



NOTICE OF SPECIAL COUNCIL MEETING

In accordance with Section 5.4 (a)(i) of the *Local Government Act 1995*, I advise that we will be holding a Special Council Meeting on the **Wednesday 4 August 2021** at **10.00am** at the **Jurien Bay Council Chambers**.

The purpose of the meeting is to adopt the 2021 / 2022 Annual Municipal Budget.



Cr Leslee Holmes

PRESIDENT

Shire of Dandaragan

PO Box 676

JURIEN BAY WA 6516

30 July 2021



NOTICE OF A SPECIAL COUNCIL MEETING

Dear Council Member,

Please be advised that a Special Council Meeting of the Shire of Dandaragan will be held on **Wednesday 4 August 2021** at the **Council Chambers, Jurien Bay** commencing at **10.00am**.

The purpose of the meeting is to adopt the 2021 / 2022 Annual Municipal Budget.

Please be advised that your copy of the agenda and business papers for the meeting are attached for your perusal.

Brent Bailey
CHIEF EXECUTIVE OFFICER

30 July 2021



SHIRE
of
DANDARAGAN

AGENDA AND BUSINESS PAPERS

for the

SPECIAL COUNCIL MEETING

to be held at the

COUNCIL CHAMBERS, JURIEN BAY

on

WEDNESDAY 4 AUGUST 2021

COMMENCING AT 10.00AM

(THIS DOCUMENT IS AVAILABLE IN LARGER PRINT ON REQUEST)

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

1.2 DISCLAIMER READING

“No responsibility whatsoever is implied or accepted by the Shire of Dandaragan for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council’s decision, which will be provided within fourteen (14) days of this meeting.”

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

Members

Councillor L Holmes	(President)
Councillor P Scharf	(Deputy President)
Councillor J Clarke	
Councillor A Eyre	
Councillor R Rybarczyk	
Councillor R Shanahun	
Councillor D Slyns	

Staff

Mr B Bailey	(Chief Executive Officer)
Mr S Clayton	(Executive Manager Corporate & Community Services)
Mr B Pepper	(Executive Manager Infrastructure)
Mr D Chidlow	(Manager Planning)
Ms R Headland	(Council Secretary & PA)

Apologies

Councillor W Gibson

Approved Leave of Absence

3 PUBLIC QUESTION TIME

4 PURPOSE OF THE MEETING

The purpose of the meeting is adopt the 2021 / 2022 Annual Municipal Budget.

5 ORDER OF BUSINESS

5.1 CORPORATE & COMMUNITY SERVICES

5.1.1 SHIRE OF DANDARAGAN 2021 / 2022 ANNUAL MUNICIPAL BUDGET

Location:	N/A
Applicant:	None
Folder Path:	Business Classification Scheme / Financial Management / Budgeting / Allocations
Disclosure of Interest:	None
Date:	29 July 2021
Author:	Scott Clayton, Executive Manager Corporate & Community Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To adopt the Shire of Dandaragan's Budget for the 2021 / 2022 financial year together with supporting schedules, including striking of the municipal fund rates, adoption of fees and charges, setting of elected members fees for the year and other consequential matters arising from the budget papers.

BACKGROUND

The 2021 / 2022 draft budget has been prepared in accordance with the presentations made to councillors at budget workshops held in June and July 2021.

COMMENT

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

To yield the deficiency as identified in the draft budget it was necessary to impose an overall 4% rate increase for 2021/2022. This increase is 0.8% above the "Local Government Cost Index" forecast for 2021/2022 calculated and published by the WA Local Government Association. A 4% increase approximately equates to an additional \$50 to the annual rates of a standard 4 x 2 brick dwelling in a residential area.

The estimated opening surplus includes an advance WA Local Government Grants Commission grant payment of \$839,207.

Budget highlights include;

- \$2.1m for the reconstruction of part of Jurien East Road.
- \$3.7m for other road reconstruction and renewal works.
- \$643,000 for the construction of teachers housing in Dandaragan.
- \$1.17m to complete stage 1 of the Jurien Bay foreshore redevelopment.

AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD WEDNESDAY 4 AUGUST 2021
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- \$1.28m to construct the foreshore pavilion and toilet, with a commercial tenant already secured to operate the facility at completion.
- \$265,000 to building renewal works on multiple community buildings.
- An additional \$490,000 towards road maintenance works including, maintenance grading, shoulder maintenance, verge spraying, verge slashing and road patching.

Other key expenditure includes;

- Smart community digital strategy.
- An additional \$20,000 per annum to service, maintain and insure the Tatra fire unit gifted to the Shire.
- Completion of the Sport and Recreation Plan and commencement of recreation precinct master planning.
- Completion of asphaltting the CCRC carpark
- Large events grant funding round
- Establishing a working group to commence development of a strategy to foster strong relationships with the Yued people.
- Precinct plan development for the Cervantes Recreation reserve encompassing the Cervantes Country Club and Men's Shed.
- Development of an investment opportunity prospectus

CONSULTATION

- Chief Executive Officer
- Executive Manager Development Services
- Executive Manager Infrastructure
- Principal Environmental Health Officer
- Key Community Groups

STATUTORY ENVIRONMENT

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2021 / 2022 budget as presented is considered to meet statutory requirements.

Section 6.2 of the Local Government Act 1995 deals with the waiving of debts.

POLICY IMPLICATIONS

The budget is based on the principles contained in the Strategic Community Plan.

FINANCIAL IMPLICATIONS

Specific financial implications are itemised in the draft 2021 / 22 budget attached for adoption.

STRATEGIC IMPLICATIONS

The draft 2021 / 2022 budget has been developed based on the Strategic Community Plan.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Shire of Dandaragan Draft 2021 / 2022 Annual Municipal Budget

(Marked 5.1.1)

VOTING REQUIREMENT

OFFICER RECOMMENDATION 1 Absolute majority

OFFICER RECOMMENDATION 2 Absolute majority

OFFICER RECOMMENDATION 3 Simple majority

OFFICER RECOMMENDATION 1

PART A – MUNICIPAL FUND BUDGET FOR 2021 / 2022

Pursuant to the provisions of Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Budget as contained in Attachment 5.1.1 (2021 / 2022 Annual Municipal Budget) of this agenda and the minutes, for the Shire of Dandaragan for the 2021 / 2022 financial year which includes the following:

- Statement of Comprehensive Income by Nature or Type showing a net profit result for that year of \$1,126,010.
- Statement of Comprehensive Income by Department showing a net profit result for that year of \$1,126,010.
- Statement of Cash Flows.
- Rate Setting Statement showing an amount required to be raised from rates of \$6,607,075.
- Notes to and forming part of the Budget.
- Budget Program Schedules.
- Transfers to / from Reserve Accounts.

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. for the purpose of yielding the deficiency disclosed by the Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the general and minimum rates on Gross

Rental Values and general and minimum rates on Unimproved Values.

1.1 General Rates

- **General (GRV) 8.3362 cents in the dollar.**
- **General (UV) 0.6638 cents in the dollar.**

1.2 Minimum Rates

- **General (GRV) \$985.**
- **Lesser (GRV) (Dandaragan & Badgingarra) \$744.**
- **General (UV) (Mining) \$930.**
- **Lesser (UV) (Non Mining) \$744.**

2. **pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full or by instalments:**
 - **Full payment and 1st instalment due date 17 September 2021.**
 - **2nd instalment due date 17 November 2021.**
 - **3rd instalment due date 17 January 2022.**
 - **4th and final instalment due date 17 March 2022.**
3. **pursuant to Section 6.46 of the Local Government Act 1995, Council offers a discount of 5% to ratepayers who have paid their rates in full, including arrears and service charges, on or before 17 September 2021 or 35 days after the date of service appearing on the rate notice, whichever is the later.**
4. **Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$6.67 (\$20 total) for each instalment after the initial instalment is paid.**
5. **In accordance with the Local Government Amendment (COVID-19 Response) Act 2020 and the Local Government (COVID-19 Response) Amendment Order 2021, for the purpose of section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 3.0% where the owner has elected to pay rates and service charges through an instalment option.**
6. **In accordance with the Local Government Amendment (COVID-19 Response) Act 2020 and the Local Government (COVID-19 Response) Amendment Order 2021, for the purpose of section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.**

