000)	0	87,120	360,893	333	0	0	361,226	360,893	894	(275,000)	86,787		
Building Renewal Reserve	598,905	9,295	(235,000)	0	373,200	706,736	7,169	(115,000)	0	598,905	706,736	9,295	(325,000)	391,031		
Rubbish Reserve	437,207	1,525	(117,190)	0	321,542	436,804	403	0	0	437,207	436,804	1,525	0	438,329		
Community Centre Reserve	408,054	7,361	0	0	415,415	401,682	6,372	0	0	408,054	401,682	7,361	0	409,043		
Television Services Reserve	53,126	343	0	0	53,469	53,077	49	0	0	53,126	53,077	343	0	53,420		
Information Technology Reserve Reserve	57,392	200	0	0	57,592	57,339	53	0	0	57,392	57,339	200	0	57,539		
Caravan Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Land Development Reserve	71,125	248	0	0	71,373	71,060	66	0	0	71,125	71,060	248	0	71,308		
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	11,480	40	0	0	11,520	11,469	11	0	0	11,480	11,469	40	0	11,509		
Parks and Recreation Grounds Development (Seagate) Reserve	151,042	1,322	0	0	152,364	150,903	139	0	0	151,042	150,903	1,322	0	152,225		
Sport and Recreation Reserve	96,342	1,091	(87,059)	0	10,373	163,599	149	(67,407)	0	96,342	163,599	1,091	(99,059)	65,631		
Landscaping Reserve	2,664	10	0	0	2,674	2,662	2	0	0	2,664	2,662	10	0	2,672		
Aerodrome Reserve	178,385	22,896	(50,000)	0	151,281	174,811	22,604	(19,030)	0	178,385	174,811	22,896	(20,000)	177,707		
Public Open Space Renewal Reserve	212,635	1,961	(27,421)	0	187,175	212,439	196	0	0	212,635	212,439	1,961	0	214,400		
Infrastructure Renewal Reserve	703,244	2,853	0	0	706,097	679,419	23,825	0	0	703,244	679,419	26,046	0	705,465		
Public Open Space Construction Reserve	9,446	397	0	0	9,843	9,437	9	0	0	9,446	9,437	397	0	9,834		
Infrastructure Construction Reserve	146,669	219	0	0	146,888	146,534	135	0	0	146,669	146,534	219	0	146,753		
Building Construction Reserve	26,870	408	0	0	27,278	26,845	25	0	0	26,870	26,845	408	0	27,253		
Leave Reserve	181,452	914	0	0	182,366	181,285	167	0	0	181,452	181,285	914	0	182,199		
Economic Development Initiatives Reserve	648,889	852,649	(26,745)	0	1,474,793	648,291	598	0	0	648,889	648,291	2,789	0	651,080		
Turquoise Way Path Reserve	52,105	182	0	0	52,287	52,057	48	0	0	52,105	52,057	182	0	52,239		
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	2,511	10	0	0	2,521	2,509	2	0	0	2,511	2,509	10	0	2,519		
WALGGC Roads Component Overpayment	73,705	0	(73,686)	0	19	0	73,705	0	0	73,705	0	73,686	0	73,686		
Public Art/Percent for Art	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Cervantes Community Infrastructure Development	268,618	0	(30,000)	0	238,618	0	268,618	0	0	268,618	0	268,551	0	268,551		
	4,753,091	904,818	(922,101)	0	4,735,807	4,549,851	404,676	(201,437)	0	4,753,091	4,549,851	420,388	(719,059)	0 4,251,180		

9 FINANCIALLY BACKED RESERVES (CONTINUED)

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Reserve	ongoing	to be used in order to assist in the purchase of major items of plant.
Building Renewal Reserve	ongoing	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
Rubbish Reserve	ongoing	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
Community Centre Reserve	ongoing	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns.
Television Services Reserve	ongoing	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
Information Technology Reserve Reserve	ongoing	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
Caravan Park Reserve	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 I I & J B A Kelly Superannuation Fund for the commercial development at Lot 1146 Sandpiper Street, Jurien Bay
WALGGC Roads Component Overpayment	2023/2024	to quarantine estimated overpayment of WA Local Government Grants Commison Roads Component for use in the 2023/2024 financial year
Public Art/Percent for Art	ongoing	To provide for the accumulation of funds providing financial capacity to deliver major art projects identified in the Shire's Public Art and Percent for Art Policy.
Cervantes Community Infrastructure Development	ongoing	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of 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

11 PROGRAM INFORMATION

(a) Key Terms And Definitions - Reporting Programs

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

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.

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

11 PROGRAM INFORMATION

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Governance	35,396	76	525
General purpose funding	7,454,659	7,104,591	7,117,474
Law, order, public safety	400,379	391,601	400,989
Health	39,050	22,961	36,710
Education and welfare	52,000	44,613	46,800
Community amenities	1,218,492	1,155,071	1,222,738
Recreation and culture	648,232	643,342	559,108
Transport	62,000	64,251	60,828
Economic services	250,291	230,787	269,391
Other property and services	861,696	163,150	101,825
	11,022,196	9,820,444	9,816,388

Operating grants, subsidies and contributions

Governance	6,150	3,289	6,150
General purpose funding	15,000	2,254,409	185,510
Law, order, public safety	250,730	134,972	67,700
Education and welfare	0	8,500	1,000
Community amenities	128,000	60,064	38,000
Recreation and culture	219,146	66,848	118,284
Transport	306,650	291,726	285,815
Economic services	5,200	4,267	5,200
Other property and services	2,370	4,333	2,595
	933,246	2,828,408	710,253

Capital grants, subsidies and contributions

Governance	590,929	0	0
Recreation and culture	412,365	10,000	1,587,323
Transport	8,212,906	2,815,998	7,563,940
	9,216,200	2,825,998	9,151,263

Total Income	21,171,641	15,474,850	19,677,904
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Expenses

Governance	(520,229)	(731,597)	(518,737)
General purpose funding	(315,893)	(209,637)	(257,208)
Law, order & public safety	(1,832,449)	(1,697,107)	(1,560,864)
Health	(392,792)	(320,930)	(366,234)
Education & welfare	(132,295)	(113,321)	(115,558)
Community amenities	(2,600,459)	(2,310,578)	(2,444,656)
Recreation and culture	(3,980,842)	(3,277,518)	(3,708,668)
Transport	(8,129,013)	(7,293,825)	(5,867,887)
Economic services	(915,764)	(746,764)	(816,842)
Other property and services	(772,952)	(648,511)	(370,439)
	(19,592,690)	(17,349,787)	(16,027,094)

Net result for the period	1,578,951	(1,874,937)	3,650,810
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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12 OTHER INFORMATION

