

**SHIRE OF DANDARAGAN**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
<b>Revenue</b>				
Rates	2(a)	7,045,744	6,631,882	6,607,075
Operating grants, subsidies and contributions	11(b)(i)	710,253	3,297,119	1,350,599
Fees and charges	11(a)	2,570,718	2,588,330	2,319,775
Interest earnings	12(a)	36,430	44,767	53,420
Other revenue	12(b)	120,933	106,479	78,813
		10,484,078	12,668,577	10,409,682
<b>Expenses</b>				
Employee costs		(4,545,587)	(4,088,975)	(4,128,559)
Materials and contracts		(3,979,082)	(3,764,089)	(4,172,337)
Utility charges		(395,881)	(402,287)	(392,847)
Depreciation on non-current assets	6	(5,925,282)	(5,363,277)	(5,832,564)
Borrowing costs expense	12(d)	(53,186)	(40,141)	(27,786)
Insurance expenses		(329,132)	(359,271)	(326,554)
Other expenses		(748,329)	(742,814)	(710,830)
		(15,976,479)	(14,760,853)	(15,591,477)
		(5,492,401)	(2,092,276)	(5,181,794)
Non-operating grants, subsidies and contributions	11(b)(ii)	9,151,263	4,654,138	6,280,449
Profit on asset disposals	5(b)	42,563	213,522	85,527
Profit on lease disposal		0	43	0
Loss on asset disposals	5(b)	(50,615)	(56,398)	(58,172)
<b>Net result</b>		<b>3,650,810</b>	<b>2,719,030</b>	<b>1,126,010</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>3,650,810</b>	<b>2,719,030</b>	<b>1,126,010</b>

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

SHIRE OF DANDARAGAN  
STATEMENT OF CASH FLOWS BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		7,175,744	6,874,098	6,737,075
Operating grants and subsidies		710,253	3,346,119	1,350,599
Fees and charges		3,070,718	3,619,790	3,619,775
Interest earnings		36,430	44,767	53,420
Goods and services tax		549,544	462,455	549,544
Other revenue		120,933	106,479	78,813
		11,663,622	14,453,707	12,389,227
<b>Payments</b>				
Employee costs		(4,545,587)	(4,106,076)	(4,128,559)
Materials and contracts		(4,079,082)	(3,266,291)	(4,272,337)
Utility charges		(395,881)	(402,287)	(392,847)
Interest expenses		(53,186)	(33,216)	(27,786)
Insurance expenses		(329,132)	(359,271)	(326,554)
Goods and services tax		(549,544)	(549,544)	(549,544)
Other expenditure		(748,329)	(742,814)	(710,830)
		(10,700,741)	(9,459,497)	(10,408,457)
<b>Net cash provided by (used in) operating activities</b>	4	962,881	4,994,210	1,980,770
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans	7(a)	20,648	45,032	45,032
Payments for purchase of property, plant & equipment	5(a)	(3,450,161)	(3,321,713)	(4,319,733)
Payments for construction of infrastructure	5(a)	(10,045,303)	(6,415,830)	(8,364,004)
Non-operating grants, subsidies and contributions		7,620,534	5,381,280	5,525,862
Proceeds from sale of plant and equipment	5(b)	157,000	656,139	404,900
<b>Net cash provided by (used in) investing activities</b>		(5,697,281)	(3,655,091)	(6,707,943)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(163,019)	(191,043)	(193,266)
Principal elements of lease payments	8	(33,971)	(32,934)	(32,716)
Proceeds from new borrowings		0	2,393,000	2,393,000
<b>Net cash provided by (used in) financing activities</b>		(196,990)	2,169,024	2,167,018
<b>Net increase (decrease) in cash held</b>		(4,931,390)	3,508,143	(2,560,155)
Cash at beginning of year		10,475,021	6,966,878	6,966,878
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,543,631</b>	<b>10,475,021</b>	<b>4,406,723</b>

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

**SHIRE OF DANDARAGAN**  
**RATE SETTING STATEMENT BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
<b>OPERATING ACTIVITIES</b>				
<b>Funding surplus / (deficit) at start of year</b>	3(a)(iii)	3,631,990	2,071,269	2,083,074
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	11(b)(i)	710,253	3,297,119	1,350,599
Fees and charges	11(a)	2,570,718	2,588,330	2,319,775
Interest earnings	12(a)	36,430	44,767	53,420
Other revenue	12(b)	120,933	106,479	78,813
Profit on asset disposals		42,563	213,565	85,527
		3,480,897	6,250,260	3,888,134
<b>Expenditure from operating activities</b>				
Employee costs		(4,545,587)	(4,088,975)	(4,128,559)
Materials and contracts		(3,979,082)	(3,764,089)	(4,172,337)
Utility charges		(395,881)	(402,287)	(392,847)
Depreciation on non-current assets	6	(5,925,282)	(5,363,277)	(5,832,564)
Borrowing costs expense	12(d)	(53,186)	(40,141)	(27,786)
Insurance expenses		(329,132)	(359,271)	(326,554)
Other expenses		(748,329)	(742,814)	(710,830)
Loss on asset disposals		(50,615)	(56,398)	(58,172)
		(16,027,094)	(14,817,251)	(15,649,649)
Non-cash amounts excluded from operating activities	3(a)(i)	5,933,334	5,231,553	5,805,209
<b>Amount attributable to operating activities</b>		(2,980,873)	(1,264,168)	(3,873,231)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11(b)(ii)	9,151,263	4,654,138	6,280,449
Proceeds from disposal of assets	5(b)	157,000	656,139	404,900
Purchase land and buildings	5(a)	(2,235,778)	(2,164,646)	(2,815,185)
Purchase furniture and equipment	5(a)	(118,500)	(397,239)	(258,048)
Purchase plant and equipment	5(a)	(1,095,883)	(759,828)	(1,246,500)
Purchase infrastructure assets - roads	5(a)	(8,798,671)	(4,565,058)	(5,832,756)
Purchase infrastructure assets - parks & reserves	5(a)	(604,336)	(758,911)	(1,284,628)
Purchase infrastructure assets - other	5(a)	(642,297)	(1,091,860)	(1,246,620)
<b>Amount attributable to investing activities</b>		(4,187,201)	(4,427,266)	(5,998,388)
<b>FINANCING ACTIVITIES</b>				
Proceeds from new borrowings		0	2,393,000	2,393,000
Repayment of borrowings	7(a)	(163,019)	(191,043)	(193,266)
Payment of self supporting loan to community group	7(a)	0	(35,100)	(35,100)
Self-supporting loan principal income	7(a)	20,648	45,032	45,032
Community group cash advance principal income	7(a)	0	35,100	35,100
Payment of right of use lease	8	(33,971)	(32,934)	(32,716)
Transfers to cash backed reserves (restricted assets)	9(a)	(420,388)	(625,536)	(180,933)
Transfers from cash backed reserves (restricted assets)	9(a)	719,059	1,103,022	1,233,428
<b>Amount attributable to financing activities</b>		122,330	2,691,542	3,264,545
<b>Budgeted deficiency before general rates</b>		<b>(7,045,744)</b>	<b>(2,999,892)</b>	<b>(6,607,075)</b>
<b>Estimated amount to be raised from general rates</b>	2(a)	<b>7,045,744</b>	<b>6,631,882</b>	<b>6,607,075</b>
<b>Funding surplus / (deficit) at end of year</b>	3(a)(iii)	<b>0</b>	<b>3,631,990</b>	<b>0</b>

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

**SHIRE OF DANDARAGAN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**1(a) BASIS OF PREPARATION**

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**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 annual 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 9 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 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.

**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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

**New accounting standards for application in future years**

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

**SHIRE OF DANDARAGAN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) 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 and concessions 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.

**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  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**1 (c) 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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Provision of youth, aged and disability services.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control operating accounts	Private works operation, plant repair and costs.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2022/2023 Budgeted rate revenue	2022/2023 Budgeted interim rates	2022/2023 Budgeted back rates	2022/2023 Budgeted total revenue	2021/2022 Actual total revenue	2021/2022 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV - General	8.8366	1,928	32,535,505	2,875,032	0	0	2,875,032	2,681,894	2,669,155
<b>Unimproved valuations</b>									
UV - General	0.6626	357	453,664,880	3,005,984	0		3,005,984	2,832,490	2,826,265
<b>Sub-Totals</b>		2,285	486,200,385	5,881,016	0	0	5,881,016	5,514,384	5,495,420
<b>Minimum</b>									
	\$								
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
General Minimum s.6.35(3)(a)	1,044	951	5,227,867	992,844	0	0	992,844	961,360	961,360
Dandaragan & Badgingarra	788	29	110,891	22,852	0	0	22,852	22,320	23,064
<b>Unimproved valuations</b>									
Mining	985	95	2,037,479	93,575	0	0	93,575	81,840	81,840
Other UV	758	394	29,385,400	298,652	0	0	298,652	289,416	288,672
<b>Sub-Totals</b>		1,469	36,761,637	1,407,923	0	0	1,407,923	1,354,936	1,354,936
		3,754	522,962,022	7,288,939	0	0	7,288,939	6,869,320	6,850,356
Discount (refer note 1(c))							(245,000)	(239,243)	(245,000)
<b>Total amount raised from general rates</b>							7,043,939	6,630,077	6,605,356
Ex Gratia Rates							1,805	1,805	1,719
<b>Total rates</b>							7,045,744	6,631,882	6,607,075

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 2022/2023 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 2023

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	Friday, 23 September 2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	Friday, 23 September 2022	0	3.0%	7.0%
Second instalment	Wednesday, 23 November 2022	6.67	3.0%	7.0%
Third instalment	Monday, 23 January 2023	6.67	3.0%	7.0%
Fourth instalment	Thursday, 23 March 2023	6.66	3.0%	7.0%

	2022/2023 Budget revenue	2021/2022 Actual revenue	2021/2022 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	13,000	10,652	13,000
Instalment plan interest earned	10,000	9,008	10,000
Unpaid rates and service charge interest earned	21,420	26,698	21,420
	44,420	46,358	44,420



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2022/2023	2021/2022	2021/2022	Circumstances in which discount is granted
			Budget	Actual	Budget	
			\$	\$	\$	
General and minimum rates	5%		(245,000)	(239,243)	(245,000)	Payment of full rates amount owing including arrears, received on or before 23 September 2022 or 35 days after the date of the service on the rate notice whichever is the later.
			(245,000)	(239,243)	(245,000)	

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

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

##### Items excluded from calculation of budgeted deficiency

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

	Note	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
<b>(i) Operating activities excluded from budgeted deficiency</b>				
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		(42,563)	(213,565)	(85,527)
Loss on asset disposals		50,615	56,398	58,172
Movement in employee provisions		0	(31,263)	0
Movement in deferred rates		0	56,707	0
Depreciation on assets		5,925,282	5,363,277	5,832,564
<b>Non cash amounts excluded from operating activities</b>		5,933,334	5,231,553	5,805,209
<b>Surplus/(deficit) after imposition of general rates</b>				
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.				
<b>(ii) Current Assets and liabilities excluded from budgeted deficiency</b>				
Less: Cash - restricted reserves		(4,251,180)	(4,549,851)	(3,974,843)
Less: Other financial assets at amortised cost - self support loan		(20,938)	(20,648)	(10,681)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		166,294	163,019	139,447
- Current portion of lease liabilities		33,955	33,971	32,716
- Employee benefit provisions		616,380	616,380	645,830
<b>Total adjustments to net current assets</b>		(3,455,488)	(3,757,129)	(3,167,531)
<b>(iii) Funding Surplus / (Deficit)</b>				
Total current assets		5,669,162	11,230,263	4,854,532
Less: Total current liabilities		(2,213,674)	(3,841,143)	(1,687,000)
<b>Net current assets</b>		3,455,488	7,389,120	3,167,531
Less: Total adjustments to net current assets		(3,455,488)	(3,757,129)	(3,167,531)
<b>Closing Funding Surplus / (Deficit)</b>		0	3,631,990	0

**3(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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**3(c) 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.

#### 4 RECONCILIATION OF CASH

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

	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
Cash at bank and on hand	5,543,631	10,475,021	4,406,723
Unrestricted cash and cash equivalents	1,292,451	4,394,441	431,880
Restricted cash and cash equivalents	4,251,180	6,080,580	3,974,843
	5,543,631	10,475,021	4,406,723
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Reserve	86,787	360,893	106,472
Building Renewal Reserve	391,031	706,736	223,970
Rubbish Reserve	438,329	436,804	413,483
Community Centre Reserve	409,043	401,682	402,652
Television Services Reserve	53,420	53,077	98,525
Information Technology Reserve	57,539	57,339	57,482
Caravan Park Reserve	0	0	0
Land Development Reserve	71,308	71,060	71,237
Parking Requirements (L1154 SandpiperSt) Reserve	11,509	11,469	11,498
Parks & Rec. Grounds (Seagate) Reserve	152,225	150,903	151,875
Sport and Recreation Reserve	65,631	163,599	65,469
Landscaping Reserve	2,672	2,662	2,669
Aerodrome Reserve	177,707	174,811	175,114
Public Open Space Renewal Reserve	214,400	212,439	236,600
Infrastructure Renewal Reserve	705,465	679,419	681,568
Public Open Space Construction Reserve	9,834	9,437	9,825
Infrastructure Construction Reserve	146,753	146,534	181,798
Building Construction Reserve	27,253	26,845	117,138
Leave Reserve	182,199	181,285	262,325
Economic Development Reserve	651,080	648,291	650,439
Turquoise Way Path Reserve	52,239	52,057	52,188
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,519	2,509	2,516
Cash in Lieu of POS - Lot 9000 Valencia Road	0	0	0
WALGGC Roads Component Overpayment	73,686	0	0
Public Art/Percent for Art	0	0	0
Cervantes Community Infrastructure Development	268,551	0	0
Unspent grants	0	1,530,729	(0)
	4,251,180	6,080,580	3,974,842
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	3,650,810	2,719,030	1,126,010
Depreciation	5,925,282	5,363,277	5,832,564
(Profit)/loss on sale of asset	8,052	(157,167)	(27,355)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	630,000	1,186,992	1,430,000
(Increase)/decrease in contract assets			
(Increase)/decrease in inventories	0	(2,892)	0
Increase/(decrease) in payables	(100,000)	521,371	(100,000)
Increase/(decrease) in contract liabilities	(1,530,729)	776,142	(754,587)
Increase/(decrease) in employee provisions	0	(31,263)	0
Non cash contributions			
Grants/contributions for the development of assets	(7,620,534)	(5,381,280)	(5,525,862)
<b>Net cash from operating activities</b>	962,881	4,994,210	1,980,770

#### 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 2023

5 FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2022/2023 Budget Total	2021/2022 Actual Capitalised	2021/2022 Work in Progress	2021/2022 Actual Total	2021/2022 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	861,000	0	0	0	0	429,000	760,975	20,000	0	164,803	2,235,778	409,019	1,755,627	2,164,646	2,815,185	
Furniture and equipment	0	0	0	0	0	0	105,000	0	0	13,500	118,500	397,239	0	397,239	258,048	
Plant and equipment	0	0	55,000	0	0	57,883	190,000	615,000	0	178,000	1,095,883	759,828	0	759,828	1,246,500	
	861,000	0	55,000	0	0	486,883	1,055,975	635,000	0	356,303	3,450,161	1,566,086	1,755,627	3,321,713	4,319,733	
<i>Infrastructure</i>																
Infrastructure - Roads	0	0	0	0	0	0	0	8,798,671	0	0	8,798,671	3,231,392	1,333,667	4,565,058	5,832,756	
Infrastructure - Footpaths	0	0	0	0	0	0	0	340,812	0	0	340,812	324,648	52,000	376,648	676,940	
Infrastructure - Parks and Reserves	0	0	0	0	0	0	604,336	0	0	0	604,336	395,093	363,818	758,911	1,284,628	
Infrastructure - Other	0	0	0	0	0	34,000	0	233,985	33,500	0	301,485	564,577	150,635	715,212	569,680	
	0	0	0	0	0	34,000	604,336	9,373,468	33,500	0	10,045,303	4,515,710	1,900,119	6,415,830	8,364,004	
<i>Right of use assets</i>																
Right of use assets - furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	19,229	0	19,229	89,486	
	0	0	0	0	0	0	0	0	0	0	0	19,229	0	19,229	89,486	
	861,000	0	55,000	0	0	520,883	1,660,310	10,008,468	33,500	356,303	13,495,464	6,101,025	3,655,746	9,756,772	12,773,223	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

5 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2022/2023 Budget Net Book Value	2022/2023 Budget Sale Proceeds	2022/2023 Budget Profit	2022/2023 Budget Loss	2021/2022 Actual Net Book Value	2021/2022 Actual Sale Proceeds	2021/2022 Actual Profit	2021/2022 Actual Loss	2021/2022 Budget Net Book Value	2021/2022 Budget Sale Proceeds	2021/2022 Budget Profit	2021/2022 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	0	0	0	0	72,122	84,185	12,063	0	87,749	93,000	5,251	0
Law, order, public safety	0	0	0	0	11,000	18,182	7,182	0	14,000	28,000	14,000	0
Community amenities	27,500	27,000	0	(500)	56,060	0	0	(56,060)	40,000	34,000	0	(6,000)
Recreation and culture	18,164	10,000	4,632	(12,796)	0	0	0	0	0	0	0	0
Transport	67,091	65,500	30,500	(32,091)	0	1,273	1,273	0	167,302	171,900	36,689	(32,091)
Other property and services	52,297	54,500	7,431	(5,228)	359,833	552,500	193,005	(338)	68,494	78,000	29,587	(20,081)
	165,052	157,000	42,563	(50,615)	499,015	656,139	213,522	(56,398)	377,545	404,900	85,527	(58,172)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land	0	0	0	0	210,000	300,000	90,000	0	0	0	0	0
Buildings	0	0	0	0	128,806	105,000	32,592	(56,398)	0	0	0	0
Furniture and equipment	0	0	0	0	0	1,273	1,273	0	0	1,400	1,400	0
Plant and equipment	152,256	157,000	42,563	(37,819)	160,209	249,866	89,657	0	377,545	403,500	84,127	(58,172)
<i>Infrastructure</i>												
Infrastructure - Parks and Reserves	12,796	0	0	(12,796)	0	0	0	0	0	0	0	0
	165,052	157,000	42,563	(50,615)	499,015	656,139	213,522	(56,398)	377,545	404,900	85,527	(58,172)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

6 ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings
Furniture and equipment
Plant and equipment
Right of use asset
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and Reserves
Infrastructure - Other

2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
\$	\$	\$
192,671	192,498	189,996
108,673	121,024	135,756
21,509	21,216	21,216
294,499	289,169	284,640
1,217,481	1,194,755	1,197,384
3,398,642	2,851,564	3,216,576
55,333	61,228	63,120
636,474	631,823	723,876
5,925,282	5,363,277	5,832,564
1,169,649	1,138,609	1,166,100
125,888	131,365	113,724
566,027	556,766	610,224
34,327	32,867	30,504
2,779,328	2,283,581	2,676,960
303,498	272,655	281,292
177,680	180,070	179,316
768,885	767,364	774,444
5,925,282	5,363,277	5,832,564

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:

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



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

7 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2022/2023	2022/2023	2022/2023	Budget	Actual	2021/2022	2021/2022	2021/2022	Actual	Budget	2021/2022	2021/2022	2021/2022	Budget
	Principal 1 July 2022	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2023	Principal 1 July 2021	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2022	Principal 1 July 2021	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2022
		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$
<b>Education and welfare</b>															
Loan 136	613,488	0	59,816	10,670	553,671	0	643,000	29,512	7,613	613,488	0	643,000	29,926	4,808	613,074
<b>Recreation and culture</b>															
Loan 137	1,470,901	0	59,298	36,564	1,411,603	0	1,500,000	29,099	25,190	1,470,901	0	1,500,000	30,748	14,847	1,469,252
<b>Other property and services</b>															
Loan 138	238,526	0	23,257	4,149	215,269	0	250,000	11,474	2,960	238,526	0	250,000	11,635	1,869	0
	<b>2,322,914</b>	<b>0</b>	<b>142,371</b>	<b>51,383</b>	<b>2,180,544</b>	<b>75,925</b>	<b>2,393,000</b>	<b>146,010</b>	<b>37,320</b>	<b>2,322,914</b>	<b>75,925</b>	<b>2,393,000</b>	<b>148,234</b>	<b>24,699</b>	<b>2,082,326</b>
<b>Self Supporting Loans</b>															
<b>Recreation and culture</b>															
Loan 133	29,623	0	7,134	691	22,489	36,583	0	6,961	793	29,623	36,583	0	6,961	864	29,623
Loan 134	16,335	0	3,547	204	12,788	19,835	0	3,500	248	16,335	19,835	0	3,500	250	16,335
Loan 135	35,169	0	9,967	212	25,202	45,072	0	9,903	253	35,169	45,072	0	9,903	276	35,169
	81,127	0	20,648	1,106	60,478	126,159	0	45,032	1,880	81,127	126,159	0	45,032	2,308	81,127
	<b>2,404,041</b>	<b>0</b>	<b>163,019</b>	<b>52,489</b>	<b>2,241,022</b>	<b>202,084</b>	<b>2,393,000</b>	<b>191,043</b>	<b>39,200</b>	<b>2,404,041</b>	<b>202,084</b>	<b>2,393,000</b>	<b>193,266</b>	<b>27,007</b>	<b>2,163,453</b>
<b>Cash Advance Repayment</b>															
<b>Other property and services</b>															
Jurien Bay Chamber of Commerce	0	0	0	0	0	0	35,100	35,100	0	0	0	35,100	35,100	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,100</b>	<b>35,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,100</b>	<b>35,100</b>	<b>0</b>	<b>0</b>

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 2023**

**7 INFORMATION ON BORROWINGS (CONTINUED)**

**(b) Credit Facilities**

	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	350,000	350,000	350,000
Bank overdraft at balance date	0	0	0
Credit card limit	21,000	21,000	21,000
Credit card balance at balance date	0	5,096	0
<b>Total amount of credit unused</b>	<b>371,000</b>	<b>376,096</b>	<b>371,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,241,022	2,404,041	2,163,453

**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 2023

8 LEASE LIABILITIES

Purpose	FA Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022 / 2023 Budget	2022 / 2023 Budget Lease	Budget Lease	2022 / 2023 Budget Lease	Actual	2021 / 2022 Actual	2021 / 2022 Actual	2021 / 2022 Actual	Actual Lease	2021 / 2022 Actual	Budget	2021 / 2022 Budget	2021 / 2022 Budget	Budget Lease	2021 / 2022 Budget	
					Principal 1 July 2022	New Leases	Principal Repayments	outstanding 30 June 2023	Interest Repayments	Principal 1 July 2021	New Leases	Break Leases	Principal repayments	outstanding 30 June 2022	Interest repayments	Principal 1 July 2021	New Leases	Principal repayments	outstanding 30 June 2022	Interest repayments	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Governance</b>																					
Photocopier Lease	FA3190	Ricoh Finance	1.33%	5 yrs	28,612		(14,211)	14,401	(381)	42,637				(14,025)	28,612	(567)	42,637		(14,025)	28,612	(567)
Water filter lease	FA3192	Waterlogic Aust	1.33%	29 months	0			0	0	1,283		(513)	(770)	0	(17)	1,282		(1,282)	0	(17)	
Water filter lease	FA3235	Waterlogic Aust	0.51%	3 yrs	6,937		(3,073)	3,864	(47)		9,230		(2,293)	6,937	(108)		15,029		(1,675)	13,354	(108)
<b>Recreation and culture</b>																					
Water filter lease	FA3191	Waterlogic Aust	1.33%	29 months	0			0	0	3,044		(1,062)	(1,983)	0	(41)	3,044		(3,044)	0	(41)	
Water filter lease	FA3233	Waterlogic Aust	0.51%	3 yrs	20,908		(9,261)	11,647	(142)		27,800		(6,736)	21,064	(265)		35,664		(4,093)	31,571	(265)
<b>Transport</b>																					
Water filter lease	FA3193	Waterlogic Aust	1.33%	29 months	0			0	0	2,655		(1,218)	(1,437)	0	(35)	2,654		(2,654)	0	(35)	
Water filter lease	FA3234	Waterlogic Aust	0.51%	3 yrs	14,355		(6,358)	7,996	(98)		19,099		(4,900)	14,199	(229)		31,098		(3,535)	27,563	(229)
<b>Economic services</b>																					
Photocopier Lease	FA3236	Ricoh Finance	1.33%	5 years	2,149		(1,068)	1,082	(29)		2,939		(790)	2,149	(32)		7,695		(2,406)	5,289	(37)
					72,961	0	(33,971)	38,990	(697)	49,619	59,069	(2,793)	(32,934)	72,961	(1,294)	49,617	89,486		(32,714)	106,389	(1,299)

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

9 FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022
	Budget	2022/2023	Budget	Change	Budget	Actual	2021/2022	Actual	Change	Actual	Budget	2021/2022	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	360,893	894	(275,000)	0	86,787	255,578	255,315	(150,000)	0	360,893	255,578	894	(150,000)	106,472
Building Renewal Reserve	706,736	9,295	(325,000)	0	391,031	656,958	211,727	(161,949)	0	706,736	656,958	9,295	(442,283)	223,970
Rubbish Reserve	436,804	1,525	0	0	438,329	499,507	495	(63,197)	0	436,804	499,507	1,525	(87,549)	413,483
Community Centre Reserve	401,682	7,361	0	0	409,043	395,291	6,391	0	0	401,682	395,291	7,361	0	402,652
Television Services Reserve	53,077	343	0	0	53,420	98,182	97	(45,202)	0	53,077	98,182	343	0	98,525
Information Technology Reserve Reserve	57,339	200	0	0	57,539	57,282	57	0	0	57,339	57,282	200	0	57,482
Caravan Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Development Reserve	71,060	248	0	0	71,308	70,989	70	0	0	71,060	70,989	248	0	71,237
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	11,469	40	0	0	11,509	11,458	11	0	0	11,469	11,458	40	0	11,498
Parks and Recreation Grounds Development (Seagate) Reserve	150,903	1,322	0	0	152,225	353,053	350	(202,500)	0	150,903	353,053	1,322	(202,500)	151,875
Sport and Recreation Reserve	163,599	1,091	(99,059)	0	65,631	163,437	162	0	0	163,599	163,437	1,091	(99,059)	65,469
Landscaping Reserve	2,662	10	0	0	2,672	2,659	3	0	0	2,662	2,659	10	0	2,669
Aerodrome Reserve	174,811	22,896	(20,000)	0	177,707	152,218	22,593	0	0	174,811	152,218	22,896	0	175,114
Public Open Space Renewal Reserve	212,439	1,961	0	0	214,400	454,639	450	(242,650)	0	212,439	454,639	1,961	(220,000)	236,600
Infrastructure Renewal Reserve	679,419	26,046	0	0	705,465	710,752	704	(32,037)	0	679,419	710,752	2,853	(32,037)	681,568
Public Open Space Construction Reserve	9,437	397	0	0	9,834	9,428	9	0	0	9,437	9,428	397	0	9,825
Infrastructure Construction Reserve	146,534	219	0	0	146,753	55,604	126,030	(35,100)	0	146,534	55,604	126,194	0	181,798
Building Construction Reserve	26,845	408	0	0	27,253	116,730	116	(90,000)	0	26,845	116,730	408	0	117,138
Leave Reserve	181,285	914	0	0	182,199	261,411	264	(80,390)	0	181,285	261,411	914	0	262,325
Economic Development Initiatives Reserve	648,291	2,789	0	0	651,080	647,650	641	(0)	0	648,291	647,650	2,789	0	650,439
Turquoise Way Path Reserve	52,057	182	0	0	52,239	52,006	52	0	0	52,057	52,006	182	0	52,188
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	2,509	10	0	0	2,519	2,506	2	0	0	2,509	2,506	10	0	2,516
WALGGC Roads Component Overpayment	0	73,686	0	0	73,686	0	0	0	0	0	0	0	0	0
Public Art/Percent for Art	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cervantes Community Infrastructure Development	0	268,551	0	0	268,551	0	0	0	0	0	0	0	0	0
	4,549,851	420,388	(719,059)	0	4,251,180	5,027,337	625,539	(1,103,025)	0	4,549,851	5,027,337	180,933	(1,233,428)	3,974,843

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

9 FINANCIALLY BACKED RESERVES (CONTINUED)

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Reserve	ongoing	to be used in order to assist in the purchase of major items of plant.
Building Renewal Reserve	ongoing	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
Rubbish Reserve	ongoing	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
Community Centre Reserve	ongoing	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns.
Television Services Reserve	ongoing	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
Information Technology Reserve Reserve	ongoing	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
Caravan Park Reserve	closed	to be used to fund improvements, other works and the promotion of caravan parks and their surrounds. To also fund planning, feasibility and establishment of new caravan parks.
Land Development Reserve	ongoing	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	ongoing	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.
Parks and Recreation Grounds Development (Seagate) Reserve	ongoing	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation.
Sport and Recreation Reserve	ongoing	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
Landscaping Reserve	ongoing	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.
Aerodrome Reserve	ongoing	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
Public Open Space Renewal Reserve	ongoing	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan
Infrastructure Renewal Reserve	ongoing	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
Public Open Space Construction Reserve	ongoing	to fund capital construction and/or purchase of public open space and associated assets.
Infrastructure Construction Reserve	ongoing	to fund capital construction and/or purchase of infrastructure and other associated assets.
Building Construction Reserve	ongoing	to fund capital construction and/or purchase of buildings and other associated assets.
Leave Reserve	ongoing	to fund annual leave and long service leave entitlements.
Economic Development Initiatives Reserve	ongoing	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
Turquoise Way Path Reserve	ongoing	to be used for the renewal, major maintenance, improvements, promotion, inspection equipment / surveillance, extension or relocation of the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	ongoing	to be used for purposes allowable under the planning consent granted to I I & J B A Kelly Superannuation Fund for the commercial development at Lot 1146 Sandpiper Street, Jurien Bay
WALGGC Roads Component Overpayment	2023/2024	to quarantine estimated overpayment of WA Local Government Grants Commison Roads Component for use in the 2023/2024 financial year
Public Art/Percent for Art	ongoing	To provide for the accumulation of funds providing financial capacity to deliver major art projects identified in the Shire's Public Art and Percent for Art Policy.
Cervantes Community Infrastructure Development	ongoing	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.

10 REVENUE RECOGNITION

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 2023

11 PROGRAM INFORMATION

(a) Fees and Charges Revenue

	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
Governance	525	71	525
General purpose funding	36,300	36,572	28,300
Law, order, public safety	381,789	364,303	376,588
Health	19,290	25,869	14,690
Education and welfare	46,800	0	20,000
Community amenities	1,198,818	1,220,177	1,228,840
Recreation and culture	554,476	533,406	355,556
Transport	30,328	72,521	22,328
Economic services	268,391	291,375	238,948
Other property and services	34,000	44,037	34,000
	2,570,718	2,588,330	2,319,775

(b) Grant Revenue

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Total	Current	2022/2023	2021/2022	2021/2022
	1 July 2022	in Liability	Reduction (As revenue)	Liability 30 June 2023	Liability 30 June 2023	Budget	Actual	Budget
<b>By Program:</b>	\$	\$	\$	\$	\$	\$	\$	\$
<b>(i) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	6,150	12,294	5,100
General purpose funding	0	0	0	0	0	185,510	2,817,993	919,310
Law, order, public safety	0	52,500	(52,500)	0	0	67,700	40,009	25,004
Health	0	0	0	0	0	0	7,902	0
Education and welfare	1,000	0	(1,000)	0	0	1,000	0	0
Community amenities	0	0	0	0	0	38,000	37,397	19,077
Recreation and culture	48,000	25,000	(73,000)	0	0	118,284	45,607	96,356
Transport	0	0	0	0	0	285,815	300,050	268,505
Economic services	0	0	0	0	0	5,200	4,430	5,200
Other property and services	0	0	0	0	0	2,595	31,438	12,047
	49,000	77,500	(126,500)	0	0	710,253	3,297,119	1,350,599
<b>(ii) Non-operating grants, subsidies and contributions</b>								
Health	0	0	0	0	0	0	0	2,000
Recreation and culture	600,929	986,394	(1,587,323)	0	0	1,587,323	1,035,174	577,937
Transport	880,800	6,683,140	(7,563,940)	0	0	7,563,940	3,618,965	5,700,512
	1,481,729	7,669,534	(9,151,263)	0	0	9,151,263	4,654,138	6,280,449

(c) Expenses

	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
Governance	(518,737)	(588,696)	(632,696)
General purpose funding	(257,208)	(289,617)	(220,674)
Law, order & public safety	(1,560,864)	(1,365,106)	(1,472,914)
Health	(366,234)	(317,909)	(357,450)
Education & welfare	(115,558)	(88,539)	(122,643)
Community amenities	(2,444,656)	(2,175,672)	(2,295,672)
Recreation and culture	(3,708,668)	(3,263,206)	(3,439,818)
Transport	(5,867,887)	(5,339,819)	(5,671,766)
Economic services	(816,842)	(760,303)	(789,288)
Other property and services	(370,439)	(628,383)	(646,728)
	(16,027,094)	(14,817,251)	(15,649,649)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**12 OTHER INFORMATION**

	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	4,000	5,095	20,000
- Other funds	10	19	1,000
Other interest revenue (refer note 1b)	32,420	39,653	32,420
	<b>36,430</b>	<b>44,767</b>	<b>53,420</b>
<b>(b) Other revenue</b>			
Other	120,933	106,479	78,813
	<b>120,933</b>	<b>106,479</b>	<b>78,813</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	45,000	28,280	35,000
Other services	5,000	5,575	5,000
	<b>50,000</b>	<b>33,855</b>	<b>40,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	52,489	39,200	27,007
Interest expense on lease liabilities	697	941	779
	<b>53,186</b>	<b>40,141</b>	<b>27,786</b>
<b>(e) Elected members remuneration</b>			
Meeting fees	152,440	147,661	147,118
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	12,262	24,075
ICT allowance	31,500	30,452	31,500
	<b>228,015</b>	<b>210,376</b>	<b>222,693</b>
<b>(f) Write offs</b>			
General rate	0	59,229	0
	<b>0</b>	<b>60,222</b>	<b>0</b>
<b>(g) Low Value lease expenses</b>			
Office equipment	10,000	9,819	10,000
	<b>10,000</b>	<b>9,819</b>	<b>10,000</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**13 ELECTED MEMBERS REMUNERATION**

**Cr. Leslee Holmes**

President's allowance	16,000	16,000	5,333
Meeting attendance fees	24,720	24,720	18,883
Other expenses	1,444	2,083	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	4,099	2,778
	48,339	50,402	30,494

**Cr. Peter Scharf**

Deputy President's allowance	4,000	4,000	1,333
Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	821	2,778
	27,584	24,791	23,576

**Cr. Ann Eyre**

Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	0	926
	23,584	19,970	7,414

**Cr. Darren Slyns**

Meeting attendance fees	0	4,691	5,322
Annual allowance for ICT expenses	0	1,028	1,167
Travel and accommodation expenses	0	0	926
	0	5,720	7,414

**Cr. Jason Clarke**

Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	1,896	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	513	926
	23,584	21,874	7,414

**Cr. Rob Shanhun**

Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	0	926
	23,584	19,970	7,414

**Cr. Rudy Rybarczyk**

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	1,219	2,778
	23,584	21,189	22,243

**Cr. Wayne Gibson**

Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	6,123	2,778
	23,584	26,093	22,243

	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>13 ELECTED MEMBERS REMUNERATION</b>			
<b>Cr. Leslee Holmes</b>			
President's allowance	16,000	16,000	5,333
Meeting attendance fees	24,720	24,720	18,883
Other expenses	1,444	2,083	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	4,099	2,778
	48,339	50,402	30,494
<b>Cr. Peter Scharf</b>			
Deputy President's allowance	4,000	4,000	1,333
Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	821	2,778
	27,584	24,791	23,576
<b>Cr. Ann Eyre</b>			
Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	0	926
	23,584	19,970	7,414
<b>Cr. Darren Slyns</b>			
Meeting attendance fees	0	4,691	5,322
Annual allowance for ICT expenses	0	1,028	1,167
Travel and accommodation expenses	0	0	926
	0	5,720	7,414
<b>Cr. Jason Clarke</b>			
Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	1,896	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	513	926
	23,584	21,874	7,414
<b>Cr. Rob Shanhun</b>			
Meeting attendance fees	15,965	15,965	5,322
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	1,167
Travel and accommodation expenses	2,675	0	926
	23,584	19,970	7,414
<b>Cr. Rudy Rybarczyk</b>			
Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	1,219	2,778
	23,584	21,189	22,243
<b>Cr. Wayne Gibson</b>			
Meeting attendance fees	15,965	15,965	15,965
Other expenses	1,444	505	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,675	6,123	2,778
	23,584	26,093	22,243

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**13 ELECTED MEMBERS REMUNERATION (Cont.)**

**Cr. Maddi McDonald**

Meeting attendance fees	15,965	11,230	0
Other expenses	1,444	614	0
Annual allowance for ICT expenses	3,500	2,462	0
Travel and accommodation expenses	2,675	0	0
	<b>23,584</b>	<b>14,306</b>	<b>22,243</b>

**Cr. Rose Glasfurd**

Meeting attendance fees	15,965	11,230	0
Other expenses	1,444	614	0
Annual allowance for ICT expenses	3,500	2,462	0
Travel and accommodation expenses	2,675	0	0
	<b>23,584</b>	<b>14,306</b>	<b>22,243</b>

**Elected President**

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

**Elected Deputy President**

Deputy President's allowance	0	0	2,667
	<b>0</b>	<b>0</b>	<b>2,667</b>

**Elected member 1**

Meeting attendance fees	0	0	10,643
Annual allowance for ICT expenses	0	0	2,333
Travel and accommodation expenses	0	0	1,852
	<b>0</b>	<b>0</b>	<b>14,829</b>

**Elected member 2**

Meeting attendance fees	0	0	10,643
Annual allowance for ICT expenses	0	0	2,333
Travel and accommodation expenses	0	0	1,852
	<b>0</b>	<b>0</b>	<b>14,829</b>

**Elected member 3**

Meeting attendance fees	0	0	10,643
Annual allowance for ICT expenses	0	0	2,333
Travel and accommodation expenses	0	0	1,852
	<b>0</b>	<b>0</b>	<b>14,829</b>

**Elected member 4**

Meeting attendance fees	0	0	10,643
Annual allowance for ICT expenses	0	0	2,333
Travel and accommodation expenses	0	0	1,852
	<b>0</b>	<b>0</b>	<b>14,829</b>

**Elected member 5**

Meeting attendance fees	0	0	10,643
Annual allowance for ICT expenses	0	0	2,333
Travel and accommodation expenses	0	0	1,852
	<b>0</b>	<b>0</b>	<b>14,829</b>

**Total Elected Member Remuneration**

	<b>241,015</b>	<b>218,621</b>	<b>266,012</b>
President's allowance	16,000	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	152,440	147,661	141,282
Other expenses	13,000	7,732	0
Annual allowance for ICT expenses	31,500	30,452	30,333
Travel and accommodation expenses	24,075	12,775	24,075
	<b>241,015</b>	<b>218,621</b>	<b>215,690</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**14 TRUST FUNDS**

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

**Trust Fund**

Detail	Balance 1 July 2022	Estimated balance 30 June 2023
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 2023

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
Jurien Bay Admin. - Internal Reconfiguration	Governance	235,000	235,000					
JB Admin - front windows (grant funded)	Governance	80,000	80,000					
JB Admin - internal painting (grant funded)	Governance	75,000	75,000					
JB Admin - Ceiling and wall repair (grant funded)	Governance	11,000	11,000					
JB Admin- Renewal of AC system (grant funded)	Governance	460,000	460,000					
Light Vehicle - Utility	Law Order & Public Safety	55,000		55,000				
Jurien Tip Cell Fence	Community Amenities	14,000						14,000
Light Vehicle - Admin	Community Amenities	57,883		57,883				
JB Cemetery Grave Retainment	Community Amenities	20,000						20,000
Sandy Cape Replacement of toilet block	Community Amenities	160,000	160,000					
Badgingarra Amenities - replace	Community Amenities	160,000	160,000					
Dand Transit Park renovate, waterproof and re-tile	Community Amenities	60,000	60,000					
Catalonia Park Amenities - internal refft	Community Amenities	45,000	45,000					
Catalonia Park Amenities - enclose gable ends	Community Amenities	4,000	4,000					
Civic Centre - amphitheatre lights and bollards	Recreation & Culture	55,000	55,000					
Civic Centre - external repaint	Recreation & Culture	40,000	40,000					
JB Admin - roof replacement (grant funded)	Recreation & Culture	150,000	150,000					
Civic Centre - window repairs	Recreation & Culture	25,000	25,000					
Dandaragan Community Centre - Auto Door Entry	Recreation & Culture	18,000	18,000					
Dandaragan Community Centre - hot water services	Recreation & Culture	8,000	8,000					
Jurien Irrigation Project	Recreation & Culture	170,000				170,000		
JB Fshore - Power Upgrade	Recreation & Culture	300,114				300,114		
JB Foreshore Shelter/Seating/BBQ	Recreation & Culture	80,000				80,000		
2 x Shade Shelter Pioneer Pk Dand.	Recreation & Culture	40,000				40,000		
Queens Jubilee Tree Planting	Recreation & Culture	14,222				14,222		
JB Fshore - Ablution/Pavilion	Recreation & Culture	404,975	404,975					
JSRC function room roof repair	Recreation & Culture	50,000	50,000					
Redexim Verti Drain	Recreation & Culture	60,000		60,000				
Jiff Bin Cleaner	Recreation & Culture	40,000		40,000				
Mower	Recreation & Culture	90,000		90,000				
Cellular booster - Sandy Cape	Recreation & Culture	30,000			30,000			
Television Rebroadcast equipment	Recreation & Culture	75,000			75,000			
Aggies Cottage - Annual renewal works contribution	Recreation & Culture	10,000	10,000					
WABN Cervantes Connectivity	Transport	180,000						180,000
TWP realignment (Coastwest)	Transport	160,812						160,812
Swale Renewal	Transport	18,000						18,000
Electric Roller Door DN Depot	Transport	20,000	20,000					
Skid Steer	Transport	120,000		120,000				
Truck 4 Wheeler	Transport	150,000		150,000				
Marchagee Track	Transport	11,400					11,400	
Baberton West Road	Transport	118,952					118,952	
Yeramullah Road	Transport	175,847					175,847	
McKays Road	Transport	158,595					158,595	
Wandawallah Road	Transport	166,425					166,425	
Capitela Road	Transport	111,359					111,359	
Cantabilling Road	Transport	14,625					14,625	
Stockyard Road	Transport	124,518					124,518	
Harris Street	Transport	18,000					18,000	
Bibby Road	Transport	552,500					552,500	
Sandy Cape	Transport	222,336					222,336	
Watheroo West Road	Transport	890,447					890,447	
Watheroo West Road	Transport	379,000					379,000	
Jurien East Road	Transport	825,773					825,773	
Jurien East Road	Transport	1,358,812					1,358,812	
Cataby Road	Transport	186,595					186,595	
Cataby Road	Transport	520,115					520,115	
Dandaragan Road	Transport	530,761					530,761	
Dandaragan Road	Transport	199,000					199,000	
Agaton Road	Transport	1,623,469					1,623,469	
Bibby Road	Transport	610,141					610,141	
Taxiway	Transport	180,985						180,985
JB Taxiway Enrichment Seal	Transport	20,000						20,000
JB Airport Fence, Water, RFDS Tidy	Transport	15,000						15,000
Smooth Drum	Transport	310,000		310,000				
Pedestrian Roller	Transport	25,000		25,000				
Trailer for Pedestrian Roller	Transport	10,000		10,000				
Jurien Townsite Precinct Signs	Economic Services	9,000						9,000
Ezy Dump Increase Capacity - JB, Badgy, SC	Economic Services	24,500						24,500
Slasher Deck - replacement	Other Property & Services	60,000		60,000				
Portable Aircon 48in.	Other Property & Services	8,000		8,000				
HD Por Diagnostic Tool	Other Property & Services	13,500			13,500			
JB Depot Building	Other Property & Services	164,803	164,803					
Light Vehicle - Utility	Other Property & Services	55,000		55,000				
Light Vehicle - Utility	Other Property & Services	55,000		55,000				
<b>Total</b>		<b>13,495,464</b>	<b>2,235,778</b>	<b>1,095,883</b>	<b>118,500</b>	<b>604,336</b>	<b>8,798,671</b>	<b>642,297</b>

SUPPLEMENTARY BUDGET INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023

**S2. PROPERTY, PLANT AND EQUIPMENT DISPOSAL AND CHANGEOVER**

	Proceeds from Sale	Cost of Replacement Asset	Net Cost for Change Over	Written Down Value	Profit/(Loss) on Disposal
Description	2022/2023 Budget	2022/2023 Budget	2022/2023 Budget	2022/2023 Budget	2022/2023 Budget
	\$	\$	\$	\$	\$
Wacker Pedestrian Roller	500	35,000	34,500	0	500
Iveco Powerstar Prime Mover - DN009	35,000	310,000	275,000	67,091	(32,091)
2021 Ford Everest - Vin#MNAAXMAWAMB14788 - DN00	27,000	57,883	30,883	27,500	(500)
2018 Toyota Fortuner DN002	31,000	60,000	29,000	23,569	7,431
Vermeer BC700XL2VP Wood Chipper - 1TQP356	7,500	0	(7,500)	9,816	(2,316)
Changeover PTL012 - Mitsub Tip Truck Septic, m8977	15,000	150,000	135,000	0	15,000
Changeover PCL009 - John Deere 319D Skid Steer 1DP	15,000	120,000	105,000	0	15,000
Changeover PTC018 - Toro GM360GM360 4WD Cab Mow	10,000	90,000	80,000	5,368	4,632
Changeover PLV233 - 2014 Colorado T/Top - DN015	8,000	55,000	47,000	9,456	(1,456)
Changeover PLV234 - 2014 Colorado T/Top - DN024	8,000	55,000	47,000	9,456	(1,456)
	<b>157,000</b>	<b>932,883</b>	<b>775,883</b>	<b>152,256</b>	<b>4,744</b>

