



SHIRE OF DANDARAGAN

2018/2019 ANNUAL BUDGET

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SHIRE OF DANDARAGAN

Budget for the Financial Year 2018/2019
Presented and Adopted at the
Ordinary Meeting of Council held 26 July 2018

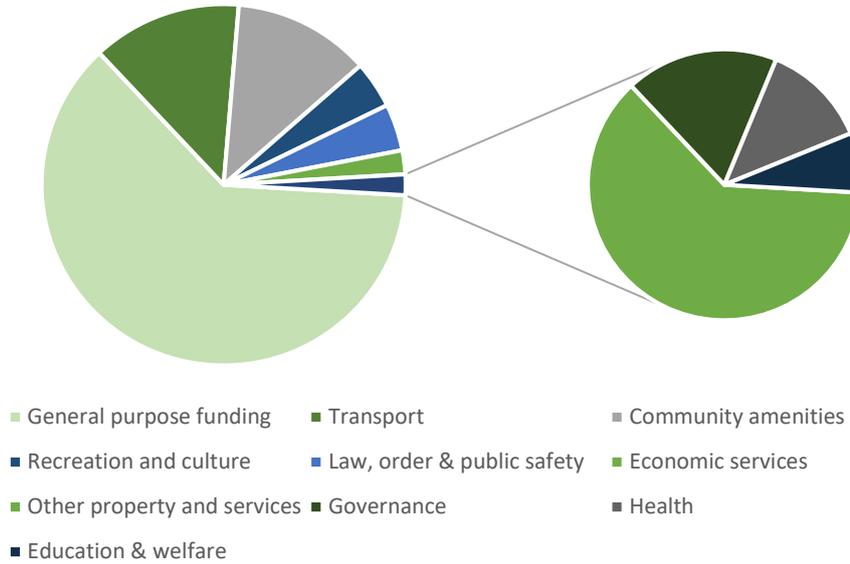
A handwritten signature in black ink, appearing to read "Leslie Holmes", written over a horizontal dotted line.

L HOLMES SHIRE
PRESIDENT

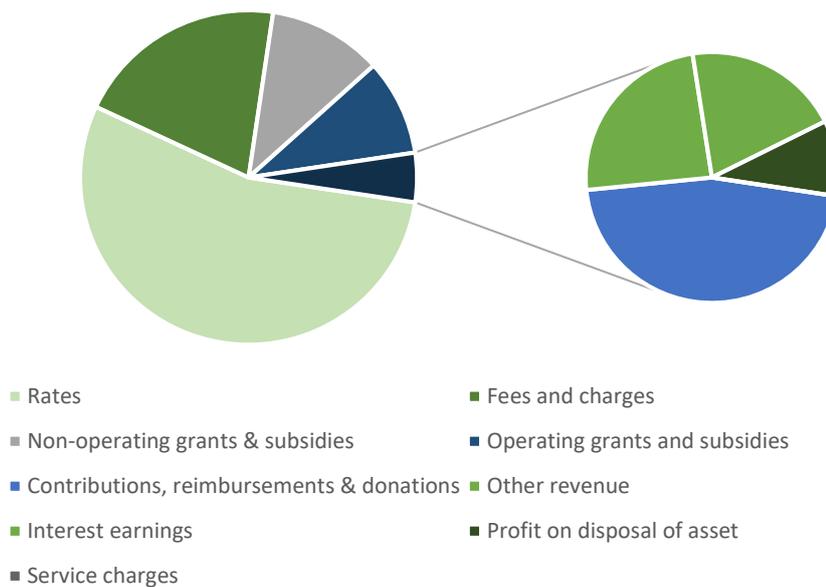
A handwritten signature in black ink, appearing to read "B Bailey", consisting of a large, stylized loop.

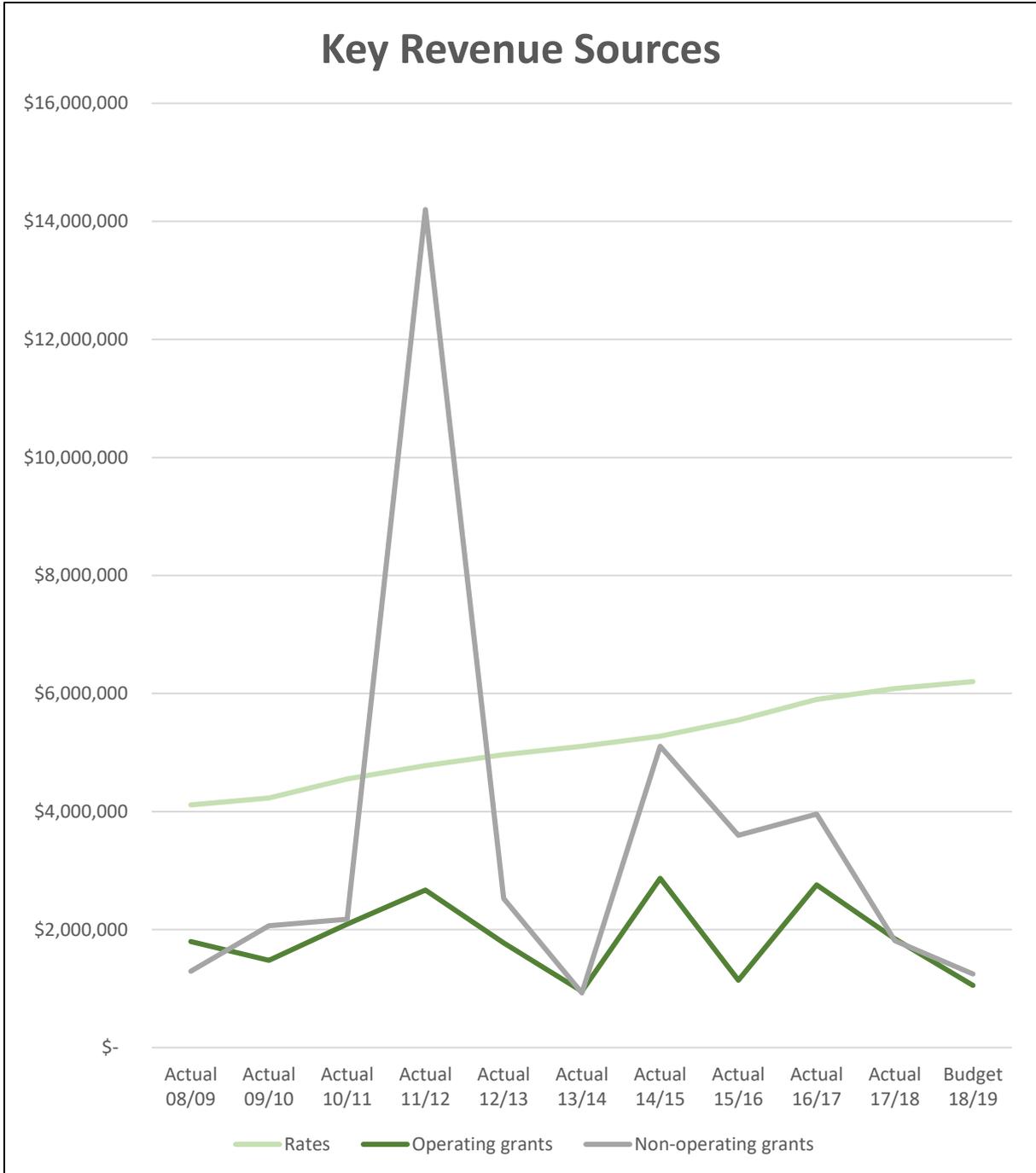
B BAILEY
CHIEF EXECUTIVE OFFICER

Income by Reporting Program

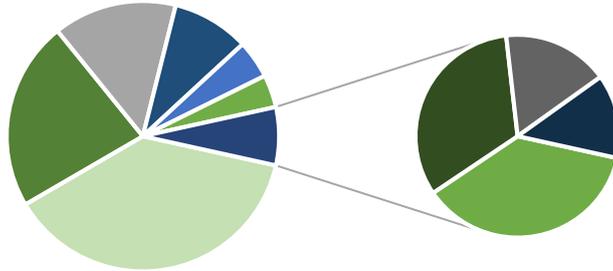


Income by Nature or Type



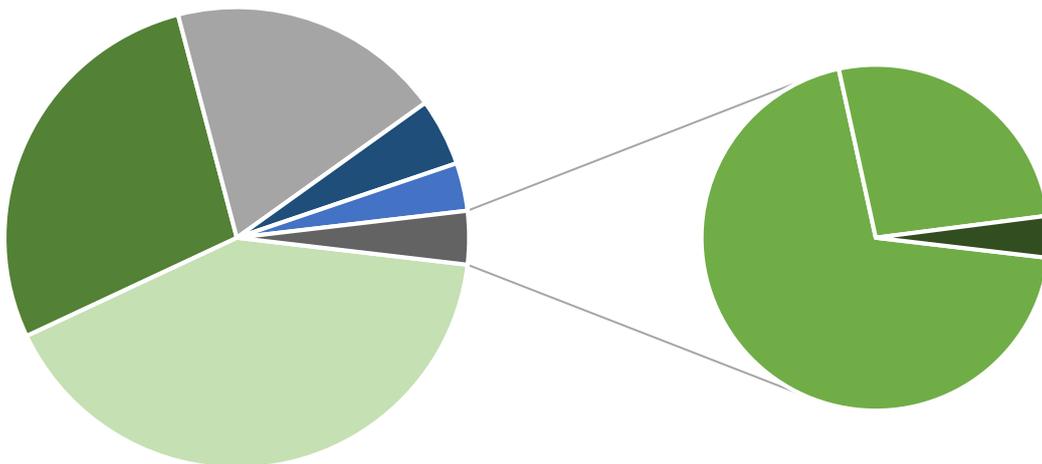


Operating Expenditure by Reporting Program



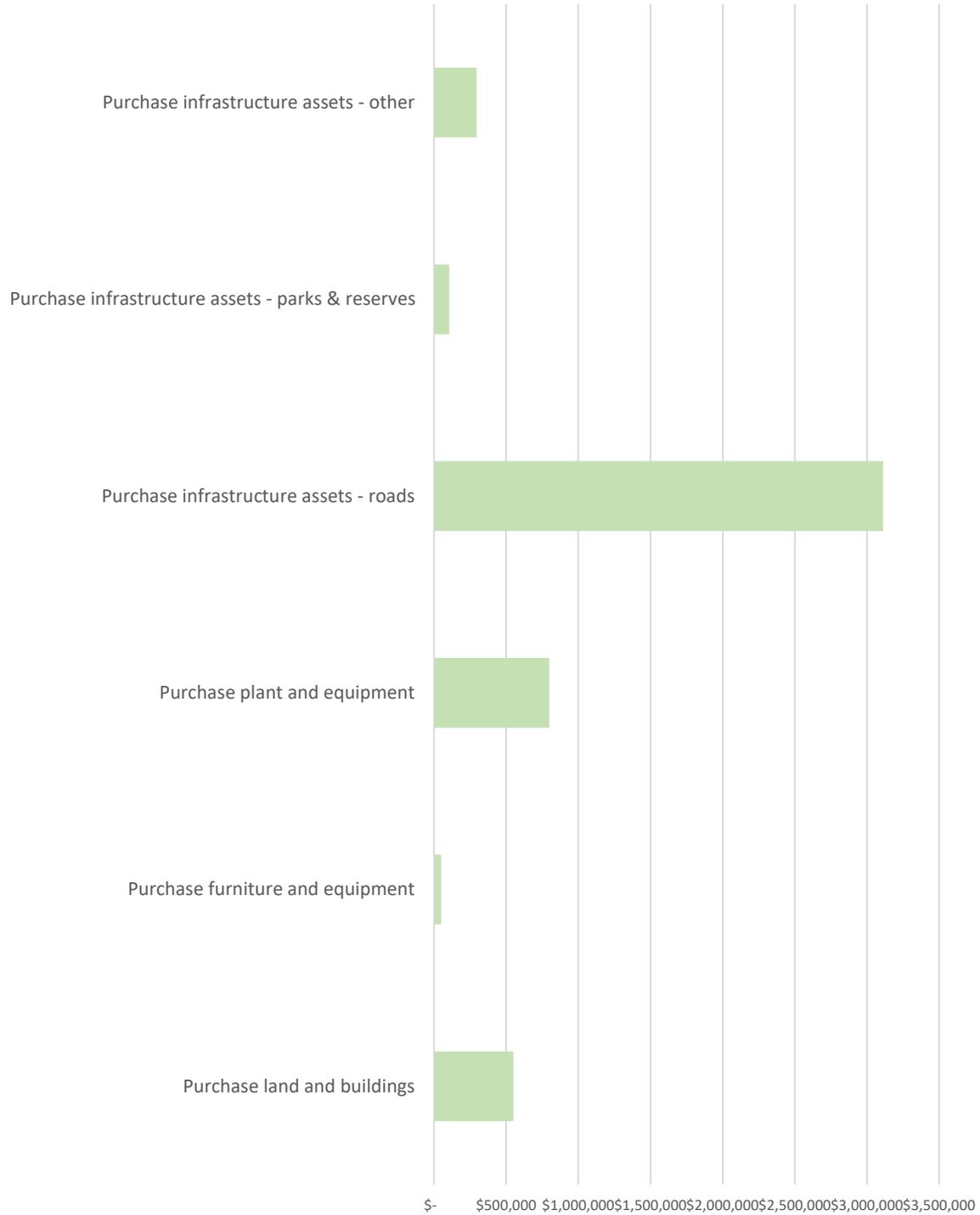
- Transport
- Recreation and culture
- Community amenities
- Law, order & public safety
- Economic services
- Governance
- Other property and services
- Health
- General purpose funding
- Education & welfare

Operating Expenditure by Nature or Type



- Depreciation
- Employee costs
- Materials and contracts
- Other expenses
- Utilities
- Insurance
- Loss on disposal of asset
- Borrowing costs expense

Capital Acquisitions



SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
for the year ending 30 June 2019

| | Note | Budget 2018/2019 | Actual 2017/2018 | Budget 2017/2018 |
|--|------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 1 | 6,202,176 | 6,082,363 | 6,084,507 |
| Operating grants and subsidies | 9 | 1,055,849 | 1,845,158 | 1,040,917 |
| Contributions, reimbursements & donations | 9 | 249,755 | 311,497 | 250,702 |
| Fees and charges | 8 | 2,307,169 | 2,359,386 | 2,120,008 |
| Interest earnings | 10a | 109,000 | 126,910 | 109,000 |
| Other revenue | | 115,418 | 1,927,402 | 87,599 |
| | | 10,039,367 | 12,652,716 | 9,692,734 |
| Expenses | | | | |
| Employee costs | | (4,088,037) | (3,998,726) | (3,967,246) |
| Materials and contracts | | (2,757,624) | (2,685,835) | (2,810,189) |
| Utilities | | (488,072) | (454,086) | (590,263) |
| Insurance | | (380,777) | (397,002) | (380,061) |
| Other expenses | | (686,709) | (646,537) | (744,145) |
| Depreciation | 5 | (6,003,478) | (6,158,800) | (6,171,904) |
| | | (14,404,697) | (14,340,985) | (14,663,807) |
| | | (4,365,331) | (1,688,268) | (4,971,073) |
| Borrowing costs expense | 10c | (21,394) | (25,197) | (27,115) |
| Non-operating grants & subsidies | 9 | 1,248,242 | 1,810,304 | 1,433,304 |
| Profit / (loss) on asset disposal | 4b | (91,010) | (5,305,001) | 189,341 |
| Net result | | (3,229,493) | (5,208,162) | (3,375,544) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | (0) | (0) | (0) |
| Total other comprehensive income | | (0) | (0) | (0) |
| Total comprehensive income | | (3,229,493) | (5,208,162) | (3,375,544) |

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

FOR THE YEAR ENDED 30TH JUNE 2019

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 LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Reporting Program
for the year ending 30 June 2019

| | Note | Budget 2018/2019 | Actual 2017/2018 | Budget 2017/2018 |
|--|-----------|---------------------|---------------------|---------------------|
| Revenue | 1,8,9,10a | \$ | \$ | \$ |
| Governance | | 38,242 | 11,515 | 31,175 |
| General purpose funding | | 7,058,546 | 7,820,348 | 6,969,193 |
| Law, order & public safety | | 460,783 | 514,245 | 479,105 |
| Health | | 16,565 | 21,623 | 19,667 |
| Education & welfare | | 15,000 | (0) | (0) |
| Community amenities | | 1,386,002 | 1,363,970 | 1,205,857 |
| Recreation and culture | | 417,523 | 478,566 | 321,519 |
| Transport | | 301,925 | 1,965,756 | 234,335 |
| Economic services | | 243,316 | 278,690 | 208,840 |
| Other property and services | | 101,465 | 198,004 | 223,043 |
| | | 10,039,367 | 12,652,716 | 9,692,734 |
| Expenses excluding finance costs | 5 | | | |
| Governance | | (537,455) | (524,080) | (677,667) |
| General purpose funding | | (170,998) | (212,674) | (243,529) |
| Law, order & public safety | | (1,340,943) | (1,340,296) | (1,346,668) |
| Health | | (331,006) | (349,480) | (378,880) |
| Education & welfare | | (135,880) | (96,009) | (81,423) |
| Community amenities | | (2,139,032) | (1,905,963) | (2,210,697) |
| Recreation and culture | | (3,298,308) | (3,349,781) | (3,190,499) |
| Transport | | (5,468,054) | (5,195,784) | (5,287,545) |
| Economic services | | (664,821) | (669,222) | (734,787) |
| Other property and services | | (318,200) | (697,696) | (512,112) |
| | | (14,404,697) | (14,340,985) | (14,663,807) |
| | | (4,365,331) | (1,688,268) | (4,971,073) |
| Finance costs | 10c | | | |
| Governance | | (14,674) | (16,806) | (18,106) |
| 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 | | (6,645) | (8,075) | (8,641) |
| Transport | | (0) | (0) | (0) |
| Economic services | | (0) | (0) | (0) |
| Other property and services | | (75) | (316) | (368) |
| | | (21,394) | (25,197) | (27,115) |
| Non- operating grants and subsidies | 9 | | | |
| Governance | | (0) | (0) | (0) |
| 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 | | 61,345 | 50,000 | (0) |
| Transport | | 1,186,897 | 1,760,304 | 1,433,304 |
| Economic services | | (0) | (0) | (0) |
| Other property and services | | (0) | (0) | (0) |
| | | 1,248,242 | 1,810,304 | 1,433,304 |
| Profit / (loss) on asset disposal | 4b | | | |
| Governance | | (19,297) | (1,489) | 803 |
| General purpose funding | | (0) | (0) | (0) |
| Law, order & public safety | | (0) | (0) | (0) |
| Health | | (0) | (0) | (0) |
| Education & welfare | | (0) | (0) | (0) |
| Community amenities | | (3,486) | (5,315,357) | (0) |
| Recreation and culture | | (0) | (4,673) | (0) |
| Transport | | (70,237) | 5,174 | (102,352) |
| Economic services | | (0) | (3,471) | (2,212) |
| Other property and services | | 2,010 | 14,816 | 293,102 |
| | | (91,010) | (5,305,001) | 189,341 |
| Net result | | (3,229,493) | (5,208,162) | (3,375,544) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | (0) | (0) | (0) |
| Total other comprehensive income | | (0) | (0) | (0) |
| Total comprehensive income | | (3,229,493) | (5,208,162) | (3,375,544) |

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
for the year ending 30 June 2019

| | Note | Budget 2018/2019 | Actual 2017/2018 | Budget 2017/2018 |
|--|-----------|---------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 6,362,176 | 6,100,408 | 6,170,507 |
| Operating grants, subsidies & contributions | | 1,305,603 | 2,156,654 | 1,291,619 |
| Service charges | | 0 | 0 | 0 |
| Fees and charges | | 3,007,169 | 2,219,275 | 2,720,008 |
| Interest earnings | | 109,000 | 126,910 | 109,000 |
| Goods & services tax | | 0 | 447,656 | 0 |
| Other revenue | | 115,418 | 1,927,402 | 87,599 |
| | | 10,899,367 | 12,978,305 | 10,378,733 |
| Payments | | | | |
| Employee costs | | (4,088,037) | (3,979,938) | (3,967,246) |
| Materials and contracts | | (2,857,624) | (2,995,085) | (3,210,189) |
| Utilities | | (488,072) | (454,086) | (590,263) |
| Insurance | | (380,777) | (397,002) | (380,061) |
| Interest expenses | | (21,394) | (27,363) | (27,115) |
| Goods & services tax | | 0 | (535,288) | 0 |
| Other expenses | | (686,709) | (646,537) | (744,145) |
| | | (8,522,614) | (9,035,298) | (8,919,019) |
| Net cash provided by operating activities | 3 | 2,376,753 | 3,943,007 | 1,459,714 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for property, plant and equipment | 4a | (1,397,666) | (1,518,518) | (2,036,295) |
| Payments for construction of infrastructure | 4a | (3,512,828) | (5,507,902) | (3,996,490) |
| Grants/contributions for assets | 9 | 1,248,242 | 1,810,304 | 1,433,304 |
| Proceeds from sale of assets | 4b | 624,000 | 265,507 | 739,727 |
| Net cash used in investing activities | | (3,038,252) | (4,950,609) | (3,859,754) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6a | (118,788) | (111,760) | (108,362) |
| Proceeds from self-supporting loans / cash advance | | 58,514 | 33,919 | 47,368 |
| Proceeds from new debentures | 6a | 0 | 21,000 | 0 |
| Net cash provided by (used in) financing activities | | (60,274) | (56,842) | (60,994) |
| Net increase (decrease) in cash held | | (721,773) | (1,064,443) | (2,461,034) |
| Cash at beginning of year | | 6,152,114 | 7,216,558 | 7,216,558 |
| Cash at end of year | 3 | 5,430,342 | 6,152,114 | 4,755,524 |

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL POSITION
as at 30 June 2019

| | 2019 | 2018 |
|---|--------------------|--------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 5,430,342 | 6,152,114 |
| Trade and other receivables | 410,508 | 1,270,508 |
| Inventories | 35,309 | 35,309 |
| TOTAL CURRENT ASSETS | 5,876,159 | 7,457,931 |
| NON-CURRENT ASSETS | | |
| Land | 2,740,000 | 3,060,000 |
| Buildings and improvements | 29,518,301 | 30,370,919 |
| Furniture and equipment | 791,346 | 871,648 |
| Plant and equipment | 4,396,636 | 4,354,512 |
| