

Shire of Dandaragan

Annual Budget

2017/2018

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SHIRE OF DANDARAGAN

Local Government Act 1995

Health Act 1911

Budget for the Financial Year 2017/2018

Presented and Adopted at the Budget meeting held 27 July 2017

A handwritten signature in blue ink, appearing to read "Leslee Holmes".

L. HOLMES

SHIRE PRESIDENT

A handwritten signature in blue ink, appearing to read "T. Nottle".

T. NOTTLE

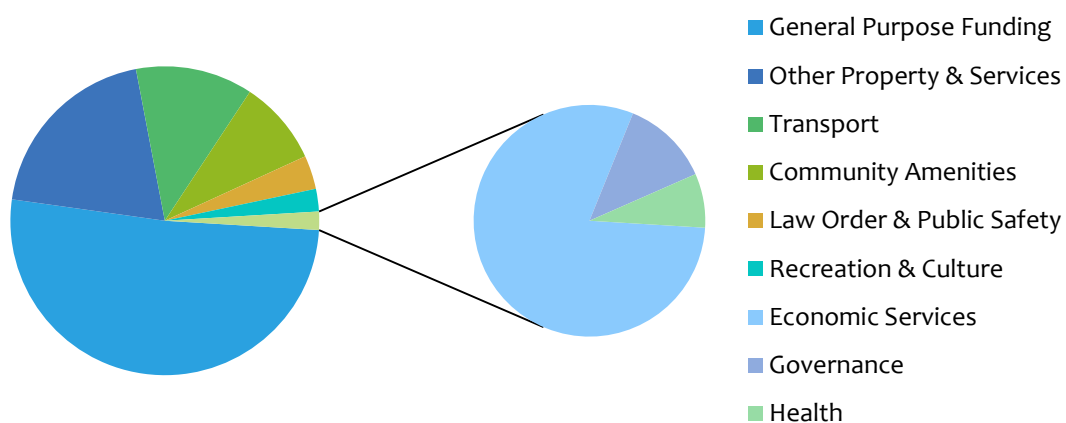
CHIEF EXECUTIVE OFFICER

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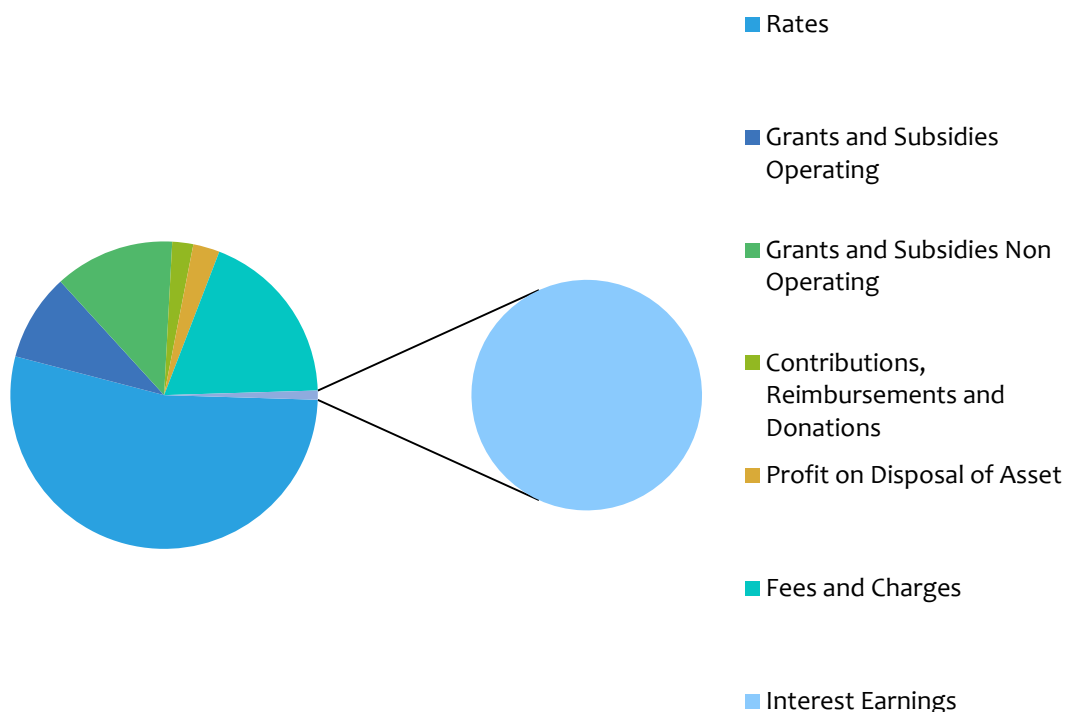
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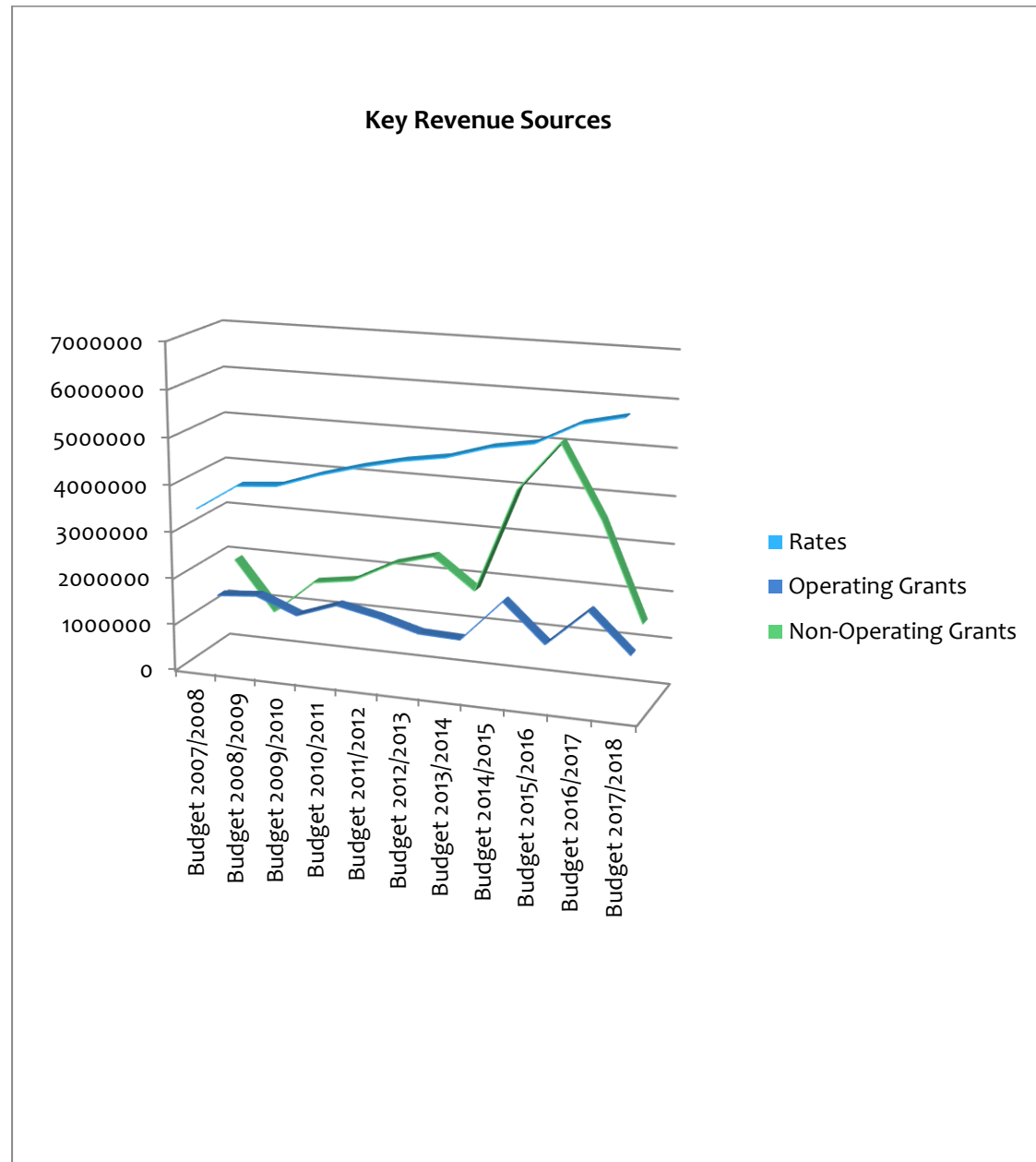
Revenue by Department



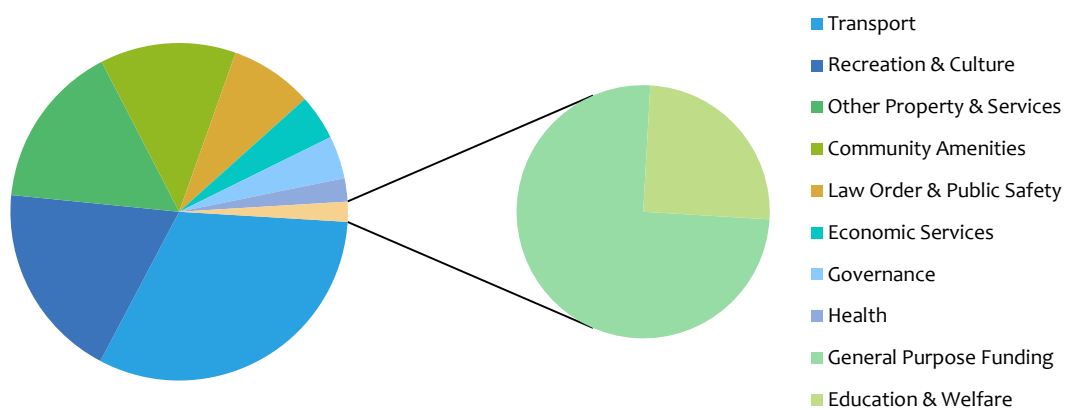
Revenue by Nature or Type



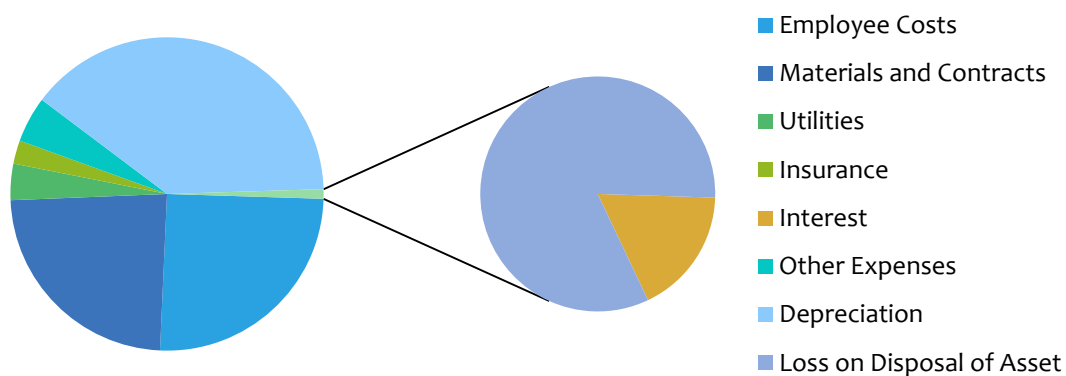
SUMMARY OF KEY REVENUE SOURCES



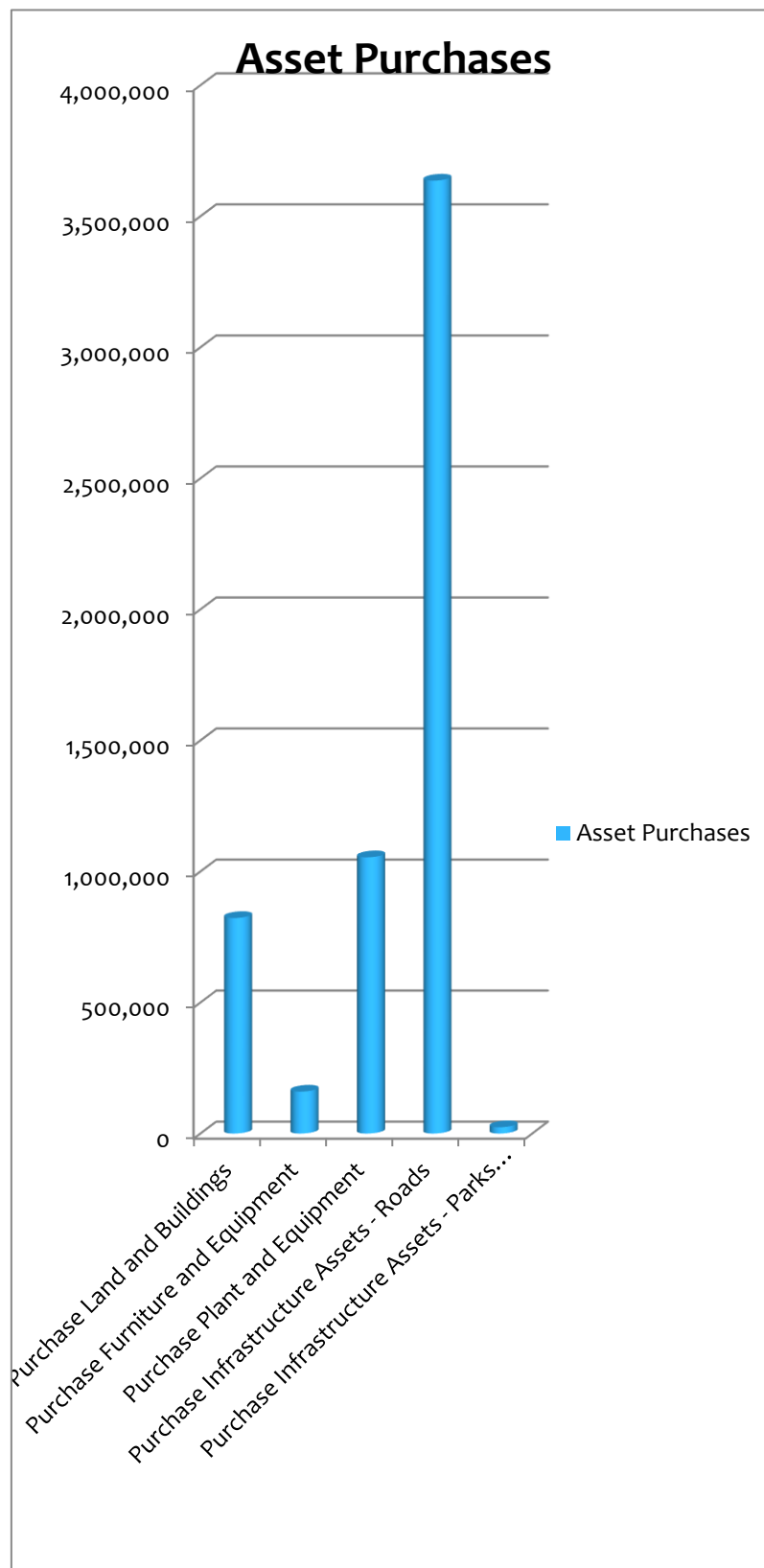
Operating Expenditure by Department



Operating Expenditure by Nature or Type



SUMMARY OF CAPITAL EXPENDITURE



RATE SETTING STATEMENT – BY DEPARTMENT

SHIRE OF DANDARAGAN
RATE SETTING STATEMENT by Department
for the year ending 30 June 2018

