



ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	26

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	8,393,294	7,982,889	8,000,406
Grants, subsidies and contributions		2,912,961	2,755,854	1,655,267
Fees and charges	14	3,251,315	3,363,980	3,270,744
Interest revenue	10(a)	312,321	323,616	406,199
Other revenue		53,800	55,238	53,695
		14,923,691	14,481,577	13,386,311
Expenses				
Employee costs		(6,560,720)	(5,513,840)	(5,443,069)
Materials and contracts		(6,480,488)	(5,128,167)	(5,784,311)
Utility charges		(494,516)	(492,812)	(430,845)
Depreciation	6	(8,593,056)	(8,505,196)	(8,316,146)
Finance costs	10(c)	(45,687)	(49,462)	(50,363)
Insurance		(373,880)	(391,246)	(369,060)
Other expenditure		(755,665)	(711,586)	(742,819)
		(23,304,012)	(20,792,309)	(21,136,613)
		(8,380,321)	(6,310,732)	(7,750,302)
Capital grants, subsidies and contributions		5,370,234	4,901,948	7,382,575
Profit on asset disposals	5	396,164	437,440	445,455
Loss on asset disposals	5	0	(15)	(10,546)
		5,766,398	5,339,373	7,817,484
Net result for the period		(2,613,923)	(971,359)	67,182
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,613,923)	(971,359)	67,182

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

SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	8,543,294	8,056,302	8,130,406
Grants, subsidies and contributions	3,262,961	2,706,588	1,555,721
Fees and charges	3,251,315	3,363,980	3,270,744
Interest revenue	312,321	323,616	406,199
Other revenue	53,800	55,238	53,695
	15,423,691	14,505,724	13,416,765

Payments

Employee costs	(6,560,720)	(5,528,877)	(5,443,069)
Materials and contracts	(6,580,488)	(6,159,747)	(5,884,311)
Utility charges	(494,516)	(492,812)	(430,845)
Finance costs	(45,687)	(50,098)	(50,363)
Insurance paid	(373,880)	(391,246)	(369,060)
Other expenditure	(755,665)	(711,586)	(742,819)
	(14,810,956)	(13,334,366)	(12,920,467)

Net cash provided by operating activities

4

612,735 1,171,358 496,298

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,217,979)	(1,156,651)	(2,880,500)
Payments for construction of infrastructure	5(b)	(7,913,980)	(6,025,720)	(8,561,589)
Capital grants, subsidies and contributions		5,370,234	3,031,942	7,382,575
Proceeds from sale of property, plant and equipment	5(a)	478,250	747,580	793,034
Proceeds on financial assets at amortised cost - self supporting loans		0	21,233	21,233
Proceeds on disposal of financial assets at fair value through profit and loss		0	4,440	

Net cash (used in) investing activities

(5,283,475) (3,377,176) (3,245,247)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(167,967)	(169,640)	(169,640)
Payments for principal portion of lease liabilities	8	(24,778)	(22,742)	(23,517)
Proceeds from new borrowings	7(a)	550,000	0	550,000
Net cash provided by (used in) financing activities		357,255	(192,382)	356,843

Net (decrease) in cash held

(4,313,485) (2,398,200) (2,392,106)

Cash at beginning of year

8,226,581 9,462,724 9,462,724

Cash and cash equivalents at the end of the year

4

3,913,096 7,064,524 7,070,618

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

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
General rates	2(a)(i)	\$ 6,949,796	\$ 6,774,242	\$ 6,791,104
Rates excluding general rates	2(a)	1,443,498	1,208,647	1,209,302
Grants, subsidies and contributions		2,912,961	2,755,854	1,655,267
Fees and charges	14	3,251,315	3,363,980	3,270,744
Interest revenue	10(a)	312,321	323,616	406,199
Other revenue		53,800	55,238	53,695
Profit on asset disposals	5	396,164	437,440	445,455
		15,319,855	14,919,017	13,831,766

Expenditure from operating activities

Employee costs		(6,560,720)	(5,513,840)	(5,443,069)
Materials and contracts		(6,480,488)	(5,128,167)	(5,784,311)
Utility charges		(494,516)	(492,812)	(430,845)
Depreciation	6	(8,593,056)	(8,505,196)	(8,316,146)
Finance costs	10(c)	(45,687)	(49,462)	(50,363)
Insurance		(373,880)	(391,246)	(369,060)
Other expenditure		(755,665)	(711,586)	(742,819)
Loss on asset disposals	5	0	(15)	(10,546)
		(23,304,012)	(20,792,324)	(21,147,159)

Non cash amounts excluded from operating activities

	3(c)	8,202,825	8,200,994	7,898,301
--	------	-----------	-----------	-----------

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		5,370,234	4,901,948	7,382,575
Proceeds from disposal of property, plant and equipment	5(a)	478,250	747,580	793,034
Proceeds from financial assets at amortised cost - self supporting loans		0	21,233	21,233
Proceeds on disposal of financial assets at fair value through profit and loss		0	4,440	
		5,848,484	5,675,201	8,196,842

Outflows from investing activities

Right of use assets received - non cash	5(c)	0	(42,804)	0
Acquisition of property, plant and equipment	5(a)	(3,217,979)	(1,156,651)	(2,880,500)
Acquisition of infrastructure	5(b)	(7,913,980)	(6,025,720)	(8,561,589)
		(11,131,959)	(7,225,175)	(11,442,089)

Non-cash amounts excluded from investing activities

	3(d)	0	42,804	(669,702)
--	------	---	--------	-----------

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	550,000	0	550,000
Proceeds from new leases - non cash	8	0	42,804	42,804
Transfers from reserve accounts	9(a)	1,600,000	772,000	1,228,000
		2,150,000	814,804	1,820,804

Outflows from financing activities

Repayment of borrowings	7(a)	(167,967)	(169,640)	(169,640)
Payments for principal portion of lease liabilities	8	(24,778)	(22,742)	(23,517)
Transfers to reserve accounts	9(a)	(1,121,909)	(626,200)	(1,315,525)
		(1,314,654)	(818,582)	(1,508,682)

Non-cash amounts excluded from financing activities

	3(e)	0	(42,804)	(42,804)
--	------	---	----------	----------

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	4,229,461	3,153,130	3,062,723
Amount attributable to investing activities		218,668	2,327,687	582,908
Amount attributable to financing activities		(5,283,475)	(1,507,170)	(3,914,949)
		835,346	(46,582)	269,318
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,927,065	(0)

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

SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Other Information	20
Note 11	Council Members Remuneration	21
Note 12	Trust Funds	22
Note 13	Revenue and Expenditure	23
Note 14	Fees and Charges	25

**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - General	Gross rental valuation	0.07915	1,922	41,755,808	3,305,014	15,000	3,320,014	3,286,623	3,291,853
UV - General	Unimproved valuation	0.00373	430	969,563,004	3,618,409		3,618,409	3,487,619	3,499,251
UV - Mining	Unimproved valuation	0.00373	6	3,047,463	11,373		11,373		
Total general rates			2,358	1,014,366,275	6,934,796	15,000	6,949,796	6,774,242	6,791,104
		Minimum \$							
(ii) Minimum payment									
GRV - General	Gross rental valuation	1,200.00	1,007	7,755,817	1,208,400		1,208,400	990,410	991,647
UV - General	Unimproved valuation	540.00	322	39,251,896	173,880		173,880	163,068	163,068
UV - Mining	Unimproved valuation	540.00	87	2,306,010	46,980		46,980	44,704	44,704
Total minimum payments			1,416	49,313,723	1,429,260	0	1,429,260	1,198,182	1,199,419
Total general rates and minimum payments			3,774	1,063,679,998	8,364,056	15,000	8,379,056	7,972,424	7,990,523
(iii) Specified area rates									
					14,238		14,238	10,465	9,883
Total rates					8,378,294	15,000	8,393,294	7,982,889	8,000,406
Instalment plan charges							12,000	11,482	10,500
Instalment plan interest							16,500	22,993	16,000
Late payment of rate or service charge interest							30,000	29,025	18,500
							58,500	63,500	45,000

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment

Option 2 (Four Instalments)

Four equal payments between September 2025 and March 2026

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	15 September 2025	0	0.0%	0.0%
Option two				
First instalment	15 September 2025	0	5.0%	10.0%
Second instalment	17 November 2025	7	5.0%	10.0%
Third instalment	15 January 2026	7	5.0%	10.0%
Fourth instalment	16 March 2026	6	5.0%	10.0%

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Other liabilities
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,913,096	8,226,581	5,200,612
	16,444	16,444	16,444
	264,227	764,227	514,401
	67,947	67,947	45,432
	908,818	908,818	
	0	0	
	5,170,532	9,984,017	5,776,889
	(579,214)	(679,214)	(677,504)
	(179,630)	(179,630)	
8	(24,778)	(25,551)	(24,776)
7	(550,000)	(167,967)	(169,829)
	(718,088)	(718,088)	(667,558)
	(2,051,710)	(1,770,450)	(1,539,667)
	3,118,822	8,213,567	4,237,222
3(b)	(3,118,892)	(3,984,106)	(4,237,222)
	(70)	4,229,461	0
9	(3,895,065)	(4,373,156)	(4,606,481)
			(21,233)
	(70)		
	550,000	167,967	169,829
	24,778	25,551	24,776
	201,465	195,532	195,887
	(3,118,892)	(3,984,106)	(4,237,222)

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.

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	
Add: Loss on asset disposals	
Add: Depreciation	
Movement in current contract liabilities associated with restricted cash	
Movement in current employee provisions associated with restricted cash	
Non-cash movements in non-current assets and liabilities:	
- Pensioner deferred rates	
- Employee provisions	

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(396,164)	(437,440)	(445,455)
5	0	15	10,546
6	8,593,056	8,505,196	8,316,146
	0		9,767
	5,933		7,297
	0	65,063	
	0	68,160	
	8,202,825	8,200,994	7,898,301

(d) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Right of use assets recognised	
Movement in current unspent capital grants associated with restricted cash	

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	0	42,804	0
	0		(669,702)
	0	42,804	(669,702)

(e) Non-cash amounts excluded from financing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to financing activities

Less: Lease liability recognised	
----------------------------------	--

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	0	(42,804)	(42,804)
	0	(42,804)	(42,804)

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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:

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 3,913,096	\$ 8,226,581	\$ 5,200,612
Total cash and cash equivalents		3,913,096	8,226,581	5,200,612
Held as				
- Unrestricted cash and cash equivalents		18,031	3,853,425	594,131
- Restricted cash and cash equivalents		3,895,065	4,373,156	4,606,481
	3(a)	3,913,096	8,226,581	5,200,612
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,895,065	4,373,156	4,606,481
		3,895,065	4,373,156	4,606,481
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	3,895,065	4,373,156	4,606,481
		3,895,065	4,373,156	4,606,481
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,613,923)	(971,359)	67,182
Depreciation	6	8,593,056	8,505,196	8,316,146
(Profit)/loss on sale of asset	5	(396,164)	(437,425)	(434,909)
(Increase)/decrease in receivables		500,000	43,993	230,000
(Increase)/decrease in inventories		0	(22,515)	
(Increase)/decrease in other assets		0	(908,818)	
Increase/(decrease) in payables		(100,000)	(98,290)	(100,000)
Increase/(decrease) in contract liabilities		0	(19,846)	(199,546)
Increase/(decrease) in unspent capital grants		0	(1,870,006)	(1,870,006)
Increase/(decrease) in employee provisions		0	(17,630)	
Capital grants, subsidies and contributions		(5,370,234)	(3,031,942)	(5,512,569)
Net cash from operating activities		612,735	1,171,358	496,298

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget				2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	1,825,479	0	0	0	802,027	(242,325)	667,762	425,437	0	2,474,500	(242,325)	667,762	425,437	0
Furniture and equipment	15,000	0	0	0	12,722	0	0	0	0	10,000	0	0	0	0
Plant and equipment	1,377,500	(82,086)	478,250	396,164	341,902	(72,878)	79,818	6,955	(15)	396,000	(115,800)	125,273	20,019	(10,546)
Total	3,217,979	(82,086)	478,250	396,164	1,156,651	(315,203)	747,580	432,392	(15)	2,880,500	(358,125)	793,034	445,455	(10,546)
(b) Infrastructure														
Infrastructure - roads	4,084,178	0	0	0	4,931,447	0	0	0	0	7,274,682	0	0	0	0
Infrastructure - footpaths	288,000	0	0	0	13,465	0	0	0	0	10,000	0	0	0	0
Infrastructure - parks and reserves	241,150	0	0	0	185,125	0	0	0	0	309,907	0	0	0	0
Infrastructure - Other	3,300,652	0	0	0	895,683	0	0	0	0	967,000	0	0	0	0
Total	7,913,980	0	0	0	6,025,720	0	0	0	0	8,561,589	0	0	0	0
(c) Right of Use Assets														
Right of use - plant and equipment	0	0	0	0	42,804	0	0	0	0	0	0	0	0	0
	0	0	0	0	42,804	0	0	0	0	0	0	0	0	0
Total	11,131,959	(82,086)	478,250	396,164	7,225,175	(315,203)	747,580	432,392	(15)	11,442,089	(358,125)	793,034	445,455	(10,546)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - drainage
 Infrastructure - parks and reserves
 Infrastructure - Other
 Right of use - plant and equipment