**SUPPLEMENTARY BUDGET INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023**

**S3. OPERATING SCHEDULES - department by nature or type**

<b>Rate Revenue</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Rates	7,045,744	6,631,882	6,607,075
Operating grants, subsidies & contributions	25,000	12,813	0
Fees and charges	36,000	36,572	28,000
Interest earnings	31,420	36,332	32,420
<b>Total revenue</b>	<b>7,138,164</b>	<b>6,717,599</b>	<b>6,667,495</b>
<b>Expenditure</b>			
Employee Costs	(60,252)	(59,464)	(57,406)
Materials and contracts	(92,000)	(63,382)	(45,500)
Other Expenses	0	(59,229)	0
Allocations	(88,444)	(80,819)	(85,757)
<b>Total Expenditure</b>	<b>(240,696)</b>	<b>(262,894)</b>	<b>(188,663)</b>
<b>Rate Revenue</b>	<b>6,897,468</b>	<b>6,454,705</b>	<b>6,478,832</b>
<b>Other General Purpose Income</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	160,510	2,805,180	919,310
Fees and charges	300	0	300
Interest earnings	4,010	5,114	21,000
<b>Total revenue</b>	<b>164,820</b>	<b>2,810,294</b>	<b>940,610</b>
<b>Expenditure</b>			
Materials and contracts	0	(11,632)	(16,000)
Other Expenses	0	(2)	0
Allocations	(16,513)	(15,089)	(16,011)
<b>Total Expenditure</b>	<b>(16,513)</b>	<b>(26,723)</b>	<b>(32,011)</b>
<b>Other General Purpose Income</b>	<b>148,307</b>	<b>2,783,571</b>	<b>908,599</b>
<b>Members of Council</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	50	0	500
Fees and charges	25	0	25
<b>Total revenue</b>	<b>75</b>	<b>0</b>	<b>525</b>
<b>Expenditure</b>			
Materials and contracts	(88,692)	(90,663)	(137,445)
Insurance	(13,505)	(12,644)	(12,644)
Other Expenses	(228,015)	(210,376)	(222,693)
Allocations	(255,380)	(233,363)	(247,621)
Depreciation	(2,459)	(2,424)	(2,424)
<b>Total Expenditure</b>	<b>(588,051)</b>	<b>(549,471)</b>	<b>(622,827)</b>
<b>Members of Council</b>	<b>(587,976)</b>	<b>(549,471)</b>	<b>(622,302)</b>

Other Governance	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	6,100	12,294	4,600
Profit on disposal of asset	0	12,070	5,251
Fees and charges	500	71	500
Other revenue	0	65	0
<b>Total revenue</b>	<b>6,600</b>	<b>24,500</b>	<b>10,351</b>
<b>Expenditure</b>			
Employee Costs	(1,148,374)	(973,877)	(1,098,414)
Materials and contracts	(740,020)	(826,707)	(801,381)
Utilities	(60,159)	(63,569)	(53,838)
Insurance	(22,778)	(23,757)	(22,018)
Interest	(697)	(2,181)	(3,954)
Other Expenses	(20,150)	(20)	(20,150)
Allocations	2,251,703	2,040,959	2,177,459
Depreciation	(190,212)	(190,074)	(187,572)
<b>Total Expenditure</b>	<b>69,314</b>	<b>(39,226)</b>	<b>(9,868)</b>
<b>Other Governance</b>	<b>75,914</b>	<b>(14,726)</b>	<b>483</b>
Fire Prevention	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	67,500	40,009	24,804
Fees and charges	370,089	353,973	356,818
Interest earnings	1,000	1,013	0
<b>Total revenue</b>	<b>438,589</b>	<b>394,994</b>	<b>381,622</b>
<b>Expenditure</b>			
Employee Costs	(46,542)	(37,998)	(33,402)
Materials and contracts	(201,749)	(151,773)	(188,892)
Utilities	(117)	(114)	0
Insurance	(37,695)	(31,275)	(30,571)
Other Expenses	(365,089)	(353,835)	(346,818)
Allocations	(169,611)	(146,318)	(173,689)
Depreciation	(76,718)	(89,202)	(109,416)
<b>Total Expenditure</b>	<b>(897,520)</b>	<b>(810,515)</b>	<b>(882,789)</b>
<b>Fire Prevention</b>	<b>(458,931)</b>	<b>(415,521)</b>	<b>(501,167)</b>
Animal Control	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	50	0	50
Fees and charges	8,550	11,235	13,620
<b>Total revenue</b>	<b>8,600</b>	<b>11,235</b>	<b>13,670</b>
<b>Expenditure</b>			
Employee Costs	(43,980)	(29,581)	(26,713)
Materials and contracts	(6,000)	(4,073)	(6,000)
Allocations	(51,347)	(46,921)	(49,787)
Depreciation	(290)	(288)	(288)
<b>Total Expenditure</b>	<b>(101,618)</b>	<b>(80,863)</b>	<b>(82,788)</b>

<b>Animal Control</b>	<b>(93,018)</b>	<b>(69,628)</b>	<b>(69,118)</b>
<b>Other Law Order Public Safety</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	150	0	150
Profit on disposal of asset	0	7,182	14,000
Fees and charges	3,150	(905)	6,150
Other revenue	18,200	0	0
<b>Total revenue</b>	<b>21,500</b>	<b>6,277</b>	<b>20,300</b>
<b>Expenditure</b>			
Employee Costs	(349,794)	(260,308)	(309,072)
Materials and contracts	(35,726)	(43,704)	(30,299)
Insurance	0	(1,764)	(1,764)
Allocations	(144,542)	(136,417)	(140,150)
Depreciation	(31,665)	(31,534)	(26,052)
<b>Total Expenditure</b>	<b>(561,727)</b>	<b>(473,727)</b>	<b>(507,337)</b>
<b>Other Law Order Public Safety</b>	<b>(540,227)</b>	<b>(467,450)</b>	<b>(487,037)</b>
<b>Prv Srv Inspection and Administration</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fees and charges	19,290	25,869	14,690
Other revenue	17,420	0	0
<b>Total revenue</b>	<b>36,710</b>	<b>25,869</b>	<b>14,690</b>
<b>Expenditure</b>			
Employee Costs	(131,419)	(107,275)	(129,054)
Materials and contracts	(7,557)	(3,864)	(7,535)
Insurance	(476)	0	0
Allocations	(14,024)	(12,815)	(13,598)
<b>Total Expenditure</b>	<b>(153,476)</b>	<b>(123,954)</b>	<b>(150,188)</b>
<b>Prv Srv Inspection and Administration</b>	<b>(116,766)</b>	<b>(98,085)</b>	<b>(135,498)</b>
<b>Pest Control</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditure</b>			
Allocations	(4,976)	(4,547)	(4,825)
<b>Total Expenditure</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Pest Control</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Other Health</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	0	7,902	0
Grants & subsidies (towards non-operating activities)	0	0	2,000
<b>Total revenue</b>	<b>0</b>	<b>7,902</b>	<b>2,000</b>
<b>Expenditure</b>			
Employee Costs	(1,105)	(142)	(1,240)
Materials and contracts	(5,727)	(4,634)	(5,727)
Insurance	(1,991)	(2,045)	(2,045)
Allocations	(177,449)	(161,371)	(172,209)



Depreciation	(21,509)	(21,216)	(21,216)
<b>Total Expenditure</b>	<b>(207,781)</b>	<b>(189,408)</b>	<b>(202,437)</b>
<b>Other Health</b>	<b>(207,781)</b>	<b>(181,506)</b>	<b>(200,437)</b>
<b>Other Education</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fees and charges	46,800	0	20,000
<b>Total revenue</b>	<b>46,800</b>	<b>0</b>	<b>20,000</b>
<b>Expenditure</b>			
Employee Costs	(5,166)	(4,801)	(4,662)
Materials and contracts	0	(2,986)	0
Interest	(10,670)	(7,613)	(4,808)
Allocations	(28,049)	(25,631)	(27,197)
<b>Total Expenditure</b>	<b>(43,885)</b>	<b>(41,030)</b>	<b>(36,667)</b>
<b>Other Education</b>	<b>2,915</b>	<b>(41,030)</b>	<b>(16,667)</b>
<b>Aged and Disabled - other</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditure</b>			
Employee Costs	(8,275)	(7,744)	(7,408)
Materials and contracts	(500)	0	(500)
Allocations	(24,203)	(22,117)	(23,468)
<b>Total Expenditure</b>	<b>(32,979)</b>	<b>(29,861)</b>	<b>(31,376)</b>
<b>Aged and Disabled - other</b>	<b>(32,979)</b>	<b>(29,861)</b>	<b>(31,376)</b>
<b>Other Welfare</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	1,000	0	0
<b>Total revenue</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b>Expenditure</b>			
Employee Costs	0	(112)	0
Materials and contracts	(38,600)	(17,229)	(54,600)
Insurance	(94)	0	0
Allocations	0	(307)	0
<b>Total Expenditure</b>	<b>(38,694)</b>	<b>(17,648)</b>	<b>(54,600)</b>
<b>Other Welfare</b>	<b>(37,694)</b>	<b>(17,648)</b>	<b>(54,600)</b>
<b>Waste Management - Household</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Fees and charges	1,051,918	1,057,408	1,030,820
<b>Total revenue</b>	<b>1,051,918</b>	<b>1,057,408</b>	<b>1,030,820</b>
<b>Expenditure</b>			
Employee Costs	(165,940)	(145,125)	(154,224)
Materials and contracts	(647,589)	(498,276)	(570,279)
Utilities	(1,395)	(1,498)	(1,175)
Insurance	(1,103)	(1,054)	(1,054)
Allocations	(194,567)	(199,753)	(183,268)
Depreciation	(28,509)	(27,201)	(26,940)

<b>Total Expenditure</b>	<b>(1,039,102)</b>	<b>(872,907)</b>	<b>(936,940)</b>
<b>Waste Management - Household</b>	<b>12,816</b>	<b>184,501</b>	<b>93,880</b>
<b>Sanitation - Other</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	36,000	36,242	85,320
<b>Total revenue</b>	<b>36,000</b>	<b>36,242</b>	<b>85,320</b>
<b>Expenditure</b>			
Employee Costs	(12,692)	(7,358)	(11,783)
Allocations	(4,976)	(4,547)	(4,825)
<b>Total Expenditure</b>	<b>(17,668)</b>	<b>(11,905)</b>	<b>(16,608)</b>
<b>Sanitation - Other</b>	<b>18,332</b>	<b>24,337</b>	<b>68,712</b>
<b>Sewerage</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	8,000	7,316	8,000
<b>Total revenue</b>	<b>8,000</b>	<b>7,316</b>	<b>8,000</b>
<b>Expenditure</b>			
Other Expenses	(15,500)	(23,434)	(500)
Allocations	(8,143)	(7,441)	(7,896)
Depreciation	(284)	(276)	(276)
<b>Total Expenditure</b>	<b>(23,927)</b>	<b>(31,151)</b>	<b>(8,672)</b>
<b>Sewerage</b>	<b>(15,927)</b>	<b>(23,835)</b>	<b>(672)</b>
<b>Protection of the Environment</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	2,000	2,028	2,000
<b>Total revenue</b>	<b>2,000</b>	<b>2,028</b>	<b>2,000</b>
<b>Expenditure</b>			
Materials and contracts	(54,000)	(14,268)	(32,000)
Allocations	(9,274)	(8,475)	(8,992)
<b>Total Expenditure</b>	<b>(63,274)</b>	<b>(22,742)</b>	<b>(40,992)</b>
<b>Protection of the Environment</b>	<b>(61,274)</b>	<b>(20,714)</b>	<b>(38,992)</b>
<b>Town Planning</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	10,000	12,510	1,500
Fees and charges	90,900	103,917	99,700
Other revenue	23,920	41,434	17,420
<b>Total revenue</b>	<b>124,820</b>	<b>157,861</b>	<b>118,620</b>
<b>Expenditure</b>			
Employee Costs	(181,721)	(227,021)	(219,231)
Materials and contracts	(19,690)	(11,752)	(19,539)
Insurance	(735)	(1,844)	(914)
Allocations	(230,724)	(210,833)	(223,714)
Depreciation	(15,079)	(13,115)	(9,672)
Loss on Disposal of Asset	(500)	0	(6,000)

<b>Total Expenditure</b>	<b>(448,449)</b>	<b>(464,564)</b>	<b>(479,070)</b>
<b>Town Planning</b>	<b>(323,629)</b>	<b>(306,704)</b>	<b>(360,450)</b>
<b>Drainage</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Allocations	(4,750)	(4,341)	(4,606)
Depreciation	(123,279)	(121,596)	(121,332)
<b>Total Expenditure</b>	<b>(128,029)</b>	<b>(125,937)</b>	<b>(125,938)</b>
<b>Drainage</b>	<b>(128,029)</b>	<b>(125,937)</b>	<b>(125,938)</b>
<b>Stormwater</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Allocations	(4,976)	(4,547)	(4,825)
<b>Total Expenditure</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Stormwater</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Other Community Amenities</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	26,000	22,859	15,577
Fees and charges	12,000	15,294	5,000
<b>Total revenue</b>	<b>38,000</b>	<b>38,153</b>	<b>20,577</b>
<b>Expenditure</b>			
Employee Costs	(195,685)	(135,347)	(154,066)
Materials and contracts	(139,371)	(115,773)	(140,656)
Utilities	(27,089)	(26,836)	(30,346)
Insurance	(10,064)	(8,430)	(8,430)
Other Expenses	(69,375)	(23,516)	(75,668)
Allocations	(150,297)	(148,974)	(147,040)
Depreciation	(127,348)	(126,981)	(126,420)
Loss on Disposal of Asset	0	(56,060)	0
<b>Total Expenditure</b>	<b>(719,230)</b>	<b>(641,918)</b>	<b>(682,627)</b>
<b>Other Community Amenities</b>	<b>(681,230)</b>	<b>(603,764)</b>	<b>(662,050)</b>
<b>Public Halls and Civic Centres</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	24,041	22,565	15,500
Grants & subsidies (towards non-operating activities)	1,181,858	27,561	0
Profit on disposal of asset	0	19	0
Fees and charges	91,685	91,749	64,985
<b>Total revenue</b>	<b>1,297,584</b>	<b>141,894</b>	<b>80,485</b>
<b>Expenditure</b>			
Employee Costs	(33,060)	(28,655)	(34,210)
Materials and contracts	(116,598)	(105,779)	(147,914)
Utilities	(26,092)	(25,205)	(23,964)
Insurance	(22,835)	(14,132)	(14,132)
Interest	0	(166)	0
Other Expenses	(41,200)	(41,200)	(41,200)

Allocations	(40,715)	(38,473)	(47,878)
Depreciation	(423,319)	(400,666)	(407,796)
<b>Total Expenditure</b>	<b>(703,819)</b>	<b>(654,276)</b>	<b>(717,094)</b>
<b>Public Halls and Civic Centres</b>	<b>593,765</b>	<b>(512,381)</b>	<b>(636,609)</b>
<b>Swimming Areas and Beaches</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	50,000	0	50,000
<b>Total revenue</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>Expenditure</b>			
Materials and contracts	(52,001)	(52,045)	(100,000)
Utilities	(8,746)	(9,661)	(8,070)
Insurance	0	(143)	(143)
Allocations	(5,881)	(5,374)	(5,703)
Depreciation	(7,067)	(6,972)	(6,972)
<b>Total Expenditure</b>	<b>(73,695)</b>	<b>(74,195)</b>	<b>(120,887)</b>
<b>Swimming Areas and Beaches</b>	<b>(23,695)</b>	<b>(74,195)</b>	<b>(70,887)</b>
<b>Other Recreation and Sport</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	44,232	21,600	30,756
Grants & subsidies (towards non-operating activities)	405,465	1,007,612	577,937
Profit on disposal of asset	4,632	0	0
Fees and charges	462,791	430,851	280,071
Interest earnings	0	1,193	0
<b>Total revenue</b>	<b>917,120</b>	<b>1,461,257</b>	<b>888,763</b>
<b>Expenditure</b>			
Employee Costs	(297,183)	(291,766)	(246,136)
Materials and contracts	(917,906)	(655,152)	(805,416)
Utilities	(44,570)	(46,793)	(52,347)
Insurance	(60,340)	(61,780)	(60,680)
Interest	(212)	(839)	(1,193)
Other Expenses	(3,000)	0	0
Allocations	(442,203)	(449,089)	(394,159)
Depreciation	(741,740)	(742,294)	(734,232)
Loss on Disposal of Asset	(12,796)	0	0
<b>Total Expenditure</b>	<b>(2,519,950)</b>	<b>(2,247,714)</b>	<b>(2,294,164)</b>
<b>Other Recreation and Sport</b>	<b>(1,602,829)</b>	<b>(786,457)</b>	<b>(1,405,401)</b>
<b>Television and Radio Rebroadcast</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	0	10,806	10,500
<b>Total revenue</b>	<b>0</b>	<b>10,806</b>	<b>10,500</b>
<b>Expenditure</b>			
Employee Costs	(1,439)	0	(1,439)
Materials and contracts	(43,803)	(32,432)	(31,803)
Insurance	(526)	(460)	(460)
Allocations	(6,045)	(4,341)	(5,901)

Depreciation	(36,742)	(36,326)	(38,184)
<b>Total Expenditure</b>	<b>(88,555)</b>	<b>(73,559)</b>	<b>(77,787)</b>
<b>Television and Radio Rebroadcast</b>	<b>(88,555)</b>	<b>(62,753)</b>	<b>(67,287)</b>
<b>Libraries</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	10	1,442	100
<b>Total revenue</b>	<b>10</b>	<b>1,442</b>	<b>100</b>
<b>Expenditure</b>			
Employee Costs	(98,142)	(93,115)	(84,269)
Materials and contracts	(13,765)	(7,868)	(14,269)
Utilities	0	(1,775)	0
Allocations	(57,002)	(52,088)	(55,270)
Depreciation	(664)	(661)	(660)
<b>Total Expenditure</b>	<b>(169,574)</b>	<b>(155,506)</b>	<b>(154,468)</b>
<b>Libraries</b>	<b>(169,564)</b>	<b>(154,064)</b>	<b>(154,368)</b>
<b>Other Culture</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Employee Costs	(22,206)	(20,864)	(20,026)
Materials and contracts	(76,474)	(40)	(3,000)
Utilities	(362)	(412)	(367)
Insurance	(699)	(612)	(612)
Allocations	(28,855)	(27,966)	(27,873)
Depreciation	(7,949)	(7,836)	(9,540)
<b>Total Expenditure</b>	<b>(136,545)</b>	<b>(57,731)</b>	<b>(61,418)</b>
<b>Other Culture</b>	<b>(136,545)</b>	<b>(57,731)</b>	<b>(61,418)</b>
<b>Heritage</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Employee Costs	(2,530)	(226)	0
Materials and contracts	(14,000)	0	(14,000)
<b>Total Expenditure</b>	<b>(16,530)</b>	<b>(226)</b>	<b>(14,000)</b>
<b>Heritage</b>	<b>(16,530)</b>	<b>(226)</b>	<b>(14,000)</b>
<b>Streets Roads Bridges Depots Maint</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	285,815	300,050	268,505
Grants & subsidies (towards non-operating activities)	7,471,440	3,604,662	5,069,206
Profit on disposal of asset	30,000	1,289	1,400
Fees and charges	0	49,117	0
<b>Total revenue</b>	<b>7,787,255</b>	<b>3,955,118</b>	<b>5,339,111</b>
<b>Expenditure</b>			
Employee Costs	(337,296)	(275,908)	(291,621)
Materials and contracts	(984,450)	(1,015,931)	(1,118,058)
Utilities	(210,020)	(209,592)	(203,421)
Insurance	(14,652)	(32,923)	(9,214)

Interest	0	(119)	0
Other Expenses	(2,000)	(24,712)	(2,000)
Allocations	(770,389)	(817,294)	(694,468)
Depreciation	(3,171,686)	(2,643,250)	(3,035,820)
<b>Total Expenditure</b>	<b>(5,490,494)</b>	<b>(5,019,728)</b>	<b>(5,354,602)</b>
<b>Streets Roads Bridges Depots Maint</b>	<b>2,296,761</b>	<b>(1,064,610)</b>	<b>(15,491)</b>
<b>Parking Services</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditure</b>			
Allocations	(4,976)	(4,547)	(4,825)
<b>Total Expenditure</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Parking Services</b>	<b>(4,976)</b>	<b>(4,547)</b>	<b>(4,825)</b>
<b>Airfields</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Grants & subsidies (towards non-operating activities)	92,500	14,302	631,306
Fees and charges	30,328	23,404	22,328
<b>Total revenue</b>	<b>122,828</b>	<b>37,707</b>	<b>653,634</b>
<b>Expenditure</b>			
Employee Costs	(33,052)	(29,210)	(16,411)
Materials and contracts	(12,350)	(8,945)	(11,950)
Utilities	(1,431)	(1,396)	(2,248)
Insurance	0	(4,518)	(4,518)
Allocations	(45,274)	(43,249)	(43,748)
Depreciation	(116,548)	(116,766)	(117,432)
<b>Total Expenditure</b>	<b>(208,655)</b>	<b>(204,084)</b>	<b>(196,307)</b>
<b>Airfields</b>	<b>(85,827)</b>	<b>(166,377)</b>	<b>457,327</b>
<b>Road Plant Purchase</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Profit on disposal of asset	500	46,913	35,289
<b>Total revenue</b>	<b>500</b>	<b>46,913</b>	<b>35,289</b>
<b>Expenditure</b>			
Employee Costs	0	(239)	0
Allocations	(21,263)	(19,673)	(20,617)
Depreciation	(110,408)	(91,548)	(63,324)
Loss on Disposal of Asset	(32,091)	0	(32,091)
<b>Total Expenditure</b>	<b>(163,762)</b>	<b>(111,460)</b>	<b>(116,032)</b>
<b>Road Plant Purchase</b>	<b>(163,262)</b>	<b>(64,547)</b>	<b>(80,743)</b>
<b>Rural Services</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditure</b>			
Employee Costs	(2,722)	0	(2,451)
Materials and contracts	(15,000)	0	(15,000)
Allocations	(7,336)	(4,341)	(6,934)
<b>Total Expenditure</b>	<b>(25,057)</b>	<b>(4,341)</b>	<b>(24,385)</b>
<b>Rural Services</b>	<b>(25,057)</b>	<b>(4,341)</b>	<b>(24,385)</b>