Description	Notes	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
Operating				
Revenues / Sources	1,2			
Governance		31,978	38,448	32,375
General Purpose Funding (Excluding Rate Revenue)		897,686	2,617,927	1,746,624
Law, Order and Public Safety		479,105	645,172	504,230
Health		19,667	19,345	9,658
Education & Welfare		(0)	(0)	(0)
Community Amenities		1,205,857	1,982,428	1,944,839
Recreation and Culture		321,519	1,202,644	827,008
Transport		1,670,252	2,595,954	2,552,109
Economic Services		208,840	272,754	184,613
Other Property and Services		537,079	94,769	203,244
		5,371,983	9,469,442	8,004,701
Expenses / (Application)	1,2			
Governance		(695,773)	(725,021)	(665,214)
General Purpose Funding		(243,529)	(154,751)	(180,643)
Law, Order and Public Safety		(1,346,668)	(1,135,529)	(1,090,967)
Health		(378,880)	(340,253)	(377,867)
Education & Welfare		(81,423)	(0)	(5,000)
Community Amenities		(2,210,697)	(2,216,719)	(2,261,637)
Recreation and Culture		(3,199,140)	(3,111,051)	(3,133,761)
Transport		(5,392,510)	(5,237,714)	(5,412,532)
Economic Services		(736,999)	(637,356)	(750,114)
Other Property and Services		(533,415)	(376,881)	(195,167)
		(14,819,034)	(13,935,275)	(14,072,902)
Adjustments for Non-Cash (Revenue) and Expenditure				
Profit/(Loss) on Asset Disposals	4(b)	189,341	(33,859)	(106,776)
Movement in Accrued Interest		(0)	2,159	(0)
Movement in Accrued Salaries and Wages		(0)	(15,379)	(0)
Movement in Employee Provisions		(0)	3,131	(0)
Movement in Deferred Rates		(0)	(32,598)	(0)
Movement in Accrued Expenses		(0)	13,690	(0)
Depreciation on Assets	2	(6,171,904)	(6,052,105)	(5,711,376)
Total Operating less non-cash items		(3,464,489)	1,649,128	(250,050)
Capital Revenue and (Expenditure)				
Purchase Land and Buildings	3	(822,295)	(327,912)	(1,095,449)
Purchase Furniture and Equipment	3	(160,000)	(55,270)	(63,300)
Purchase Plant and Equipment	3	(1,054,000)	(983,878)	(959,640)
Purchase Infrastructure Assets - Roads	3	(3,636,017)	(4,287,456)	(4,459,189)
Purchase Infrastructure Assets - Parks & Reserves	3	(23,993)	(1,461,846)	(1,073,694)
Purchase Infrastructure Assets - Other	3	(336,480)	(1,404,451)	(1,371,801)
Proceeds from New Debentures	5(a)	(0)	(0)	(0)
Proceeds from disposal of assets	4(b)	739,727	150,237	110,000
Repayment of Debentures	5(a)	(108,362)	(212,928)	(212,928)
Payment Self Supporting Loan to Community Group	5(a)	(0)	(0)	(0)
Self-Supporting Loan Principal Income	5(a)	47,368	48,989	48,989
Transfer to Reserves	6	(579,958)	(463,113)	(318,132)
Transfer from Reserves	6	537,430	2,114,457	1,589,437
Surplus/(Deficit) July 1 B/Fwd.	7	2,789,561	2,250,621	2,283,523
Surplus/(Deficit) June 30 C/Fwd.	7	0	2,789,561	(15,605)
Amount raised from rates	8	6,071,507	5,772,982	5,756,629

STATEMENT OF COMPREHENSIVE INCOME – BY NATURE OR TYPE

SHIRE OF DANDARAGAN STATEMENT OF COMPREHENSIVE INCOME by Nature or Type for the year ending 30 June 2018

Description	Notes	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
Revenue from Ordinary Activities				
Rates	8	6,084,507	5,902,205	5,884,374
Grants and Subsidies		1,040,917	2,755,587	1,871,072
Contributions Reimbursements Donations		250,702	308,377	247,876
Service Charges	9(b)	(0)	(0)	(0)
Fees and Charges	10	2,120,008	2,031,328	2,013,780
Interest Earnings	2(a)	109,000	153,158	128,500
Other Revenue		87,599	103,316	87,599
		9,692,734	11,253,970	10,233,201
Expenses from Ordinary Activities				
Employee Costs		(3,967,246)	(3,619,132)	(3,734,405)
Materials and Contracts		(2,810,189)	(2,612,958)	(2,800,450)
Utilities		(590,263)	(450,665)	(557,967)
Insurance		(380,061)	(400,501)	(379,775)
Other Expenses		(744,145)	(697,783)	(738,869)
Depreciation	2(a)	(6,171,904)	(6,052,105)	(5,711,376)
		(14,663,807)	(13,833,144)	(13,922,842)
		(4,971,073)	(2,579,174)	(3,689,641)
Borrowing Costs Expense	2(a)	(27,115)	(35,089)	(37,248)
Grants & Subsidies (towards non-operating activities)		1,433,304	3,955,271	3,522,092
Profit / Loss on Disposal of Assets	4(b)	189,341	(33,859)	(106,776)
NET RESULT		(3,375,544)	1,307,149	(311,573)
Other Comprehensive Income		(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME		(3,375,544)	1,307,149	(311,573)

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

STATEMENT OF COMPREHENSIVE INCOME – BY DEPARTMENT

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Department
for the year ending 30 June 2018

Description	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
Revenues from Ordinary Activities			
Governance	31,175	38,448	32,375
General Purpose Funding	6,969,193	8,390,910	7,503,253
Law, Order, Public Safety	479,105	495,435	474,103
Health	19,667	19,345	9,658
Education & Welfare	(0)	(0)	(0)
Community Amenities	1,205,857	1,216,814	1,161,330
Recreation and Culture	321,519	473,500	439,810
Transport	234,335	251,995	224,815
Economic Services	208,840	272,754	184,613
Other Property and Services	223,043	94,769	203,244
	9,692,734	11,253,970	10,233,201
Expenses from Ordinary Activities			
Governance	(677,667)	(698,491)	(632,883)
General Purpose Funding	(243,529)	(154,751)	(180,643)
Law, Order, Public Safety	(1,346,668)	(1,118,964)	(1,090,967)
Health	(378,880)	(340,253)	(377,867)
Education & Welfare	(81,423)	(0)	(5,000)
Community Amenities	(2,210,697)	(2,216,719)	(2,261,637)
Recreation and Culture	(3,190,499)	(3,103,199)	(3,118,513)
Transport	(5,287,545)	(5,202,732)	(5,335,032)
Economic Services	(734,787)	(637,356)	(750,114)
Other Property and Services	(512,112)	(360,678)	(170,186)
	(14,663,807)	(13,833,144)	(13,922,842)
	(4,971,073)	(2,579,174)	(3,689,641)
Borrowing Costs Expense			
Governance	(18,106)	(26,530)	(21,355)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(0)	(0)	(0)
Health	(0)	(0)	(0)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(0)	(0)	(0)
Recreation and Culture	(8,641)	(7,852)	(15,248)
Transport	(0)	(0)	(0)
Economic Services	(0)	(0)	(0)
Other Property and Services	(368)	(708)	(644)
	(27,115)	(35,089)	(37,248)
Grants and Subsidies Non-Operating			
Governance	(0)	(0)	(0)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(0)	149,737	30,127
Health	(0)	(0)	(0)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(0)	765,614	783,509
Recreation and Culture	(0)	729,144	387,198
Transport	1,433,304	2,310,776	2,321,258
Economic Services	(0)	(0)	(0)
Other Property and Services	(0)	(0)	(0)
	1,433,304	3,955,271	3,522,092
Profit / Loss on Asset Disposal			
Governance	803	(0)	(10,976)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(0)	(16,565)	(0)
Health	(0)	(0)	(0)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(0)	(0)	(0)
Recreation and Culture	(0)	(0)	(0)
Transport	(102,352)	(1,798)	(71,464)
Economic Services	(2,212)	(0)	(0)
Other Property and Services	293,102	(15,496)	(24,336)
	189,341	(33,859)	(106,776)
NET RESULT	(3,375,544)	1,307,149	(311,573)
Other Comprehensive Income	(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME	(3,375,544)	1,307,149	(311,573)

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

STATEMENT OF FINANCIAL POSITION

SHIRE OF DANDARAGAN STATEMENT OF FINANCIAL POSITION for the year ending 30 June 2018

Description	Notes	1/7/2017	30/06/2018
CURRENT ASSETS			
Cash	7	7,216,558	4,755,525
Trade & Other Receivables		985,987	299,987
Inventories		(31,076)	(31,076)
Other Current Assets		0	0
TOTAL CURRENT ASSETS		8,171,468	5,024,436
NON-CURRENT ASSETS			
Land		2,628,000	2,628,000
Buildings and Improvements		30,308,273	29,918,033
Furniture and Equipment		917,806	903,717
Plant and Equipment		4,461,023	4,233,304
Infrastructure		210,541,098	210,483,641
Trade & Other Receivables		200,414	153,046
TOTAL NON-CURRENT ASSETS		249,056,615	248,319,741
TOTAL ASSETS		257,228,083	253,344,177
CURRENT LIABILITIES			
Creditors		(436,369)	(36,369)
Provisions		(526,245)	(526,245)
Loans Leases Overdrafts		(108,362)	(111,871)
Accruals		(51,099)	(51,099)
TOTAL CURRENT LIABILITIES		(1,122,074)	(725,583)
NON-CURRENT LIABILITIES			
Provisions		(76,862)	(76,862)
Loans Leases and Overdrafts		(416,933)	(305,063)
Other Non-Current Liabilities		0	0
TOTAL NON-CURRENT LIABILITIES		(493,795)	(381,924)
TOTAL LIABILITIES		(1,615,869)	(1,107,507)
TOTAL NET ASSETS		255,612,214	252,236,670
EQUITY			
Reserves	6	4,945,538	4,988,066
Revaluation Surplus		42,052,339	42,052,339
Accumulations		208,614,336	205,196,264
TOTAL EQUITY		255,612,214	252,236,670

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

STATEMENT OF CASH FLOWS

SHIRE OF DANDARAGAN STATEMENT OF CASH FLOWS for the year ending 30 June 2018

	Note	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
Cash Flows from Operating Activities				
Receipts				
Rates		6,170,507	5,886,832	5,961,674
Grants and Subsidies (Operating)		1,291,619	3,063,964	2,118,948
Fees and Charges		2,720,008	1,502,795	2,060,653
Interest Earnings		109,000	153,158	128,500
Goods and Services Tax			920,391	
Other Revenue		87,599	103,316	87,599
		10,378,733	11,630,456	10,357,374
Payments				
Employee Costs		(3,967,246)	(3,606,884)	(3,734,405)
Materials and Contracts		(3,210,189)	(2,632,949)	(3,099,450)
Utilities		(590,263)	(450,665)	(557,967)
Insurance		(380,061)	(400,501)	(379,775)
Interest Expenses		(27,115)	(37,248)	(37,248)
Goods and Services Tax			(857,849)	
Other Expenses		(744,145)	(697,783)	(738,869)
		(8,919,019)	(8,683,879)	(8,547,714)
Net Cash provided by Operating Activities	13b	1,459,714	2,946,577	1,809,660
Cash Flows from Investing Activities				
Payment for Property, Plant and Equipment		(2,036,295)	(1,367,060)	(2,118,389)
Payments for Construction of Infrastructure		(3,996,490)	(7,153,753)	(6,904,684)
Grants/Contributions for Assets		1,433,304	3,955,271	3,522,092
Proceeds from Sale of assets	4b	739,727	150,237	110,000
Net Cash Used in Investing Activities		(3,859,754)	(4,415,305)	(5,390,981)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(108,362)	(212,928)	(212,928)
Proceeds from Self-Supporting Loans		47,368	48,989	48,989
Net Cash Provided by (Used in) Financing Activities		(60,994)	(163,939)	(163,939)
Net Increase (Decrease) in Cash Held		(2,461,034)	(1,632,667)	(3,745,260)
Cash at Beginning of Year		7,216,558	8,849,224	8,843,273
Cash at End of Year	13a	4,755,524	7,216,557	5,098,013

BUDGET NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The significant policies, which have been adopted in the preparation of the Budget, are:

(A) BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

(B) THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

(C) 2016/2017 ACTUAL BALANCES

Balances shown in this budget as 2016/2017 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(D) FIGURES

Rounding off figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

Comparative figures

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

Budget comparative figures

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

(E) RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(F) GOODS AND SERVICES TAX

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. In accordance with recommended practice, revenues, expenses, and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

(G) SUPERANNUATION

The Shire of Dandaragan contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(H) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, and 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 the statement of financial position.

(I) TRADE AND OTHER RECEIVABLES

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

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

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

(J) INVENTORIES

Inventories are valued 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.

(K) FIXED ASSETS

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Dandaragan commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Dandaragan revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	10 to 50 years
Furniture and Equipment	5 to 20 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	30 years
seal	30 years
Gravel roads	
formation	not depreciated
pavement	30 years
gravel sheet	15 years
pavement	50 years
Foot paths - slab	20 years
Sewerage piping	100 years
Water supply	75 years
piping & drainage systems	
Footpaths	50 years
Infrastructure Parks & Reserves	10 to 50 years
Infrastructure Other	10 to 50 years

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.