PART C – FEES AND CHARGES FOR 2021 / 2022

1. pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges included in the draft 2021 / 2022 budget included as Attachment 5.1.1 of this agenda and minutes.
2. pursuant to section 6.16 of the Local Government Act 1995, Council cap the maximum any one customer, as individually identified by the “customer ID” held by Avdata, will pay for the 2021 / 2022 financial year towards landing fees at \$20,000 ex GST
3. pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, Council adopt the following charges for the proper disposal of waste:

Rubbish Service Level 1

Collection of one rubbish bin weekly and one recycling bin fortnightly	\$	357.00
Pensioner Rate	\$	309.00

Rubbish Service Level 2

Collection of one rubbish bin weekly and two recycling bin fortnightly	\$	434.00
Pensioner Rate	\$	386.00

Rubbish Service Level 3

Collection of one rubbish bin weekly and three recycling bin fortnightly	\$	511.00
Pensioner Rate	\$	463.00

Rubbish Service Level 4

Collection of one rubbish bin weekly and four recycling bin fortnightly	\$	588.00
Pensioner Rate	\$	540.00

Rubbish Service Level 5

Collection of one rubbish bin weekly and five recycling bin fortnightly	\$	665.00
Pensioner Rate	\$	617.00

Rural Facility Pass

Rural 240l Disposal Charge	\$	149.00
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4. pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, and section 6.16 of the Local Government Act 1995 Council adopt the following charges for the deposit of domestic and commercial waste:

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General refuse	per m ³	\$28.00 [§]
<i>§ General waste, generated by the activities of an incorporated community group based in the Shire of Dandaragan will incur a charge equal to 25% of the fee otherwise payable.</i>		
Builders Waste	per m ³	\$28.00
Clean bricks and concrete slabs (resaleable)		Free
Separated recyclables		Free
Clean fill		Free
Scrap metal		Free
Motorcycle Tyres	each	\$3.00
Car Tyres without rims	each	\$5.00
4x4 Tyres without rims	each	\$10.00
Truck Tyres without rims	each	\$23.00
4x4 & Car tyres with rims	each	\$20.00
Truck Tyres with rims	each	\$56.00
Car tyres contaminated	each	\$12.50
Light truck contaminated	each	\$25.00
Truck tyre contaminated	each	\$56.00
Super single tyre uncontaminated	each	\$44.00
Super single tyre contaminated	each	\$113.00
Bobcat tyre	each	\$17.00
Bobcat tyre contaminated	each	\$50.00
Tractor tyre 0m – 1m	each	\$100.00
Tractor tyre Large 1m to 2m	each	Not accepted
Earth mover tyre small 0m – 1m		Not accepted
Earth mover tyre large 1.m - 1.5m		Not accepted
Earth mover tyre large 1.5m – 2m		Not accepted
Asbestos (see note 1)	per m ³	\$75.00
Freezers, Fridges, Air conditioners (see note 2)	each	\$15.00
Used Oil	per litre	Free
Oil Filters	each	Free
Uncontaminated green waste i.e. No weeds		Free
Large tree stumps	per m ³	\$28.00
Power Poles	per m ³	\$28.00
Problematic wastes (See note 3))	per m ³	\$75.00
Emergency opening fee	per hour	\$100.00

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

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

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

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

PART E – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2021 / 2022

1. pursuant to section 5.99 of the Local Government Act 1995 and regulation 34 of the Local Government (Administration) Regulations 1996, Council adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

President	\$ 24,720
Councillors	\$ 15,965

2. pursuant to section 5.99A of the Local Government Act 1995 and regulations 34A and 34AA of the Local Government (Administration) Regulations 1996, Council adopts the following annual allowances for elected members:

ICT Allowance	\$ 3,500
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3. pursuant to section 5.98(5) of the Local Government Act 1995 and regulation 33 of the Local Government (Administration) Regulations 1996, Council adopts the following annual local government allowance to be paid in addition to the annual meeting fee:

President	\$ 16,000
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4. pursuant to section 5.98A of the Local Government Act 1995 and regulations 33A of the Local Government (Administration) Regulations 1996, Council adopts the following annual local government allowance to be paid in addition of the annual meeting allowance:

Deputy President	\$ 4,000
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PART F – MATERIAL VARIANCE REPORTING FOR 2021 / 22

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2021 / 2022 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

OFFICER RECOMMENDATION 2

In accordance with Section 6.12 of the Local Government Act 1995, Council waive 100% of the Jurien Bay Airstrip / Aerodrome Landing Fee for the first four landings each calendar month for each customer as individually identified by the “customer ID” held by Avdata.

6 CLOSURE OF MEETING



ATTACHMENTS

FOR SPECIAL COUNCIL MEETING 4 AUGUST 2021

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

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

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

**SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2022**

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2020/2021 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

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

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

**SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2022**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

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

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

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

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

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

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

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

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

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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

	2021/2022 Budget revenue	2020/2021 Actual revenue	2020/2021 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	13,000	0	0
Instalment plan interest earned	10,000	0	0
Unpaid rates and service charge interest earned	21,420	0	0
	44,420	0	0

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

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

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

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

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

Items excluded from calculation of budgeted deficiency

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

LEASE LIABILITIES

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

SUPERANNUATION

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

3 RECONCILIATION OF CASH

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

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

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4 FIXED ASSETS

(a) Acquisition of Assets

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

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

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

4 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

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

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

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

5 ASSET DEPRECIATION

By Program

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

By Class

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

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

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

6 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

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

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

6 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2021/2022

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

(c) Credit Facilities

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

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense.

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

7 LEASE LIABILITIES

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

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

FOR THE YEAR ENDED 30 JUNE 2022

8 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

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

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

8 CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

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

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

9 FEES & CHARGES REVENUE

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

10 GRANT REVENUE

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

11 REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

12 OTHER INFORMATION

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

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

13 ELECTED MEMBERS REMUNERATION (Cont.)

Elected President

President's allowance

Meeting attendance fees (additional)

Elected Deputy President

Deputy President's allowance

Elected member 1

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

Elected member 2

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

Elected member 3

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

Elected member 4

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

Elected member 5

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

Total Elected Member Remuneration

President's allowance

Deputy President's allowance

Meeting attendance fees

Annual allowance for ICT expenses

Travel and accommodation expenses

	2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
	\$	\$	\$
	10,667		
	5,837		
	16,503	0	0
	2,667		
	2,667	0	0
	10,643		
	2,333		
	1,852		
	14,829	0	0
	10,643		
	2,333		
	1,852		
	14,829	0	0
	10,643		
	2,333		
	1,852		
	14,829	0	0
	10,643		
	2,333		
	1,852		
	14,829	0	0
	10,643		
	2,333		
	1,852		
	14,829	0	0
	221,526	218,528	228,940
	16,000	16,000	16,000
	4,000	4,000	4,000
	147,118	145,682	152,440
	30,333	33,835	31,500
	24,075	19,011	25,000
	221,526	218,528	228,940

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

**14 SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

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

13 TRUST FUNDS

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

Trust Fund

Detail	Balance 1 July 2021	Estimated balance 30 June 2022
Cash In Lieu POS - L9000 Valencia	\$ 200,277	\$ 200,277
	<hr/> 200,277	<hr/> 200,277

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
		2021/2022 Budget	2021/2022 Budget	2021/2022 Budget	2021/2022 Budget	2021/2022 Budget	2021/2022 Budget	2021/2022 Budget
Jurien Bay Administration Centre-External Painting	Governance	50,000	50,000					
Reception Foyer Refurbishment	Governance	235,000	235,000					
PURCH Large SUV/4WD	Governance	60,000		60,000				
PURCH Large SUV/4WD	Governance	60,000		60,000				
PURCH Utility	Law Order & Public Safety	60,000		60,000				
Generator - Wellness carryover	Health	7,000		7,000				
Dandaragan House (GROH)	Education & Welfare	643,000	643,000					
Power Connection to JB Tip - Other - NewSLK-	Community Amenities	57,549						57,549
Tip Fence - Other - NewSLK-	Community Amenities	30,000						30,000
PURCH Large SUV	Community Amenities	60,000		60,000				
Family Resource Centre-Replace A/C Unit	Community Amenities	13,500	13,500					
Badgingarra Toilet-New inverted leachdrain	Community Amenities	10,000	10,000					
Cervantes CBD Toilet-Paint	Community Amenities	5,000	5,000					
CCRC-Main roof replacement	Recreation & Culture	65,000	65,000					
CCRC-Accoustics	Recreation & Culture	20,000	20,000					
BCC-Paving	Recreation & Culture	12,000	12,000					
Jurien Irrigation Project - carryover	Recreation & Culture	271,628				271,628		
Collinson Foot Bridge - Other - RenewalSLK-	Recreation & Culture	20,000						20,000
Dand. BMX Pump carryover	Recreation & Culture	63,400						63,400
Dand. Public Art carryover	Recreation & Culture	23,190						23,190
TWP Hill River Bridge	Recreation & Culture	74,915						74,915
BBO Gas modification Sandy Cape	Recreation & Culture	8,970						8,970
Tank modification Sandy Cape	Recreation & Culture	7,525						7,525
Ablution Pavilion carryover	Recreation & Culture	1,281,685	1,281,685					
COVID Community Building Program	Recreation & Culture	5,000	5,000					
Building Renewal Backlog	Recreation & Culture	200,000	200,000					
JSRC Playground Replacement	Recreation & Culture	100,000			100,000			
Civic Centre Fit-Out CarryOver	Recreation & Culture	12,135			12,135			
Jurien Foreshore Redevelopment	Recreation & Culture	1,171,012			128,012	983,000		60,000
Turquoise Way - Other - RenewalSLK0-1.35	Transport	202,500						202,500
JB Footpaths - Other - NewSLK-	Transport	105,000						105,000
Cervantes Footpaths - Other - NewSLK-	Transport	60,000						60,000
TWP Realign (Coastwest)	Transport	119,440						119,440
Beachridge Swales - Other - NewSLK-	Transport	30,000				30,000		
Turquoise Way - Other - NewSLK-	Transport	150,000						150,000
CCC Carpark - Other - RenewalSLK-	Transport	55,131						55,131
PURCH MetroCount VT5900 Plus	Transport	17,901			17,901			
Gillingarra Road - Gravel ResheetSLK0-4	Transport	143,483					143,483	
Marchagee Track - Gravel ResheetSLK4-8	Transport	138,438					138,438	
Waddi Road - Gravel ResheetSLK4-6.5	Transport	118,501					118,501	
Wolba Road - Gravel ResheetSLK0-4	Transport	148,702					148,702	
Mckays Road - Gravel ResheetSLK3-4.6	Transport	64,375					64,375	
Capitela Road - Gravel ResheetSLK1-3	Transport	87,788					87,788	
Lesueur Drive - ReconstructionSLK0-1	Transport	50,078					50,078	
Vine Cottage Lane - Gravel ResheetSLK0-1.3	Transport	36,976					36,976	
NorthWest Road - SealingSLK25-26.7	Transport	50,000					50,000	
Rowes Road - SealingSLK4-7	Transport	50,000					50,000	
Bluewater Drive - SealingSLK0-0.1	Transport	35,600					35,600	
Passmore Close - SealingSLK0-0.18	Transport	80,000					80,000	
Toledo Street - SealingSLK0-0.15	Transport	55,000					55,000	
Green Street - SealingSLK0-0.15	Transport	65,000					65,000	
Aquilla Street - SealingSLK0-0.15	Transport	135,000					135,000	
Castilla Way - SealingSLK0-0.1	Transport	55,000					55,000	
Sierra Court - SealingSLK0-0.05	Transport	35,000					35,000	
Watheroo West Road - Other - NewSLK10.74-39.26	Transport	85,664					85,664	
Watheroo West Road - Other - NewSLK0-8.11	Transport	24,330					24,330	
Jurien East Road - ReconstructionSLK23.85-31	Transport	2,100,000					2,100,000	
Catalby Road - ReconstructionSLK3-6	Transport	554,385					554,385	
Catalby Road - SealingSLK0-6	Transport	192,000					192,000	
Dandaragan Road - ReconstructionSLK65.35-58.85	Transport	512,870					512,870	
Roberts Street carryover	Transport	251,566					251,566	
Dandaragan Road - ReconstructionSLK0.3-0.73	Transport	287,000					287,000	
Dandaragan Road - ReconstructionSLK4.95-7	Transport	360,000					360,000	
Rowes Road - ReconstructionSLK25.5-26	Transport	116,000					116,000	
Taxways	Transport	185,000						185,000
PURCH 6Wheel Prime Mover	Transport	290,000		290,000				
PURCH 12H Equiv.	Transport	385,000		385,000				
PURCH Pedestrian Roller	Transport	25,000		25,000				
PURCH Pedestrian Roller Trailer	Transport	10,000		10,000				
PURCH Sign Trailer	Transport	20,000		20,000				
Dest.Market. Shire Entry Signs	Economic Services	24,000						24,000
PURCH Multi Roller	Other Property & Services	165,000		165,000				
PURCH Large SUV/4WD	Other Property & Services	60,000		60,000				
PURCH Spray Unit	Other Property & Services	10,000		10,000				
PURCH Verti-Mower	Other Property & Services	25,000		25,000				
PURCH Convert PTC023	Other Property & Services	9,500		9,500				
House 16 Lot 234 York Street-External painting	Other Property & Services	10,000	10,000					
House 16 Lot 234 York Street-Replace doors	Other Property & Services	15,000	15,000					
Depot Building - Other - NewSLK-	Other Property & Services	250,000	250,000					
Total		12,683,737	2,815,185	1,246,500	258,048	1,284,628	5,832,756	1,246,620

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

S2. ASSET DISPOSAL AND CHANGEOVER

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

S3. OPERATING SCHEDULES - department by nature or type

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

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

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

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

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

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

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Processing Establishments - Pet Foods*	each	\$298.00	N	A New Tax System (GST) Regs 2019 A81-15(f)	Health(Miscellaneous Provisions) Act 1911 -
<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
<i>§ General waste, generated by the activities of an incorporated community group based in the Shire of Dandaragan will incur a charge equal to 25% of the fee otherwise payable.</i>					
Builders Waste	per m ³	\$28.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean bricks and concrete slabs (resaleable)		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Separated recyclables		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean fill		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Scrap metal		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

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

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

Rubbish Service Level 1

Collection of one rubbish bin weekly and one recycling bin fortnightly		\$357.00	N	A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
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Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

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

TOWN PLANNING AND REGIONAL DEVELOPMENT

Town Planning Development Application Fees & Publications (GST exempt)

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

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

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

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

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

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

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	GST Reference	Authority to set Fee
Planning Approval by way of an agreement**		\$175.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Agreement preparation fees**		\$150.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Reserve User Fee**		\$500.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
<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>					
Scheme Amendment Application Fees					
\$1000 / \$3000 / \$5000 deposits when making application, adjusted accordingly at the rate of \$66 per hour plus advertising*					Planning & Development Regulations 2009 Part 7 Division 2
 Structure Plans/Local Development Plans Application Fees					
Structure Plans application fee + advertising	per hour	\$66.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

BUILDING CONTROL

Building Permit Fees For New Building Works

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

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

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

Building Approval Certificate Fees For Unauthorised Building Works

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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

Shire of Dandaragan
2021/2022 Schedule of Fees and Charges

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

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

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