Tourism and Area Promotion	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	209,191	226,079	192,748
<b>Total revenue</b>	<b>209,191</b>	<b>226,079</b>	<b>192,748</b>
<b>Expenditure</b>			
Employee Costs	(134,652)	(123,167)	(98,290)
Materials and contracts	(95,892)	(109,291)	(127,183)
Utilities	(3,362)	(3,190)	(3,005)
Interest	0	(32)	0
Other Expenses	(4,000)	(6,219)	(1,800)
Allocations	(172,591)	(157,712)	(167,347)
Depreciation	(52,672)	(51,167)	(51,432)
<b>Total Expenditure</b>	<b>(463,168)</b>	<b>(450,778)</b>	<b>(449,056)</b>
<b>Tourism and Area Promotion</b>	<b>(253,977)</b>	<b>(224,699)</b>	<b>(256,308)</b>
Building Control	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	200	(173)	200
Fees and charges	56,200	60,721	46,200
Other revenue	999	0	999
<b>Total revenue</b>	<b>57,399</b>	<b>60,548</b>	<b>47,399</b>
<b>Expenditure</b>			
Employee Costs	(105,543)	(99,624)	(95,630)
Materials and contracts	(35,018)	(23,176)	(2,744)
Utilities	(1,074)	(1,076)	(324)
Allocations	(104,957)	(95,908)	(101,768)
Depreciation	(2,661)	(10,061)	(11,688)
<b>Total Expenditure</b>	<b>(249,252)</b>	<b>(229,846)</b>	<b>(212,154)</b>
<b>Building Control</b>	<b>(191,853)</b>	<b>(169,297)</b>	<b>(164,755)</b>
Other Economic Services	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	5,000	4,603	5,000
Fees and charges	3,000	4,575	0
<b>Total revenue</b>	<b>8,000</b>	<b>9,178</b>	<b>5,000</b>
<b>Expenditure</b>			
Utilities	(7,989)	(7,802)	(8,246)
Other Expenses	0	(7)	0
Allocations	(4,750)	(4,341)	(4,606)
<b>Total Expenditure</b>	<b>(12,739)</b>	<b>(12,150)</b>	<b>(12,852)</b>
<b>Other Economic Services</b>	<b>(4,739)</b>	<b>(2,973)</b>	<b>(7,852)</b>
Economic Development	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget
	\$	\$	\$
<b>Expenditure</b>			
Employee Costs	(53,650)	(48,963)	(48,558)
Materials and contracts	0	(2,651)	(30,000)

Insurance	(308)	0	0
Allocations	(12,667)	(11,575)	(12,282)
<b>Total Expenditure</b>	<b>(66,625)</b>	<b>(63,189)</b>	<b>(90,840)</b>
<b>Economic Development</b>	<b>(66,625)</b>	<b>(63,189)</b>	<b>(90,840)</b>
<b>Private Works</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees and charges	12,500	19,699	12,500
<b>Total revenue</b>	<b>12,500</b>	<b>19,699</b>	<b>12,500</b>
<b>Expenditure</b>			
Employee Costs	0	(364)	0
Materials and contracts	(12,000)	0	(12,000)
Other Expenses	0	(264)	0
Allocations	(4,750)	(4,911)	(4,606)
<b>Total Expenditure</b>	<b>(16,750)</b>	<b>(5,539)</b>	<b>(16,606)</b>
<b>Private Works</b>	<b>(4,250)</b>	<b>14,160</b>	<b>(4,106)</b>
<b>Land Development Scheme</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Employee Costs	0	(536)	0
Allocations	(4,750)	(4,828)	(4,606)
<b>Total Expenditure</b>	<b>(4,750)</b>	<b>(5,363)</b>	<b>(4,606)</b>
<b>Land Development Scheme</b>	<b>(4,750)</b>	<b>(5,363)</b>	<b>(4,606)</b>
<b>Engineering Administration</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Expenditure</b>			
Allocations	(5,881)	(5,374)	(5,703)
<b>Total Expenditure</b>	<b>(5,881)</b>	<b>(5,374)</b>	<b>(5,703)</b>
<b>Engineering Administration</b>	<b>(5,881)</b>	<b>(5,374)</b>	<b>(5,703)</b>
<b>Plant Operations</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Operating grants, subsidies & contributions	1,000	3,216	1,000
Profit on disposal of asset	7,431	23,500	15,000
Fees and charges	500	0	500
Other revenue	52,500	55,515	52,500
<b>Total revenue</b>	<b>61,431</b>	<b>82,231</b>	<b>69,000</b>
<b>Expenditure</b>			
Employee Costs	(89,735)	(169,569)	(79,401)
Materials and contracts	(668,700)	(625,629)	(607,200)
Insurance	(66,035)	(84,425)	(84,486)
Allocations	1,172,006	1,075,512	1,026,285
Depreciation	(299,469)	(304,734)	(377,748)
Loss on Disposal of Asset	(2,316)	0	(10,975)
<b>Total Expenditure</b>	<b>45,751</b>	<b>(108,845)</b>	<b>(133,524)</b>
<b>Plant Operations</b>	<b>107,182</b>	<b>(26,615)</b>	<b>(64,524)</b>



<b>Public Works Overheads</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	500	7,045	500
Profit on disposal of asset	0	37,592	14,587
Other revenue	7,894	9,464	7,894
<b>Total revenue</b>	<b>8,394</b>	<b>54,101</b>	<b>22,981</b>
<b>Expenditure</b>			
Employee Costs	(983,434)	(910,615)	(903,441)
Materials and contracts	(64,136)	(77,400)	(74,727)
Utilities	(3,475)	(3,368)	(5,496)
Insurance	(73,886)	(77,465)	(72,869)
Interest	(4,149)	(2,960)	(1,869)
Allocations	1,161,130	984,028	984,103
Depreciation	(110,622)	(103,259)	(122,220)
Loss on Disposal of Asset	(2,912)	0	(9,106)
<b>Total Expenditure</b>	<b>(81,483)</b>	<b>(191,039)</b>	<b>(205,625)</b>
<b>Public Works Overheads</b>	<b>(73,090)</b>	<b>(136,938)</b>	<b>(182,645)</b>
<b>Unclassified</b>	<b>2022/2023 Budget</b>	<b>2021/2022 Actual</b>	<b>2021/2022 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Operating grants, subsidies & contributions	1,095	21,177	10,547
Profit on disposal of asset	0	85,000	0
Fees and charges	21,000	24,338	21,000
Interest earnings	0	1,115	0
<b>Total revenue</b>	<b>22,095</b>	<b>131,630</b>	<b>31,547</b>
<b>Expenditure</b>			
Materials and contracts	0	(23,378)	0
Insurance	(1,410)	0	0
Interest	(37,459)	(26,231)	(15,962)
Allocations	(42,073)	(38,446)	(40,795)
Depreciation	(226,383)	(223,830)	(223,908)
Loss on Disposal of Asset	0	(338)	0
<b>Total Expenditure</b>	<b>(307,325)</b>	<b>(312,222)</b>	<b>(280,665)</b>
<b>Unclassified</b>	<b>(285,231)</b>	<b>(180,592)</b>	<b>(249,117)</b>

**SUPPLEMENTARY BUDGET INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023**

**S4. INDICATIVE BALANCE SHEET**

Description	2023	2022
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5,543,631	10,475,021
Trade receivables	76,090	706,090
Other financial assets at amortised cost	20,938	20,648
Other current assets	0	0
Inventories	28,503	28,503
TOTAL CURRENT ASSETS	5,669,162	11,230,263
<b>NON-CURRENT ASSETS</b>		
Other financial assets at amortised cost	136,795	157,733
Land	2,674,000	2,674,000
Buildings and improvements	30,874,424	29,808,295
Furniture and equipment	1,139,073	1,146,461
Plant and equipment	3,450,128	3,072,528
Right of use assets	38,076	72,403
Infrastructure	260,402,878	254,399,762
TOTAL NON-CURRENT ASSETS	298,715,373	291,331,182
<b>TOTAL ASSETS</b>	304,384,536	302,561,445
<b>CURRENT LIABILITIES</b>		
Trade and other payables	(1,397,044)	(1,497,044)
Contract liabilities	(0)	(1,530,729)
Lease liabilities	(33,955)	(33,971)
Borrowings	(166,294)	(163,019)
Employee related provisions	(616,380)	(616,380)
TOTAL CURRENT LIABILITIES	(2,213,674)	(3,841,143)
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	(5,035)	(38,990)
Borrowings	(2,074,727)	(2,241,022)
Employee related provisions	(113,631)	(113,631)
TOTAL NON-CURRENT LIABILITIES	(2,193,394)	(2,393,644)
<b>TOTAL LIABILITIES</b>	(4,407,068)	(6,234,787)
<b>TOTAL NET ASSETS</b>	299,977,468	296,326,658
<b>EQUITY</b>		
Retained earnings	(207,079,263)	(203,129,782)
Reserves - cash backed	(4,251,180)	(4,549,851)
Revaluation surplus	(88,647,025)	(88,647,025)
<b>TOTAL EQUITY</b>	299,977,468	296,326,658

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>GOVERNANCE</b>					
<b>Electoral Rolls</b>					
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
<b>Freedom of Information</b>					
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

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
			-		
	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
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
<b>Administration Fees</b>					
Account set up fee	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
<b>Facsimile</b>					
(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)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
(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)
<b>Photocopying and Duplicating</b>				A New Tax System (GST) Regs 2019 81-10.01(g)	
Single Copy Black and White	each	\$0.60	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Double Sided Copy Black and White	each	\$1.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Paper Black and White	each	\$1.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
A3 Double sided copy Black and White	each	\$2.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Single Copy Colour	each	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Double sided copy colour	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Paper Colour	each	\$6.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
A3 Double sided copy colour	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
<b>Postage</b>					
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)
<b>Laminating</b>					
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)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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)
<b>Members of Council</b>					
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)
<b>RATES</b>					
<b>Rate Book Enquiry</b>					
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
<b>Payments by Adhoc Instalments</b>					

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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
<b>LAW AND ORDER AND PUBLIC SAFETY</b>					
<b>Animal Control</b>					
<b>Registration Fees (GST exempt)</b>					
<i>Unsterilized Female / Male</i>					
One Year		\$50.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2012
Three Years		\$120.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2012
Lifetime		\$250.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 S17(3) and Cat Regulations 2013
<i>Sterilized Female / Male</i>					



**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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 2013and
Foxhounds, bona fide, kept together in a pack not less than 10	per pack	\$40.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Dog Regulations 2013 and Cat Regulations 2020
Pensioner Rate		50% off fees otherwise payable*			Dog Regulations 2013 and Cat Regulations 2021
Dangerous Dog Declaration	each	\$50.00	N	A New Tax System (GST) Regs 2019 81-15(f)	Dog Act 1973 Section 33m(1)(a)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Application for the keeping of more than prescribed number of dogs	each	\$50.00	N	A New Tax System (GST) Regs 2019 81-15(f)	Dog Act 1976 Section 26
Replacement Registration Tags	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Hire of Fox/Cat/Dog traps and bark collars (+\$100 deposit)	per week	\$25.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
<b>Fines and Penalties</b>					
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)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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)
<b>Impounded Vehicles</b>					
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)
<b>Gate Permit</b>					
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)
<b>PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION</b>					
<b>Health</b>					
Lodging House and Bed & Breakfast Annual Registration	each	\$100.00	N	A New Tax System (GST)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
			.		
			N	Regs 2019 81-15.01(f) A New Tax System (GST) Regs 2019 81-15.01(f)	Local Government Act 1995 S6.16(1)
Trading in Public Places Permit**					
Permit for one week*	each	\$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>					
<i>** outdoor eating facilities exempted (no fee)</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)

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Public Building			.		
Application Fee	ach	\$150.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	Health (Miscellaneous Provisions) Act 1911 Part VI
Annual Premise Registration Fee	each	\$100.00			
Food Premise Application Fee	each	\$60.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	Local Government Act 1995 S6.16(2)(d)
Food Premise Annual Registration Fee	each				
Low Risk Premise	each	\$80.00			
Medium Risk Premise	each	\$160.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	Local Government Act 1995 S6.16(2)(d)
High Risk Premise	each	\$240.00			
Administration Late Fee	each	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Aquatic Facility Water Sampling	each	\$50.00	N	A New Tax System (GST) Regs 2019 A81-15(f))	Local Government Act 1995 S6.16(1)
Swimming Pool Inspection Fees (annual fee included in rates notice)	each	\$25.00	N	A81 10(1)&(4)	Local Government Act 1995 S6.16(1)
Water Sampling Bacteriological analysis	each	analysis cost	Y	A New Tax System (GST)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Water Sampling Chemical analysis	each	analysis cost	Y	Reg 2019 81-10.01(g) A New Tax System (GST) Reg 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Liquor Control Act Section 39 Certificate*	each	\$100.00	N	A New Tax System (GST) Reg 2019 A81-15(f)	Local Government Act 1995 S6.16(1)
<i>* commercial premises only</i>					
<b>Offensive Trades</b>					
Fish/Lobster Processing Works	each	\$298.00	N	A New Tax System (GST) Reg 2019 A81-15(f)	Health (Miscellaneous Provisions) Act 1911 -
Processing Establishments - Pet Foods*	each	\$298.00	N	A New Tax System (GST) Reg 2019	Health(Miscellaneous Provisions) Act 1911 -

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
			.	A81-15(f)	
<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>					
<b>SANITATION - HOUSEHOLD AND OTHER</b>					
<b>Rubbish Removal Service</b>					
General refuse	per m <sup>3</sup>	\$28.00 <sup>§</sup>	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 <sup>3</sup>	\$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

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Separated recyclables		Free	.		Waste Avoidance & Resource Recovery Act 2007 Section 68
		Clean fill		Free	
Scrap metal		Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Motorcycle Tyres	each	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Car Tyres without rims	each	\$5.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 Tyres without rims	each	\$10.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck Tyres without rims	each	\$23.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 & Car tyres with rims	each	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck Tyres with rims	each	\$56.00	Y	A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68



**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

<b>Description</b>	<b>Unit</b>	<b>Fee charged (inclusive of any GST applicable)</b>	<b>Is GST applicable</b>	<b>GST Reference</b>	<b>Authority to set Fee</b>
			.		
Car tyres contaminated	each	\$12.50	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Light truck contaminated	each	\$25.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck tyre contaminated	each	\$56.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre uncontaminated	each	\$44.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre contaminated	each	\$113.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre	each	\$17.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre contaminated	each	\$50.00	Y	81-10.01(d) A New Tax System (GST) Regs 2019	Waste Avoidance & Resource Recovery Act 2007 Section 68

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

<b>Description</b>	<b>Unit</b>	<b>Fee charged (inclusive of any GST applicable)</b>	<b>Is GST applicable</b>	<b>GST Reference</b>	<b>Authority to set Fee</b>
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 (1m <sup>3</sup> or less)	flat fee	\$40.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Asbestos (Quantities greater than 1m <sup>3</sup> )	Per m <sup>3</sup>	\$75.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Freezers, Fridges, Air conditioners (see note 1)	each	\$15.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Used Oil	per litre	Free			Waste Avoidance & Resource Recovery Act 2007 Section 68
Oil Filters	each	Free			Waste Avoidance & Resource Recovery Act 2007 Section 68

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Uncontaminated green waste i.e. No weeds		Free	.		Waste Avoidance & Resource Recovery Act 2007 Section 68
Large tree stumps	per m <sup>3</sup>	\$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 <sup>3</sup>	\$28.00	Y	A New Tax System (GST) Regs 2019 81-10.01(d)	Waste Avoidance & Resource Recovery Act 2007 Section 68
Problematic wastes (See note 2))	per m <sup>3</sup>	\$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: All fridges, freezers and white goods will be chargeable regardless of its gassed state*

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<i>Note 2. Problematic Waste includes waste that requires additional handling ie. animal carcasses, construction waste that requires further processing etc.</i>					
<b>Rubbish Service Level 1</b>					
Collection of one rubbish bin weekly and one recycling bin fortnightly		\$357.00	N	A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Pensioner Rate		\$309.00	N	A New Tax System (GST) Regs 2019 81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
<b>Rubbish Service Level 2</b>					
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)
<b>Rubbish Service Level 3</b>					

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

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

**Shire of Dandaragan**  
**2022/2023 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)
<b>Treatment of Sewerage and Disposal of Effluent and Liquid Waste</b>					
<b>Sewerage - Septic Tank Servicing Charges</b>					
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	Department of Water & Environmental Regulation

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
			.	81-15.01(f)	
<i>*Fees indicated are set by DER &amp; increased in April in each year</i>					
Water Corporation disposal charge per kl - <i>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
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)
<b>Septic Tank Inspection Fees (GST exempt)</b>					
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

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

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

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

**TOWN PLANNING AND REGIONAL DEVELOPMENT**

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

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

\$50,000		\$147.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
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**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

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

**Shire of Dandaragan**  
**2022/2023 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

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Building envelope amendment / approval		\$147.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Determining an application to amend or cancel development approval		\$295.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Providing a zoning certificate		\$73.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Replying to a property settlement questionnaire		\$73.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Providing written planning advice		\$73.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

*\* Where development, extractive industry, home occupation or change, alteration or extension of use has*

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<i>commenced or been carried out, or home occupation approval or other development approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).</i>			.		
Planning Approval by way of an agreement**		\$175.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Agreement preparation fees**		\$150.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Closure of a road reserve, pedestrian access way and/or other crown land		\$1,500.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Reserve User Fee**		\$500.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2

*\*\* For the first two years the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire*

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

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

\* commercial premises only

**Scheme Amendment Application Fees**

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

Planning & Development Regulations 2009 Part 7 Division 2

**Structure Plans/Local Development Plans Application Fees**

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Structure Plans application fee + advertising	per hour	\$66.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
Local Development Plan application fee + advertising	per hour	\$66.00	N	A New Tax System (GST) Regs 2019 81-15.01(f)	Planning & Development Regulations 2009 Part 7 Division 2
<b>Other Town Planning</b>					
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

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Outsourced Town Planning, Environmental Health & Building Surveyor Services	per hour	\$100	.		
<b>COMMUNITY AMENITIES</b>					
<b>Cemetery Charges</b>					
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)
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)	Local Government Act 1995 S6.16(1) (Local Laws)

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Exhumation Fee		\$1,000.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Re-interment after exhumation		\$400.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Additional Charge to Remove / Replace any headstone, kerbing	per hour	\$75.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Permission to erect a monument		\$114.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Undertakers annual licence fee		\$52.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Re-opening of any grave		\$600.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall space – single (Dandaragan, Badgingarra, original Jurien Bay)		\$150.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	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)	Local Government Act 1995 S6.16(1) (Local Laws)



**Shire of Dandaragan**  
**2022/2023 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	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall space – double (Jurien Bay new Niche walls)		\$550.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Interment of Ashes		\$100.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
Installation of Plaque		\$52.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1) (Local Laws)
<b>Public Halls and Recreation Centres</b>					Local Government Act 1995 S6.16(1) (Local Laws)
<b>Jurien Bay Education and Conference Centre</b>					
Amphitheatre Hire	per hire	\$40.00	Y	Regs 2019 81-10.01(g) A New Tax System (GST)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

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

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

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

**Commercial Hire**

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

<b>Description</b>	<b>Unit</b>	<b>Fee charged (inclusive of any GST applicable)</b>	<b>Is GST applicable</b>	<b>GST Reference</b>	<b>Authority to set Fee</b>
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)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

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

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>TOURISM AND AREA PROMOTION</b>					
<b>Holiday Planner Brochure Advertising</b>					
Half page		\$850.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Large		\$650.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Medium		\$450.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Small		\$250.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
<b>Sale of History Books</b>					
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	Local Government Act 1995 S6.19

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>Turquoise Coast Visitor Information Centre</b>			.	(GST) Regs 2019 81-10.01(g)	
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
<b>District Maps</b>					
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)
<b>Marquee Hire</b>					
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**  
**2022/2023 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)
<b>CARAVAN PARKS</b>					
<b>Application for grant or renewal of licence – Reg. 45</b>					
The fee for an application for the grant or renewal of a licence is		\$200.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
or				A New Tax System (GST) Regs 2019 81 -15.01(f)	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3

The amount calculated by multiplying the relevant amount set out by the maximum number of sites (including any sites that may be used in an overflow



**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
area) of the particular type specified in the application, whichever is the greater amount.*			.		
Long Stay Sites		\$6.00	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
Short stay sites and sites in transit camps		\$6.00	N		
Camp Site		\$3.00	N		Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
Over flow site		\$1.50	N	A New Tax System (GST) Regs 2019 81 -15.01(f)	
<b>Additional fee for renewal after expiry – Reg. 53</b> 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
<b>Temporary licence – Reg. 54</b> 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					

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>Transfer of licence – Reg. 55</b>					
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
<b>Appeal to State Administrative Tribunal</b>					
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
<b>Sandy Cape Recreational Park</b>					
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)
<b>Dandaragan Caravan Park</b>					

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Minimum Charge (includes up to two adults and two children)	per night	\$20.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Additional adults per site	per night	\$3.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Additional children (3 year to 16 years old) per site	per night	\$2.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
One week stay or more	per week	\$100.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

**BUILDING CONTROL**

**Building Permit Fees For New Building Works**

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

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

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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)
<b>Building Approval Certificate Fees For Unauthorised Building Works</b>					
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
<b>Building/Demolition Works Street and Verge Bond</b>					
Bond*	per residential property	\$1000.00	N	N/A	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>Sign Application Fee</b>					
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)
<b>Demolition Permits</b>					
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)
<b>Rural Street Numbering</b>					
Provision of plate, picket, number and installation for rural properties	each	\$150.00	Y	Basic Rules	Local Government Act 1995 S6.16(1)
<b>Building Plans</b>					
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**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
<b>ECONOMIC SERVICES</b>					
<b>Power Access</b> 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)
<b>Standpipes</b>					
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)
<b>Extractive Industry Licences</b>					
Application Fee	each	\$500.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)

**Shire of Dandaragan**  
**2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
Annual Licence Renewal Fee - less than 5 hectares		\$150.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Annual Licence Renewal Fee - greater than 5 hectares		\$300.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Licence Fee Transfer	each	\$50.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)
Extractive Industry Annual Road Maintenance contribution	<25,000 tonnes	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			
<b>Exploratory Drilling on Road Reserves</b>					
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)
<b>Dust Bond</b>					

**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable	GST Reference	Authority to set Fee
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)
<b>Signage</b>					
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)
<b>AIRFIELDS</b>					
<b>Jurien Bay Airstrip</b>					
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)
<b>PRIVATE WORKS</b>					
<b>Wet Hire Only</b>					
Grader	per hour	\$195.00	Y	A New Tax System (GST) Regs 2019 81-10.01(g)	Local Government Act 1995 S6.16(1)



**Shire of Dandaragan  
2022/2023 Schedule of Fees and Charges**

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