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(M) INVESTMENTS AND OTHER FINANCIAL ASSETS

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date — the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss — is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

(N) FAIR VALUE OF ASSETS AND LIABILITIES

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(O) IMPAIRMENT

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(P) TRADE AND OTHER PAYABLES

Trade payables and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(Q) EMPLOYEE BENEFITS

The provisions for employee entitlements relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries and Annual and Long Service Leave (Short-term benefits)*

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

The provision for employee entitlements to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount that the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Long Service Leave (Long-term benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(R) INTEREST-BEARING LOANS AND BORROWINGS

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the group has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(S) PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(T) CURRENT AND NON-CURRENT CLASSIFICATION

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

SCHEDULES – DEPARTMENT BY NATURE OR TYPE

Rate Revenue	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Rates	(6,084,507)	(5,786,332)	(5,769,629)
Contributions, Reimbursements and Donations	(16,000)	(6,979)	(16,000)
Fees and Charges	(9,000)	(10,180)	(9,000)
Interest Earnings	(44,000)	(49,339)	(43,500)
Total Revenue	(6,153,507)	(5,852,831)	(5,838,129)
Expenditure			
Employee Costs	39,175	48,720	27,284
Contracts and Consultants	50,000		50,000
Materials	76,500	43,099	16,500
Insurance	747	815	853
Other Expenses		3,176	
Allocations	65,026	58,942	64,005
Total Expenditure	231,448	154,751	158,643
TOTAL OPERATING	(5,922,060)	(5,698,080)	(5,679,486)
Rate Revenue	(5,922,060)	(5,698,080)	(5,679,486)
Other General Purpose Income	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(750,386)	(2,430,651)	(1,579,824)
Fees and Charges	(300)	(4,731)	(300)
Interest Earnings	(65,000)	(102,697)	(85,000)
Total Revenue	(815,686)	(2,538,079)	(1,665,124)
Expenditure			
Other Expenses			22,000
Allocations	12,081		
Total Expenditure	12,081		22,000
TOTAL OPERATING	(803,605)	(2,538,079)	(1,643,124)
Other General Purpose Income	(803,605)	(2,538,079)	(1,643,124)
TOTAL GENERAL PURPOSE FUNDING	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Rates	(6,084,507)	(5,786,332)	(5,769,629)
Grants and Subsidies Operating	(750,386)	(2,430,651)	(1,579,824)
Contributions, Reimbursements and Donations	(16,000)	(6,979)	(16,000)
Fees and Charges	(9,300)	(14,911)	(9,300)
Interest Earnings	(109,000)	(152,036)	(128,500)
Total Revenue	(6,969,193)	(8,390,910)	(7,503,253)
Expenditure			
Employee Costs	39,175	48,720	27,284
Contracts and Consultants	50,000		50,000
Materials	76,500	43,099	16,500
Insurance	747	815	853
Other Expenses		3,176	22,000
Allocations	77,107	58,942	64,005
Total Expenditure	243,529	154,751	180,643
TOTAL OPERATING	(6,725,664)	(8,236,159)	(7,322,610)
TOTAL GENERAL PURPOSE FUNDING	(6,725,664)	(8,236,159)	(7,322,610)

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Members of Council	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(500)	(561)	(1,700)
Fees and Charges	(25)		(25)
Total Revenue	(525)	(561)	(1,725)
Expenditure			
Contracts and Consultants	2,000	11,303	13,000
Materials	141,592	84,352	134,256
Insurance	9,352	9,352	9,352
Other Expenses	223,940	201,705	223,940
Allocations	187,616	251,277	272,863
Depreciation	2,675	2,640	1,536
Total Expenditure	567,175	560,629	654,947
TOTAL OPERATING	566,650	560,068	653,222
Members of Council	566,650	560,068	653,222
Other Governance	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(30,600)	(37,735)	(30,600)
Profit on Disposal of Asset	(803)		
Fees and Charges	(50)	(151)	(50)
Total Revenue	(31,453)	(37,887)	(30,650)
Expenditure			
Employee Costs	889,590	899,542	875,260
Contracts and Consultants	263,101	139,325	272,016
Materials	272,177	355,859	158,143
Utilities	127,679	95,956	127,588
Insurance	24,606	23,393	24,520
Interest	18,106	26,530	21,355
Other Expenses	20,150		20,150
Allocations	(1,647,637)	(1,534,854)	(1,662,918)
Depreciation	160,827	158,640	163,176
Loss on Disposal of Asset			10,976
Total Expenditure	128,598	164,392	10,267
TOTAL OPERATING	97,145	126,505	(20,383)
Other Governance	97,145	126,505	(20,383)
TOTAL GOVERNANCE	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(31,100)	(38,296)	(32,300)
Profit on Disposal of Asset	(803)		
Fees and Charges	(75)	(151)	(75)
Total Revenue	(31,978)	(38,448)	(32,375)
Expenditure			
Employee Costs	889,590	899,542	875,260
Contracts and Consultants	265,101	150,629	285,016
Materials	413,768	440,212	292,399
Utilities	127,679	95,956	127,588
Insurance	33,958	32,745	33,872
Interest	18,106	26,530	21,355
Other Expenses	244,090	201,705	244,090
Allocations	(1,460,021)	(1,283,577)	(1,390,055)
Depreciation	163,502	161,280	164,712
Loss on Disposal of Asset			10,976
Total Expenditure	695,773	725,021	665,214
TOTAL OPERATING	663,795	686,573	632,839
TOTAL GOVERNANCE	663,795	686,573	632,839

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Fire Prevention	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(68,000)	(73,106)	(59,000)
Grants and Subsidies Non Operating		(149,737)	(30,127)
Contributions, Reimbursements and Donations		(24,332)	
Fees and Charges	(306,885)	(289,941)	(309,609)
Interest Earnings		(1,121)	
Total Revenue	(374,885)	(538,237)	(398,736)
Expenditure			
Employee Costs	42,398	22,925	40,326
Contracts and Consultants	11,960		11,960
Materials	88,636	123,808	59,200
Utilities	37,502	3,252	36,824
Insurance	30,533	37,316	40,991
Other Expenses	287,475	297,200	270,199
Allocations	127,399	43,570	56,327
Depreciation	189,798	181,627	153,420
Loss on Disposal of Asset		10,431	
Total Expenditure	815,701	720,128	669,246
TOTAL OPERATING	440,816	181,891	270,510
Fire Prevention	440,816	181,891	270,510
Animal Control	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(50)		(50)
Fees and Charges	(12,270)	(13,965)	(8,020)
Total Revenue	(12,320)	(13,965)	(8,070)
Expenditure			
Employee Costs	47,379	86,995	45,032
Contracts and Consultants	1,500		1,500
Materials	5,000	2,577	5,000
Insurance	872	951	996
Allocations	39,515	42,377	47,327
Depreciation	290	288	288
Total Expenditure	94,557	133,187	100,144
TOTAL OPERATING	82,237	119,223	92,074
Animal Control	82,237	119,223	92,074
Other Law Order Public Safety	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(76,150)	(84,220)	(81,674)
Fees and Charges	(150)	(350)	(150)
Total Revenue	(76,300)	(84,570)	(81,824)
Expenditure			
Employee Costs	207,043	162,483	184,469
Contracts and Consultants	15,600	8,283	
Materials	43,700	25,267	52,800
Utilities	5,877	4,627	6,715
Insurance	6,393	6,103	6,493
Allocations	106,245	29,716	32,136
Depreciation	35,952	31,200	23,364
Loss on Disposal of Asset		6,134	
Total Expenditure	420,810	273,814	305,977
TOTAL OPERATING	344,510	189,243	224,153
Other Law Order Public Safety	344,510	189,243	224,153

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

TOTAL LAW ORDER & PUBLIC SAFETY	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(68,000)	(73,106)	(59,000)
Grants and Subsidies Non Operating		(149,737)	(30,127)
Contributions, Reimbursements and Donations	(76,200)	(108,553)	(81,724)
Fees and Charges	(319,305)	(304,255)	(317,779)
Interest Earnings		(1,121)	
Total Revenue	(463,505)	(636,772)	(488,630)
Expenditure			
Employee Costs	296,820	272,403	269,828
Contracts and Consultants	29,060	8,283	13,460
Materials	137,336	151,652	117,000
Utilities	43,379	7,879	43,538
Insurance	37,798	44,370	48,480
Other Expenses	287,475	297,200	270,199
Allocations	273,159	115,663	135,790
Depreciation	226,040	213,115	177,072
Loss on Disposal of Asset		16,565	
Total Expenditure	1,331,068	1,127,129	1,075,367
TOTAL OPERATING	867,563	490,357	586,737
TOTAL LAW ORDER & PUBLIC SAFETY	867,563	490,357	586,737

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Prv Srv Inspection and Administration	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Fees and Charges	(12,667)	(12,285)	(9,658)
Total Revenue	(12,667)	(12,285)	(9,658)
Expenditure			
Employee Costs	123,835	125,040	136,246
Materials	11,300	4,926	11,300
Utilities	558	495	298
Insurance	3,905	3,954	4,177
Allocations	10,305	31,022	33,820
Total Expenditure	149,903	165,436	185,841
TOTAL OPERATING	137,236	153,151	176,183
Prv Srv Inspection and Administration	137,236	153,151	176,183
Pest Control	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Materials	3,000	304	3,000
Allocations	3,553	7,755	8,422
Total Expenditure	6,553	8,060	11,422
TOTAL OPERATING	6,553	8,060	11,422
Pest Control	6,553	8,060	11,422
Other Health	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(5,000)	(5,304)	
Fees and Charges	(2,000)	(1,756)	
Total Revenue	(7,000)	(7,060)	
Expenditure			
Employee Costs	509	3,383	753
Contracts and Consultants	51,981	89,287	100,954
Materials	13,000	12,794	9,000
Utilities	6,517	5,430	5,658
Allocations	130,053	35,775	39,267
Depreciation	20,363	20,088	24,972
Total Expenditure	222,423	166,757	180,604
TOTAL OPERATING	215,423	159,697	180,604
Other Health	215,423	159,697	180,604

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

TOTAL HEALTH	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(5,000)	(5,304)	
Fees and Charges	(14,667)	(14,041)	(9,658)
Total Revenue	(19,667)	(19,345)	(9,658)
Expenditure			
Employee Costs	124,344	128,423	136,999
Contracts and Consultants	51,981	89,287	100,954
Materials	27,300	18,024	23,300
Utilities	7,076	5,925	5,956
Insurance	3,905	3,954	4,177
Allocations	143,911	74,552	81,509
Depreciation	20,363	20,088	24,972
Total Expenditure	378,880	340,253	377,867
TOTAL OPERATING	359,213	320,908	368,209
TOTAL HEALTH	359,213	320,908	368,209

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Other Education	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Contracts and Consultants	5,000		5,000
Allocations	20,609		
Total Expenditure	25,609		5,000
TOTAL OPERATING	25,609		5,000
Other Education	25,609		5,000
Aged and Disabled - other	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Allocations	17,767		
Total Expenditure	17,767		
TOTAL OPERATING	17,767		
Aged and Disabled - other	17,767		
Other Welfare	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Contracts and Consultants	38,047		
Total Expenditure	38,047		
TOTAL OPERATING	38,047		
Other Welfare	38,047		
TOTAL EDUCATION & WELFARE	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Contracts and Consultants	43,047		5,000
Allocations	38,376		
Total Expenditure	81,423		5,000
TOTAL OPERATING	81,423		5,000
TOTAL EDUCATION & WELFARE	81,423		5,000

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Waste Management - Household	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	0		(9,000)
Fees and Charges	(930,766)	(953,530)	(906,239)
Total Revenue	(930,766)	(953,530)	(915,239)
Expenditure			
Employee Costs	95,314	123,437	95,314
Contracts and Consultants	435,474	326,899	201,098
Materials	11,500	144,869	313,768
Utilities	1,898	1,671	958
Other Expenses		332	
Allocations	70,273	240,699	129,040
Depreciation	28,128	28,032	25,764
Total Expenditure	642,587	865,938	765,943
TOTAL OPERATING	(288,179)	(87,591)	(149,296)
Waste Management - Household	(288,179)	(87,591)	(149,296)
Sanitation - Other	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Fees and Charges	(15,000)	(15,553)	(10,000)
Total Revenue	(15,000)	(15,553)	(10,000)
Expenditure			
Employee Costs	3,965	6,050	3,965
Contracts and Consultants	3,800		3,800
Materials		26	
Allocations	7,920	61,511	65,003
Total Expenditure	15,685	67,586	72,767
TOTAL OPERATING	685	52,034	62,767
Sanitation - Other	685	52,034	62,767
Sewerage	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Non Operating		(765,614)	(783,509)
Fees and Charges	(128,500)	(105,555)	(108,500)
Total Revenue	(128,500)	(871,169)	(892,009)
Expenditure			
Employee Costs	17,180	2,269	17,180
Other Expenses	45,500	95,358	45,500
Allocations	24,963	5,865	18,922
Total Expenditure	87,642	103,491	81,602
TOTAL OPERATING	(40,858)	(767,678)	(810,407)
Sewerage	(40,858)	(767,678)	(810,407)

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Protection of the Environment	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(3,200)	(2,709)	(10,200)
Fees and Charges	(31,648)	(28,771)	(31,648)
Total Revenue	(34,848)	(31,479)	(41,848)
Expenditure			
Contracts and Consultants	32,848	26,373	39,848
Materials	2,000	802	2,000
Insurance	601	450	494
Other Expenses	26,000	28,600	26,000
Allocations	6,751	10,858	11,790
Total Expenditure	68,200	67,083	80,133
TOTAL OPERATING	33,352	35,604	38,285
Protection of the Environment	33,352	35,604	38,285
Town Planning	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(5,000)	(2,632)	(5,000)
Fees and Charges	(58,390)	(66,865)	(47,390)
Total Revenue	(63,390)	(69,497)	(52,390)
Expenditure			
Employee Costs	284,530	175,676	180,806
Contracts and Consultants	65,500	19,750	60,000
Materials	13,000	17,336	13,000
Utilities	4,229	611	4,271
Insurance	5,665	5,915	6,227
Allocations	169,494	54,288	59,535
Depreciation	2,647	2,616	3,552
Total Expenditure	545,065	276,192	327,391
TOTAL OPERATING	481,675	206,694	275,001
Town Planning	481,675	206,694	275,001
Drainage	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Employee Costs	5,286		5,286
Materials		34,828	
Allocations	9,376		5,822
Depreciation	115,936	114,348	114,348
Total Expenditure	130,598	149,176	125,456
TOTAL OPERATING	130,598	149,176	125,456
Drainage	130,598	149,176	125,456