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	4,000	4,289	4,000
- Other funds	10	0	10
Other interest revenue	30,920	32,344	32,420
	34,930	36,632	36,430
(b) Other revenue			
Other	130,167	111,741	120,933
	130,167	111,741	120,933
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	51,000	(10,000)	45,000
Other services	5,000	1,000	5,000
	56,000	(9,000)	50,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	49,214	43,023	52,489
Interest expense on lease liabilities	368	616	697
	49,582	43,640	53,186
(e) Elected members remuneration			
Meeting fees	131,153	114,330	152,440
Mayor/President's allowance	16,000	12,000	16,000
Deputy Mayor/President's allowance	4,000	3,000	4,000
Travelling expenses	20,508	5,031	24,075
ICT allowance	26,833	23,625	31,500
	198,494	157,986	228,015
(f) Write offs			
General rate	0	3	0
	0	2,037	0
(g) Low Value lease expenses			
Office equipment	10,000	7,364	10,000
	10,000	7,364	10,000

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

13 ELECTED MEMBERS REMUNERATION

Cr. Leslee Holmes

President's allowance	5,333	16,000	16,000
Meeting attendance fees	8,240	24,720	24,720
Other expenses	481	2,892	1,444
Annual allowance for ICT expenses	1,167	3,500	3,500
Travel and accommodation expenses	892	1,007	2,675

	16,113	48,119	48,339
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Cr. Peter Scharf

Deputy President's allowance	1,333	4,000	4,000
Meeting attendance fees	5,322	15,965	15,965
Other expenses	481		1,444
Annual allowance for ICT expenses	1,167	3,500	3,500
Travel and accommodation expenses	892		2,675

	9,195	23,465	27,584
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Cr. Ann Eyre

Meeting attendance fees	5,322	15,965	15,965
Other expenses	481		1,444
Annual allowance for ICT expenses	1,167	3,500	3,500
Travel and accommodation expenses	892	0	2,675

	7,861	19,465	23,584
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Cr. Jason Clarke

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	2,765	1,444
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675		2,675

	23,584	22,230	23,584
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Cr. Rob Shanhun

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444		1,444
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675		2,675

	23,584	19,465	23,584
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Cr. Rudy Rybarczyk

Meeting attendance fees	5,322	15,965	15,965
Other expenses	481		1,444
Annual allowance for ICT expenses	1,167	3,500	3,500
Travel and accommodation expenses	892	527	2,675

	7,861	19,992	23,584
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Cr. Wayne Gibson

Meeting attendance fees	5,322	15,965	15,965
Other expenses	481		1,444
Annual allowance for ICT expenses	1,167	3,500	3,500
Travel and accommodation expenses	892	3,497	2,675

	7,861	22,962	23,584
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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13 ELECTED MEMBERS REMUNERATION (Cont.)

Cr. Maddi McDonald

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	3,825	1,444
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675		2,675
	23,584	23,290	23,584

Cr. Rose Glasfurd

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	45	1,444
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675		2,675
	23,584	19,510	23,584

Elected President

President's allowance	10,667	0	0
Meeting attendance fees (additional)	5,837	0	0
	16,503	0	0

Elected Deputy President

Deputy President's allowance	2,667	0	0
	2,667	0	0

Elected member 1

Meeting attendance fees	10,643	0	0
Other expenses	963		
Annual allowance for ICT expenses	2,333	0	0
Travel and accommodation expenses	1,783	0	0
	15,723	0	0

Elected member 2

Meeting attendance fees	10,643		0
Other expenses	963		
Annual allowance for ICT expenses	2,333	0	0
Travel and accommodation expenses	1,783	0	0
	15,723	0	0

Elected member 3

Meeting attendance fees	10,643	0	0
Other expenses	963		
Annual allowance for ICT expenses	2,333	0	0
Travel and accommodation expenses	1,783	0	0
	15,723	0	0

Total Elected Member Remuneration

	209,569	218,497	241,015
President's allowance	16,000	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	131,153	152,440	152,440
Other expenses	11,074	9,526	13,000
Annual allowance for ICT expenses	26,833	31,500	31,500
Travel and accommodation expenses	20,508	5,031	24,075
	209,569	218,497	241,015

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

14 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

	Balance 1 July 2023	Estimated balance 30 June 2024
Detail		
Cash In Lieu POS - L9000 Valencia	\$ 200,277	\$ 200,277
	<hr/> 200,277	<hr/> 200,277

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

15 FEES AND CHARGES

	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
By Program:	\$	\$	\$
Governance	525	10	525
General purpose funding	28,300	26,989	36,300
Law, order, public safety	380,639	391,101	381,789
Health	19,290	22,961	19,290
Education and welfare	52,000	44,613	46,800
Community amenities	1,178,818	1,082,376	1,198,818
Recreation and culture	648,232	643,131	554,476
Transport	37,000	39,187	30,328
Economic services	249,291	230,787	268,391
Other property and services	34,000	85,989	34,000
	2,628,096	2,567,143	2,570,718

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Charge for duplicating a tape, film or computer information		Actual Cost	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Charge for delivery, packaging and postage		Actual Cost	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Advance Deposit	Percent age of estimate d 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	Percent age of estimate d charges	25%	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Set by Freedom of Information Regulations 1993 Schedule 1
Administration Fees					
Account set up fee	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81- 10.01(g)	Local Government Act 1995 S6.16(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					
				A New Tax System (GST) Regs 2019 81-10.01(g)	

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Three Years		\$42.50	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2016
Lifetime		\$100.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2017
Guide Dogs		Nil			
Dogs used for droving or tending stock		25% of fees otherwise payable	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013and
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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Daily sustenance of a dog/cat in the pound for a day, or part of a day		\$21.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Dog Regulations 2013 and Cat Regulations 2012
Surrender and/or destruction of a dog/ (based on weight of dog)		from \$117 - \$142	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Surrender and/or destruction of a cat		\$103.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Kennel Establishment registration fee for dog	per establish ment, where not otherwise registere d	\$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)
Impounded Signage	per sign	\$50.00	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 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)
Skin Penetration Premise					

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Application Fee	each	\$50.00		A New Tax System (GST) Regs 2019 A81-15(f)	Local Government Act 1995 S6.16(2)(d)
Annual Registration Fee	each	\$80.00		A New Tax System (GST) Regs 2019 A81-15(f)	Local Government Act 1995 S6.16(2)(d)
Hairdressing Premise					
Application Fee	each	\$50.00		A New Tax System (GST) Regs 2019 A81-15(f)	Local Government Act 1995 S6.16(2)(d)
Annual Registration Fee	each	\$80.00		A New Tax System (GST) Regs 2019 A81-15(f)	Local Government Act 1995 S6.16(2)(d)
Trading in Public Places Permit**					
Permit for one day*	each	\$50.00			
Permit for one week*	each	\$100			
Permit for one month*	each	\$150.00	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>					
<i>**outdoor eating facilities exempted (no fee)</i>					
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)
Public Building					
Application Fee	each	\$150.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Health (Miscellaneous Provisions) Act 1911 Part VI

