SHIRE OF DANDARAGAN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Dandaragan a Class 3 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	8,948,895	8,408,466	8,393,294
Grants, subsidies and contributions		2,087,833	4,181,162	2,603,367
Fees and charges	14	3,338,149	3,978,044	3,840,435
Interest revenue	10(a)	704,812	476,993	452,321
Other revenue		237,214	41,397	53,400
		15,316,903	17,086,062	15,342,817
Expenses				
Employee costs		(6,130,789)	(5,241,017)	(6,040,720)
Materials and contracts		(5,340,725)	(5,779,151)	(6,923,526)
Utility charges		(522,830)	(454,637)	(480,816)
Depreciation	6	(8,880,132)	(8,874,666)	(8,593,056)
Finance costs	10(c)	(69,575)	(47,370)	(45,687)
Insurance		(354,235)	(374,344)	(373,880)
Other expenditure		(263,992)	(741,186)	(768,665)
		(21,562,278)	(21,512,371)	(23,226,350)
		(6,245,375)	(4,426,309)	(7,883,533)
Capital grants, subsidies and contributions		20,513,728	4,774,683	6,784,411
Profit on asset disposals	5	546,779	47,528	389,689
Loss on asset disposals	5	0	0	(4,525)
Fair value adjustments to financial assets at fair value through profit or loss		0	94,448	0
		21,060,507	4,916,659	7,169,575
Net result for the period		**14,815,132**	**490,350**	**(713,958)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**14,815,132**	**490,350**	**(713,958)**

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

SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		8,948,895	8,285,176	8,543,294
Grants, subsidies and contributions		3,055,371	3,560,481	3,262,961
Fees and charges		3,810,844	3,978,044	3,251,315
Interest revenue		704,812	476,993	312,321
Goods and services tax received		0	802	0
Other revenue		237,214	41,397	53,800
		16,757,136	16,342,893	15,423,691
Payments				
Employee costs		(6,130,789)	(5,173,598)	(6,560,720)
Materials and contracts		(5,342,725)	(5,843,597)	(6,580,488)
Utility charges		(522,830)	(454,637)	(494,516)
Finance costs		(69,575)	(47,370)	(45,687)
Insurance paid		(354,235)	(374,344)	(373,880)
Other expenditure		(262,992)	(741,186)	(755,665)
		(12,683,146)	(12,634,732)	(14,810,956)
Net cash provided by operating activities	4	4,073,990	3,708,161	612,735
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(75,000)	0	0
Payments for purchase of property, plant & equipment	5(a)	(4,332,934)	(1,446,437)	(3,177,960)
Payments for construction of infrastructure	5(b)	(19,352,112)	(5,569,720)	(8,949,330)
Proceeds from capital grants, subsidies and contributions		19,695,399	6,133,229	5,370,234
Proceeds from disposal of property, plant and equipment	5(a)	620,500	79,027	464,250
Proceeds on financial assets at amortised cost - self supporting loans		76,863	16,444	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1	0
Net cash (used in) investing activities		(3,367,284)	(787,456)	(6,292,806)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(199,568)	(167,968)	(167,967)
Proceeds from new borrowings	8(a)	75,000	550,000	550,000
Payments for principal portion of lease liabilities	7	(163,153)	(161,092)	(24,778)
Net cash provided by (used in) financing activities		(287,721)	220,940	357,255
Net increase (decrease) in cash held		418,985	3,141,645	(5,322,816)
Cash at beginning of year		10,950,701	8,225,779	8,226,581
Cash and cash equivalents at the end of the year		**11,369,686**	**11,367,424**	**2,903,765**

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

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	7,413,545	6,971,623	6,949,796
Rates excluding general rates	2(a)	1,535,250	1,436,843	1,443,498
Grants, subsidies and contributions		2,087,833	4,181,162	2,603,367
Fees and charges	14	3,338,149	3,978,044	3,840,435
Interest revenue	10(a)	704,812	476,993	452,321
Other revenue		237,214	41,397	53,400
Profit on asset disposals	5	546,779	47,528	389,689
Fair value adjustments to financial assets at fair value through profit or loss		0	94,448	0
		15,863,582	17,228,038	15,732,506
Expenditure from operating activities				
Employee costs		(6,130,789)	(5,241,017)	(6,040,720)
Materials and contracts		(5,340,725)	(5,779,151)	(6,923,526)
Utility charges		(522,830)	(454,637)	(480,816)
Depreciation	6	(8,880,132)	(8,874,666)	(8,593,056)
Finance costs	10(c)	(69,575)	(47,370)	(45,687)
Insurance		(354,235)	(374,344)	(373,880)
Other expenditure		(263,992)	(741,186)	(768,665)
Loss on asset disposals	5	0	0	(4,525)
		(21,562,278)	(21,512,371)	(23,230,875)
Non cash amounts excluded from operating activities	3(c)	8,343,111	8,666,756	8,230,677
Amount attributable to operating activities		**2,644,415**	**4,382,423**	**732,308**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		20,513,728	4,774,683	6,784,411
Proceeds from disposal of property, plant and equipment	5(a)	620,500	79,027	464,250
Proceeds from financial assets at amortised cost - self supporting loans		76,863	16,444	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1	
		21,211,091	4,870,154	7,248,661
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(4,332,934)	(1,446,437)	(3,177,960)
Acquisition of infrastructure	5(b)	(19,352,112)	(5,569,720)	(8,949,330)
Payments for financial assets at amortised cost - self supporting loans	8(a)	(75,000)	0	
Payments for financial assets at amortised cost - term deposits		0	0	
		(23,760,046)	(7,016,157)	(12,127,290)
Non-cash amounts excluded from investing activities	3(d)	(1,358,546)	0	(1,512,989)
Amount attributable to investing activities		**(3,907,501)**	**(2,146,003)**	**(6,391,618)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	8(a)	75,000	550,000	550,000
Proceeds from new leases	7	108	1,051	0
Transfers from reserve accounts	9(a)	3,390,000	1,648,950	1,648,950
		3,465,108	2,200,001	2,198,950
Outflows from financing activities				
Repayment of borrowings	8(a)	(199,568)	(167,968)	(167,967)
Payments for principal portion of lease liabilities	7	(163,153)	(161,092)	(24,778)
Transfers to reserve accounts	9(a)	(6,756,909)	(5,315,505)	(2,159,345)
		(7,119,630)	(5,644,565)	(2,352,090)
Non-cash amounts excluded from financing activities	3(e)	(108)	0	0
Amount attributable to financing activities		**(3,654,630)**	**(3,444,564)**	**(153,140)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,917,716	5,812,450	5,812,450
Amount attributable to operating activities		2,644,415	4,382,423	732,308
Amount attributable to investing activities		(3,907,501)	(2,146,003)	(6,391,618)
Amount attributable to financing activities		(3,654,630)	(3,444,564)	(153,140)
Surplus remaining after the imposition of general rates		**0**	**4,604,306**	**0**