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
1,226,532	1,200,766	1,204,536
134,340	133,921	129,744
814,488	788,241	737,952
5,104,500	5,069,084	4,947,432
311,988	311,835	311,724
80,736	80,736	80,736
166,428	158,685	156,468
730,668	734,515	717,216
23,376	27,413	30,338
8,593,056	8,505,196	8,316,146
198,094	196,069	191,711
137,574	136,167	133,140
22,046	21,821	21,336
12,574	12,445	12,168
214,562	212,368	207,648
1,674,017	1,656,901	1,620,072
5,516,308	5,459,907	5,338,547
28,350	28,060	27,436
789,531	781,458	764,088
8,593,056	8,505,196	8,316,146

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				1 July 2025														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dandaragan House GROH	136	WATC	1.78%	430,807	0	(63,087)	367,720	(7,399)	492,784	0	(61,977)	430,807	(6,997)	492,784	0	(61,977)	430,807	(8,509)
Jurien Bay Foreshore	137	WATC	2.51%	1,288,475	0	(63,908)	1,224,567	(31,955)	1,350,807	0	(62,332)	1,288,475	(33,260)	1,350,807	0	(62,332)	1,288,475	(33,530)
Jurien Bay Depot Building	138	WATC	1.78%	167,499	0	(24,528)	142,971	(2,877)	191,596	0	(24,097)	167,499	(4,556)	191,596	0	(24,097)	167,499	(3,308)
Cervantes Rec. Centre	New	WATC		0	550,000	0	550,000	0	0	0	0	0	0	0	550,000	0	550,000	0
				1,886,780	550,000	(151,523)	2,285,257	(42,231)	2,035,187	0	(148,407)	1,886,780	(44,813)	2,035,187	550,000	(148,407)	2,436,780	(45,347)
Self Supporting Loans																		
Jurien Bay Progress Assoc.	133	WATC	2.5%	7,681	0	(7,681)	0	(143)	15,176	0	(7,495)	7,681	(253)	15,177	0	(7,495)	7,682	(330)
Jurien Bay Mens Shed	134	WATC	1.3%	5,553	0	(3,690)	1,863	(61)	9,194	0	(3,641)	5,553	(9)	9,194	0	(3,641)	5,553	(109)
Badgingarra Bowling Club	135	WATC	0.6%	5,073	0	(5,073)	0	(17)	15,170	0	(10,097)	5,073	(59)	15,170	0	(10,097)	5,073	(82)
				18,307	0	(16,444)	1,863	(221)	39,540	0	(21,233)	18,307	(321)	39,541	0	(21,233)	18,308	(521)
				1,905,087	550,000	(167,967)	2,287,120	(42,452)	2,074,727	0	(169,640)	1,905,087	(45,134)	2,074,728	550,000	(169,640)	2,455,088	(45,869)

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.

SHIRE OF DANDARAGAN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Cervantes Recreation Centre	WATC	Fixed	TBD	%	\$ 550,000	\$ TBD	\$ 550,000	\$ 0
					550,000	0	550,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	21,000	21,000	21,000
Credit card balance at balance date	0	5,640	0
Total amount of credit unused	21,000	26,640	21,000
Loan facilities			
Loan facilities in use at balance date	2,287,120	1,905,087	2,455,088

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

8. LEASE LIABILITIES																				
Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2025/26	2025/26	Budget Lease	2025/26	Actual Principal	Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments	
					Principal 1 July 2025	Budget New Leases	Budget Lease Principal Repayments	Principal outstanding 30 June 2026	Budget Lease Interest Repayments											
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier Lease		Ricoh Finance	5.1%	5 yrs	29,388	0	(9,085)	20,303	(1,462)	37,312	0	(7,924)	29,388	(1,744)	37,312	0	(8,644)	28,668	(1,903)	
Water Filter Lease		Waterlogic Aust	5.5%	3 yrs	32,300	0	(15,693)	16,607	(1,773)	4,314	42,804	(14,818)	32,300	(2,543)	4,314	42,804	(14,873)	32,245	(2,591)	
					61,688	0	(24,778)	36,910	(3,235)	41,626	42,804	(22,742)	61,688	(4,287)	41,626	42,804	(23,517)	60,913	(4,494)	
															</					

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	195,532	5,933		201,465	188,590	6,942		195,532	188,590	7,297		195,887
(b) Plant reserve	454,133	11,811	(200,000)	265,944	100,436	353,697		454,133	100,436	364,256		464,692
(c) Building reserve	386,135	30,582		416,717	628,981	34,154	(277,000)	386,135	628,981	35,084	(500,000)	164,065
(d) Rubbish reserve	297,011	214,295		511,306	286,466	10,545		297,011	286,466	17,582		304,048
(e) Community Centre reserve	341,938	19,342		361,280	430,106	21,832	(110,000)	341,938	430,106	22,410	(110,000)	342,516
(f) Television Services Reserve	57,248	1,737		58,985	55,216	2,032		57,248	55,216	2,136		57,352
(g) Information Technology Reserve	61,845	1,877		63,722	59,650	2,195		61,845	59,650	2,308		61,958
(h) Land Development Reserve	2,644	2,326		4,970	73,923	2,721	(74,000)	2,644	73,923	2,860	(74,000)	2,783
(i) Parking Requirements (L1154 SandpiperSt) Reserve	12,371	375		12,746	11,932	439		12,371	11,932	462		12,394
(j) Parks & Rec. Grounds (Seagate) Reserve	162,763	4,939		167,702	156,984	5,779		162,763	156,984	6,074		163,058
(k) Sport and Recreation Reserve	93,408	92,059		185,467	13,073	80,335		93,408	13,073	83,729		96,802
(l) Landscaping Reserve	2,871	87		2,958	2,769	102		2,871	2,769	107		2,876
(m) Aerodrome Reserve	45,904	18,833		64,737	144,582	18,322	(117,000)	45,904	144,582	20,175	(100,000)	64,757
(n) Public Open Space Renewal Reserve	6,705	6,952		13,657	193,579	7,126	(194,000)	6,705	193,579	8,551	(194,000)	8,130
(o) Infrastructure Renewal Reserve	757,815	22,993	(700,000)	80,808	730,909	26,906		757,815	730,909	28,281		759,190
(p) Public Open Space Construction Reserve	10,179	309		10,488	9,818	361		10,179	9,818	380		10,198
(q) Infrastructure Construction Reserve	158,050	4,796		162,846	152,439	5,611		158,050	152,439	5,898		158,337
(r) Building Construction Reserve	28,955	50,879		79,834	27,927	1,028		28,955	27,927	1,081		29,008
(s) Economic Development Reserve	980,436	621,215	(450,000)	1,151,651	945,626	34,810		980,436	945,626	693,856		1,639,482
(t) Turquoise Way Path Reserve	56,149	1,704		57,853	54,155	1,994		56,149	54,155	2,095		56,250
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,706	82		2,788	2,610	96		2,706	2,610	101		2,711
(v) WALGGC Roads Component Overpayment	0			0	(9,173)	9,173		0	0			0
(w) Cervantes Community Infrastructure Development	258,358	8,783	(250,000)	17,141	258,358			258,358	249,185	10,802	(250,000)	9,987
	4,373,156	1,121,909	(1,600,000)	3,895,065	4,518,956	626,200	(772,000)	4,373,156	4,518,956	1,315,525	(1,228,000)	4,606,481

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	ongoing	to fund annual leave and long service leave entitlements.
(b) Plant reserve	ongoing	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	ongoing	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	ongoing	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	ongoing	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres
(f) Television Services Reserve	ongoing	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology Reserve	ongoing	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
(h) Land Development Reserve	ongoing	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (L1154 SandpiperSt) Reserve	ongoing	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(j) Parks & Rec. Grounds (Seagate) Reserve	ongoing	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates
(k) Sport and Recreation Reserve	ongoing	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping Reserve	ongoing	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified
(m) Aerodrome Reserve	ongoing	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
(n) Public Open Space Renewal Reserve	ongoing	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan
(o) Infrastructure Renewal Reserve	ongoing	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space Construction Reserve	ongoing	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure Construction Reserve	ongoing	to fund capital construction and/or purchase of infrastructure and other associated assets.
(r) Building Construction Reserve	ongoing	to fund capital construction and/or purchase of buildings and other associated assets.
(s) Economic Development Reserve	ongoing	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
(t) Turquoise Way Path Reserve	ongoing	to be used for the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	ongoing	to be used for the planning consent granted to I I & J B A Kelly SF for the commercial development at Lot 1146 Sandpiper Street, JB
(v) WALGGC Roads Component Overpayment	ongoing	to quarantine estimated overpayment of WA Local Gov. Grants Commison Roads Component for use in the 23/24 financial year
(w) Cervantes Community Infrastructure Development	ongoing	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	264,600	270,663	370,178
Late payment of fees and charges *	1,221	935	1,521
Other interest revenue	46,500	52,018	34,500
	312,321	323,616	406,199

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	53,909	50,500	50,400
Other services	12,000	20,000	2,500
	65,909	70,500	52,900

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	42,452	45,134	45,869
Interest on lease liabilities (refer Note 8)	3,235	4,287	4,494
	45,687	49,421	50,363

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cr. Tony O'Gorman			
President's allowance	17,250	16,640	16,640
Meeting attendance fees	25,640	25,709	24,720
Other expenses	1,429	0	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	0	2,675
	50,624	45,849	48,821
Cr. Maddi McDonald			
Deputy President's allowance	4,315	4,160	4,160
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	0	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	0	2,675
	29,299	24,300	28,225
Cr. Wayne Gibson			
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	0	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	3,297	2,675
	24,984	23,437	24,065
Cr. Sharon Young			
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	2,482	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	851	2,675
	24,984	23,473	24,065
Cr. Jason Clarke			
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	2,187	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	0	2,675
	24,984	22,327	24,065
Cr. Rose Glasfurd			
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	0	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	0	2,675
	24,984	20,140	24,065
Cr. Graham Lethlean			
Meeting attendance fees	17,250	16,640	16,604
Other expenses	1,429	1,885	1,286
Annual allowance for ICT expenses	3,630	3,500	3,500
Travel and accommodation expenses	2,675	0	2,675
	24,984	22,025	24,065
Total Council Member Remuneration	204,840	181,551	197,369
President's allowance	17,250	16,640	16,640
Deputy President's allowance	4,315	4,160	4,160
Meeting attendance fees	129,140	125,549	124,344
Other expenses	10,000	6,554	9,000
Annual allowance for ICT expenses	25,410	24,500	24,500
Travel and accommodation expenses	18,725	4,148	18,725
	204,840	181,551	197,369

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash In Lieu POS - L9000 Valencia	201,976	6,600	0	208,576
	201,976	6,600	0	208,576

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	1,814	1,877	1,825
General purpose funding	32,009	33,118	32,200
Law, order, public safety	422,098	436,724	424,620
Health	22,744	23,532	22,880
Education and welfare	48,908	50,602	49,200
Community amenities	1,283,126	1,327,590	1,290,794
Recreation and culture	1,193,220	1,234,567	1,200,350
Transport	22,863	23,656	23,000
Economic services	110,086	113,901	110,744
Other property and services	114,447	118,413	115,131
	3,251,315	3,363,980	3,270,744

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

SHIRE OF DANDARAGAN
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

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

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Charge for duplicating a tape, film or computer information		Actual Cost	N	Set by Freedom of Information Regulations 1993 Schedule 1
Charge for delivery, packaging and postage		Actual Cost	N	Set by Freedom of Information Regulations 1993 Schedule 1
Advance Deposit	Percent age of estimate d charges	25%	N	Set by Freedom of Information Regulations 1993 Schedule 1
Further Advance Deposit	Percent age of estimate d charges	25%	N	Set by Freedom of Information Regulations 1993 Schedule 1
Photocopying and Duplicating				
Single Copy Black and White	each	\$0.60	Y	Local Government Act 1995 S6.16(1)
Double Sided Copy Black and White	each	\$1.00	Y	Local Government Act 1995 S6.16(1)
A3 Paper Black and White	each	\$1.00	Y	Local Government Act 1995 S6.16(1)
A3 Double sided copy Black and White	each	\$2.00	Y	Local Government Act 1995 S6.16(1)
Single Copy Colour	each	\$3.00	Y	Local Government Act 1995 S6.16(1)
Double sided copy colour	each	\$5.00	Y	Local Government Act 1995 S6.16(1)
A3 Paper Colour	each	\$6.00	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
A3 Double sided copy colour	each	\$10.00	Y	Local Government Act 1995 S6.16(1)
Postage				
Charge for delivery, packaging and postage		Actual Cost		Local Government Act 1995 S6.16(1)
Laminating				
A4 Size Pouch	each	\$5.00	Y	Local Government Act 1995 S6.16(1)
A3 Size Pouch	each	\$7.00	Y	Local Government Act 1995 S6.16(1)
Members of Council				
All Ordinary Meeting Agendas for full year	each	\$130.00	Y	Local Government Act 1995 S6.16(1)
All Ordinary Meeting Minutes for full year	each	\$130.00	Y	Local Government Act 1995 S6.16(1)
Individual copies of Agendas or Minutes + post	each	\$15.00	Y	Local Government Act 1995 S6.16(1)
RATES				
Rate Book Enquiry				
Account Information and Orders and Requisitions		\$80.00	Y	Subject to LGA Administration Regulations 29B
Payments by Adhoc Instalments				
Any ratepayer making payment of rates or service charges in accordance with an agreement with Council under Section 6.49 of the <i>Local Government Act 1995</i> is charged a fee of \$22.00 for administration charges	each	\$20.00	N	Local Government Act 1995
LAW AND ORDER AND PUBLIC SAFETY				