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Annual Premise Registration Fee	each	\$100.00			
Food Premise Application Fee	each	\$60.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	Local Government Act 1995 S6.16(2)(d)
Food Premise Annual Registration Fee					
Low Risk Premise	each	\$80.00		A New Tax System (GST) Regs 2019 A81-15(f))	Local Government Act 1995 S6.16(2)(d)
Medium Risk Premise	each	\$160.00	N		
High Risk Premise	each	\$240.00			
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)
Aquatic Facility Water Sampling	each	\$50.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	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)
Water Sampling Bacteriological analysis	each	analysis cost	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Water Sampling Chemical analysis	each	analysis cost	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Asbestos Analysis	each	Analysis cost	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Liquor Control Act Section 39 Certificate*	each	\$100.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Local Government Act 1995 S6.16(1)
<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 [§]	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68

[§] *General waste, generated by the
activities of an incorporated community*

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<i>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	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean bricks and concrete slabs (resaleable)		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Separated recyclables		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean fill		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Scrap metal		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Motorcycle Tyres	each	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Car Tyres without rims	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 Tyres without rims	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck Tyres without rims	each	\$23.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 & Car tyres with rims	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Truck Tyres with rims	each	\$56.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Car tyres contaminated	each	\$12.50	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Light truck contaminated	each	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck tyre contaminated	each	\$56.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre uncontaminated	each	\$44.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre contaminated	each	\$113.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre	each	\$17.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre contaminated	each	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Tractor tyre 0m – 1m	each	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Tractor tyre Large 1m to 2m	each	Not accepted			
Earth mover tyre small 0m – 1m		Not accepted			
Earth mover tyre large 1.m - 1.5m		Not accepted			
Earth mover tyre large 1.5m – 2m		Not accepted			

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Asbestos (1m or less)	flat fee	\$40.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Asbestos (Quantities greater than 1m ³)	Per m ³	\$75.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Freezers, Fridges, Air conditioners (see note 1)	each	\$15.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Used Oil	per litre	Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Oil Filters	each	Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Uncontaminated green waste i.e. No weeds		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Large tree stumps		Free	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Power Poles	per m ³	\$28.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Problematic wastes (See note 2))	per m ³	\$75.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Emergency opening fee	per hour	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68

*Note: Waste that originates from the
Perth Metropolitan Area will incur the
Department of Regulations current*

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
<i>Landfill Levy, plus a 10% administration fee.</i>					
<i>Note 1: All fridges, freezers and white goods will be chargeable regardless of its gassed state</i>					
<i>Note 2. 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					

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Septic Tank Clean/Pump out (3 hours maximum)	per load	\$1000	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Cleaning of grease traps or chemical toilet (1 hour maximum)	per load	\$600	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Additional charge over 3 hours	per hour	\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Department of Environment Tracking Charge	per load	\$44.00 or actual charge	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Department of Water & Environmental Regulation
<i>*Fees indicated are set by DER & increased in April in each year</i>					
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		\$118.61 or actual charge	Y	A New Tax System (GST) Regs 2019 81-15.01(f)	Water Corporation
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		\$128.15 or actual charge	Y	Water Services Act 2012	Water Corporation
Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees	per hour	\$100.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Septic Tank Inspection Fees (GST exempt)					
Application Fee for the Approval of an Apparatus*		\$118.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health
Permit to Use an Apparatus*		\$118.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Health (Miscellaneous Provisions) Act 1911; fee set by the Depart. of Health

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

TOWN PLANNING AND REGIONAL DEVELOPMENT

**Town Planning Development
Application Fees & Publications (GST exempt)**

Development Application Fee where the estimated cost of the development is not more than:

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Replying to a property settlement questionnaire		\$73.00	N	81-15.01(f) A New Tax System (GST) Regs 2019 81-15.01(f)	Regulations 2009 Part 7 Division 2 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
<i>* Where development, extractive industry, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval or other development approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).</i>					
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
Closure of a road reserve, pedestrian access way and/or other crown land		\$1,500.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

**Shire of Dandaragan
2023/2024 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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
<i>** 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</i>					
Section 55 Certificates (Gaming and Wagering Act 1987)*		\$100	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Local Government Act 1995 S6.16(1)
Liquor Control Act Section 40 Certificate*	each	\$100	\$100.00	A New Tax System (GST) Regs 2019 81-15.01(f)	A New Tax System (GST) Regs 2019 A81-15(f)) Local Government Act 1995 S6.16(1) Local Government Act 1995 S6.16(1)

* commercial premises only

**Scheme Amendment Application
Fees**

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

Planning &
Development
Regulations 2009 Part
7 Division 2

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Structure Plans/Local Development Plans Application Fees					
Structure Plans application fee + advertising	per hour	\$66.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Local Development Plan application fee + advertising	per hour	\$66.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Other Town Planning					
Providing a subdivision clearance for:					
Not more than 5 Lots*	per lot	\$73.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
6 – 195 Lots*	per lot	\$73.00 for first 5 lots, \$35.00 thereafter	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Greater than 195 Lots*		\$7,393.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Outsourced Town Planning, Environmental Health & Building Surveyor Services	per hour	\$100			

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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)		\$195.00	N	GSTD 2021/D2	Local Government Act 1995 S6.16(1) (Local Laws)
Interment		\$1050.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1) (Local Laws)
Child / Stillborn Interment		\$890.00	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 - \$1900.00)		\$600.00 subject to availability		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		\$2060.00	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		\$1110.00	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	\$105.00	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		\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1) (Local Laws)

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Re-opening of any grave		\$1030.00	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 plus cost of plaque	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1) (Local Laws)
Public Halls and Recreation Centres					Local Government Act 1995 S6.16(1) (Local Laws)
Jurien Bay Education and Conference Centre					
Amphitheatre Hire	per hire	\$40.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Foyer Space Hire	per day	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Community Hire					
Classroom 1 (IT Classroom)	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 3	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per hour	\$40.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per hour	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Full Facility	per hour	\$80.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per hour	\$15.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 1 (IT Classroom)	per day- 8hrs	\$187.50	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per day- 8hrs	\$187.50	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 3	per day- 8hrs	\$187.50	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per day- 8hrs	\$300.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per day- 8hrs	\$187.50	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Full Facility	per day- 8hrs	\$600.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per day- 8hrs	\$112.50	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Commercial Hire					
Classroom 1 (IT Classroom)	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Classroom 3	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per hour	\$48.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per hour	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Full Facility	per hour	\$96.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per hour	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 1 (IT Classroom)	per day- 8hrs	\$225.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2	per day- 8hrs	\$225.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 3	per day- 8hrs	\$225.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per day- 8hrs	\$360.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Conference Room	per day- 8hrs	\$225.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Full Facility	per day- 8hrs	\$720.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hot Office	per day- 8hrs	\$150.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Lost access card fee	per card	\$500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Cleaning fee (minimum 1 hour)	per hour	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
TOURISM AND AREA PROMOTION					
Holiday Planner Brochure Advertising					
Half page		\$850.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Large		\$650.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Medium		\$450.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Small		\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Sale of History Books					
Plateau, Plain and Coast	per copy	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A History of Coast Watch Post 16 and Radar Station 48 at North Head Jurien Bay 1939-1945		\$12.00 retail price \$8.00 wholesale price	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.19
Turquoise Coast Visitor Information Centre					
Merchandise Sales		\$0.50 - \$500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 Section 6.19
Commission (Merchandise and Accommodation and Tour Bookings)		5% - 100%	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 Section 6.19
Consignment Markup (Merchandise)		10%	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 Section 6.19
District Maps					
Owner Maps - colour	per copy	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Marquee Hire					
Private & Commercial Hire		\$65.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Incorporated Community Group Hire		\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
CARAVAN PARKS					
Application for grant or renewal of licence – Reg. 45					

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
The fee for an application for the grant or renewal of a licence is		\$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 Camping Grounds Regulations 1997 Schedule 3
or				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
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	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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

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	\$10.00	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	\$5.00	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	\$10.00	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	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
One week stay or more	per week	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

BUILDING CONTROL

**Building Permit Fees For New
Building Works**

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

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
For further fees see https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0					
Certified Application Classification 1 to 10		0.19%, but no less than \$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 1(a)
Uncertified Application Classification 1 to 10		0.32%, but not less than \$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 2
Other Classifications Class 2 to Class 9		0.09%, but no less than \$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 1(b)
Building Approval Certificate Fees For Unauthorised Building Works					
Classification 1 to 10		0.38%, but no less than \$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012
Other Classifications		0.38%, but no less than \$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012
Building/Demolition Works Street and Verge Bond					
Bond*	per residential property	\$1000.00	N	N/A	Local Government Act 1995 S6.16(1)
Sign Application Fee					

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Sign Application Fee*	each	\$30.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Demolition Permits					
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	\$110.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 3(a)
Demolition work in respect of a Class 2 to Class 9 Building	each	\$110.00 for each story of the building	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Building Regulations 2012 Schedule 2 Division 1 Item 3(b)
Rural Street Numbering					
Provision of plate, picket, number and installation for rural properties	each	\$150.00	Y	Basic Rules	Local Government Act 1995 S6.16(1)
Building Plans					
Copy of property building plans (owner or authorised representative of owner only)	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Administration fee for raising of invoice for property building plans	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
ECONOMIC SERVICES					
Power Access					
Mobile vendor connection to Shire mains powers on non-market days	Per day	\$11.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

Standpipes

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Sale of Water Minimum charge	per kilolitre	\$20.00 or \$10.00 per kilolitre	N	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Replacement Swipe Card (initial card free of charge)	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Extractive Industry Licences					
Application Fee	each	\$500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Annual Licence Renewal Fee - less than 5 hectares		\$150.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Annual Licence Renewal Fee - greater than 5 hectares		\$300.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Licence Fee Transfer	each	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Extractive Industry 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	\$ 500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Rehabilitation Bond	per hectare	\$25000.00	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	\$350.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
AIRFIELDS					
Jurien Bay Airstrip					

Shire of Dandaragan
2023/2024 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
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	\$280.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Backhoe	per hour	\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Roller	per hour	\$250.00	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	\$250.00	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	\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Truck - Road Train	per hour	\$280.00	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	\$280.00	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	Per hour	\$150.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
All other private works	Total cost	Cost + 40%	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
Jurien Bay Administration Centre Refurb	Governance	1,000,000	1,000,000					
Purchase Prado	Governance	59,312		59,312				
Wellness Centre - External Repaint	Health	7,000	7,000					
Jurien Tip Cell Fence	Community Amenities	19,250						19,250
Purchase Pool Vehicle	Community Amenities	30,000		30,000				
Cervantes Niche Wall Construction	Community Amenities	20,000						20,000
Sandy Cape Replacement of toilet block	Community Amenities	92,341	92,341					
Badgingarra Amenities - replace	Community Amenities	106,615	106,615					
Memorial Park Toilet Block - External Repaint	Community Amenities	8,000	8,000					
Cervantes CCRC - External Repaint	Recreation & Culture	8,000	8,000					
Cervantes CCRC - Hi-bay LED Light Conversion	Recreation & Culture	15,000	15,000					
Jurien Irrigation Project	Recreation & Culture	133,800				133,800		
Jurien Bay Foreshore Transformer Fire Wall	Recreation & Culture	45,000	45,000					
Playground Additions - Cervantes Rec Reserve	Recreation & Culture	50,000			50,000			
Playground Partial Replacement - Weld Park	Recreation & Culture	85,000			85,000			
JB Tip Road to New Cell	Transport	97,490						97,490
EW Runway Development Projects	Transport	50,000						50,000
Pioneer Park Dandaragan - Fence, Shelter, Seating	Transport	100,000						100,000
Convert Jurien Depot Office into Archives Room	Transport	30,000	30,000					
New Depot Amenities / 2x1 with Caretakers wing	Transport	247,500	247,500					
Purchase Honda Pump	Transport	20,000		20,000				
Kayanaba Road	Transport	12,500					12,500	
Stockyard Road	Transport	125,763					125,763	
Cantaballing Road	Transport	45,794					45,794	
Harris Street	Transport	65,683					65,683	
Sandy Cape Road	Transport	150,000					150,000	
Gillingarra Road	Transport	425,000					425,000	
Jurien East Road	Transport	545,076					545,076	
Jurien East Road	Transport	795,781					795,781	
Calaby Road	Transport	120,000					120,000	
Calaby Road	Transport	490,000					490,000	
Dandaragan Road	Transport	130,000					130,000	
Dandaragan Road	Transport	630,000					630,000	
Agaton Road	Transport	3,003,984					3,003,984	
Munbinea Road	Transport	194,902					194,902	
Munbinea Road	Transport	184,967					184,967	
Bibby Road	Transport	210,863					210,863	
Bibby Road	Transport	155,867					155,867	
Jurien Bay East West Runway	Transport	500,000						500,000
JB Airstrip Lighting, Cones & Electric Fence	Transport	30,000						30,000
Jurien Bay Airstrip Toilet - External Repaint	Transport	8,500	8,500					
Purchase Loader	Transport	370,000		370,000				
Purchase Prime Mover	Transport	350,000		350,000				
Purchase Quietaire Portable Aircon	Other Property & Services	8,000		8,000				
2 York Street - re-roof shed, upgrade stormwater	Other Property & Services	30,000	30,000					
Residence 1 3x1 21 Topham Street, Dandaragan	Other Property & Services	292,500	292,500					
Transportable Residence 2 2x1 8 Harris Street	Other Property & Services	232,500	232,500					
Workers Cottage 2x2 - Shared living space 8 Harris	Other Property & Services	247,500	247,500					
Purchase Utility	Other Property & Services	55,000		55,000				
Purchase Utility	Other Property & Services	60,000		60,000				
Purchase Utility	Other Property & Services	55,000		55,000				
Purchase Utility	Other Property & Services	55,000		55,000				
Total		11,804,488	2,370,456	1,062,312	135,000	133,800	7,286,180	816,740