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Stormwater	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Allocations	3,553	15,511	16,843
Total Expenditure	3,553	15,511	16,843
TOTAL OPERATING	3,553	15,511	16,843
Stormwater	3,553	15,511	16,843
Other Community Amenities	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(13,153)	(14,905)	(13,153)
Fees and Charges	(2,000)	(10,655)	(2,000)
Total Revenue	(15,153)	(25,560)	(15,153)
Expenditure			
Employee Costs	102,467	99,744	104,412
Contracts and Consultants	33,269	2,756	22,398
Materials	58,437	118,195	191,132
Utilities	42,234	36,188	29,568
Insurance	2,211	2,411	2,526
Other Expenses	36,880	27,340	36,880
Allocations	120,486	70,624	82,965
Depreciation	303,183	298,843	303,420
Total Expenditure	699,168	656,101	773,302
TOTAL OPERATING	684,015	630,541	758,149
Other Community Amenities	684,015	630,541	758,149
TOTAL COMMUNITY AMENITIES	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Non Operating		(765,614)	(783,509)
Contributions, Reimbursements and Donations	(21,353)	(20,245)	(37,353)
Fees and Charges	(1,166,304)	(1,180,929)	(1,105,777)
Total Revenue	(1,187,657)	(1,966,788)	(1,926,639)
Expenditure			
Employee Costs	508,740	407,175	406,962
Contracts and Consultants	570,891	375,779	327,145
Materials	84,937	316,055	519,900
Utilities	48,361	38,469	34,797
Insurance	8,477	8,777	9,248
Other Expenses	108,380	151,629	108,380
Allocations	412,817	459,356	389,922
Depreciation	449,894	443,839	447,084
Total Expenditure	2,192,497	2,201,079	2,243,437
TOTAL OPERATING	1,004,841	234,291	316,799
TOTAL COMMUNITY AMENITIES	1,004,841	234,291	316,799

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Public Halls and Civic Centres	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Non Operating		(377,894)	(237,198)
Contributions, Reimbursements and Donations	(26,827)	(29,819)	(29,193)
Fees and Charges	(54,051)	(54,493)	(77,500)
Total Revenue	(80,878)	(462,206)	(343,891)
Expenditure			
Employee Costs	20,322	17,023	21,765
Contracts and Consultants	49,326	6,642	108,826
Materials	4,500	71,764	19,624
Utilities	31,272	26,421	24,669
Insurance	117,829	114,714	114,714
Interest	5,827	6,646	6,949
Other Expenses	41,200	41,200	41,200
Allocations	30,640	65,502	61,137
Depreciation	208,446	205,608	188,940
Total Expenditure	509,360	555,519	587,822
TOTAL OPERATING	428,483	93,313	243,931
Public Halls and Civic Centres	428,483	93,313	243,931
Swimming Areas and Beaches	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating			(7,000)
Total Revenue			(7,000)
Expenditure			
Employee Costs	7,533	5,657	7,533
Contracts and Consultants	42,300	19,086	48,062
Materials		1,097	
Utilities	21,873	18,221	11,681
Insurance	952	952	952
Allocations	12,561	43,954	50,405
Depreciation	5,728	5,652	5,652
Total Expenditure	90,947	94,620	124,285
TOTAL OPERATING	90,947	94,620	117,285
Swimming Areas and Beaches	90,947	94,620	117,285
Other Recreation and Sport	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Rates		(115,872)	(114,746)
Grants and Subsidies Operating	(20,000)	(28,000)	(25,000)
Grants and Subsidies Non Operating		(351,250)	(150,000)
Contributions, Reimbursements and Donations	(51,930)	(56,224)	(47,662)
Fees and Charges	(160,071)	(180,210)	(130,070)
Total Revenue	(232,001)	(731,557)	(467,477)
Expenditure			
Employee Costs	424,908	465,582	415,672
Contracts and Consultants	387,511	36,739	398,618
Materials	80,101	453,190	56,100
Utilities	55,902	47,660	59,051
Interest	2,814	1,205	8,300
Other Expenses	10,000		
Allocations	518,869	524,127	481,022
Depreciation	735,357	682,295	696,792
Total Expenditure	2,215,462	2,210,800	2,115,555
TOTAL OPERATING	1,983,461	1,479,243	1,648,077
Other Recreation and Sport	1,983,461	1,479,243	1,648,077

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Television and Radio Rebroadcast	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Fees and Charges	(8,540)	(8,881)	(8,540)
Total Revenue	(8,540)	(8,881)	(8,540)
Expenditure			
Employee Costs	2,848		3,581
Contracts and Consultants	28,380	23,421	28,380
Materials		13,132	
Allocations	6,078	34,124	40,092
Depreciation	63,441	62,568	10,572
Total Expenditure	100,747	133,245	82,625
TOTAL OPERATING	92,207	124,364	74,085
Television and Radio Rebroadcast	92,207	124,364	74,085
Libraries	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(100)		(100)
Total Revenue	(100)		(100)
Expenditure			
Employee Costs	111,434	29,193	75,138
Contracts and Consultants	3,800		4,260
Materials	8,174	12,719	3,107
Utilities	934	778	982
Insurance	856	933	977
Allocations	88,507	46,533	97,108
Depreciation			360
Total Expenditure	213,704	90,155	181,933
TOTAL OPERATING	213,604	90,155	181,833
Libraries	213,604	90,155	181,833
Other Culture	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Employee Costs	5,815	1,872	5,815
Contracts and Consultants	300		1,200
Materials			5,000
Utilities	380	368	364
Allocations	26,303	13,503	18,195
Depreciation	11,122	10,968	10,968
Total Expenditure	43,920	26,711	41,541
TOTAL OPERATING	43,920	26,711	41,541
Other Culture	43,920	26,711	41,541

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Heritage	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Contracts and Consultants	20,000		
Materials	5,000		
Total Expenditure	25,000		
TOTAL OPERATING	25,000		
Heritage	25,000		
TOTAL RECREATION & CULTURE	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Rates		(115,872)	(114,746)
Grants and Subsidies Operating	(20,000)	(28,000)	(32,000)
Grants and Subsidies Non Operating		(729,144)	(387,198)
Contributions, Reimbursements and Donations	(78,857)	(86,044)	(76,955)
Fees and Charges	(222,662)	(243,585)	(216,110)
Total Revenue	(321,519)	(1,202,644)	(827,008)
Expenditure			
Employee Costs	572,859	519,327	529,503
Contracts and Consultants	531,617	85,889	589,346
Materials	97,775	551,902	83,831
Utilities	110,361	93,448	96,747
Insurance	119,636	116,599	116,643
Interest	8,641	7,852	15,248
Other Expenses	51,200	41,200	41,200
Allocations	682,957	727,744	747,959
Depreciation	1,024,094	967,091	913,284
Total Expenditure	3,199,140	3,111,051	3,133,761
TOTAL OPERATING	2,877,621	1,908,406	2,306,752
TOTAL RECREATION & CULTURE	2,877,621	1,908,406	2,306,752

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Streets Roads Bridges Depots Maint	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(202,531)	(202,329)	(200,248)
Grants and Subsidies Non Operating	(1,433,304)	(2,310,776)	(2,312,258)
Contributions, Reimbursements and Donations	(500)	(30,180)	(500)
Total Revenue	(1,636,335)	(2,543,285)	(2,513,006)
Expenditure			
Employee Costs	329,690	267,523	329,917
Contracts and Consultants	501,706	166,040	593,806
Materials	19,300	284,815	18,500
Utilities	226,951	189,956	221,264
Other Expenses	3,000	2,877	3,000
Allocations	697,246	850,694	768,406
Depreciation	3,236,359	3,188,067	3,138,156
Total Expenditure	5,014,253	4,949,972	5,073,049
TOTAL OPERATING	3,377,918	2,406,687	2,560,043
Streets Roads Bridges Depots Maint	3,377,918	2,406,687	2,560,043
Parking Services	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Allocations	3,553		
Total Expenditure	3,553		
TOTAL OPERATING	3,553		
Parking Services	3,553		
Airfields	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Non Operating			(9,000)
Contributions, Reimbursements and Donations		(2,004)	
Fees and Charges	(31,304)	(17,481)	(24,067)
Total Revenue	(31,304)	(19,486)	(33,067)
Expenditure			
Employee Costs	8,986	10,858	8,986
Contracts and Consultants	19,500		19,500
Materials	3,500	25,505	3,500
Utilities	4,455	3,712	3,186
Allocations	35,232	26,620	25,504
Depreciation	126,025	122,823	121,872
Total Expenditure	197,698	189,518	182,548
TOTAL OPERATING	166,394	170,032	149,481
Airfields	166,394	170,032	149,481

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Road Plant Purchase	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Profit on Disposal of Asset	(2,613)	(33,184)	(6,036)
Total Revenue	(2,613)	(33,184)	(6,036)
Expenditure			
Materials		7,610	8,600
Allocations	15,635		
Depreciation	56,406	55,632	70,836
Loss on Disposal of Asset	104,965	34,982	77,500
Total Expenditure	177,006	98,224	156,936
TOTAL OPERATING	174,393	65,040	150,900
Road Plant Purchase	174,393	65,040	150,900
TOTAL TRANSPORT	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(202,531)	(202,329)	(200,248)
Grants and Subsidies Non Operating	(1,433,304)	(2,310,776)	(2,321,258)
Contributions, Reimbursements and Donations	(500)	(32,184)	(500)
Profit on Disposal of Asset	(2,613)	(33,184)	(6,036)
Fees and Charges	(31,304)	(17,481)	(24,067)
Total Revenue	(1,670,252)	(2,595,954)	(2,552,109)
Expenditure			
Employee Costs	338,677	278,381	338,903
Contracts and Consultants	521,206	166,040	613,306
Materials	22,800	317,930	30,600
Utilities	231,406	193,668	224,449
Other Expenses	3,000	2,877	3,000
Allocations	751,667	877,313	793,910
Depreciation	3,418,790	3,366,522	3,330,864
Loss on Disposal of Asset	104,965	34,982	77,500
Total Expenditure	5,392,510	5,237,714	5,412,532
TOTAL OPERATING	3,722,258	2,641,759	2,860,423
TOTAL TRANSPORT	3,722,258	2,641,759	2,860,423

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Rural Services	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Employee Costs	1,322		1,322
Contracts and Consultants	5,000		5,000
Materials	1,000		1,000
Utilities	1,603	1,336	
Allocations	6,266	24,817	29,662
Total Expenditure	15,190	26,153	36,983
TOTAL OPERATING	15,190	26,153	36,983
Rural Services	15,190	26,153	36,983
Tourism and Area Promotion	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		(21,500)	
Fees and Charges	(156,791)	(189,884)	(107,564)
Total Revenue	(156,791)	(211,384)	(107,564)
Expenditure			
Employee Costs	101,086	114,574	101,134
Contracts and Consultants	7,351		200
Materials	117,609	116,825	174,269
Utilities		2	
Insurance	176	192	201
Allocations	128,601	66,697	74,340
Depreciation	46,604	45,960	45,960
Total Expenditure	401,427	344,250	396,104
TOTAL OPERATING	244,636	132,865	288,540
Tourism and Area Promotion	244,636	132,865	288,540
Building Control	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(200)	(402)	(200)
Fees and Charges	(41,550)	(47,549)	(66,550)
Other Revenue	(999)		(999)
Total Revenue	(42,749)	(47,952)	(67,749)
Expenditure			
Employee Costs	134,821	159,044	180,881
Contracts and Consultants	3,654	68	3,654
Materials	13,400	9,486	13,400
Utilities	2,778	2,483	1,842
Insurance	4,534	4,108	4,935
Allocations	78,519	54,608	60,867
Depreciation	11,893	11,724	12,576
Loss on Disposal of Asset	2,212		
Total Expenditure	251,812	241,522	278,154
TOTAL OPERATING	209,062	193,571	210,404
Building Control	209,062	193,571	210,404

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Other Economic Services	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(500)	(4,279)	(500)
Fees and Charges	(1,000)	(1,339)	(1,000)
Total Revenue	(1,500)	(5,618)	(1,500)
Expenditure			
Employee Costs	1,322		1,322
Contracts and Consultants	300		300
Utilities	6,339	3,327	14,521
Allocations	5,009	12,409	14,930
Total Expenditure	12,970	15,736	31,073
TOTAL OPERATING	11,470	10,118	29,573
Other Economic Services	11,470	10,118	29,573
Economic Development	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Employee Costs	38,562	1,896	
Allocations	9,239		
Total Expenditure	47,800	1,896	
TOTAL OPERATING	47,800	1,896	
Economic Development	47,800	1,896	
TOTAL ECONOMIC SERVICES	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		(21,500)	
Contributions, Reimbursements and Donations	(700)	(4,681)	(700)
Fees and Charges	(199,341)	(238,773)	(175,114)
Other Revenue	(999)		(999)
Total Revenue	(201,040)	(264,954)	(176,813)
Expenditure			
Employee Costs	277,112	275,514	284,657
Contracts and Consultants	16,305	68	9,154
Materials	132,009	126,310	188,669
Utilities	10,720	7,148	16,362
Insurance	4,710	4,301	5,136
Allocations	227,633	158,532	179,799
Depreciation	58,497	57,684	58,536
Loss on Disposal of Asset	2,212		
Total Expenditure	729,199	629,556	742,314
TOTAL OPERATING	528,158	364,603	565,501
TOTAL ECONOMIC SERVICES	528,158	364,603	565,501

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Private Works	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		(240)	
Fees and Charges	(132,500)	(17,202)	(132,500)
Total Revenue	(132,500)	(17,442)	(132,500)
Expenditure			
Materials	12,000	9,933	12,000
Allocations	3,553		
Total Expenditure	15,553	9,933	12,000
TOTAL OPERATING	(116,947)	(7,509)	(120,500)
Private Works	(116,947)	(7,509)	(120,500)
Land Development Scheme	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Other Expenses	50,000		50,000
Allocations	3,553		
Total Expenditure	53,553		50,000
TOTAL OPERATING	53,553		50,000
Land Development Scheme	53,553		50,000
Engineering Administration	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Expenditure			
Allocations	4,264		
Total Expenditure	4,264		
TOTAL OPERATING	4,264		
Engineering Administration	4,264		
Plant Operations	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(1,000)	(1,658)	(1,000)
Fees and Charges	(3,400)		(3,400)
Other Revenue	(45,000)	(56,748)	(45,000)
Total Revenue	(49,400)	(58,406)	(49,400)
Expenditure			
Employee Costs	78,165	80,520	77,838
Materials	608,640	579,306	608,640
Insurance	83,787	80,081	68,396
Allocations	(1,236,643)	(1,214,774)	(1,255,123)
Depreciation	519,948	535,642	307,200
Total Expenditure	53,897	60,775	(193,049)
TOTAL OPERATING	4,497	2,369	(242,449)
Plant Operations	4,497	2,369	(242,449)