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Animal Control				
Registration Fees (GST exempt)				
<i>Unsterilized Female / Male</i>				
One Year		\$50.00	N	Dog Regulations 2013 S17(3) and Cat Regulations 2012
Three Years		\$120.00	N	Dog Regulations 2013 S17(3) and Cat Regulations 2012
Lifetime		\$250.00	N	Dog Regulations 2013 S17(3) and Cat Regulations 2013
<i>Sterilized Female / Male</i>				
One Year		\$20.00	N	Dog Regulations 2013 S17(3) and Cat Regulations 2015
Three Years		\$42.50	N	Dog Regulations 2013 S17(3) and Cat Regulations 2016
Lifetime		\$100.00	N	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	Dog Regulations 2013and
Foxhounds, bona fide, kept together in a pack not less than 10	per pack	\$40.00	N	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	Dog Act 1973 Section 33m(1)(a)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Application for the keeping of more than prescribed number of dogs	each	\$50.00	N	Dog Act 1976 Section 26
Replacement Registration Tags	each	\$5.00	Y	Local Government Act 1995 S6.16(1)
Hire of Fox/Cat/Dog traps and bark collars (+\$100 deposit)	per week	\$25.00	Y	Local Government Act 1995 S6.16(1)
Fines and Penalties				
For the seizure and impounding of a dog/cat	each	\$115.00	N	Dog Regulations 2013 and Cat Regulations 2012
Daily sustenance of a dog/cat in the pound for a day, or part of a day	per day	\$25.00	N	Dog Regulations 2013 and Cat Regulations 2012
Surrender and/or destruction of a dog/ (based on weight of dog)	per weight	\$50 - \$250	Y	Local Government Act 1995 S6.16(1)
Surrender and/or destruction of a cat	per weight	\$50 - \$150	Y	Local Government Act 1995 S6.16(1)
Kennel Establishment registration fee for dog	per kennel	\$200.00	N	Dog Act Regulations 2013 17(3)
Impound Fee – Livestock (Cattle, Sheep, Horses, Goats, Pigs)	each	\$150.00	N	Local Government Act 1995 S6.16(1)
Daily sustenance of livestock	per day	\$25.00	N	Local Government Act 1995 S6.16(1)
Transport of impounded livestock	each	Actual cost plus 10%	Y	Local Government Act 1995 S6.16(1)
Annual kennel inspection and licence	per annum	\$100.00	N	Local Government Act 1995 S6.16(1)
Impounded Vehicles				
To impound (+ towage costs additional)		\$100.00	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Storage of Impounded vehicle (max \$300 – to be disposed after 30 days)	per day	\$10.00	Y	Local Government Act 1995 S6.16(1)
Gate Permit				
Annual Permit	per gate	\$10.00	Y	Local Government Act 1995 S6.16(1)
Impounded Signage	per sign	\$50.00	Y	Local Government Act 1995 S6.16(1)
Fire Prevention				
Firebreak and Fire Prevention measures carried out on private property by Council following non-compliance to notice	each	Actual cost of works plus 15% administrative fee	Y	Local Government Act 1995 S6.16(1)
Council Skid Steer and Mulcher (fire break maintenance)	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)
Fire response				
Firefighting Machine Costs - Shire loader or grader with operator	per hour	\$392.00	Y	Local Government Act 1995 S6.16(1)
PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION				
Environmental Health				
Skin Penetration Premise				
Application Fee		\$50.00	N	Local Government Act 1995
Annual Registration Fee		\$100.00	N	
Lodging House				
Lodging House and Bed & Breakfast Registration Fee		\$120.00	N	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Trading in Public Places* & Local Government Property Local Law				
Application Fee (not required for 1-day Permits)		\$25.00	N	
Permit for one day**		\$30.00	N	Activities on Thoroughfares and
Permit for one week**		\$100.00	N	Trading in Thoroughfares and
Permit for one month**		\$250.00	N	Public Places Local Law 2019
Permit for twelve months**		\$640.00	N	
Not for Profit & Charity Organisations ** <i>outdoor eating facilities exempted (no fee)</i> <i>*parking location restrictions may apply</i>		No Charge	N/A	
Apiary Site Fee		\$100.00	N	Local Government Act 1995 Section 6.16(2)(f)
Public Buildings				
Application and assessment of new premises		\$200.00	N	Health (Miscellaneous Provisions) Act 1911 &
Application to Vary Certificate of Approval		\$100.00		Public Building Regulations 1992I
Annual Premise Registration Fee		\$100.00	N	
Events				
Application and assessment for an event – Low Risk Classification		\$150.00	N	Public Health Act 2016
Application and assessment for an event – Medium Risk Classification		\$400.00	N	& Health (Miscellaneous
Application and assessment for an event – High Risk Classification		\$800.00	N	Provisions) Act 1911

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Food Premise				
Food Premise Initial Application Fee		\$60.00	N	Local Government Act 1995 S6.16(2)(d)
Food Premise Reinspection Fee (Follow-up Inspection)		\$100.00	N	Local Government Act 1995 S6.16(2)(d)
Food Premise Annual Registration				
Low Risk Premise		\$100.00	N	Local Government Act 1995 S6.16(2)(d)
Medium Risk Premise		\$200.00	N	
High Risk Premise		\$260.00	N	
Administration Late Fee		\$50.00	Y	Local Government Act 1995 S6.16(1)
Community & Charity Organisations		No Charge	N/A	
Aquatic Facilities				
Aquatic Facility Water Sampling	per pool/spa	\$60.00	N	Local Government Act 1995 S6.16(1)
One off Re-sampling (Due to Non-compliance)	per pool/spa	\$60.00	N	Local Government Act 1995 S6.16(1)
Aquatic Facility Code Inspection	Per site	\$60.00	N	Local Government Act 1995 S6.16(1)
Sampling				
Food, water, Soil & Asbestos Sampling per site (excludes analytical costs)	each	\$50.00	Y	Local Government Act 1995 S6.16(1)
Liquor Control and Gaming				
Liquor Control Act Section 39 Certificate*		\$120.00	N	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee	
Gaming and Wagering Commission Act Certificate Section 55*		\$120.00	N	Local Government Act 1995 S6.16(1)	
* commercial premises only					
Noise					
Application Fee for Approval of a Noise Management Plan (Reg 13)	each	\$200.00	N	Fees prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	
Application Fee for Approval of a Noise Management Plan (Reg 18)	each	\$400.00	N		
Wastewater Approval					
Application Fee for the Approval of an Apparatus*		\$118.00	N		
Local Government Report for Department of Health		\$208.00	N		
Permit to Use for an Apparatus		\$118.00	N		
* In the case of an application to the local government which requires the final approval of the Executive Director Public Health, the above fees will apply, plus an additional Health Department Administration fee.					
SANITATION - HOUSEHOLD AND OTHER					
Rubbish Removal Service					
General refuse	per m ³	\$30.00 ⁵	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68	