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

S2. PROPERTY, PLANT AND EQUIPMENT DISPOSAL AND CHANGEOVER

	Proceeds from Sale	Cost of Replacement Asset	Net Cost for Change Over	Written Down Value	Profit/(Loss) on Disposal
Description	2023/2024 Budget	2023/2024 Budget	2023/2024 Budget	2023/2024 Budget	2023/2024 Budget
	\$	\$	\$	\$	\$
Trade of Volvo L70C FA2020 PCL004	25,000	370,000	345,000	0	25,000
Trade of Iveco Powerstar 7200 FA2532 PTH014	30,000	350,000	320,000	37,931	(7,931)
Trade of Holden Space Cab FA2533 PLV236	10,000	55,000	45,000	0	10,000
Trade of Holden Space Cab FA2440 PLV238	12,000	60,000	48,000	8,681	3,319
Trade Toyota Hilux FA2993 PLV239	15,000	55,000	40,000	6,500	8,500
Trade Mazda CX5 FA2995 PLV240	19,000	30,000	11,000	7,926	11,074
Trade Toyota Hilux FA2996 PLV243	15,000	55,000	40,000	6,500	8,500
Sale of Prado FA3242 PLV267	50,000	59,312	9,312	44,724	5,276
Sale Toyota Corolla FA3155 PLV264	20,000	0	(20,000)	14,325	5,675
Sale 17 Doust Street Lot116 FA2521	410,425	0	(410,425)	140,000	270,425
Sale 19 Doust Street Lot115 FA2520	439,435	0	(439,435)	140,000	299,435
Sale 3494 Dandaragan Rd Lot 102 FA2511	198,000	0	(198,000)	166,883	31,117
Sale 3490 Dandaragan Rd Lot 101 FA2509	195,000	0	(195,000)	128,412	66,588
Sale 3486 Dandaragan Rd Lot 7 FA2509	195,000	0	(195,000)	102,836	92,164
	1,633,860	1,034,312	(599,548)	804,718	829,142

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

S3. OPERATING SCHEDULES - department by nature or type

Rate Revenue	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Rates	7,391,929	7,042,480	7,045,744
Operating grants, subsidies & contributions	15,000	12,327	25,000
Fees and charges	28,000	26,962	36,000
Interest earnings	30,420	30,833	31,420
Total revenue	7,465,349	7,112,603	7,138,164
Expenditure			
Employee Costs	(52,032)	(58,289)	(60,252)
Materials and contracts	(154,500)	(67,396)	(92,000)
Other Expenses	0	(3)	0
Allocations	(92,156)	(70,742)	(88,444)
Total Expenditure	(298,688)	(196,430)	(240,696)
Rate Revenue	7,166,662	6,916,173	6,897,468
Other General Purpose Income	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	0	2,242,082	160,510
Fees and charges	300	27	300
Interest earnings	4,010	4,289	4,010
Total revenue	4,310	2,246,398	164,820
Expenditure			
Allocations	(17,206)	(13,207)	(16,513)
Total Expenditure	(17,206)	(13,207)	(16,513)
Other General Purpose Income	(12,896)	2,233,190	148,307
Members of Council	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	50	0	50
Fees and charges	25	0	25
Total revenue	75	0	75
Expenditure			
Materials and contracts	(85,753)	(75,721)	(88,692)
Insurance	(14,171)	(13,505)	(13,505)
Other Expenses	(198,494)	(157,986)	(228,015)
Allocations	(266,097)	(204,264)	(255,380)
Depreciation	(2,424)	(2,222)	(2,459)
Total Expenditure	(566,939)	(453,698)	(588,051)
Members of Council	(566,864)	(453,698)	(587,976)
Other Governance	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$

Revenue			
Operating grants, subsidies & contributions	6,100	3,289	6,100
Grants & subsidies (towards non-operating activities)	590,929	0	0
Profit on disposal of asset	10,951	0	0
Fees and charges	500	10	500
Other revenue	23,920	66	0
Total revenue	632,400	3,365	6,600
Expenditure			
Employee Costs	(1,248,501)	(1,049,535)	(1,148,374)
Materials and contracts	(758,345)	(764,391)	(740,020)
Utilities	(59,417)	(54,886)	(60,159)
Insurance	(24,353)	(21,808)	(22,778)
Interest	(368)	(428)	(697)
Other Expenses	(20,150)	0	(20,150)
Allocations	2,345,296	1,785,318	2,251,703
Depreciation	(187,452)	(171,851)	(190,212)
Total Expenditure	46,709	(277,581)	69,314
Other Governance	679,110	(274,216)	75,914
General Administration	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Materials and contracts	0	(318)	0
Total Expenditure	0	(318)	0
General Administration	0	(318)	0
Fire Prevention	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	244,321	134,972	67,500
Fees and charges	370,089	371,634	370,089
Interest earnings	500	501	1,000
Total revenue	614,910	507,107	438,589
Expenditure			
Employee Costs	(55,248)	(62,890)	(46,542)
Materials and contracts	(382,122)	(286,493)	(201,749)
Utilities	0	0	(117)
Insurance	(56,931)	(35,127)	(37,695)
Other Expenses	(365,089)	(372,839)	(365,089)
Allocations	(173,852)	(136,990)	(169,611)
Depreciation	(70,260)	(66,823)	(76,718)
Loss on Disposal of Asset	0	(122,940)	0
Total Expenditure	(1,103,503)	(1,084,102)	(897,520)
Fire Prevention	(488,593)	(576,995)	(458,931)
Animal Control	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	50	0	50
Fees and charges	7,400	8,735	8,550
Total revenue	7,450	8,735	8,600