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Public Works Overheads	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(500)	(3,549)	(500)
Fees and Charges	(21,150)		(20,000)
Total Revenue	(21,650)	(3,549)	(20,500)
Expenditure			
Employee Costs	800,165	662,559	745,571
Contracts and Consultants	19,082		14,982
Materials	7,133	51,750	2,000
Utilities	11,281	8,173	8,530
Insurance	87,042	108,862	92,969
Allocations	(861,548)	(880,168)	(890,892)
Depreciation	59,724	58,908	57,720
Loss on Disposal of Asset	20,934	15,496	24,336
Total Expenditure	143,812	25,579	55,215
TOTAL OPERATING	122,162	22,031	34,715
Public Works Overheads	122,162	22,031	34,715
Unclassified	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(19,493)	(644)	(844)
Profit on Disposal of Asset	(314,036)		
Total Revenue	(333,529)	(644)	(844)
Expenditure			
Interest	368	708	644
Other Expenses		(4)	
Allocations	30,914	37,226	40,424
Depreciation	231,052	227,936	229,932
Total Expenditure	262,334	265,866	271,001
TOTAL OPERATING	(71,195)	265,221	270,156
Unclassified	(71,195)	265,221	270,156
TOTAL OTHER PROPERTY & SERVICES	2017/2018 Budget	2016/2017 Actual	2016/2017 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(20,993)	(6,091)	(2,344)
Profit on Disposal of Asset	(314,036)		
Fees and Charges	(157,050)	(17,202)	(155,900)
Other Revenue	(45,000)	(56,748)	(45,000)
Total Revenue	(537,079)	(80,041)	(203,244)
Expenditure			
Employee Costs	878,330	743,079	823,409
Contracts and Consultants	19,082		14,982
Materials	627,773	640,990	622,640
Utilities	11,281	8,173	8,530
Insurance	170,829	188,942	161,365
Interest	368	708	644
Other Expenses	50,000	(4)	50,000
Allocations	(2,055,906)	(2,057,716)	(2,105,591)
Depreciation	810,724	822,486	594,852
Loss on Disposal of Asset	20,934	15,496	24,336
Total Expenditure	533,415	362,153	195,167
TOTAL OPERATING	(3,664)	282,112	(8,078)
TOTAL OTHER PROPERTY & SERVICES	(3,664)	282,112	(8,078)

NOTE 2 – OPERATING REVENUES & EXPENSES

SHIRE OF DANDARAGAN
BUDGET NOTE 2
OPERATING REVENUES AND EXPENSES
for the year ending 30 June 2018

Description	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
2. OPERATING REVENUES AND EXPENSES			
(a) Result from Ordinary Activities			
The result from ordinary activities includes:			
(i) Charging as an Expense:			
Depreciation			
By Program			
Governance	163,502	161,280	164,712
Law Order and Public Safety	226,040	213,115	177,072
Health	20,363	20,088	24,972
Community Amenities	449,894	443,839	447,084
Recreation and Culture	1,024,094	967,091	913,284
Transport	3,418,790	3,366,522	3,330,864
Economic Services	58,497	57,684	58,536
Other Property and Services	810,724	822,486	594,852
	6,171,904	6,052,105	5,711,376
By Class			
Land and Buildings	1,149,534	1,133,903	1,134,108
Plant and Equipment	794,333	796,434	543,144
Furniture and Equipment	174,090	129,114	105,156
Infrastructure - Roads	2,956,676	2,916,168	2,862,996
Infrastructure - Parks and Reserves	145,295	143,376	143,484
Infrastructure - Other	951,976	933,110	922,488
	6,171,904	6,052,105	5,711,376
Borrowing Costs (Interest)			
Accrued Interest Adjustment	0	(2,159)	0
Debentures	27,115	37,248	37,248
	27,115	35,089	37,248
(ii) Crediting as Revenue:			
Interest Earnings			
Investments			
- Municipal Fund	(5,000)	(3,716)	(25,000)
- Reserve Fund	(60,000)	(98,981)	(60,000)
Other Interest Revenue	(44,000)	(50,461)	(43,500)
	(109,000)	(153,158)	(128,500)

NOTE 3 – ACQUISITION OF ASSETS

SHIRE OF DANDARAGAN
BUDGET NOTE 3
ACQUISITION OF ASSETS
for the year ending 30 June 2018

Description	2017/2018 Budget
3. ACQUISITION OF ASSETS	
The following assets are budgeted to be acquired during the year	
BY PROGRAM	
Governance	
Land and Buildings	6,600
Plant and Equipment	104,000
Furniture and Equipment	120,000
Community Amenities	
Land and Buildings	33,806
Infrastructure - Other	41,344
Recreation and Culture	
Land and Buildings	773,134
Furniture and Equipment	40,000
Infrastructure - Parks and Reserves	23,993
Infrastructure - Other	56,200
Transport	
Land and Buildings	6,000
Plant and Equipment	776,000
Infrastructure - Roads	3,636,017
Infrastructure - Other	230,000
Economic Services	
Plant and Equipment	37,000
Infrastructure - Other	8,936
Other Property and Services	
Land and Buildings	2,755
Plant and Equipment	137,000
	6,032,785
BY CLASS	
Land and Buildings	822,295
Plant and Equipment	1,054,000
Furniture and Equipment	160,000
Infrastructure - Roads	3,636,017
Infrastructure - Parks and Reserves	23,993
Infrastructure - Other	336,480
	6,032,785

A detailed breakdown of acquisition on an individual asset basis can be found on the following pages.

NOTE 3 ADDITIONAL INFORMATION CONTINUED

SHIRE OF DANDARAGAN

NOTE 3 - ADDITIONAL INFORMATION

ACQUISITION OF ASSETS

	TOTAL	Land & Buildings	Plant & Equipment	Furniture & Equipment	Parks & Reserves	Roads	Other
	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget
Program/Sub-program							
Governance							
Chamber audio visual (CO from Civic fitout)	120,000			120,000			
Administration Vehicle	56,000		56,000				
Administration Vehicle	48,000		48,000				
Jurien Admin Office Layout	6,600	6,600					
Community Amenities							
Cer. Transfer Fencing staged replacement	6,485						6,485
Cer. Waste Trans. Replace roller door on shed	6,240	6,240					
Dan. Comm. Cent. Toilet Revision	25,859						25,859.10
Jur. Bay FRC. Playground shade sails	4,000	4,000					
FRC New emergency escape path	3,900	3,900					
FRC Internal painting	3,200	3,200					
FRC Revised security fencing	2,100	2,100					
FRC Revised lighting and replacements	14,366	14,366					
Dan. Cemetery Gates	9,000						9,000

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

	TOTAL	Land & Buildings	Plant & Equipment	Furniture & Equipment	Parks & Reserves	Roads	Other
	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget
Transport							
Mower tractor	56,000		56,000				
Water Tank 6 Wheeler	220,000		220,000				
Side Tipper and Dolly S/Hand	85,000		85,000				
Grader	355,000		355,000				
Mower	60,000		60,000				
Turquoise Way Staged Replacement	30,000						30,000
Bashford Street Footpath Batt to Whitfield	60,000						60,000
Bashford Street Footpath Doust to Hastings	80,000						80,000
Beachridge Swales Staged Renewal	30,000						30,000
Cervantes Comm. Cent. Carpark	30,000						30,000
Dandandaragan Depot Fencing	6,000	6,000					
Cadda rd. Gravel Resheet 9.3-11.8km & 22-26.4km	174,207					174,207	
McKays rd. Gravel Resheet 0.0-3.0km	77,829					77,829	
Dewar rd. Gravel Resheet 2.0-6.0km	124,372					124,372	
Cantabilling rd. Gravel Resheet 9.3-11.8km	90,978					90,978	
Cowalla rd. Gravel Resheet 0.0-3.0km	106,639					106,639	
Black Arrow rd. Gravel Resheet 2.0-6.0km	122,237					122,237	
Bidgerabbie rd. Gravel Resheet 0.0-4.0km	119,999					119,999	
Koodjee rd. Gravel Resheet 0.0-4.0km	108,304					108,304	
Bashford Street Preparatory Works	100,000					100,000	
Dan. rd. Widen to 8m 37.3-40.3km	287,968					287,968	
Dan. rd. Final Seal 28.35-32.55km	130,000					130,000	
Rowes rd. Upgrade to 8m seal 30.2-33.3km	138,800					138,800	
Jurien East rd. Widen to 8m 0.0-7.0km	553,007					553,007	
Jurien East rd. Final Seal 0.0-7.0km	276,200					276,200	

	TOTAL	Land & Buildings	Plant & Equipment	Furniture & Equipment	Parks & Reserves	Roads	Other
	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget
Cadiz Street Upgrade 0.0-0.613km	200,000					200,000	
Ward Street New 10m seal	150,000					150,000	
Carmella Street Asphalt upgrade 0.6km-end	350,000					350,000	
Drummond Circus Upgrade 0.0-0.35km	200,000					200,000	
Gillingarra rd. Gravel Resheet 0.0-3.0km	126,476					126,476	
Sandy Cape rd. Gravel Resheet 0.0-3.0km	169,000					169,000	
Tree Box Solution Prepare and seal	30,000					30,000	
Recreation and Culture							
Playground Cervantes Recreation Reserve	40,000			40,000			
Cervantes Recreation Reserve Replace Tank	15,000						15,000
Jurien Bay Oval Replace Water Tank	25,000						25,000
Cervantes Oval Bore Installation	15,000						15,000
Outdoor Shower Thirsty Point	10,000				10,000		
CCC Renewal Project	714,202	714,202					
Jurien Bay Comm. Cent. Door latching and key revision	10,000	10,000					
Cervantes Memorial Park Replace power box	3,200	3,200					
Dandaragan Comm. Cent. Toilet Revision	9,332	9,332					
BCC Repair windows	6,000	6,000					
BCC Mezzanine carpet and function carpet	6,000	6,000					
JCC Repairs to internal wall behind ball nets.	9,200	9,200					
JBVC Offices and storeroom	14,000	14,000					
BCC Carpark lighting at exit point	1,200	1,200					
Jurien Bay Memorial Park Lighting	9,993				9,993		
Cervantes Foreshore Painting gazebos	4,000				4,000		
Cervantes Memorial Corner gazebo	1,200						1,200

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

	TOTAL	Land & Buildings	Plant & Equipment	Furniture & Equipment	Parks & Reserves	Roads	Other
	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget	2017/2018 Budget
Economic Services							
Administration Vehicle	37,000		37,000				
Coin Operated Water Dispenser	8,936						8,936
Other Property & Services							
Utility	43,000		43,000				
Utility	43,000		43,000				
Administration Vehicle	48,000		48,000				
Fuel trailer air compressor	3,000		3,000				
Residence - 31B Dan. rd. Fireplace	2,755	2,755					
Totals	6,032,784	822,295	1,054,000	160,000	23,993	3,636,016	336,480

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

NOTE 4 – DISPOSAL OF ASSETS

SHIRE OF DANDARAGAN

BUDGET NOTE 4

DISPOSAL OF ASSETS

Note 4 (A)

Class of Asset	Proceeds from Sale		Cost of Replacement Asset		Net Cost for Change Over	
	2016 / 2017 Actual	2017/2018 Budget	2016 / 2017 Actual	2017/2018 Budget	2016 / 2017 Actual	2017/2018 Budget
	\$	\$	\$	\$	\$	\$
<u>Plant & Machinery</u>						-
Tractor		10,000		56,000		46,000
6 Wheeler (water tanker)		60,000		220,000		160,000
Side Tipper & Dolly (second hand)		10,000		85,000		75,000
Grader		70,000		355,000		285,000
Mower		1,000		60,000		59,000
Utility		4,000		43,000		39,000
Utility		4,000		43,000		39,000
Administration Vehicle (CEO)		45,000		56,000		11,000
Administration Vehicle (EMDS)		40,909		48,000	0	7,091
Administration Vehicle (EMI)		31,818		48,000		16,182
Administration Vehicle (MBS)		23,000		37,000	0	14,000
Pole Saw Loader Attachment		40,000	0			
Loader	6,455		0		(6,455)	
6 Wheel Truck	73,182		195,033		121,852	
Side Tipper & Dolly	8,000		75,310		67,310	

Note 4 (B)

Proceeds from Sale		Written Down Value		Profit/(Loss) on Disposal	
2016 / 2017 Actual	2017/2018 Budget	2016 / 2017 Actual	2017/2018 Budget	2016 / 2017 Actual	2017/2018 Budget
\$	\$	\$	\$	\$	\$
	10,000		12,716		(2,716)
	60,000		99,913		(39,913)
	10,000		8,175		1,825
	70,000		76,384		(6,384)
	1,000		212		788
	4,000		9,800		(5,800)
	4,000		11,808		(7,808)
	45,000		44,907		93
	40,909		40,199	0	710
	31,818		39,144	0	(7,326)
	23,000		25,212	0	(2,212)
	40,000		95,952	0	(55,952)
6,455	0	9,444	0	(2,989)	
73,182	0	39,998	0	33,184	
8,000	0	9,499	0	(1,499)	

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

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NOTE 5 – BORROWINGS

SHIRE OF DANDARAGAN
NOTE 5
LOAN REPAYMENT DETAILS

(a) Debenture Repayments

Loan Details		Amount Outstanding 1/7/2017	New Loans 2017/2018 Budget	Interest Repayments		Principal Repayments		Principal Outstanding 30/06/2018
No.		\$	\$	2016 / 2017 Actual	2017/2018 Budget	2016 / 2017 Actual	2017/2018 Budget	\$
Self-Supporting Loans								
113	Advance Dandaragan	7,373		644	368	4,562	4,842	2,531
114	Cervantes Community Club	43,092		3,928	2,814	15,187	16,316	26,776
130	Jurien Bowling Club	112,140		6,259	5,292	19,328	20,294	91,846
131	Jurien Bowling Club	21,415		690	535	5,761	5,916	15,499
Other Loans								
127	Jurien Admin Centre	341,275		21,355	18,106	57,744	60,994	280,281
128	Jurien Jetty	-		4,372		110,346		-
Total		525,294	-	37,248	27,115	212,928	108,362	416,932

Community Group Cash Advance	Amount Outstanding 1/7/2017	New Loans 2017/2018 Budget		Principal Repayments 2016 / 2017 Actual	2017/2018 Budget	Principal Outstanding 30/06/2018
	\$	\$		\$	\$	
<i>Self-Supporting</i>						
Cervantes Bowling Club	11,608			4,152	4,152	7,456
Total	11,608	-		4,152	4,152	7,456
GRAND TOTAL	536,902	-	37,248	27,115	112,514	106,736
						430,166

(b) Unspent Debentures:

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

(c) Overdraft:

Council utilised an overdraft facility during 2016/2017 but did not require it at 30th June 2017. Details of this facility can be found at note 12.

It is anticipated this facility will be required during 2017/2018.

NOTE 6 – RESERVE ACCOUNTS

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
CASH TRANSFERS TO RESERVES			
Plant Reserve	3,096	8,396	5,236
Building Renewal Reserve	18,996	165,878	54,373
Economic Development Initiatives Reserve	400,000		
Rubbish Reserve	4,410	5,467	3,257
Community Centre Reserve	10,674	11,712	9,399
Television Services Reserve	1,136	1,409	839
Computer Reserve	663	822	490
Caravan Park Reserve	4,607	6,056	3,628
Land Development Reserve	822	1,019	607
Parking Requirements Reserve (Lot 1154 Sandpiper Street)	133	164	98
Parks and Recreation Grounds Development Reserve (Seagate Estate)	4,376	5,424	3,232
Sport and Recreation Reserve	52,860	52,854	51,665
Landscaping Reserve (Lot 1154 Sandpiper Street)	31	38	23
Jetty Reserve		3,838	2,515
Aerodrome Reserve	23,332	23,638	23,168
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)		5,708	4,496
Staff Attraction & Incentive Reserve	2,437	2,992	1,800
Public Open Space Renewal Reserve	40,062	102,405	98,131
Infrastructure Renewal Reserve	6,900	15,526	9,613
Public Open Space Construction Reserve	1,038	1,275	767
Building Construction Reserve	1,351	1,659	998
Leave Reserve	3,034	46,584	43,631
Sewer Stage 1B Reserve		252	167
	579,958	463,113	318,132

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
CASH TRANSFERS FROM RESERVES			
Plant Reserve	30,333	329,645	329,645
Building Renewal Reserve	129,566		106,000
Community Centre Reserve	31,651		
Computer Reserve	54,640		
Caravan Park Reserve		24,906	19,542
Land Development Reserve	50,000		50,000
Administration Office Extensions Reserve	426		
Jetty Reserve		279,751	275,444
Aerodrome Reserve		30,000	30,000
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)		500,105	492,521
Staff Attraction & Incentive Reserve	200,814		
Public Open Space Renewal Reserve	40,000	425,000	45,000
Infrastructure Renewal Reserve		503,000	223,000
Sewer Stage 1B Reserve		22,050	18,285
	537,430	2,114,457	1,589,437
NET RESERVE TRANSFERS	(42,528)	1,651,344	1,271,305

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
RESERVE BALANCES			
PLANT REPLACEMENT RESERVE			
Opening Balance	255,104	576,353	576,353
Transfer to/(from) Reserve	(27,237)	(321,249)	(324,409)
Reserve Movement in / (out)	-	-	-
Closing Balance	227,867	255,104	251,944
BUILDING RENEWAL RESERVE			
Opening Balance	1,028,467	862,589	862,589
Transfer to/(from) Reserve	(110,570)	165,878	(51,627)
Reserve Movement in / (out)	-	-	-
Closing Balance	917,897	1,028,467	810,962
ECONOMIC DEVELOPMENT INITIATIVES RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	400,000		-
Reserve Movement in / (out)			
Closing Balance	400,000	-	-
RUBBISH RESERVE			
Opening Balance	363,429	357,962	357,962
Transfer to/(from) Reserve	4,410	5,467	3,257
Reserve Movement in / (out)			
Closing Balance	367,839	363,429	361,220
COMMUNITY CENTRE RESERVE			
Opening Balance	385,210	373,498	373,498
Transfer to/(from) Reserve	(20,977)	11,712	9,399
Reserve Movement in / (out)			
Closing Balance	364,233	385,210	382,897
TELEVISION SERVICES RESERVE			
Opening Balance	93,653	92,244	92,244
Transfer to/(from) Reserve	1,136	1,409	839
Reserve Movement in / (out)			
Closing Balance	94,790	93,653	93,084

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
ANNUAL LEAVE ENTITLEMENTS RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		-	
Closing Balance	-	-	-
COMPUTER RESERVE			
Opening Balance	54,640	53,818	53,818
Transfer to/(from) Reserve	(53,977)	822	490
Reserve Movement in / (out)			
Closing Balance	663	54,640	54,308
ROAD CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		-	
Closing Balance	-	-	-
CARAVAN PARKS RESERVE			
Opening Balance	379,672	398,522	398,522
Transfer to/(from) Reserve	4,607	(18,850)	(15,914)
Reserve Movement in / (out)			
Closing Balance	384,279	379,672	382,608
PLAYGROUND EQUIPMENT RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		-	
Closing Balance	-	-	-
LAND DEVELOPMENT RESERVE			
Opening Balance	67,715	66,697	66,697
Transfer to/(from) Reserve	(49,178)	1,019	(49,393)
Reserve Movement in / (out)			
Closing Balance	18,537	67,715	17,303

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
PARKING REQUIREMENTS RESERVE (LOT 1154 SANDPIPER STREET)			
- Lot 1154 Sandpiper Street			
Opening Balance	10,930	10,765	10,765
Transfer to/(from) Reserve	133	164	98
Reserve Movement in / (out)			
Closing Balance	11,062	10,930	10,863
COASTAL / FORESHORE RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		-	
Closing Balance	-	-	-
PARKS AND RECREATION GORUNDS DEVELOPMENT RESERVE (SEAGATE ESTATE)			
- Seagate Public Open Space			
Opening Balance	360,601	355,176	355,176
Transfer to/(from) Reserve	4,376	5,424	3,232
Reserve Movement in / (out)			
Closing Balance	364,976	360,601	358,408
FOOTPATH CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		-	
Closing Balance	-	-	-
LANDSCAPING RESERVE (LOT 1154 SANDPIPER STREET)			
Opening Balance	2,536	2,499	2,499
Transfer to/(from) Reserve	31	38	23
Reserve Movement in / (out)			
Closing Balance	2,567	2,536	2,521
SPORT AND RECREATION RESERVE			
Opening Balance	235,708	182,854	182,854
Transfer to/(from) Reserve	52,860	52,854	51,665
Reserve Movement in / (out)			
Closing Balance	288,568	235,708	234,519

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
ADMINISTRATION OFFICE EXTENSIONS RESERVE			
Opening Balance	426	426	426
Transfer to/(from) Reserve Reserve Movement in / (out)	(426)	-	-
Closing Balance	(0)	426	426
JETTY RESERVE			
Opening Balance	645	276,558	276,558
Transfer to/(from) Reserve Reserve Movement in / (out)	-	(275,913)	(272,930)
Closing Balance	645	645	3,629
AERODROME RESERVE			
Opening Balance	73,330	79,692	79,692
Transfer to/(from) Reserve Reserve Movement in / (out)	23,332	(6,362)	(6,832)
Closing Balance	96,662	73,330	72,860
HOUSING RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve Reserve Movement in / (out)	-	-	-
Closing Balance	-	-	-
JURIEN BAY CITY CENTRE ENHANCEMENT PROJECT RESERVE (SUPERTOWNS)			
Opening Balance	-	494,397	494,397
Transfer to/(from) Reserve Reserve Movement in / (out)	-	(494,397)	(488,025)
Closing Balance	-	-	6,373
STAFF ATTRACTION & INCENTIVE RESERVE			
Opening Balance	200,814	197,822	197,822
Transfer to/(from) Reserve Reserve Movement in / (out)	(198,377)	2,992	1,800
Closing Balance	2,437	200,814	199,622

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
PUBLIC OPEN SPACE RENEWAL RESERVE			
Opening Balance	417,120	739,715	739,715
Transfer to/(from) Reserve Reserve Movement in / (out)	62	(322,595)	53,131
Closing Balance	417,182	417,120	792,846
INFRASTRUCTURE RENEWAL RESERVE			
Opening Balance	568,636	1,056,110	1,056,110
Transfer to/(from) Reserve Reserve Movement in / (out)	6,900	(487,474)	(213,387)
Closing Balance	575,536	568,636	842,723
PUBLIC OPEN SPACE CONSTRUCTION RESERVE			
Opening Balance	85,554	84,279	84,279
Transfer to/(from) Reserve Reserve Movement in / (out)	1,038	1,275	767
Closing Balance	86,592	85,554	85,046
INFRASTRUCTURE CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve Reserve Movement in / (out)	-	-	-
Closing Balance	-	-	-
BUILDING CONTRUCTION RESERVE			
Opening Balance	111,346	109,687	109,687
Transfer to/(from) Reserve Reserve Movement in / (out)	1,351	1,659	998
Closing Balance	112,697	111,346	110,685
LEAVE RESERVE			
Opening Balance	250,002	203,419	203,419
Transfer to/(from) Reserve Reserve Movement in / (out)	3,034	46,584	43,631
Closing Balance	253,036	250,002	247,049

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

Note 6 – Reserve Accounts	2017/2018 Budget \$	2016 / 2017 Actual \$	2016/2017 Budget \$
SEWER STAGE 1B RESERVE			
Opening Balance	0	21,798	21,798
Transfer to/(from) Reserve	-	(21,798)	(18,118)
Reserve Movement in / (out)	-	-	-
Closing Balance	0	0	3,680
TOTAL CASH BACKED RESERVES	4,988,066	4,945,538	5,325,577

All of the above cash backed reserve accounts are supported by money held in financial institutions and match the amount shown as reserve funds in Note 13

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

In accordance to each reserve account, the purpose for which the funds are set aside are as follows:

Plant Reserve

- to be used in order to assist in the purchase of major items of plant.

Building Renewal Reserve

- to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.

Economic Development Initiatives Reserve

- to be used for the planning, development and implementation of economic development initiatives within the Shire of Dandaragan

Rubbish Reserve

- to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site

Community Centre Reserve

- to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns.

Television Services Reserve

- to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.

Computer Reserve

- to be used for the future purchase of computers.

Caravan Parks Reserve

- to be used to fund improvements, other works and the promotion of caravan parks and their surrounds. To also fund planning, feasibility and establishment of new caravan parks.

Land Development Reserve

- For the purpose of funding land development in the town sites of Dandaragan and Badgingarra.

Parking Requirements Reserve (Lot 1154 Sandpiper Street)

- to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.

Parks and Recreation Grounds Development Reserve (Seagate Estate)

- to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation.

Landscaping Reserve (Lot 1154 Sandpiper Street)

- to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.

Sport and Recreation Reserve

- to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.

Administration Office Extensions Reserve

- to fund investigation, design and capital costs of future office extensions.

Aerodrome Reserve

- to be used for renewal, major maintenance, expansion or relocation of Shire of Dandaragan's airstrips and aerodromes

Jetty Reserve

- to fund design, feasibility and construction relating to the jetty project

Jurien Bay City Centre Enhancement Project Reserve (SuperTowns)

- to be used to fulfilling the requirements, outcomes and achievable identified in the Financial Assistance Agreement for the Supertowns Development Project Fund – Jurien Bay City Centre Enhancement Project

Staff Attraction & Incentive Reserve

- to be used to fund staff attraction and incentive programs and processes, such as, but not limited to additional superannuation contributions, bonuses, rental subsidies and utility subsidies

Public Open Space Renewal Reserve

- to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan

Infrastructure Renewal Reserve

- to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.

Public Open Space Construction Reserve

- to fund capital construction and/or purchase of public open space and associated assets.

Infrastructure Construction Reserve

- to fund capital construction and/or purchase of infrastructure and associated assets.

Building Construction Reserve

- to fund capital construction and/or purchase of infrastructure and other associated assets.

Leave Reserve

- to fund annual leave and long service leave entitlements.

NOTE 7 – NET CURRENT ASSETS

SHIRE OF DANDARAGAN
BUDGET NOTE 7
NET CURRENT ASSETS

Description	Notes	1/7/2017	30/06/2018
NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSET			
Cash - Unrestricted		2,271,019	(232,541)
Cash - Restricted		4,945,538	4,988,066
Receivables		985,987	299,987
Inventories		(31,076)	(31,076)
		8,171,468	5,024,436
LESS: CURRENT LIABILITIES			
Payables and Provisions		(436,369)	(36,369)
		7,735,099	4,988,067
Less: Restricted Cash - Reserves		4,945,538	4,988,066
NET CURRENT ASSET POSITION		2,789,561	0

NOTE 8 – SCHEDULE OF RATES AND CHARGES

SHIRE OF DANDARAGAN

NOTE 8

SCHEDULE OF RATES AND CHARGES

Gross Rental Value (GRV)

Council resolved to impose a rate of 8.43 cents in the dollar for all Gross Rental Values for 2017/18

Unimproved Values (UV)

Council resolved to impose a rate of 0.7737 cents in the dollar for all Unimproved Values for 2017/18

Minimum Rates:

Council resolved to impose minimum rates to ensure equitable contributions by all rateable properties.

The following minimum rates apply:

General GRV	\$916
Lesser GRV (Dandaragan & Badgingarra)	\$691
General UV	\$865
Lesser UV (non mining)	\$691

Discount:

Discount of 5% allowed on current rates paid in full by 22 September 2017. The total value of the discount is estimated at \$230,000.00

Late Payments Interest Rate:

A charge of 10% per annum, calculated daily by simple interest.

The imposition of Late Payment Interest is budgeted to generate an amount of \$27,000.00.

Instalment Plan Interest Rate:

A charge of 5% per annum, calculated by simple interest.

The imposition of Instalment Plan Interest is budgeted to generate an amount of \$16,000

Administration Fee:

A charge of \$20.00 per instalment plan for those ratepayers wishing to use this form of payment.

The imposition of the Instalment Administration Fee is budgeted to generate an amount of \$13,000.