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
<i>^s General waste, generated by the activities of an incorporated community group based in the Shire of Dandaragan will incur a charge equal to 25% of the fee otherwise payable.</i>				
Builders Waste	per m ³	\$30.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean bricks and concrete slabs (resaleable)		Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Separated recyclables		Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Clean fill		Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Scrap metal		Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Motorcycle Tyres	each	\$7.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Car Tyres without rims	each	\$9.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 Tyres without rims	each	\$17.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck Tyres without rims	each	\$29.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
4x4 & Car tyres with rims	each	\$31.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Truck Tyres with rims	each	\$62.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Car tyres contaminated	each	\$17.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Light truck contaminated	each	\$34.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Truck tyre contaminated	each	\$74.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre uncontaminated	each	\$61.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Super single tyre contaminated	each	\$150.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre	each	\$21.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Bobcat tyre contaminated	each	\$50.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Tractor tyre 0m – 1m	each	\$130.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Tractor tyre Large 1m to 2m	each	Not accepted		
Earth mover tyre small 0m – 1m		Not accepted		
Earth mover tyre large 1.m - 1.5m		Not accepted		
Earth mover tyre large 1.5m – 2m		Not accepted		

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Asbestos (1m or less)	flat fee	\$40.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Asbestos (Quantities greater than 1m ³)	Per m ³	\$75.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Freezers, Fridges, Air conditioners (see note 1)	each	\$15.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Used Oil	per litre	Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Oil Filters	each	Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Uncontaminated green waste i.e. No weeds		Free		Waste Avoidance & Resource Recovery Act 2007 Section 68
Large tree stumps	per m ³	\$30.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Power Poles	per m ³	\$30.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Problematic wastes (See note 2))	per m ³	\$75.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68
Emergency opening fee	per hour	\$100.00	Y	Waste Avoidance & Resource Recovery Act 2007 Section 68

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

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
<i>Landfill Levy, plus a 10% administration fee.</i>				
<i>Note 1: All fridges, freezers and white goods will be chargeable regardless of its gassed state</i>				
<i>Note 2. Problematic Waste includes waste that requires additional handling ie. animal carcasses, construction waste that requires further processing etc.</i>				
Rubbish Service Level 1				
Collection of one rubbish bin weekly and one recycling bin fortnightly		\$385.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Pensioner Rate		\$335.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Rubbish Service Level 2				
Collection of one rubbish bin weekly and two recycling bin fortnightly		\$465.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Pensioner Rate		\$415.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Rubbish Service Level 3				
Collection of one rubbish bin weekly and three recycling bin fortnightly		\$545.00	N	Waste Avoidance & Resource Recovery

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Pensioner Rate		\$495.00	N	Act 2007 Section 67(1) Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Rubbish Service Level 4				
Collection of one rubbish bin weekly and four recycling bin fortnightly		\$625.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Pensioner Rate		\$575.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Rubbish Service Level 5				
Collection of one rubbish bin weekly and five recycling bin fortnightly		\$705.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Pensioner Rate		\$655.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Rural Facility Pass				
Rural 240l Disposal Charge		\$160.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)
Replacement Bins		\$98.00	N	Waste Avoidance & Resource Recovery Act 2007 Section 67(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Treatment of Sewerage and Disposal of Effluent and Liquid Waste Sewerage - Septic Tank Servicing Charges				
Septic Tank Clean/Pump out (3 hours maximum)	per load	\$1,000	Y	Local Government Act 1995 S6.16(1)
Cleaning of grease traps or chemical toilet (1 hour maximum)	per load	\$600	Y	Local Government Act 1995 S6.16(1)
Additional charge over 3 hours	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)
Department of Environment Tracking Charge	per load	\$44.00 or actual charge	N	Department of Water & Environmental Regulation
<i>*Fees indicated are set by DWER & 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	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 Corporation
Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees	per hour	\$100.00	N	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set 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	Planning & Development Regulations 2009 Part 7 Division 2
\$50,001 - \$500,000		0.32% of the estimated cost of the development*	N	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	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	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	Planning & Development Regulations 2009 Part 7 Division 2
More than \$21,500,000		\$34,196*	N	Planning & Development Regulations 2009 Part 7 Division 2

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
<i>*Where advertising is required this cost will be in addition to the above charges</i>				
Determining development application for extractive industry where development has not commenced or been carried out*		\$739.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Determining initial application for approval of home occupation where home occupation has not commenced*		\$222.00	N	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	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		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	Planning & Development Regulations 2009 Part 7 Division 2
Providing written planning advice on exemptions for Single Houses (Deemed-to-Comply Check)		\$295.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Residential Design Codes Variation only		\$147.00	N	Planning & Development Regulations 2009 Part 7 Division 2

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Building envelope amendment / approval		\$147.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Determining an application to amend or cancel development approval		\$295.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Providing a zoning certificate		\$73.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Replying to a property settlement questionnaire		\$73.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Providing written planning advice		\$73.00	N	Planning & Development Regulations 2009 Part 7 Division 2
<i>* Where development, extractive industry, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval or other development approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).</i>				
Planning Approval by way of an agreement		\$175.00	N	Planning & Development

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Agreement preparation fees		\$150.00	N	Regulations 2009 Part 7 Division 2 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	Planning & Development Regulations 2009 Part 7 Division 2
Signage permit		\$30	Y	Local Government Act 1995 S6.16(1)
Reserve User Fee**		\$500.00	N	Planning & Development Regulations 2009 Part 7 Division 2
<i>** For the first two years the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire</i>				
Section 55 Certificates (Gaming and Wagering Act 1987)*		\$100	N	Local Government Act 1995 S6.16(1)
Liquor Control Act Section 40 Certificate*	each	\$100	N	Local Government

** commercial premises only*

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Scheme Amendment Application Fees				
\$1,000 / \$3,000 / \$5,000 deposits when making application, adjusted accordingly at the rate of \$66 per hour plus advertising*				Planning & Development Regulations 2009 Part 7 Division 2
Structure Plans/Local Development Plans Application Fees				
Structure Plans application fee + advertising	per hour	\$66.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Local Development Plan application fee + advertising	per hour	\$66.00	N	Planning & Development Regulations 2009 Part 7 Division 2
Other Town Planning				
Providing a subdivision clearance for:				
Not more than 5 Lots*	per lot	\$73.00	N	Planning & Development Regulations 2009 Part 7 Division 2
6 – 195 Lots*	per lot	\$73.00 for first 5 lots, \$35.00 thereafter	N	Planning & Development Regulations 2009 Part 7 Division 2
Greater than 195 Lots*		\$7,393.00	N	Planning & Development