Expenditure			
Employee Costs	(52,206)	(37,682)	(43,980)
Materials and contracts	(14,000)	(4,940)	(6,000)
Allocations	(53,502)	(41,264)	(51,347)
Depreciation	(288)	(263)	(290)
Total Expenditure	(119,996)	(84,149)	(101,618)
Animal Control	(112,546)	(75,415)	(93,018)
Other Law Order Public Safety	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	6,359	0	150
Fees and charges	3,150	10,732	3,150
Other revenue	19,240	0	18,200
Total revenue	28,749	10,732	21,500
Expenditure			
Employee Costs	(372,587)	(333,306)	(349,794)
Materials and contracts	(55,827)	(42,931)	(35,726)
Insurance	0	(455)	0
Other Expenses	0	(800)	0
Allocations	(150,608)	(123,493)	(144,542)
Depreciation	(29,928)	(27,871)	(31,665)
Total Expenditure	(608,950)	(528,855)	(561,727)
Other Law Order Public Safety	(580,201)	(518,123)	(540,227)
Prv Srv Inspection and Administration	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	19,290	22,961	19,290
Other revenue	19,760	0	17,420
Total revenue	39,050	22,961	36,710
Expenditure			
Employee Costs	(134,329)	(124,472)	(131,419)
Materials and contracts	(23,423)	(6,165)	(7,557)
Insurance	(449)	(433)	(476)
Allocations	(14,613)	(11,217)	(14,024)
Total Expenditure	(172,814)	(142,286)	(153,476)
Prv Srv Inspection and Administration	(133,764)	(119,326)	(116,766)
Pest Control	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Materials and contracts	0	(9,020)	0
Allocations	(5,185)	(3,980)	(4,976)
Total Expenditure	(5,185)	(13,000)	(4,976)
Pest Control	(5,185)	(13,000)	(4,976)
Other Health	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(1,342)	(543)	(1,105)

Materials and contracts	(4,927)	(2,315)	(5,727)
Insurance	(2,239)	(1,810)	(1,991)
Allocations	(185,069)	(141,526)	(177,449)
Depreciation	(21,216)	(19,449)	(21,509)
Total Expenditure	(214,793)	(165,643)	(207,781)
Other Health	(214,793)	(165,643)	(207,781)
Other Education	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	52,000	44,613	46,800
Total revenue	52,000	44,613	46,800
Expenditure			
Employee Costs	(6,787)	(11,735)	(5,166)
Materials and contracts	0	(2,427)	0
Interest	(9,599)	(8,788)	(10,670)
Allocations	(29,226)	(22,435)	(28,049)
Depreciation	(12,168)	(10,141)	0
Total Expenditure	(57,780)	(55,525)	(43,885)
Other Education	(5,780)	(10,913)	2,915
Aged and Disabled - other	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(10,092)	(7,363)	(8,275)
Materials and contracts	(500)	0	(500)
Allocations	(25,219)	(19,359)	(24,203)
Total Expenditure	(35,811)	(26,722)	(32,979)
Aged and Disabled - other	(35,811)	(26,722)	(32,979)
Other Welfare	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	0	8,500	1,000
Total revenue	0	8,500	1,000
Expenditure			
Employee Costs	0	(1,542)	0
Materials and contracts	(38,600)	(27,873)	(38,600)
Insurance	(105)	(85)	(94)
Allocations	0	(1,573)	0
Total Expenditure	(38,705)	(31,073)	(38,694)
Other Welfare	(38,705)	(22,573)	(37,694)
Waste Management - Household	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	1,036,918	1,041,941	1,051,918
Total revenue	1,036,918	1,041,941	1,051,918
Expenditure			
Employee Costs	(179,658)	(162,662)	(165,940)
Materials and contracts	(647,062)	(542,657)	(647,589)

Utilities	(3,936)	(3,785)	(1,395)
Insurance	(1,240)	(1,003)	(1,103)
Allocations	(207,781)	(238,558)	(194,567)
Depreciation	(29,736)	(27,297)	(28,509)
Total Expenditure	(1,069,414)	(975,961)	(1,039,102)
Waste Management - Household	(32,496)	65,980	12,816
Sanitation - Other	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	36,000	581	36,000
Total revenue	36,000	581	36,000
Expenditure			
Employee Costs	(13,186)	(7,541)	(12,692)
Materials and contracts	0	(450)	0
Allocations	(5,185)	(3,980)	(4,976)
Total Expenditure	(18,371)	(11,971)	(17,668)
Sanitation - Other	17,629	(11,391)	18,332
Sewerage	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	3,000	3,540	8,000
Total revenue	3,000	3,540	8,000
Expenditure			
Materials and contracts	0	(11,376)	0
Other Expenses	(15,500)	(37,848)	(15,500)
Allocations	(8,485)	(6,513)	(8,143)
Depreciation	(648)	(378)	(284)
Total Expenditure	(24,633)	(56,115)	(23,927)
Sewerage	(21,633)	(52,575)	(15,927)
Protection of the Environment	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	102,000	7,503	2,000
Total revenue	102,000	7,503	2,000
Expenditure			
Employee Costs	(84,426)	0	0
Materials and contracts	(36,000)	(33,354)	(54,000)
Allocations	(9,663)	(7,418)	(9,274)
Total Expenditure	(130,089)	(40,772)	(63,274)
Protection of the Environment	(28,089)	(33,269)	(61,274)
Town Planning	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	0	16,700	10,000
Profit on disposal of asset	11,074	0	0
Fees and charges	90,900	30,891	90,900
Other revenue	28,600	72,695	23,920

Total revenue	130,574	120,286	124,820
Expenditure			
Employee Costs	(206,659)	(174,750)	(181,721)
Materials and contracts	(19,546)	(15,091)	(19,690)
Insurance	(693)	(668)	(735)
Allocations	(240,407)	(184,543)	(230,724)
Depreciation	(14,880)	(13,640)	(15,079)
Loss on Disposal of Asset	0	0	(500)
Total Expenditure	(482,184)	(388,692)	(448,449)
Town Planning	(351,610)	(268,406)	(323,629)
Drainage	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Allocations	(4,950)	(3,799)	(4,750)
Depreciation	(80,736)	(74,008)	(123,279)
Total Expenditure	(85,686)	(77,807)	(128,029)
Drainage	(85,686)	(77,807)	(128,029)
Stormwater	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Allocations	(5,185)	(3,980)	(4,976)
Total Expenditure	(5,185)	(3,980)	(4,976)
Stormwater	(5,185)	(3,980)	(4,976)
Other Community Amenities	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	26,000	35,861	26,000
Fees and charges	12,000	5,424	12,000
Total revenue	38,000	41,284	38,000
Expenditure			
Employee Costs	(205,453)	(192,905)	(195,685)
Materials and contracts	(164,732)	(187,991)	(139,371)
Utilities	(50,188)	(49,299)	(27,089)
Insurance	(11,318)	(9,149)	(10,064)
Other Expenses	(38,267)	(51,015)	(69,375)
Allocations	(158,509)	(129,322)	(150,297)
Depreciation	(156,432)	(135,597)	(127,348)
Total Expenditure	(784,898)	(755,278)	(719,230)
Other Community Amenities	(746,898)	(713,994)	(681,230)
Public Halls and Civic Centres	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	24,041	33,022	24,041
Grants & subsidies (towards non-operating activities)	0	0	1,181,858
Fees and charges	109,001	96,763	91,685
Total revenue	133,042	129,785	1,297,584
Expenditure			