Due Dates for payment of Rates and Services 2017/18:

One Instalment Plan

Friday, 22nd September 2017

Four Instalment Plan

22nd September 2017

22nd November 2017

22nd January 2018

22nd March 2018

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2018

SHIRE OF DANDARAGAN

NOTE 8

RATING INFORMATION

RATE TYPE	2017/2018 Budget					2016/2017 Budget				
	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Total Revenue	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Total Revenue
General Rate										
General GRV	0.084300	1,520	25,054,474	2,112,092	2,112,092	0.07940	1,864	27,764,122	2,204,471	2,204,471
Vacant Residential - GRV						0.20100	667	3,556,821	714,921	714,921
General UV	0.007737	685	369,559,156	2,859,280	2,859,280	0.007851	688	346,373,432	2,719,378	2,719,378
Sub-Total		2,205	394,613,630	4,971,372	4,971,372		3,219	377,694,375	5,638,770	5,638,770
Minimum Rates										
General GRV	916	1,277	8,225,808	1,169,732	1,169,732	658	185	1,287,046	121,730	121,730
Lesser GRV (Dandaragan & Badgingarra)	691	86	491,530	59,426	59,426					
Vacant Residential - GRV						658	163	457,730	107,254	107,254
General UV	865	77	1,390,596	66,605	66,605	824	81	1,415,146	66,744	66,744
Lesser UV (non mining)	691	48	2,577,300	33,168	33,168	658	47	2,367,800	30,926	30,926
Sub-Total		1,488	12,685,234	1,328,931	1,328,931		476	5,527,722	326,654	326,654
Ex Gratia Rates					1,204					1,204
		3,693	407,298,864	6,300,303	6,301,507		3,695	383,222,097	5,965,424	5,966,628
Discounts					(230,000)					(210,000)
Total as per Rate Setting Statement					6,071,507					5,756,628
Specified Area Rate					0					114,719
Instalment Admin Fee					13,000					13,000
Total as per Income Statement					6,084,507					5,884,347

NOTE 9 – RATING INFORMATION

SHIRE OF DANDARAGAN
NOTE 9
RATING INFORMATION

(a) SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

	Rate in \$	Rateable Value \$	2017/2018 Budget Revenue \$	Budget Applied to Costs \$	2016/2017 Budget \$
Jetty / Foreshore Design, feasibility and construction GRV - Jurien Bay					115,872

The specified area rate is for design, feasibility and construction relating to the new jetty and foreshore development at Dobbyn Park - Jurien Bay

The proceeds of the Specified Area Rate were applied to Loan number 128 - Jurien Jetty
The loan was fully repaid in 2016/17

NOTE 10 – FEES & CHARGES

SHIRE OF DANDARAGAN
NOTE 10
FEES AND CHARGES
for the year ending 30 June 2018

	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
FEES AND CHARGES REVENUE			
Governance	(75)	(151)	(75)
General Purpose Funding	(9,300)	(14,911)	(9,300)
Law, Order, Public Safety	(319,305)	(304,255)	(317,779)
Health	(14,667)	(14,041)	(9,658)
Community Amenities	(1,166,304)	(1,180,929)	(1,105,777)
Recreation & Culture	(222,662)	(243,585)	(216,110)
Transport	(31,304)	(17,481)	(24,067)
Economic Services	(199,341)	(238,773)	(175,114)
Other Property and Services	(157,050)	(17,202)	(155,900)
	(2,120,008)	(2,031,328)	(2,013,780)

NOTE 11 – ELECTED MEMBERS REMUNERATION

SHIRE OF DANDARAGAN
NOTE 11
ELECTED MEMBERS REMUNERATION

	2017/2018 Budget	2016/2017 Budget
	\$	\$
The following fees, expenses and allowances are to be paid to council members and/or the president.		
Councillors Annual Meeting Fees	127,720	127,720
Presidents Annual Meeting Fee	24,720	24,720
Members Travel / Accommodation (not allowances)	25,000	25,000
ICT Allowance (Elected Members)	31,500	31,500
Presidents Allowance	12,000	12,000
Deputy Presidents Allowance	3,000	3,000
	223,940	223,940

NOTE 12 – DETAILS OF OVERDRAFT FACILITY

SHIRE OF DANDARAGAN

Note 12

DETAILS OF OVERDRAFT FACILITY

The Shire of Dandaragan has an overdraft facility negotiated with Bankwest.

Overdraft Limit:	\$350,000.00
Expiry Date:	30th June 2018
Interest rate:	Variable - equal to Bankwest's indicator rates plus a margin of 1% per annum
Fees and Charges:	\$1050.00 per quarter
Security:	Local Government Statutory borrowing powers

NOTE 13 – NOTES TO THE CASH FLOW RECONCILIATION

SHIRE OF DANDARAGAN
NOTE 13
NOTES TO THE CASH FLOW RECONCILIATION

	2017/2018 Budget	2016 / 2017 Actual	2016/2017 Budget
(a) Reconciliation of Cash			
For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period as follows:			
Cash - Unrestricted	(232,541)	2,271,019	(227,564)
Cash - Restricted Note 6	4,988,066	4,945,538	5,325,577
	4,755,525	7,216,557	5,098,013
(b) Reconciliation of Net Cash Provided by Operating			
Change in Net Assets (Per Income Statement)			
Net Result	(3,375,544)	1,307,149	(311,573)
(Increase)/Decrease in Receivables	686,000	(451,028)	124,173
Grants and Subsidies for the development of assets	(1,433,304)	(3,955,271)	(3,522,092)
(Profit)/Loss on Disposal of Assets	(189,341)	33,859	106,776
(Increase)/Decrease in Stock	(0)	56,639	(0)
Depreciation	6,171,904	6,052,105	5,711,376
Increase/Decrease in Payables and Provisions	(400,000)	(96,877)	(299,000)
Net Cash provided by Operating Activities	1,459,715	2,946,576	1,809,660
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft Limit Note 12	350,000	350,000	350,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	21,000	21,000	21,000
Credit Card at Balance Date	0	0	0
Total Credit Unused	371,000	371,000	371,000
Loan Facilities			
Loan Facilities in use at balance date Note 5	416,932	525,294	525,294
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

NOTE 14 – DETAILS OF OTHER FINANCIAL INFORMATION

SHIRE OF DANDARAGAN
NOTE 14
DETAILS OF OTHER FINANCIAL INFORMATION

(a) Trading Undertakings

During the 2016/2017 financial year and the budget for the 2017/18 financial year the Shire of Dandaragan has/will not be entering into any trading undertakings.

(b) Major Land Transactions

During the 2016/2017 financial year and the budget for the 2017/18 financial year the Shire of Dandaragan will not be undertaking any major land transactions as defined in the Local Government (Functions and General) Regulations 1996, Regulation 7.

(c) Trust Fund / Restricted Assets

No movement is budgeted in funds held over which the municipality has no control and which are not included in the financial statements.

The balance of the Trust Fund as at 1 July 2017 is as follows;

	Balance 1/07/2017 \$
Housing Relocation Bond	\$ 4,000.00
Housing Bonds	\$ 250.00
Seagate Estate	\$ 37,300.00
Fire Fighting Facility	\$ 5,000.00
Other Development Bonds	\$ 19,000.00
Dust Bond	\$ 11,049.00
Burial Plots	\$ 3,125.73
Footpath Deposits	\$ 2,600.00
Sale Lot 28 Harris St for cap exp rec dand	\$ 9,500.00
Scheme Amendment Deposit	\$ 1,000.00
KidsSport	\$ 2,829.00
	\$ 95,653.73

The balance of the Restricted Assets as at 1 July 2017 is as follows;

Central Coast Strategy	\$ 13,540.14
DOLA Sub-Divisions Cervantes	\$ 41,401.12
Jurien Bay Heights - Stage 2	\$ 15,900.00
Seagate Estate Footpath	\$ 20,814.20
Cash in Lieu - Landscaping	\$ 2,000.00
Cash in Lieu POS - Landcorp	\$ 162,500.00
RehabBond (Sand Pit Holdings Lot 290 Canover)	\$ 5,000.00
Retention Wormall Civil PL STowns	\$ 148,050.00
Interest on Restricted Assets	\$ 59,550.16
	\$ 468,755.62



SHIRE OF DANDARAGAN

2017/2018

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
GOVERNANCE					
Electoral Rolls					
Owners/Occupiers Roll	each	\$ 26.00	N	A 81 10(1) & (5)	Subject to Local Government Act Administration Regulations 1996 29B
Consolidated Roll	each	\$ 26.00	N	A 81 10(1) & (5)	Subject to Local Government Act Administration Regulations 1996 29B
Freedom of Information					
Freedom of Information Requests	per hour	\$ 30.00	N	A 81 10(1) & (5)	Set by Freedom of Information Regulations 1993
Facsimile					
(Local) First transmission	each	\$ 3.10	Y	BR	Council
(STD) First transmission	each	\$ 5.70	Y	BR	Council
Second + Transmission	each	\$ 1.05	Y	BR	Council
Receipt of first page	each	\$ 1.05	Y	BR	Council
Receipt of second page	each	\$ 0.55	Y	BR	Council
Photocopying and Duplicating					
Single Copy Black and White	each	\$ 0.60	Y	BR	Council
Double Sided Copy Black and White	each	\$ 1.00	Y	BR	Council
A3 Paper Black and White	each	\$ 1.00	Y	BR	Council
A3 Double sided copy Black and White	each	\$ 2.00	Y	BR	Council
Single Copy Color	each	\$ 3.00	Y	BR	Council
Double sided copy color	each	\$ 5.00	Y	BR	Council
A3 Paper Color	each	\$ 6.00	Y	BR	Council
A3 Double sided copy color	each	\$ 10.00	Y	BR	Council
Laminating					
A4 Size Pouch	each	\$ 5.00	Y	BR	Council
A3 Size Pouch	each	\$ 7.00	Y	BR	Council

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Members of Council					
All Ordinary Meeting Agendas for full year	each	\$ 126.00	Y	R81-10.01(1)(f)	Council
All Ordinary Meeting Minutes for full year	each	\$ 126.00	Y	R81-10.01(1)(f)	Council
Individual copies of Agendas or Minutes + post	each	\$ 11.50	Y	R81-10.01(1)(f)	Council
RATES					
Rate Book Enquiry					
Account Information and Orders and Requisitions		\$ 75.00	Y	R81-10.01(1)(f)	Subject to LGA Administration Regulations 29B
Payments by Adhoc Instalments					
Any ratepayer making payment of rates or service charges in accordance with an agreement with Council under Section 6.49 of the <i>Local Government Act 1995</i> is charged a fee of \$22.00 for administration charges	each	\$ 22.00	N	A81 10(1)&(4)	Local Government Act 12995
LAW AND ORDER AND PUBLIC SAFETY					
Animal Control					
Registration Fees (GST exempt)					
<i>Unsterilized Female / Male</i>					
One Year		\$ 50.00	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2012
Three Years		\$ 120.00	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2012
Lifetime		\$ 250.00	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2013
<i>Sterilized Female / Male</i>					
One Year		\$ 20.00	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2015
Three Years		\$ 42.50	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2016
Lifetime		\$ 100.00	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2017

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Guide Dogs		Nil			
Dogs used for droving or tending stock		25% of fees otherwise payable	N	A81 10(1)&(4)	Dog Regulations 2013 and Cat Regulations 2019
Foxhounds, bona fide, kept together in a pack not less than 10	per pack	\$ 40.00	N	A81 10(1)&(4)	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				Dog Act 1973 Section 33m
Application for the keeping of more than prescribed number of dogs					Dog Act 1976 Section 26
Replacement Registration Tags	each	\$ 5.00	Y	BR	Council
Fines and Penalties					
For the seizure and impounding of a dog/cat		\$ 115.00	N	A81-5(1)	Dog Regulations 2013 and Cat Regulations 2012
Daily sustenance of a dog/cat in the pound for a day, or part of a day		\$ 21.00	Y	BR	Dog Regulations 2013 and Cat Regulations 2012
Surrender and/or destruction of a dog/ (based on weight of dog)		from \$117 - \$142	Y	BR	Council
Surrender and/or destruction of a cat		\$ 103.00	Y	BR	
Kennel Establishment registration fee for dog	per establishment, where not otherwise registered	\$ 200.00	N	A81 10(1)&(4)	Dog Act Regulations 1976 Second Schedule
Impounded Vehicles					
To impound + towage costs		\$ 100.00	Y	BR	Council
Storage of Impounded vehicle	per day	\$ 20.00	Y	BR	Council
Gate Permit					
Annual Permit	per gate	\$ 10.00	N	A81 10(1)&(4)	Council

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION					
Health					
Home Occupations	each	\$ 100.00	N	A81 10(1)&(4)	Council
Lodging House Annual Registration	each	\$ 200.00	N	A81 10(1)&(4)	Council
Trading in Public Places Permit	each				
Permit for one month*	each	\$ 100.00	N	A81 10(1)&(4)	Local Government Act 1995
Permit for twelve months*	each	\$ 600.00	N	A81 10(1)&(4)	Local Government Act 1995
<i>*parking location restrictions may apply</i>					
Feedlot Permit	each	\$ 150.00	N	A81 10(1)&(4)	Planning and Development Regulations 2009
Itinerant Food Vendors Permit	each				
Permit for twelve months*	each	\$ 150.00	N	A81 10(1)&(4)	Council
<i>*parking location restrictions may apply</i>					
Food Act					
Annual Registration fee	each	\$ 95.00	N	A81 10(1)&(4)	Council
Water Sampling Bacteriological analysis	each	analysis cost	Y	BR	Council
Water Sampling Chemical analysis	each	analysis cost	Y	BR	Council
Swimming Pool Inspection Fees (annual fee included in rates notice)	each	\$ 25.00	N	A81 10(1)&(4)	Council
Liquor Control Act Section 39 Certificate*	each	\$ 100.00	N	A81 10(1)&(4)	Liquor Control Act Section 39
Liquor Control Act Section 40 Certificate*	each	\$ 100.00	N	A81 10(1)&(4)	Liquor Control Act Section 40
<i>* commercial premises only</i>					
Offensive Trades					
Fish/Lobster Processing Works	each	\$ 298.00	N	A81 10(1)&(4)	Health Act 1911 - Department of Health
Processing Establishments - Pet Foods*	each	\$ 298.00	N	A81 10(1)&(4)	Health Act 1911 - Department of Health

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
* All offensive trade fees are prescribed by the Department of Health					
All other fees not listed above shall be charged in accordance with the Health Act 1911					
SANITATION - HOUSEHOLD AND OTHER					
Rubbish Removal Service					
General refuse	per m ³	\$	28.00	Y	R 81-10.01(d) Waste Avoidance & Resource Recovery Act 2007
Builders Waste	per m ³	\$	28.00	Y	R 81-10.01(d) Waste Avoidance & Resource Recovery Act 2007
Clean bricks and concrete slabs (resaleable)			Free		Council
Separated recyclables			Free		Council
Clean fill			Free		Council
Scrap metal			Free		Council
Motorcycle Tyres	each	\$	2.50	Y	R 81-10.01(d) Council
Car Tyres without rims	each	\$	3.60	Y	R 81-10.01(d) Council
4x4 Tyres without rims	each	\$	6.50	Y	R 81-10.01(d) Council
Truck Tyres without rims	each	\$	14.00	Y	R 81-10.01(d) Council
4x4 & Car tyres with rims	each	\$	12.00	Y	R 81-10.01(d) Council
Truck Tyres with rims	each	\$	33.00	Y	R 81-10.01(d) Council
Car tyres contaminated	each	\$	10.00	Y	R 81-10.01(d) Council
Light truck contaminated	each	\$	15.00	Y	R 81-10.01(d) Council
Truck tyre contaminated	each	\$	37.00	Y	R 81-10.01(d) Council
Super single tyre	each	\$	28.00	Y	R 81-10.01(d) Council
Bobcat tyre	each	\$	11.00	Y	R 81-10.01(d) Council
Bobcat tyre contaminated	each	\$	40.00	Y	R 81-10.01(d) Council

FEES AND CHARGES

Description	Unit		Fee charged	GST applic.	GST Reference	Authority to set Fee
Tractor tyre 0m – 1m	each	\$	80.00	Y	R 81-10.01(d)	Council
Tractor tyre Large 1m to 2m	each	\$	130.00	Y	R 81-10.01(d)	Council
Earth mover tyre small 0m – 1m			Not accepted			
Earth mover tyre large 1.m - 1.5m			Not accepted			
Earth mover tyre large 1.5m – 2m			Not accepted			
Asbestos (see note 1)	per m ³	\$	75.00	Y	R 81-10.01(d)	Council
Freezers, Fridges, Air conditioners (see note 2)	each	\$	15.00	Y	R 81-10.01(d)	Council
Used Oil	per litre		Free			Council
Oil Filters	each		Free			Council
Uncontaminated green waste i.e. No weeds			Free			Council
Large tree stumps	per m ³	\$	28.00	Y	R 81-10.01(d)	Council
Power Poles	per m ³	\$	28.00	Y	R 81-10.01(d)	Council
Problematic wastes (See note 3))	per m ³	\$	75.00	Y	R 81-10.01(d)	Council
Emergency opening fee	per hour	\$	100.00	Y	R 81-10.01(d)	Council

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

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

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

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

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Rubbish Service Level 1					
Collection of one rubbish bin weekly and one recycling bin fortnightly	\$	358.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Pensioner Rate	\$	310.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Rubbish Service Level 2				R81-15.01(1)(a)(i)	
Collection of one rubbish bin weekly and two recycling bin fortnightly	\$	434.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Pensioner Rate	\$	386.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Rubbish Service Level 3					
Collection of one rubbish bin weekly and three recycling bin fortnightly	\$	510.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Pensioner Rate	\$	462.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Rubbish Service Level 4					
Collection of one rubbish bin weekly and four recycling bin fortnightly	\$	586.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Pensioner Rate	\$	538.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Rubbish Service Level 5					
Collection of one rubbish bin weekly and five recycling bin fortnightly	\$	662.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Pensioner Rate	\$	614.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Rural Facility Pass					
Rural 240l Disposal Charge	\$	146.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Replacement Bins (ex GST)	\$	90.00	N	R81-15.01(1)(a)(i)	Waste Avoidance & Resource Recovery Act 2007
Treatment of Sewerage and Disposal of Effluent and Liquid Waste					

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Sewerage - Septic Tank Servicing Charges					
Septic Tank Clean/Pump out (3 hours maximum)	per load	\$ 544.00	Y	BR	Council
Cleaning of grease traps or chemical toilet	per load	\$ 157.00	Y	BR	Council
Cleaning of grease traps in conjunction with other grease trap servicing on same day		\$ 105.00	Y	BR	Council
Additional charge over 3 hours	per hour	\$ 132.00	Y	BR	Council
Department of Environment Tracking Charge	per load	\$ 44.00	N	A81 10(1)&(4)	Department of Water & Environmental Regulation
<i>*Fees indicated are set by DER & increased in April in each year</i>					
Water Corporation disposal charge per kl - <i>Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee</i>		\$ 112.54	N	A81 10(1)&(4)	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>		\$ 110.21	N	A81 10(1)&(4)	Water Corporation
Penalty Surcharge where works are undertaken outside of span of ordinary hours for Shire employees	per hour	\$ 30.00	N	A81 10(1)&(4)	Council
Septic Tank Inspection Fees (GST exempt)					
Application Fee for the Approval of an Apparatus*		\$ 118.00	N	A81 10(1)&(4)	Health Act 1911; fee set by the Depart. of Health
Permit to Use an Apparatus*		\$ 118.00	N	A81 10(1)&(4)	Health Act 1911; fee set by the Depart. of Health
<i>Fees indicated are set by the Department of Health and may be increased periodically</i>					

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
<i>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.</i>					
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:					Planning & Development Regulations 2009 Part 7 Division 2
\$50,000		\$147.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
\$50,001 - \$500,000		0.32% of the estimated cost of the development*	N	A81 10(1)&(4)	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	A81 10(1)&(4)	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	A81 10(1)&(4)	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	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
More than \$21,500,000		\$34,196*	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
<i>*Where advertising is required this cost will be in addition to the above charges</i>					
Determining development application for extractive industry where development has not commenced or been carried out*	\$	739.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Determining initial application for approval of home occupation where home occupation has not commenced*	\$	222.00	N	A81 10(1)&(4)	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	A81 10(1)&(4)	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		A81 10(1)&(4)	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	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Providing written planning advice*	\$	73.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Residential Design Codes Variation only	\$	147.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
* Where development, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).					
Planning Approval by way of an agreement**	\$	175.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Agreement preparation fees**	\$	150.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Reserve User Fee**	\$	500.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
** For the first two years the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire					

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Scheme Amendment Application Fees					
\$1000 / \$3000 / \$5000 deposits when making application, adjusted accordingly at the rate of \$66 per hour plus advertising*					Planning & Development Regulations 2009 Part 7 Division 2
<i>*To be determined by the assessing officer to ensure a fair amount is secured as payment, depending on the complexity and size of the Scheme Amendment.</i>					
Structure Plans/Outline Development Plans Application Fees					
Structure Plans application fee + advertising	per hour	\$ 66.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Outline Development Plan Fees (ODP) + advertising	per hour	\$ 66.00	N	A81 10(1)&(4)	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	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
6 – 195 Lots*	per lot	\$73.00 for first 5 lots, \$35.00 thereafter	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Greater than 195 Lots*		\$ 7,393.00	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
Town Planning Scheme		\$ 49.50	N	A81 10(1)&(4)	Planning & Development Regulations 2009 Part 7 Division 2
COMMUNITY AMENITIES					
Cemetery Charges					
Grant of Right of Burial (to reserve a grave site)		\$ 150.00	Y	BR	Council (Local Laws)
Internment		\$ 600.00	Y	BR	Council (Local Laws)
Child / Stillborn Internment		\$ 600.00	Y	BR	Council (Local Laws)

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Saturday Burial (Internment and Grant of Right of Burial - \$750.00)		\$ 300.00		BR	Council (Local Laws)
Sunday Burial		No Service	Y		Council (Local Laws)
Exhumation Fee		\$ 1,000.00	Y	BR	Council (Local Laws)
Re-internment after exhumation		\$ 400.00	Y	BR	Council (Local Laws)
Additional Charge to Remove / Replace any headstone, kerbing	per hour	\$ 75.00	Y	BR	Council (Local Laws)
Permission to erect a monument		\$114.00	Y	BR	Council (Local Laws)
Undertakers annual licence fee		\$ 52.00	Y	BR	Council (Local Laws)
Re-opening of any grave		\$ 600.00	Y	BR	Council (Local Laws)
To reserve a niche wall space – single (Dandaragan, Badgingarra, original Jurien Bay)		\$ 150.00	Y	BR	Council (Local Laws)
To reserve a niche wall – double (Dandaragan, Badgingarra, original Jurien Bay)		\$ 250.00	Y	BR	Council (Local Laws)
To reserve a niche wall – single (Jurien Bay new Niche walls)		\$ 300.00	Y	BR	Council (Local Laws)
To reserve a niche wall space – double (Jurien Bay new Niche walls)		\$ 550.00	Y	BR	Council (Local Laws)
Internment of Ashes		\$ 100.00	Y	BR	Council (Local Laws)
Installation of Plaque		\$ 52.00	Y	BR	Council (Local Laws)
Public Halls and Recreation Centres					Council (Local Laws)
Family Resource Centre					
Office 2 and 3					
Community (excluding outgoings i.e. telephone)	per hour	\$ 25.00	Y	BR	Council
Commercial (excluding outgoings i.e. telephone)	per hour	\$ 30.00	Y	BR	Council
Multipurpose Meeting Facility					
Community	per hour	\$ 25.00	Y	BR	Council

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Commercial	per day-8hrs	\$ 180.00	Y	BR	Council
	per hour	\$ 30.00	Y	BR	Council
	per day-8 hrs	\$ 216.00	Y	BR	Council
Jurien Bay Education and Conference Centre					
Amphitheatre	per hire	\$ 40.00	Y	BR	Council
Community Hire					
Classroom 1 (IT Classroom)	per hour	\$ 25.00	Y	BR	Council
Classroom 2	per hour	\$ 25.00	Y	BR	Council
Classroom 3	per hour	\$ 25.00	Y	BR	Council
Classroom 2 and 3 (co-joined)	per hour	\$ 40.00	Y	BR	Council
Conference Room	per hour	\$ 25.00	Y	BR	Council
Full Facility	per hour	\$ 80.00	Y	BR	Council
Hot Office	per hour	\$ 15.00	Y	BR	Council
Classroom 1 (IT Classroom)	per day-8hrs	\$ 180.00	Y	BR	Council
Classroom 2	per day-8hrs	\$ 180.00	Y	BR	Council
Classroom 3	per day-8hrs	\$ 180.00	Y	BR	Council
Classroom 2 and 3 (co-joined)	per day-8hrs	\$ 288.00	Y	BR	Council
Conference Room	per day-8hrs	\$ 180.00	Y	BR	Council
Full Facility	per day-8hrs	\$ 576.00	Y	BR	Council
Hot Office	per day-8hrs	\$ 108.00	Y	BR	Council
Commercial Hire					
Classroom 1 (IT Classroom)	per hour	\$ 30.00	Y	BR	Council
Classroom 2	per hour	\$ 30.00	Y	BR	Council
Classroom 3	per hour	\$ 30.00	Y	BR	Council
Classroom 2 and 3 (co-joined)	per hour	\$ 48.00	Y	BR	Council

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Conference Room	per hour	\$ 30.00	Y	BR	Council
Full Facility	per hour	\$ 96.00	Y	BR	Council
Hot Office	per hour	\$ 15.00	Y	BR	Council
Classroom 1 (IT Classroom)	per day-8hrs	\$ 216.00	Y	BR	Council
Classroom 2	per day-8hrs	\$ 216.00	Y	BR	Council
Classroom 3	per day-8hrs	\$ 216.00	Y	BR	Council
Classroom 2 and 3 (co-joined)	per day-8hrs	\$ 345.00	Y	BR	Council
Conference Room	per day-8hrs	\$ 216.00	Y	BR	Council
Full Facility	per day-8hrs	\$ 691.00	Y	BR	Council
Hot Office	per day-8hrs	\$ 108.00	Y	BR	Council
Sandy Cape (including GST)					
Minimum Charge (includes up to two adults and two children)	per night	\$ 20.00	Y	BR	Council
Additional adults per site	per night	\$ 3.00	Y	BR	Council
Additional children (3 year to 16 years old) per site	per night	\$ 2.00	Y	BR	Council
TOURISM AND AREA PROMOTION					
Holiday Planner Brochure Advertising					
Half page		\$ 850.00	Y	BR	Council
Large		\$ 650.00	Y	BR	Council
Medium		\$ 450.00	Y	BR	Council
Small		\$ 250.00	Y	BR	Council
Sale of History Books					
Plateau, Plain and Coast	per copy	\$ 25.00	Y	BR	Council
Postage		\$ 4.00	Y	BR	Council
District Maps					
Owner Maps	per copy	\$ 20.00	Y	BR	Council

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Caravan Park Registrations (GST exempt)					
Application for the grant or renewal of a licence or The amount calculated by multiplying the relevant amount set out by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.*	\$	200.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Long Stay Sites	\$	6.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Short stay sites and sites in transit camps	\$	6.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Camp Site	\$	3.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Over flow site	\$	1.50	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Additional fee by way of penalty for renewal after expiry	\$	20.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
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*					
Transfer of Licence	\$	100.00	N	A81 10(1)&(4)	Caravan Parks and Camping Grounds Act 1995
Appeal to State Administrative Tribunal under Section 27 of the Camping and Caravan Park Act	\$	100.00	N	A81 10(1)&(4)	Council
Dandaragan Caravan Park					
Camp Fees for 2 people	per night	\$ 20.00	Y	BR	Council
Additional person	per night	\$ 6.50	Y	BR	Council
One week stay or more	per week	\$ 100.00	Y	BR	Council

BUILDING CONTROL

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Building Permit Fees For New Building Works					
These fees are established under the Building Regulations 2012. The scale of schedule fees ranges from 0.09% to 0.32% of the total cost of the building under construction.					
Certified Application Classification 1 to 10		0. 19%, but no less than \$97.70	N		Building Regulations 2012
Uncertified Application Classification 1 to 10		0.32%, but not less than \$97.70	N		Building Regulations 2012
Other Classifications Class 2 to Class 9		0.09%, but no less than \$97.70	N		Building Regulations 2012
Building Approval Certificate Fees For Unauthorised Building Works					
Classification 1 to 10		0.38%, but no less than \$97.70	N		Building Regulations 2012
Other Classifications		0.38%, but no less than \$97.70	N		Building Regulations 2012
Kerb Bond					
Kerb Bond*	per residential property	\$ 500.00	N		Council
Kerb Bond – rolling bond*	per builder	\$ 2,000.00	N		Council
Sign Application Fee					
Sign Application Fee*	each	\$ 30.00	N		Council
Demolition Licences					
Demolition work in respect of a Class 1 or Class 10 building or incidental structure	each	\$ 97.70	N		Building Regulations 2012
Demolition work in respect of a Class 2 to Class 9 Building	each	\$97.70 for each story of the building	N		Building Regulations 2012
Rural Street Numnbering					
Provision of plate, picket, number and installation for rural properties	each	\$ 150.00	N		Council
Building Plans					

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
Copy of property building plans (owner or authorised representative of owner only)	each	\$ 20.00	N		Council
Administration fee for raising of invoice for property building plans	each	\$ 10.00	N		Council
ECONOMIC SERVICES					
Abafield Water Dispenser					
Sale of Water	per 20 ltrs	\$ 1.00	Y		Council
Standpipes					
Sale of Water Minimum charge (must be prepaid)	per kilolitre	\$20.00 or \$5.00 per kilolitre	Y		Council
Replacement Swipe Card (initial card free of charge)	each	\$ 20.00	Y		Council
Extractive Industry Licences					
Application Fee	each	\$ 500.00	N		Council
Annual Licence Renewal Fee - less than 5 hectares		\$ 150.00	N		Council
Annual Licence Renewal Fee - greater than 5 hectares		\$ 300.00	N		Council
Licence Fee Transfer	each	\$ 50.00	N		Council
Exploratory Drilling on Road Reserves					
Licence Fee per hole prior to drilling	each	\$ 50.00	N		Council
Signage					
Business Directional Sign	each	\$ 200.00	Y	BR	Council
AIRFIELDS					
Jurien Bay Airstrip					
Aerodrome Landing Fee	per landing	\$ 14.20	Y	BR	Council

FEES AND CHARGES

Description	Unit	Fee charged	GST applic.	GST Reference	Authority to set Fee
PRIVATE WORKS					
Wet Hire Only					
Grader	per hour	\$ 195.00	Y	BR	Council
Backhoe	per hour	\$ 125.00	Y	BR	Council
Roller	per hour	\$ 130.00	Y	BR	Council
Truck - side / End Tipper 6 wheeler	per hour	\$ 165.00	Y	BR	Council
Truck - side / End Tipper 6 wheeler + dog	per hour	\$ 200.00	Y	BR	Council
Truck - Road Train	per hour	\$ 225.00	Y	BR	Council
Truck - Prime Mover Semi Trailer	per hour	\$ 190.00	Y	BR	Council
Penalty surcharge where works are undertaken outside of span of ordinary hours for Shire Employees		\$ 30.00	Y	BR	Council