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
				Regulations 2009 Part 7 Division 2
Outsourced Town Planning, Environmental Health & Building Surveyor Services	per hour	\$100		
COMMUNITY AMENITIES				
Cemetery Charges				
Grant of Right of Burial (to reserve a grave site)		\$195.00	N	Local Government Act 1995 S6.16(1) (Local Laws)
Interment (Jurien Bay)		\$1,600.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Interment (Dandaragan)		\$2,000.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Interment (Badgingarra)		\$2,700.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Child / Stillborn Interment		\$890.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Saturday Burial (Interment and Grant of Right of Burial - \$1900.00)		\$600.00 subject to availability		Local Government Act 1995 S6.16(1) (Local Laws)
Sunday Burial		No Service	Y	Local Government Act 1995 S6.16(1) (Local Laws)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Exhumation Fee		\$3,000.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Re-interment after exhumation		\$2,000.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Additional Charge to Remove / Replace any headstone, kerbing	per hour	\$105.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Permission to erect a monument		\$114.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Undertakers annual licence fee		\$250.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Re-opening of any grave		\$1030.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall space – single (Dandaragan, Badgingarra, original Jurien Bay)		\$150.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall – double (Dandaragan, Badgingarra, original Jurien Bay)		\$250.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall – single (Jurien Bay new Niche walls)		\$300.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
To reserve a niche wall space – double (Jurien Bay new Niche walls)		\$550.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Interment of Ashes in a niche wall		\$100.00	Y	Local Government Act 1995 S6.16(1) (Local Laws)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Installation of Plaque		\$52.00 plus cost of plaque	Y	Local Government Act 1995 S6.16(1) (Local Laws)
Public Halls and Recreation Centres				
Jurien Bay Education and Conference Centre				
Amphitheatre Hire – Private / Commercial Events	per hire	\$40.00	Y	Local Government Act 1995 S6.16(1)
Amphitheatre Hire - Community Events	per hire	\$0.00	Y	Local Government Act 1995 S6.16(1)
Foyer Space Hire	per day	\$50.00	Y	Local Government Act 1995 S6.16(1)
Community Hire				
Classroom 1 (IT Classroom)	per hour	\$25.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2	per hour	\$25.00	Y	Local Government Act 1995 S6.16(1)
Classroom 3	per hour	\$25.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per hour	\$40.00	Y	Local Government Act 1995 S6.16(1)
Conference Room	per hour	\$25.00	Y	Local Government Act 1995 S6.16(1)
Full Facility	per hour	\$80.00	Y	Local Government Act 1995 S6.16(1)
Hot Office	per hour	10.00	Y	Local Government Act 1995 S6.16(1)
Classroom 1 (IT Classroom)	per day- 8hrs	\$187.50	Y	Local Government Act 1995 S6.16(1)
Classroom 2	per day- 8hrs	\$187.50	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Classroom 3	per day- 8hrs	\$187.50	Y	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per day- 8hrs	\$300.00	Y	Local Government Act 1995 S6.16(1)
Conference Room	per day- 8hrs	\$187.50	Y	Local Government Act 1995 S6.16(1)
Full Facility	per day- 8hrs	\$600.00	Y	Local Government Act 1995 S6.16(1)
Hot Office	per day- 8hrs	\$112.5050.00	Y	Local Government Act 1995 S6.16(1)
Commercial Hire				
Classroom 1 (IT Classroom)	per hour	\$30.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2	per hour	\$30.00	Y	Local Government Act 1995 S6.16(1)
Classroom 3	per hour	\$30.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per hour	\$48.00	Y	Local Government Act 1995 S6.16(1)
Conference Room	per hour	\$30.00	Y	Local Government Act 1995 S6.16(1)
Full Facility	per hour	\$96.00	Y	Local Government Act 1995 S6.16(1)
Hot Office	per hour	15.00	Y	Local Government Act 1995 S6.16(1)
Classroom 1 (IT Classroom)	per day- 8hrs	\$225.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2	per day- 8hrs	\$225.00	Y	Local Government Act 1995 S6.16(1)
Classroom 3	per day- 8hrs	\$225.00	Y	Local Government Act 1995 S6.16(1)
Classroom 2 and 3 (co-joined)	per day- 8hrs	\$360.00	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Conference Room	per day- 8hrs	\$225.00	Y	Local Government Act 1995 S6.16(1)
Full Facility	per day- 8hrs	\$720.00	Y	Local Government Act 1995 S6.16(1)
Hot Office	per day- 8hrs	80.00	Y	Local Government Act 1995 S6.16(1)
Lost access card fee	per card	\$500.00	Y	Local Government Act 1995 S6.16(1)
Cleaning fee (minimum 1 hour)	per hour	\$100.00	Y	Local Government Act 1995 S6.16(1)
TOURISM AND AREA PROMOTION				
Holiday Planner Brochure Advertising				
Half page		\$850.00	Y	Local Government Act 1995 S6.16(1)
Large		\$650.00	Y	Local Government Act 1995 S6.16(1)
Medium		\$450.00	Y	Local Government Act 1995 S6.16(1)
Small		\$250.00	Y	Local Government Act 1995 S6.16(1)
Sale of History Books				
Plateau, Plain and Coast	per copy	\$25.00	Y	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	Local Government Act 1995 S6.19
Turquoise Coast Visitor Information Centre				
Merchandise Sales		\$0.50 - \$500.00	Y	Local Government Act 1995 Section 6.19
Commission (Merchandise and Accommodation and Tour Bookings)		5% - 100%	Y	Local Government Act 1995 Section 6.19

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Consignment Markup (Merchandise)		10%-30%	Y	Local Government Act 1995 Section 6.19
District Maps				
Owner Maps - colour	per copy	\$30.00	Y	Local Government Act 1995 S6.16(1)
Marquee Hire				
Private & Commercial Hire		\$65.00	Y	Local Government Act 1995 S6.16(1)
Incorporated Community Group Hire		\$25.00	Y	Local Government Act 1995 S6.16(1)
CARAVAN PARKS				
Temporary Accommodation- Reg. 11				
Approval for temporary accommodation while building*		\$100.00	N	Local Government Act 1995 S6.16(1)
*Approval from the Minister of Local Government may also be required.				
Application for grant or renewal of licence – Reg. 45				
The fee for an application for the grant or renewal of a licence is		\$200.00	N	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
or				