Employee Costs	(38,964)	(36,966)	(33,060)
Materials and contracts	(102,829)	(105,753)	(116,598)
Utilities	(23,774)	(21,428)	(26,092)
Insurance	(25,678)	(20,759)	(22,835)
Interest	0	(142)	0
Other Expenses	(48,600)	(101,200)	(41,200)
Allocations	(45,181)	(44,176)	(40,715)
Depreciation	(419,160)	(361,520)	(423,319)
Total Expenditure	(704,186)	(691,945)	(703,819)
Public Halls and Civic Centres	(571,144)	(562,161)	593,765
Swimming Areas and Beaches	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	134,293	0	50,000
Total revenue	134,293	0	50,000
Expenditure			
Materials and contracts	(219,935)	(24,457)	(52,001)
Utilities	(7,559)	(5,462)	(8,746)
Allocations	(6,128)	(4,704)	(5,881)
Depreciation	(4,860)	(4,455)	(7,067)
Total Expenditure	(238,483)	(39,078)	(73,695)
Swimming Areas and Beaches	(104,190)	(39,078)	(23,695)
Other Recreation and Sport	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	55,812	28,826	44,232
Grants & subsidies (towards non-operating activities)	412,365	10,000	405,465
Profit on disposal of asset	0	0	4,632
Fees and charges	539,231	546,368	462,791
Interest earnings	0	212	0
Total revenue	1,007,408	585,405	917,120
Expenditure			
Employee Costs	(320,473)	(262,720)	(297,183)
Materials and contracts	(896,386)	(724,864)	(917,906)
Utilities	(52,474)	(52,488)	(44,570)
Insurance	(67,933)	(74,446)	(60,340)
Interest	(147)	(130)	(212)
Other Expenses	0	(3,000)	(3,000)
Allocations	(463,517)	(468,728)	(442,203)
Depreciation	(765,156)	(658,029)	(741,740)
Loss on Disposal of Asset	0	0	(12,796)
Total Expenditure	(2,566,086)	(2,244,405)	(2,519,950)
Other Recreation and Sport	(1,558,678)	(1,659,000)	(1,602,829)
Television and Radio Rebroadcast	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(1,381)	0	(1,439)
Materials and contracts	(44,803)	(34,038)	(43,803)

Insurance	(591)	(478)	(526)
Allocations	(6,193)	(3,799)	(6,045)
Depreciation	(37,464)	(34,340)	(36,742)
Total Expenditure	(90,432)	(72,655)	(88,555)
Television and Radio Rebroadcast	(90,432)	(72,655)	(88,555)
Libraries	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	5,000	5,000	10
Total revenue	5,000	5,000	10
Expenditure			
Employee Costs	(106,105)	(101,807)	(98,142)
Materials and contracts	(62,169)	(12,425)	(13,765)
Utilities	(2,270)	(2,338)	0
Allocations	(59,395)	(46,531)	(57,002)
Depreciation	(1,020)	(935)	(664)
Total Expenditure	(230,959)	(164,035)	(169,574)
Libraries	(225,959)	(159,035)	(169,564)
Other Culture	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(28,792)	(20,320)	(22,206)
Materials and contracts	(76,534)	(372)	(76,474)
Utilities	(466)	(454)	(362)
Insurance	(786)	(635)	(699)
Allocations	(30,096)	(25,753)	(28,855)
Depreciation	(10,692)	(9,801)	(7,949)
Total Expenditure	(147,366)	(57,335)	(136,545)
Other Culture	(147,366)	(57,335)	(136,545)
Heritage	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(3,330)	(2,804)	(2,530)
Materials and contracts	0	(5,260)	(14,000)
Total Expenditure	(3,330)	(8,063)	(16,530)
Heritage	(3,330)	(8,063)	(16,530)
Streets Roads Bridges Depots Maint	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	306,650	291,726	285,815
Grants & subsidies (towards non-operating activities)	7,712,906	2,724,992	7,471,440
Profit on disposal of asset	0	25,064	30,000
Total revenue	8,019,556	3,041,782	7,787,255
Expenditure			
Employee Costs	(444,793)	(328,561)	(337,296)
Materials and contracts	(703,223)	(677,806)	(984,450)
Utilities	(281,285)	(193,269)	(210,020)

Insurance	(16,476)	(13,320)	(14,652)
Interest	0	(18)	0
Other Expenses	(2,000)	(2,085)	(2,000)
Allocations	(971,511)	(909,862)	(770,389)
Depreciation	(5,329,848)	(4,846,963)	(3,171,686)
Total Expenditure	(7,749,136)	(6,971,883)	(5,490,494)
Streets Roads Bridges Depots Maint	270,420	(3,930,101)	2,296,761
Parking Services	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Allocations	(5,185)	(3,980)	(4,976)
Total Expenditure	(5,185)	(3,980)	(4,976)
Parking Services	(5,185)	(3,980)	(4,976)
Airfields	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Grants & subsidies (towards non-operating activities)	500,000	91,006	92,500
Fees and charges	37,000	39,187	30,328
Total revenue	537,000	130,193	122,828
Expenditure			
Employee Costs	(39,084)	(32,148)	(33,052)
Materials and contracts	(25,650)	(17,103)	(12,350)
Utilities	(534)	(730)	(1,431)
Allocations	(47,221)	(37,590)	(45,274)
Depreciation	(123,228)	(109,667)	(116,548)
Total Expenditure	(235,718)	(197,239)	(208,655)
Airfields	301,283	(67,046)	(85,827)
Road Plant Purchase	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Profit on disposal of asset	25,000	0	500
Total revenue	25,000	0	500
Expenditure			
Allocations	(22,155)	(17,007)	(21,263)
Depreciation	(108,888)	(103,716)	(110,408)
Loss on Disposal of Asset	(7,931)	0	(32,091)
Total Expenditure	(138,974)	(120,723)	(163,762)
Road Plant Purchase	(113,974)	(120,723)	(163,262)
Rural Services	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(3,233)	0	(2,722)
Materials and contracts	(10,000)	0	(15,000)
Allocations	(8,021)	(3,799)	(7,336)
Total Expenditure	(21,254)	(3,799)	(25,057)
Rural Services	(21,254)	(3,799)	(25,057)