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

SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Dandaragan which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV - General	Gross rental valuation	0.082710	1,961	42,797,977	3,539,821	35,000	3,574,821	3,340,778	3,320,014
UV - General	Unimproved valuation	0.003510	418	1,090,713,000	3,828,403		3,828,403	3,619,560	3,618,409
UV - Mining	Unimproved valuation	0.003510	5	2,940,546	10,321		10,321	11,285	11,373
Total general rates			2,384	1,136,451,523	7,378,545	35,000	7,413,545	6,971,623	6,949,796
		Minimum							
(ii) Minimum payment		$							
GRV - General	Gross rental valuation	1,250.00	1,004	7,783,704	1,255,000		1,255,000	1,208,400	1,208,400
UV - General	Unimproved valuation	650.00	337	49,891,450	219,050		219,050	173,880	173,880
UV - Mining	Unimproved valuation	650.00	82	2,508,482	53,300		53,300	46,980	46,980
Total minimum payments			1,423	60,183,636	1,527,350	0	1,527,350	1,429,260	1,429,260
Total general rates and minimum payments			3,807	1,196,635,159	8,905,895	35,000	8,940,895	8,400,883	8,379,056
(iii) Ex-gratia rates									
Ex-gratia rates					7,900		7,900	7,583	14,238
Total rates					8,913,795	35,000	8,948,795	8,408,466	8,393,294
Instalment plan charges							12,900	12,384	12,000
Instalment plan interest							27,200	26,131	16,500
Late payment of rate or service charge interest							38,000	53,809	30,000
							78,100	92,324	58,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Single full payment

Option 3 (Four Instalments)
Four equal payments between October 2026 and April 2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	19/10/2026	0	0.0%	0.0%
Option two				
First instalment	19/10/2026	0	5.0%	10.0%
Second instalment	21/12/2026	7	5.0%	10.0%
Third instalment	19/02/2027	7	5.0%	10.0%
Fourth instalment	19/04/2027	6	5.0%	10.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	11,034,448	10,950,701	3,913,096
Financial assets		0	1,863	16,444
Receivables		630,387	1,498,716	264,227
Inventories		52,583	52,583	67,947
Other assets		1,053,426	1,053,426	908,818
		12,770,844	13,557,289	5,170,532
Less: current liabilities				
Trade and other payables		(683,146)	(684,146)	(579,214)
Contract liabilities		(28,565)	(274,990)	(179,630)
Capital grant/contributions liabilities		(1,358,546)	(1,358,546)	0
Lease liabilities	7	0	(163,153)	(24,778)
Long term borrowings	8	(9,547)	(199,568)	(550,000)
Employee provisions		(764,054)	(764,054)	(718,088)
		(2,843,858)	(3,444,457)	(2,051,710)
Net current assets		9,926,986	10,112,832	3,118,822
Less: Total adjustments to net current assets	3(b)	(11,397,073)	(5,195,116)	(4,107,378)
Net current assets used in the Statement of Financial Activity		(1,470,087)	4,917,716	(988,556)

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Note	2026/27	2025/26 Actual	2025/26 Budget
Less: Reserve accounts	9	(11,406,620)	(8,039,711)	(4,883,551)
Less: Current assets not expected to be received at end of year				
- Other assets [describe] 1				(70)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		9,547	199,568	550,000
- Current portion of lease liabilities		0	163,153	24,778
- Other Liabilities			384,655	
Add: Current liabilities covered by funds held in reserve account				
- Current portion of contract liabilities			274,990	
- Current portion of unspent capital grant/contributions			1,358,546	
- Current portion of employee benefit provisions			463,683	201,465
Total adjustments to net current assets		(11,397,073)	(5,195,116)	(4,107,378)

EXPLANATION OF DIFFERENCE IN 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.

(c) Amounts excluded from operating activities	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(546,779)	(47,528)	(389,689)
Less: Fair value adjustments to financial assets at fair value through profit and loss			(94,448)	0
Add: Loss on asset disposals	5	0	0	4,525
Add: Depreciation	6	8,880,132	8,874,666	8,593,056
Movement in current liabilities associated funds held in reserve account:				

3. NET CURRENT ASSETS

- Current portion of employee benefit provisions		9,758		
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(15,588)	
- Employee benefit provisions		0	(50,346)	22,785
Non cash amounts excluded from operating activities		8,343,111	8,666,756	8,230,677
(d) Amounts excluded from investing activities				
Property, plant and equipment received for substantially less than fair value				(1,512,989)
Movement in current liabilities associated with restricted cash:				
- Capital grant/contributions		(1,358,546)		
Non cash amounts excluded from investing activities		(1,358,546)	0	(1,512,989)
(e) Amounts excluded from financing activities				
Less: Lease liability recognised	7	(108)	(1,051)	0
Non cash amounts excluded from financing activities		(108)	(1,051)	0

3. NET CURRENT ASSETS (CONTINUED)

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

4. RECONCILIATION OF CASH

(a) 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:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		11,034,448	10,950,701	3,913,096
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		12,765,166	9,644,682	4,883,551
		12,765,166	9,644,682	4,883,551
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	11,406,620	8,039,711	4,883,551
Contract liabilities		0	246,425	
Capital grant/contributions liabilities		1,358,546	1,358,546	
Total restricted financial assets		12,765,166	9,644,682	4,883,551

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		14,815,132	490,350	(713,958)
Non-cash items:				
Depreciation	6	8,880,132	8,874,666	8,593,056
(Profit) on sale of assets	5	(546,779)	(47,528)	(385,164)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(94,448)	0
Changes in assets and liabilities:				
(Increase)/decrease in receivables		868,329	(809,894)	500,000
Decrease in inventories		0	15,364	0
(Increase) in other assets		0	(144,608)	0
(Increase)/decrease in trade and other payables		(1,000)	28,403	(100,000)
(Increase)/decrease in contract liabilities		(246,425)	66,725	0
Decrease in capital grant/contributions liabilities		0	1,358,546	0
Decrease in employee related provisions		0	103,814	0
Capital grants, subsidies and contributions		(19,695,399)	(6,133,229)	(5,370,234)
Net cash provided by operating activities		4,073,990	3,708,161	2,523,700