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
The amount calculated by multiplying the relevant amount set out by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.*				Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
Long Stay Sites		\$6.00	N	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	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b)
Camp Site		\$3.00	N	Caravan and Camping Grounds Regulations 1997 Schedule 3
Overflow site		\$1.50	N	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b)
Additional fee for renewal after expiry – Reg. 53				Caravan and Camping Grounds Regulations 1997 Schedule 3
Additional fee by way of penalty for renewal after expiry		\$20.00	N	
Temporary licence – Reg. 54				
Temporary Licence - prorata amount of the fee payable for application for grant or renewal for the period of time for which the licence is to be in force with a minimum of \$100 * - Reg. 54				Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) Caravan and Camping Grounds Regulations 1997 Schedule 3
Transfer of licence – Reg. 55				
Transfer of licence		\$100.00	N	Caravan Parks and Camping Grounds Act 1995 Section 7(1)(b) and Caravan and

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
				Camping Grounds Regulations 1997 Schedule 3
Appeal to State Administrative Tribunal				
Appeal to State Administrative Tribunal		\$100.00	N	Caravan Parks and Camping Grounds Act 1995 Section 27
Sandy Cape Recreational Park				
Camping fees - general (includes up to 6 people)	per night	\$25.00	Y	Local Government Act 1995 S6.16(1)
Camping fees - other (School groups and NFP groups)	per child per adult	\$5.00 \$10.00	Y	Local Government Act 1995 S6.16(1)
No show cancellation (Per Sandy Cape Terms & Conditions)	each	\$100.00	Y	Local Government Act 1995 S6.16(1)
Dandaragan Caravan Park				
Minimum Charge (includes up to two adults and two children)	per night	\$20.00	Y	Local Government Act 1995 S6.16(1)
Additional adults per site	per night	\$10.00	Y	Local Government Act 1995 S6.16(1)
Additional children (3 year to 16 years old) per site	per night	\$5.00	Y	Local Government Act 1995 S6.16(1)
One week stay or more	per week	\$100.00	Y	Local Government Act 1995 S6.16(1)
BUILDING CONTROL				
Building Permit Fees For New Building Works				

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
<p>These fees are established under the Building Regulations 2012. The scale of schedule fees ranges from 0.09% to 0.32% of the total cost of the building under construction.</p> <p>For further fees see https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0</p>				
Certified Application Classification 1 to 10		0.19%, but no less than \$110.00	N	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	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	Building Regulations 2012 Schedule 2 Division 1 Item 1(b)
<p>Building Approval Certificate Application Fees for Unauthorised Building Works</p>				
Classification 1 to 10		0.38%, but no less than \$110.00	N	Building Regulations 2012
Other Classifications		0.38%, but no less than \$110.00	N	Building Regulations 2012
Certificates of Design Compliance or Building Compliance Authorised Works	each	\$200.00	N	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Certificates of Design Compliance or Building Compliance Unauthorised Works	each	\$400.00	N	Local Government Act 1995 S6.16(1)
Building Inspection Fee	per hour	\$100.00 per hour	N	Local Government Act 1995 S6.16(1)
Bond*	per residential property	\$2,500.00	N	Local Government Act 1995 S6.16(1)
Demolition Permits				
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	\$110.00	N	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	Building Regulations 2012 Schedule 2 Division 1 Item 3(b)
Rural Street Numbering				
Provision of plate, picket, number and installation for rural properties	each	\$150.00	Y	Local Government Act 1995 S6.16(1)
Building Plans				
Copy of property building plans (owner or authorised representative of owner only)	each	\$20.00	Y	Local Government Act 1995 S6.16(1)
Administration fee for raising of invoice for property building plans	each	\$10.00	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Private Swimming Pool Inspections				
Initial Inspection	Per inspecti on	\$312	Y	Building Regulations 2012 Reg 53(2)(a)
Routine 4-year inspection	Per inspecti on	\$78	Y	Building Regulations 2012 Reg 53A(3)
ECONOMIC SERVICES				
Power Access				
Mobile vendor connection to Shire mains powers on non-market days	Per day	\$11.00	Y	Local Government Act 1995 S6.16(1)
Standpipes				
Sale of Water Minimum charge	per kilolitre	\$20.00 or \$10.00 per kilolitre	N	Local Government Act 1995 S6.16(1)
Replacement Swipe Card (initial card free of charge)	each	\$20.00	Y	Local Government Act 1995 S6.16(1)
Extractive Industry Licences				
Application Fee	each	\$500.00	Y	Local Government Act 1995 S6.16(1)
Annual Licence Renewal Fee - less than 5 hectares		\$150.00	Y	Local Government Act 1995 S6.16(1)
Annual Licence Renewal Fee - greater than 5 hectares		\$300.00	Y	Local Government Act 1995 S6.16(1)
Licence Fee Transfer	each	\$50.00	Y	Local Government Act 1995 S6.16(1)
Extractive Industry Annual Road Maintenance contribution	<25,000 tonnes	Nil \$0.50 per tonne	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
	>25,000 tonnes			
Exploratory Drilling on Road Reserves				
Licence Fee per hole prior to drilling	each	\$ 500.00	Y	Local Government Act 1995 S6.16(1)
Rehabilitation Bond	per hectare	\$25000.00	Y	Local Government Act 1995 S6.16(1)
Dust Bond				
Bulk earthworks that have an exposed area	per m2	\$1.00	Y	Local Government Act 1995 S6.16(1)
Signage				
Business Directional Sign	each	\$350.00	Y	Local Government Act 1995 S6.16(1)
AIRFIELDS				
Jurien Bay Airstrip				
Aerodrome Landing Fee	per landing	\$16.25	Y	Local Government Act 1995 S6.16(1)
PRIVATE WORKS				
Wet Hire Only				
Grader	per hour	\$280.00	Y	Local Government Act 1995 S6.16(1)
Backhoe	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)
Roller	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)
Truck - side / End Tipper 6 wheeler	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)

Shire of Dandaragan
2025/2026 Schedule of Fees and Charges

Description	Unit	Fee charged (inclusive of any GST applicable)	Is GST applicable.	Authority to set Fee
Truck - side / End Tipper 6 wheeler + dog	per hour	\$250.00	Y	Local Government Act 1995 S6.16(1)
Truck - Road Train	per hour	\$280.00	Y	Local Government Act 1995 S6.16(1)
Truck - Prime Mover Semi Trailer	per hour	\$280.00	Y	Local Government Act 1995 S6.16(1)
Penalty surcharge where works are undertaken outside of span of ordinary hours for Shire Employees	Per hour	\$150.00	Y	Local Government Act 1995 S6.16(1)
All other private works	Total cost	Cost + 40%	Y	Local Government Act 1995 S6.16(1)