Tourism and Area Promotion	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	200,091	173,308	209,191
Total revenue	200,091	173,308	209,191
Expenditure			
Employee Costs	(152,917)	(156,387)	(134,652)
Materials and contracts	(122,931)	(56,158)	(95,892)
Utilities	(2,713)	(2,348)	(3,362)
Interest	0	(29)	0
Other Expenses	(4,000)	(7,480)	(4,000)
Allocations	(183,894)	(138,045)	(172,591)
Depreciation	(59,340)	(53,990)	(52,672)
Total Expenditure	(525,795)	(414,438)	(463,168)
Tourism and Area Promotion	(325,704)	(241,129)	(253,977)
Building Control	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	200	0	200
Fees and charges	46,200	53,080	56,200
Other revenue	999	0	999
Total revenue	47,399	53,080	57,399
Expenditure			
Employee Costs	(118,539)	(106,238)	(105,543)
Materials and contracts	(9,755)	(32,861)	(35,018)
Utilities	(899)	(738)	(1,074)
Allocations	(109,362)	(83,949)	(104,957)
Depreciation	(2,628)	(2,409)	(2,661)
Total Expenditure	(241,183)	(226,195)	(249,252)
Building Control	(193,783)	(173,115)	(191,853)
Other Economic Services	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	5,000	4,267	5,000
Fees and charges	3,000	4,398	3,000
Total revenue	8,000	8,666	8,000
Expenditure			
Utilities	(8,187)	(9,163)	(7,989)
Allocations	(4,950)	(3,799)	(4,750)
Total Expenditure	(13,136)	(12,962)	(12,739)
Other Economic Services	(5,136)	(4,297)	(4,739)
Economic Development	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	(54,796)	(78,475)	(53,650)
Materials and contracts	(16,110)	(483)	0
Insurance	(291)	(280)	(308)

Other Expenses	(30,000)	0	0
Allocations	(13,199)	(10,132)	(12,667)
Total Expenditure	(114,396)	(89,369)	(66,625)
Economic Development	(114,396)	(89,369)	(66,625)
Private Works	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Fees and charges	12,500	45,205	12,500
Total revenue	12,500	45,205	12,500
Expenditure			
Employee Costs	0	(1,306)	0
Materials and contracts	(12,000)	(57,292)	(12,000)
Allocations	(4,950)	(6,305)	(4,750)
Total Expenditure	(16,950)	(64,903)	(16,750)
Private Works	(4,450)	(19,699)	(4,250)
Land Development Scheme	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Employee Costs	0	(158)	0
Allocations	(4,950)	(3,961)	(4,750)
Total Expenditure	(4,950)	(4,119)	(4,750)
Land Development Scheme	(4,950)	(4,119)	(4,750)
Engineering Administration	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Expenditure			
Allocations	(6,128)	(4,704)	(5,881)
Total Expenditure	(6,128)	(4,704)	(5,881)
Engineering Administration	(6,128)	(4,704)	(5,881)
Plant Operations	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	1,000	3,538	1,000
Profit on disposal of asset	0	32,353	7,431
Fees and charges	500	0	500
Other revenue	32,500	30,868	52,500
Total revenue	34,000	66,759	61,431
Expenditure			
Employee Costs	(94,614)	(187,182)	(89,735)
Materials and contracts	(668,700)	(603,260)	(668,700)
Insurance	(62,365)	(47,253)	(66,035)
Allocations	940,133	928,930	1,172,006
Depreciation	(315,624)	(276,645)	(299,469)
Loss on Disposal of Asset	0	(826)	(2,316)
Total Expenditure	(201,171)	(186,236)	45,751
Plant Operations	(167,171)	(119,476)	107,182
Public Works Overheads	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget

	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	500	97	500
Profit on disposal of asset	220,188	5,030	0
Fees and charges	0	(1,140)	0
Other revenue	5,148	8,111	7,894
Total revenue	225,836	12,099	8,394
Expenditure			
Employee Costs	(1,094,677)	(879,839)	(983,434)
Materials and contracts	(74,085)	(74,880)	(64,136)
Utilities	(2,389)	(2,398)	(3,475)
Insurance	(78,121)	(76,852)	(73,886)
Interest	(3,732)	(3,417)	(4,149)
Allocations	1,149,356	1,038,955	1,161,130
Depreciation	(128,832)	(109,780)	(110,622)
Loss on Disposal of Asset	0	0	(2,912)
Total Expenditure	(232,479)	(108,211)	(81,483)
Public Works Overheads	(6,643)	(96,112)	(73,090)
Unclassified	2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
	\$	\$	\$
Revenue			
Operating grants, subsidies & contributions	870	698	1,095
Profit on disposal of asset	569,860	0	0
Fees and charges	21,000	41,924	21,000
Interest earnings	0	798	0
Total revenue	591,730	43,420	22,095
Expenditure			
Materials and contracts	(7,000)	(9,944)	0
Insurance	(1,585)	(1,282)	(1,410)
Interest	(35,736)	(30,689)	(37,459)
Other Expenses	0	(1)	0
Allocations	(43,839)	(33,652)	(42,073)
Depreciation	(223,116)	(204,770)	(226,383)
Total Expenditure	(311,276)	(280,337)	(307,325)
Unclassified	280,454	(236,917)	(285,231)

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024**

S4. INDICATIVE BALANCE SHEET

Description	2024	2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,802,253	7,104,058
Trade receivables	191,551	821,551
Other financial assets at amortised cost	23,012	22,717
Other current assets	0	0
Inventories	54,961	54,961
TOTAL CURRENT ASSETS	5,071,778	8,003,288
NON-CURRENT ASSETS		
Other financial assets at amortised cost	115,562	136,795
Trade receivables	69,278	69,278
Land	2,346,000	2,674,000
Buildings and improvements	30,574,525	29,748,704
Furniture and equipment	1,117,953	1,126,725
Plant and equipment	3,449,377	3,108,384
Right of use assets	3,593	37,445
Infrastructure	294,250,871	292,183,315
TOTAL NON-CURRENT ASSETS	331,927,159	329,084,646
TOTAL ASSETS	336,998,937	337,087,934
CURRENT LIABILITIES		
Trade and other payables	(216,358)	(316,358)
Contract liabilities	(96,600)	(1,898,942)
Lease liabilities	(10,782)	(38,116)
Borrowings	(171,419)	(168,074)
Employee related provisions	(519,719)	(519,719)
TOTAL CURRENT LIABILITIES	(1,014,878)	(2,941,208)
NON-CURRENT LIABILITIES		
Lease liabilities	2,621	(1,356)
Borrowings	(2,337,088)	(2,074,727)
Employee related provisions	(113,631)	(113,631)
TOTAL NON-CURRENT LIABILITIES	(2,448,098)	(2,189,715)
TOTAL LIABILITIES	(3,462,976)	(5,130,924)
TOTAL NET ASSETS	333,535,961	331,957,010
EQUITY		
Retained earnings	(202,138,913)	(200,542,679)
Reserves - cash backed	(4,735,807)	(4,753,091)
Revaluation surplus	(126,661,240)	(126,661,240)
TOTAL EQUITY	333,535,961	331,957,010



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