MATERIAL ACCOUNTING POLICES

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$
Buildings	2,299,600				871,950				1,355,500	0	0	0
Furniture and equipment					3,650				15,000	0	0	0
Plant and equipment	2,033,334	(73,721)	620,500	546,779	570,837	(33,252)	79,027	45,775	1,807,460	(82,086)	464,250	382,164
Total	4,332,934	(73,721)	620,500	546,779	1,446,437	(33,252)	79,027	45,775	3,177,960	(82,086)	464,250	382,164
(b) Infrastructure												
Infrastructure - roads	15,278,969				4,831,906				6,084,178	0	0	0
Infrastructure - footpaths	84,000				121,592				288,000	0	0	0
Infrastructure - parks and reserves	294,500				358,336				241,150	0	0	0
Infrastructure - other	3,694,643				257,886				2,336,002	0	0	0
Total	19,352,112	0	0	0	5,569,720	0	0	0	8,949,330	0	0	0
Total	23,685,046	(73,721)	620,500	546,779	7,016,157	(33,252)	79,027	45,775	12,127,290	(82,086)	464,250	382,164

MATERIAL ACCOUNTING POLICIES

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	1,379,940	1,345,728	1,226,532
Furniture and equipment	119,448	127,619	134,340
Plant and equipment	804,492	791,695	814,488
Infrastructure - roads	5,182,500	5,140,779	5,104,500
Infrastructure - footpaths	311,988	311,988	311,988
Infrastructure - drainage	80,736	80,736	80,736
Infrastructure - parks and reserves	169,932	157,391	166,428
Infrastructure - other	668,832	677,183	730,668
Right of use - plant and equipment	162,264	241,547	23,376
	8,880,132	8,874,666	8,593,056
By Program			
Governance	204,712	204,586	198,094
Law, order, public safety	142,170	142,083	137,574
Health	22,783	22,768	22,046
Education and welfare	12,994	12,986	12,574
Community amenities	221,730	221,594	214,562
Recreation and culture	1,729,942	1,728,878	1,674,017
Transport	5,700,596	5,697,087	5,516,308
Economic services	29,297	29,279	28,350
Other property and services	815,908	815,405	789,531
	8,880,132	8,874,666	8,593,056

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings	25 to 50 years
Furniture and equipment	5 to 20 years
Plant and equipment	2 to 20 years
Infrastructure - roads	20 to 100 years
Infrastructure - footpaths	12 to 48 years
Infrastructure - drainage	60 years
Infrastructure - parks and reserves	10 to 45 years
Infrastructure - other	5 to 80 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Photocopier Lease		Ricoh Finance	5.1%	5 yrs	19,578	0	(9,548)	10,030	(999)	29,388	0	(9,810)	19,578	(2,137)	29,388	0	(9,085)	20,303	(1,462)
Water Filter Lease		Waterlogic Aust	5.5%	3 yrs	17,783	108	(17,891)	0	(983)	32,300	1,051	(15,568)	17,783	(2,781)	32,300	0	(15,693)	16,607	(1,773)
Deferred Lease Income*		N/A	0.0%	0	2,635,118	0	(135,714)	2,499,404	0	2,770,832	0	(135,714)	2,635,118	0	0	0	0	0	0
					2,672,479	108	(163,153)	2,509,434	(1,982)	2,832,520	1,051	(161,092)	2,672,479	(4,918)	61,688	0	(24,778)	36,910	(3,235)

MATERIAL ACCOUNTING POLICIES

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

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

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

*Deferred Lease Income relates to the non-cash accounting treatment adopted by the Shire, as lessor, in respect of Lot 1223 on Deposited Plan 219774, comprising land on which the Retired Services League (RSL) Jurien Bay Sub-branch has erected and fully funded a building. A lease has been granted for a fixed, non-cancellable term of 21 years, being the maximum lease term the Shire is permitted to grant under its policy framework. The non-cash accounting treatment reflects the recognition of the building as a Shire asset, with the corresponding benefit received by the lessee recognised as Deferred Lease Income and amortised over the lease term. The lease is subject to renewal upon expiry; however, renewal is not assumed for accounting purposes unless and until the option is exercised.

8. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Dandaragan House GROI	136	WATC	1.8%	367,719	0	(64,217)	303,502	(6,270)	430,807	0	(63,088)	367,719	(7,399)	430,807	0	(63,087)	367,720	(7,399)
Jurien Bay Foreshore	137	WATC	2.5%	1,224,568	0	(65,522)	1,159,046	(30,340)	1,288,475	0	(63,907)	1,224,568	(31,955)	1,288,475	0	(63,908)	1,224,567	(31,955)
Jurien Bay Depot Building	138	WATC	1.8%	142,970	0	(24,968)	118,002	(2,438)	167,499	0	(24,529)	142,970	(2,877)	167,499	0	(24,528)	142,971	(2,877)
Cervantes Changerooms	139	WATC	5.3%	550,000	0	(42,998)	507,002	(28,533)	0	550,000	0	550,000	0	0	550,000	0	550,000	0
				2,285,257	0	(197,705)	2,087,552	(67,581)	1,886,781	550,000	(151,524)	2,285,257	(42,231)	1,886,780	550,000	(151,523)	2,285,257	(42,231)
Self Supporting Loans																		
Jurien Bay Progress Assc	133	WATC	2.5%	0	0	0	0	0	7,681	0	(7,681)	0	(143)	7,681	0	(7,681)	0	(143)
Jurien Bay Mens Shed	134	WATC	1.3%	1,863	0	(1,863)	0	(12)	5,553	0	(3,690)	1,863	(61)	5,553	0	(3,690)	1,863	(61)
Badgingarra Bowling Clut	135	WATC	0.6%	0	0	0	0	0	5,073	0	(5,073)	0	(17)	5,073	0	(5,073)	0	(17)
RSL Jurien Bay	New	WATC	5.5%	0	75,000	0	75,000	0	0	0	0	0	0	0	0	0	0	0
				1,863	75,000	(1,863)	75,000	(12)	18,307	0	(16,444)	1,863	(221)	18,307	0	(16,444)	1,863	(221)
				2,287,120	75,000	(199,568)	2,162,552	(67,593)	1,905,088	550,000	(167,968)	2,287,120	(42,452)	1,905,087	550,000	(167,967)	2,287,120	(42,452)

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.

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
RSL Jurien Bay	WATC	SSL - Fixed	10	5.5%	75,000	23,433	75,000	0
					75,000	23,433	75,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	21,000	21,000	21,000
Credit card balance at balance date	0	(256)	0
Total amount of credit unused	21,000	20,744	21,000
Loan facilities			
Loan facilities in use at balance date	2,162,552	2,287,120	2,287,120

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	202,202	9,758		211,960	195,532	6,670	0	202,202	195,532	6,321	0	201,853
(b) Plant reserve	1,169,047	306,419	(900,000)	575,466	454,133	914,914	(200,000)	1,169,047	454,133	12,583	(200,000)	266,716
(c) Building reserve	410,337	30,803		441,140	386,135	24,202	0	410,337	386,135	31,862	0	417,997
(d) Rubbish reserve	537,717	25,950	(30,000)	533,667	297,011	240,706	0	537,717	297,011	215,229	0	512,240
(e) Community Centre reserve	359,618	23,355		382,973	341,938	17,680	0	359,618	341,938	20,214	0	362,152
(f) Television Services Reserve	59,201	2,857		62,058	57,248	1,953	0	59,201	57,248	1,851	0	59,099
(g) Information Technology Reserve	63,955	3,086		67,041	61,845	2,110	0	63,955	61,845	2,000	0	63,845
(h) Land Development Reserve	2,735	132		2,867	2,644	91	0	2,735	2,644	2,478	0	5,122
(i) Parking Requirements (L1154 SandpiperSt) Reserve	12,793	617		13,410	12,371	422	0	12,793	12,371	400	0	12,771
(j) Parks & Rec. Grounds (Seagate) Reserve	168,314	8,123		176,437	162,763	5,551	0	168,314	162,763	5,262	0	168,025
(k) Sport and Recreation Reserve	136,668	95,505	(21,000)	211,173	93,408	92,210	(48,950)	136,668	93,408	92,265	(48,950)	136,723
(l) Landscaping Reserve	2,969	143		3,112	2,871	98	0	2,969	2,871	93	0	2,964
(m) Aerodrome Reserve	60,507	15,920		76,427	45,904	14,603	0	60,507	45,904	19,214	0	65,118
(n) Public Open Space Renewal Reserve	6,933	335		7,268	6,705	228	0	6,933	6,705	7,406	0	14,111
(o) Infrastructure Renewal Reserve	559,253	26,990		586,243	757,815	501,438	(700,000)	559,253	757,815	500,731	(700,000)	558,546
(p) Public Open Space Construction Reserve	10,526	508		11,034	10,179	347	0	10,526	10,179	329	0	10,508
(q) Infrastructure Construction Reserve	2,233,897	3,107,810	(2,189,000)	3,152,707	158,050	2,075,847	0	2,233,897	158,050	86,331	0	244,381
(r) Building Contruction Reserve	801,418	3,038,677	(250,000)	3,590,095	28,955	772,463	0	801,418	28,955	520,915	0	549,870
(s) Economic Development Reserve	1,164,308	56,190		1,220,498	980,436	633,872	(450,000)	1,164,308	980,436	622,602	(450,000)	1,153,038
(t) Turquoise Way Path Reserve	58,064	2,802		60,866	56,149	1,915	0	58,064	56,149	1,815	0	57,964
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,798	135		2,933	2,706	92	0	2,798	2,706	87	0	2,793
(v) Cervantes Community Infrastructure Development	16,451	794		17,245	258,358	8,093	(250,000)	16,451	258,358	9,357	(250,000)	17,715
	8,039,711	6,756,909	(3,390,000)	11,406,620	4,373,156	5,315,505	(1,648,950)	8,039,711	4,373,156	2,159,345	(1,648,950)	4,883,551

(b) Reserve Accounts - 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
Restricted by legislation		
Restricted by council		
(a) Leave reserve	ongoing	to fund annual leave and long service leave entitlements.
(b) Plant reserve	ongoing	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	ongoing	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	ongoing	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	ongoing	to be used to fund capital construction costs and major maintenance restortation / preservation costs to the community recreation centres
(f) Television Services Reserve	ongoing	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology Reserve	ongoing	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
(h) Land Development Reserve	ongoing	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (L1154 SandpiperSt) Reserve	ongoing	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(j) Parks & Rec. Grounds (Seagate) Reserve	ongoing	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates
(k) Sport and Recreation Reserve	ongoing	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping Reserve	ongoing	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(m) Aerodrome Reserve	ongoing	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
(n) 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
(o) Infrastructure Renewal Reserve	ongoing	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space Construction Reserve	ongoing	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure Construction Reserve	ongoing	to fund capital construction and/or purchase of infrastructure and other associated assets.
(r) Building Contruction Reserve	ongoing	to fund capital construction and/or purchase of buildings and other associated assets.
(s) Economic Development Reserve	ongoing	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
(t) Turquoise Way Path Reserve	ongoing	to be used for the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	ongoing	to be used for the planning consent granted to I I & J B A Kelly SF for the commercial development at Lot 1146 Sandpiper Street, JB
(v) Cervantes Community Infrastructure Development	ongoing	to quarantine estimated overpayment of WA Local Gov. Grants Commison Roads Component for use in the 23/24 financial year

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	601,612	343,244	404,600
Late payment of fees and charges *	38,000	53,809	1,221
Other interest revenue	65,200	79,940	46,500
	704,812	476,993	452,321

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 10%.

The net result includes as expenses

	2026/27 Budget	2025/26 Actual	2025/26 Budget
(b) Auditors remuneration			
Audit services	55,000	53,909	53,909
Other services	12,000	9,500	12,000
	67,000	63,409	65,909
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	67,593	42,452	42,452
Interest on lease liabilities (refer Note 7)	1,982	4,918	3,235
	69,575	47,370	45,687

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Cr. Tony O'Gorman - President			
President's allowance	17,250	17,250	17,250
Meeting attendance fees	25,640	25,640	25,640
Other expenses	3,715	620	1,429
Annual allowance for ICT expenses	3,630	3,630	3,630
Travel and accommodation expenses	2,675	2,131	2,675
	52,910	49,271	50,624
Cr. Maddi McDonald - Deputy President (Retired Oct 25)			
Deputy President's allowance	0	1,135	1,135
Meeting attendance fees	0	4,537	4,537
Other expenses	0	0	376
Annual allowance for ICT expenses	0	955	955
Travel and accommodation expenses	0	0	704
	0	6,627	7,707
Cr. Graham Lethlean - Deputy President			
Deputy President's allowance	4,315	3,013	3,180
Meeting attendance fees	17,250	17,250	17,250
Other expenses	3,715	0	1,429
Annual allowance for ICT expenses	3,630	3,630	3,630
Travel and accommodation expenses	2,675	0	2,675
	31,585	23,893	28,164
Cr. Wayne Gibson			
Meeting attendance fees	17,250	17,250	17,250
Other expenses	3,714	0	1,429
Annual allowance for ICT expenses	3,630	3,630	3,630
Travel and accommodation expenses	2,675	2,822	2,675
	27,269	23,702	24,984
Cr. Sharon Young			
Meeting attendance fees	17,250	17,250	17,250
Other expenses	3,714	620	1,429
Annual allowance for ICT expenses	3,630	3,630	3,630
Travel and accommodation expenses	2,675	439	2,675
	27,269	21,939	24,984
Cr. Rose Glasfurd			
Meeting attendance fees	17,250	17,250	17,250
Other expenses	3,714	0	1,429
Annual allowance for ICT expenses	3,630	3,630	3,630
Travel and accommodation expenses	2,675	375	2,675
	27,269	21,255	24,984
Cr. Jason Clarke (Retired Oct 25)			
Meeting attendance fees	0	4,537	4,537
Other expenses	0	0	376
Annual allowance for ICT expenses	0	955	955
Travel and accommodation expenses	0	0	704
	0	5,492	6,572
Cr. Susan Johnson			
Meeting attendance fees	17,250	12,047	12,713
Other expenses	3,714	1,690	1,053
Annual allowance for ICT expenses	3,630	2,535	2,675
Travel and accommodation expenses	2,675	0	1,971
	27,269	16,272	18,412
Cr. Stephanie Krakowiak			
Meeting attendance fees	17,250	12,047	12,713
Other expenses	3,714	1,690	1,053
Annual allowance for ICT expenses	3,630	2,535	2,675
Travel and accommodation expenses	2,675	0	1,971
	27,269	16,272	18,412
Total Council Member Remuneration	220,840	184,723	204,840
President's allowance	17,250	17,250	17,250
Deputy President's allowance	4,315	4,148	4,315
Meeting attendance fees	129,140	127,808	129,140
Other expenses	26,000	4,620	10,000
Annual allowance for ICT expenses	25,410	25,130	25,410
Travel and accommodation expenses	18,725	5,767	18,725
	220,840	184,723	204,840

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Cash In Lieu POS - L9000 Valencia	208,534	6,600	0	215,134
	208,534	6,600	0	215,134

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers 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	Timing of Revenue recognition
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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
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	On payment and issue of the licence, registration or approval
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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	1,862	2,219	2,143
General purpose funding	32,864	39,164	37,809
Law, order, public safety	433,371	516,445	498,580
Health	23,351	27,828	26,865
Education and welfare	50,214	59,840	57,770
Community amenities	1,317,395	1,569,928	1,515,621
Recreation and culture	1,225,088	1,459,927	1,409,424
Transport	23,474	27,973	27,006
Economic services	113,026	134,692	130,033
Other property and services	117,504	140,028	135,184
	3,338,149	3,978,044	3,840,435

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

Schedule of Fees and Charges 2026/ 2027

Description	Unit	Fee (inc. GST if applied)	GST Y/N
GOVERNANCE			
Electoral Rolls			
Owners/Occupiers Roll	each	$30.00	N
Consolidated Roll	each	$30.00	N
Freedom of Information			
Application Fee	each	$30.00	N
Freedom of Information Requests – staff use	per hour	$30.00	N
Access Time supervised by staff	per hour	$30.00	N
Photocopying charges	per hour	$30.00	N
Photocopying charges	per copy	$0.20	N
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
Charge for delivery, packaging and postage		Actual Cost	N
Advance Deposit	Percentage of estimated charges	25%	N
Further Advance Deposit	Percentage of estimated charges	25%	N
Photocopying and Duplicating			
Black and White - Single Copy	each	$0.60	Y
Black and White - Double Sided Copy	each	$1.00	Y
Black and White - A3 Paper	each	$1.00	Y
Black and White - A3 Double sided copy	each	$2.00	Y
Colour - Single Copy	each	$3.00	Y
Colour - Double sided copy	each	$5.00	Y
Colour - A3 Paper	each	$6.00	Y
Colour - A3 Double sided copy	each	$10.00	Y
Postage			
Charge for devilvery, packaging and postage		Actual Cost	
Laminating			
A4 Size Pouch	each	$5.00	Y
A3 Size Pouch	each	$7.00	Y
Members of Council			
All Ordinary Meeting Agendas for full year	each	$130.00	Y
All Ordinary Meeting Minutes for full year	each	$130.00	Y
Individual copies of Agendas or Minutes + post	each	$15.00	Y

RATES			
Rate Book Enquiry			
Copy of Rates Notice	each	$15.00	N
Transaction History Listing for Rates Assessment for more than 1 year - charge per year, per assessment	each	$15.00	N
Installment Fee	each	$20.00	N
Account Information and Orders & Requisitions	each	$100.00	N
Legal Fees			
Debt Collection Administration Fee	each	$90.00	Y
Legal Costs for Recovery of Overdue Rates	each	Actual Cost	Y
Caveat Lodgement Costs	each	Actual Cost	Y
Caveat Withdrawl Costs	each	Actual Cost	Y
Notice of Discontinuation	each	Actual Cost	Y
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 Local Government Act 1995 is charged a fee of $22.00 for administration charges	each	$20.00	N

LAW AND ORDER AND PUBLIC SAFETY			
Animal Control			
Registration Fees (GST exempt)			
Unsterilized Female / Male			
One Year		$50.00	N
Three Years		$120.00	N
Lifetime		$250.00	N
Sterilized Female / Male			
One Year		$20.00	N
Three Years		$42.50	N
Lifetime		$100.00	N
Guide Dogs		Nil	
Dogs used for droving or tending stock		25% of fees otherwise payable	N
Foxhounds, bona fide, kept together in a pack not less than 10	per pack	$40.00	N
Pensioner Rate		50% off fees otherwise payable*	
Dangerous Dog Declaration	each	$50.00	N
Application for the keeping of more than prescribed number of dogs	each	$50.00	N
Replacement Registration Tags	each	$5.00	Y
Hire of Fox/Cat/Dog traps and bark collars (+$100 deposit)	per week	$25.00	Y
Fines and Penalties			
For the seizure and impounding of a dog/cat	each	$115.00	N
Daily sustenance of a dog/cat in the pound for a day, or part of a day	per day	$25.00	N
Surrender and/or destruction of a dog/ (based on weight of dog)	per weight	$50 - $250	Y
Surrender and/or destruction of a cat	per weight	$50 - $150	Y
Kennel Establishment registration fee for dog	per kennel	$200.00	N
Impound Fee – Livestock (Cattle, Sheep, Horses, Goats, Pigs)	each	$150.00	N
Daily sustenance of livestock	per day	$25.00	N
Transport of impounded livestock	each	Actual cost plus 10%	Y
Annual kennel inspection and licence	per annum	$100.00	N
Impounded Vehicles			
To impound (+ towage costs additional)		$100.00	Y
Storage of Impounded vehicle (max $300 – to be disposed after 30 days)	per day	$10.00	Y
Gate Permit			
Annual Permit	per gate	$10.00	Y
Impounded Signage	per sign	$50.00	Y
Fire Prevention			
Firebreak and Fire Prevention measures carried out on private property by Council following non-compliance to notice	each	Actual cost of works plus 15% administrative fee	Y
Council Skid Steer and Mulcher (fire break maintenance)	per hour	$250.00	Y
Fire Response			
Firefighting Machine Costs - Shire loader or grader with operator	per hour	$392.00	Y

PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION			
Environmental Health			
Skin Penetration Premise			
Application Fee		$50.00	N
Annual Registration Fee		$100.00	N
Lodging House			
Lodging House and Bed & Breakfast Registration Fee		$120.00	N
Trading in Public Places* & Local Government Property Local Law			
Application Fee (not required for 1-day Permits)		$25.00	N
Permit for one day**		$30.00	N
Permit for one week**		$100.00	N
Permit for one month**		$250.00	N
Permit for twelve months**		$640.00	N
Not for Profit & Charity Organisations ***outdoor eating facilities exempted (no fee)*		No Charge	N/A
**parking location restrictions may apply*			
Apiary Site Fee		$100.00	N
Public Buildings			
Application and assessment of new premises		$200.00	N
Application to Vary Certificate of FFApproval		$100.00	
Annual Premise Registration Fee		$100.00	N
Events			
Application and assessment for an event – **Low Risk** Classification		$150.00	N
Application and assessment for an event – **Medium Risk** Classification		$400.00	N
Application and assessment for an event – **High Risk** Classification		$800.00	N
Food Premise			
Food Premise Initial Application Fee		$60.00	N
Food Premise Reinspection Fee (Follow-up Inspection)		$100.00	N
Food Premise Annual Registration			
Low Risk Premise		$100.00	N
Medium Risk Premise		$200.00	N
High Risk Premise		$260.00	N
Administration Late Fee		$50.00	Y
Community & Charity Organisations		No Charge	N/A
Aquatic Facilities			
Aquatic Facility Water Sampling	per pool/spa	$60.00	N
One off Re-sampling (Due to Non-compliance)	per pool/spa	$60.00	N
Aquatic Facility Code Inspection	Per site	$60.00	N
Sampling			
Food, water, Soil & Asbestos Sampling per site (excludes analytical costs)	each	$50.00	Y

Liquor Control and Gaming			
Liquor Control Act Section 39 Certificate*		$120.00	N
Gaming and Wagering Commission Act Certificate Section 55*		$120.00	N
* commercial premises only			
Noise			
Application Fee for Approval of a Noise Management Plan (Reg 13)	each	$200.00	N
Application Fee for Approval of a Noise Management Plan (Reg 18)	each	$400.00	N
Wastewater Approval			
Application Fee for the Approval of an Apparatus*		$118.00	N
Local Government Report for Department of Health		$208.00	N
Permit to Use for an Apparatus		$118.00	N
** 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.*			

SANITATION - HOUSEHOLD AND OTHER			
Rubbish Removal Service			
General refuse	per m³	$30.00*	Y
**General waste, generated by the activities of an incorporated community group based in the Shire of Dandaragan will incur a charge equal to 25% of the fee otherwise payable.*			
Builders Waste	per m³	$30.00	Y
Clean bricks and concrete slabs (resaleable)		Free	
Separated recyclables		Free	
Clean fill		Free	
Scrap metal		Free	
Mattresses (all sizes)	each	$30.00/ tip pass	Y
Motorcycle Tyres	each	$7.00	Y
Car Tyres with rims	each	$20.00	Y
Car Tyres without rims	each	$9.00	Y
4x4 Tyres with rims	each	$34.00	Y
4x4 Tyres without rims	each	$17.00	Y
Truck Tyres with rims	each	$62.00	Y
Truck Tyres without rims	each	$29.00	Y
Car tyres contaminated	each	$17.00	Y
Light truck contaminated	each	$34.00	Y
Truck tyre contaminated	each	$74.00	Y
Super single tyre uncontaminated	each	$61.00	Y
Super single tyre contaminated	each	$150.00	Y
Bobcat tyre	each	$21.00	Y
Bobcat tyre contaminated	each	$50.00	Y
Tractor tyre 0m – 1m	each	$130.00	Y
Tractor tyre Large 1m to 2m		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 (1m or less)	flat fee	$40.00	Y
Asbestos (Quantities greater than 1m3)	Per m³	$75.00	Y
Freezers, Fridges, Air conditioners (see note 1)	each	$15.00	Y
Expired Flares	each	$2.00	Y
Used Oil	per litre	Free	
Oil Filters	each	Free	
Uncontaminated green waste i.e. No weeds		Free	
Large tree stumps	per m³	$30.00	Y
Problematic wastes (See note 2)	per m³	$75.00	Y
Emergency opening fee	per hour	$100.00	Y
Major Infrastructure Project Waste Disposal Application	each	$1,000.00	Y
Major Infrastructure Project Waste		400% of fee's otherwise payable for all waste streams or upon quote at application.	Y
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: All fridges, freezers and white goods will be chargeable regardless of its gassed state			
Note 2. 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		$405.00	N
Pensioner Rate		$355.00	N
Rubbish Service Level 2			
Collection of one rubbish bin weekly and two recycling bin fortnightly		$490.00	N
Pensioner Rate		$435.00	N
Rubbish Service Level 3			
Collection of one rubbish bin weekly and three recycling bin fortnightly		$545.00	N
Pensioner Rate		$495.00	N
Rubbish Service Level 4			
Collection of one rubbish bin weekly and four recycling bin fortnightly		$625.00	N
Pensioner Rate		$575.00	N
Rubbish Service Level 5			
Collection of one rubbish bin weekly and five recycling bin fortnightly		$705.00	N
Pensioner Rate		$655.00	N
Rural Facility Pass			
Rural 240L Disposal Charge		$170.00	N
Replacement Bins		$98.00	N
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	$1,000	Y
Cleaning of grease traps or chemical toilet (1 hour maximum)	per load	$600.00	Y
Additional charge over 3 hours	per hour	$250.00	Y
Department of Environment Tracking Charge	per load	$44.00 or actual charge	N
**Fees indicated are set by DWER & increased in April in each year*			
Water Corporation disposal charge per kl - *Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee*		$118.61 or actual charge	Y
Water Corporation Grease Trap Disposal Fee - *Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee*		$128.15 or actual charge	Y
Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees	per hour	$100.00	N

TOWN PLANNING AND REGIONAL DEVELOPMENT			
Town Planning Development Application Fees & Publications (GST exempt)			
Development Application Fee where the estimated cost of the development is not more than:			
$50,000		$147.00	N
$50,001 - $500,000		0.32% of the estimated cost of the development*	N
More than $500,000 - $2,500,000		$1,700 + 0.257% for every $1 in excess of $500,000*	N
More than $2,500,000 - $5,000,000		$7,161+ 0.206% for every $1 in excess of $2,500,000*	N
More than $5,000,000 - $21,500,000		$12,633 + 0.123% for every $1 in excess of $5,000,000*	N
More than $21,500,000		$34,196*	N
**Where advertising is required this cost will be in addition to the above charges*			
Determining development application for extractive industry where development has not commenced or been carried out*		$739.00	N
Determining initial application for approval of home occupation where home occupation has not commenced*		$222.00	N
Determining application for renewal of approval of home occupation where application is made before approval has expired*		$73.00	N
Determining application for renewal of planning approval where application is made before approval has expired		50% of original application fee	
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
Providing written planning advice on exemptions for Single Houses (Deemed-to-Comply Check)		$295.00	N
Residential Design Codes Variation only		$147.00	N
Building envelope amendment / approval		$147.00	N
Determining an application to amend or cancel development approval		$295.00	N
Providing a zoning certificate		$73.00	N
Replying to a property settlement questionnaire		$73.00	N
Providing written planning advice		$73.00	N
** Where development, extractive industry, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval or other development approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).*			

Planning Approval by way of an agreement		$175.00	N
Agreement preparation fees		$150.00	N
Closure of a road reserve, pedestrian access way and/or other crown land		$1,500.00	N
Signage permit		$30.00	Y
Reserve User Fee**		$500.00	N
*** 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*			
Section 55 Certificates (Gaming and Wagering Act 1987)*		$100.00	N
Liquor Control Act Section 40 Certificate		$100.00	N
** commercial premises only*			
Scheme Amendment Application Fees			
$1,000 / $3,000 / $5,000 deposits when making application, adjusted accordingly at the rate of $66 per hour plus advertising*			
Structure Plans/Local Development Plans Application Fees			
Structure Plans application fee + advertising	per hour	$66.00	N
Local Development Plan application fee + advertising	per hour	$66.00	N
Other Town Planning			
Providing a subdivision clearance for:			
Not more than 5 Lots*	per lot	$73.00	N
6 – 195 Lots*	per lot	$73.00 for first 5 lots, $35.00 thereafter	N
Greater than 195 Lots*		$7,393.00	N
Outsourced Town Planning, Environmental Health & Building Surveyor Services	per hour	$100.00	

COMMUNITY AMENITIES			
Cemetery Charges			
Funeral Services			
Reserving a Grave Site (includes issue of Grant of Right of Burial)	each	$290.00	N
Re-opening of Grave (Jurien Bay)	each	$2,250.00	Y
Re-opening of Grave (Dandaragan)	each	$2,450.00	Y
Re-opening of Grave (Badgingarra)	each	$2,350.00	Y
Saturday & Sunday Burials		No Service	N/A
Exhumation Fee & Re-internment after exhumation		No Service	N/A
Burial Internment Fees			
Internment (Jurien Bay)	each	$2,750.00	Y
Internment (Dandaragan)	each	$2,950.00	Y
Internment (Badgingarra)	each	$2,850.00	Y
Infant/ Child Interment - single depth (up to and including 13 yrs - all cemeteries)	each	$1,000.00	Y
Infant/ Child Interment - double depth (up to and including 13 yrs - all cemeteries)	each	$2,750.00	Y
Grant of Right Fees			
Transfer Grant/ Re-issue Grant - 25 yrs	each	$290.00	N
Renewal of Current Grant - 25 yrs	each	$290.00	N
Ashes			
To Reserve a Niche Wall space – Single (Dandaragan, Badgingarra, Original Jurien Bay)	each	$300.00	N
To Reserve a Niche Wall space – Double (Dandaragan, Badgingarra, Original Jurien Bay)	each	$500.00	N
To Reserve a Niche Wall space – Single (Jurien Bay New Niche Walls, Cervantes)	each	$350.00	N
To Reserve a Niche Wall space – Double (Jurien Bay New Niche Walls, Cervantes)	each	$550.00	N
Ashes Internment Fees			
Internment of Ashes (Jurien Bay)	each	$150.00	Y
Internment of Ashes (Dandaragan)	each	$250.00	Y
Internment of Ashes (Badgingarra)	each	$300.00	Y
Internment of Ashes (Cervantes)	each	$170.00	Y
Installation of Plaque	each	$52.00 + Plaque Cost	Y
Funeral Directors Fees			
Annual License Fee (non-refundable)	per financial year	$300.00	N
Single Permit (non-refundable)	each	$150.00	N
Monumental Masons Fee			
Permission to Erect a Monument		$170.00	Y

Public Halls and Recreation Centres			
Jurien Bay Education and Conference Centre			
Amphitheatre Hire – Private / Commercial Events	per hire	$40.00	Y
Amphitheatre Hire - Community Events	per hire	$0.00	Y
Foyer Space Hire	per day	$50.00	Y
Community Hire			
Classroom 1 (IT Classroom)	per hour	$25.00	Y
Classroom 2	per hour	$25.00	Y
Classroom 3	per hour	$25.00	Y
Classroom 2 and 3 (co-joined)	per hour	$40.00	Y
Conference Room	per hour	$25.00	Y
Full Facility	per hour	$80.00	Y
Hot Office	per hour	$10.00	Y
Classroom 1 (IT Classroom)	per day-8hrs	$187.50	Y
Classroom 2	per day-8hrs	$187.50	Y
Classroom 3	per day-8hrs	$187.50	Y
Classroom 2 and 3 (co-joined)	per day-8hrs	$300.00	Y
Conference Room	per day-8hrs	$187.50	Y
Full Facility	per day-8hrs	$600.00	Y
Hot Office	per day-8hrs	$50.00	Y
Commercial Hire			
Classroom 1 (IT Classroom)	per hour	$30.00	Y
Classroom 2	per hour	$30.00	Y
Classroom 3	per hour	$30.00	Y
Classroom 2 and 3 (co-joined)	per hour	$48.00	Y
Conference Room	per hour	$30.00	Y
Full Facility	per hour	$96.00	Y
Hot Office	per hour	$15.00	Y
Classroom 1 (IT Classroom)	per day-8hrs	$225.00	Y
Classroom 2	per day-8hrs	$225.00	Y
Classroom 3	per day-8hrs	$225.00	Y
Classroom 2 and 3 (co-joined)	per day-8hrs	$360.00	Y
Conference Room	per day-8hrs	$225.00	Y
Full Facility	per day-8hrs	$720.00	Y
Hot Office	per day-8hrs	$80.00	Y
Lost access card fee	per card	$500.00	Y
Cleaning fee (minimum 1 hour)	per hour	$100.00	Y

TOURISM AND AREA PROMOTION			
Holiday Planner Brochure Advertising			
Half page		$850.00	Y
Large		$650.00	Y
Medium		$450.00	Y
Small		$250.00	Y
Sale of History Books			
Plateau, Plain and Coast	per copy	$25.00	Y
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
Turquoise Coast Visitor Information Centre			
Merchandise Sales		$0.50 - $500.00	Y
Commission (Merchandise and Accommodation and Tour Bookings)		5% - 100%	Y
Consignment Markup (Merchandise)		10% - 30%	Y
District Maps			
Owner Maps - colour	per copy	$30.00	Y
Marquee Hire			
Private & Commercial Hire		$65.00	Y
Incorporated Community Group Hire		$25.00	Y

CARAVAN PARKS			
Temporary Accommodation- Reg. 11			
Approval for temporary accommodation while building*		$100.00	N
*Approval from the Minister of Local Government may also be required.			
Application for grant or renewal of licence – Reg. 45			
The fee for an application for the grant or renewal of a licence is or		$200.00	N
The amount calculated by multiplying the relevant amount set out by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.*			
Long Stay Sites		$6.00	N
Short stay sites and sites in transit camps		$6.00	N
Camp Site		$3.00	N
Overflow 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
Temporary licence – Reg. 54			
Temporary Licence - prorata amount of the fee payable for application for grant or renewal for the period of time for which the licence is to be in force with a minimum of $100 * - Reg. 54			
Transfer of licence – Reg. 55			
Transfer of licence		$100.00	N
Appeal to State Administrative Tribunal			
Appeal to State Administrative Tribunal		$100.00	N
Sandy Cape Recreational Park			
Camping fees - general (includes up to 6 people)	per night	$25.00	Y
Camping fees - other (School groups and NFP groups)	per child per adult	$5.00 $10.00	Y
No show cancellation (Per Sandy Cape Terms & Conditions)	each	$100.00	Y
Dandaragan Caravan Park			
Minimum Charge (includes up to two adults and two children)	per night	$20.00	Y
Additional adults per site	per night	$10.00	Y
Additional children (3 year to 16 years old) per site	per night	$5.00	Y
One week stay or more	per week	$100.00	Y

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 not less than $110.00	N
Uncertified Application Classification 1 to 10		0.32%, but not less than $110.00	N
Other Classifications Class 2 to Class 9		0.09%, but not less than $110.00	N
Building Approval Certificate Application Fees for Unauthorised Building Works			
Classification 1 to 10		0.38%, but no less than $110.00	N
Other Classifications		0.38%, but no less than $110.00	N
Certificates of Design Compliance or Building Compliance Authorised Works	each	$200.00	N
Certificates of Design Compliance or Building Compliance Unauthorised Works	each	$400.00	N
Building Inspection Fee	per hour	$100.00 per hour	N
Bond*	per residential property	$2,500.00	N
Demolition Permits			
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	$110.00	N
Demolition work in respect of a Class 2 to Class 9 Building	each	$110.00 for each story of the building	N
Rural Street Numbering			
Provision of plate, picket, number and installation for rural properties	each	$150.00	Y
Building Plans			
Copy of property building plans (owner or authorised representative of owner only)	each	$20.00	Y
Administration fee for raising of invoice for property building plans	each	$10.00	Y
Private Swimming Pool Inspections			
Initial Inspection	Per inspection	$312	Y
Routine 4-year inspection	Per year	$78	Y

ECONOMIC SERVICES			
Power Access			
Mobile vendor connection to Shire mains powers on non-market days	Per day	$11.00	Y
Standpipes			
Sale of Water Minimum charge	per kilolitre	$20.00 or $10.00 per kilolitre	N
Replacement Swipe Card (initial card free of charge)	each	$20.00	Y
Extractive Industry Licences			
Application Fee	each	$500.00	Y
Annual Licence Renewal Fee - less than 5 hectares		$150.00	Y
Annual Licence Renewal Fee - greater than 5 hectares		$300.00	Y
Licence Fee Transfer	each	$50.00	Y
Extractive Industry Annual Road Maintenance contribution	<25,000 tonnes >25,000 tonnes	Nil $0.50 per tonne	Y
Exploratory Drilling on Road Reserves			
Licence Fee per hole prior to drilling	each	$500.00	Y
Rehabilitation Bond	per hectare	$25,000.00	Y
Dust Bond			
Bulk earthworks that have an exposed area	per m2	$1.00	Y
Signage			
Business Directional Sign	each	$350.00	Y
AIRFIELDS			
Jurien Bay Airstrip			
Aerodrome Landing Fee	per landing	$16.25	Y
PRIVATE WORKS			
Wet Hire Only			
Grader	per hour	$280.00	Y
Backhoe	per hour	$250.00	Y
Roller	per hour	$250.00	Y
Truck - side / End Tipper 6 wheeler	per hour	$250.00	Y
Truck - side / End Tipper 6 wheeler + dog	per hour	$250.00	Y
Truck - Road Train	per hour	$280.00	Y
Truck - Prime Mover Semi Trailer	per hour	$280.00	Y
Penalty surcharge where works are undertaken outside of span of ordinary hours for Shire Employees	Per hour	$150.00	Y
All other private works	Total cost	Cost + 40%	Y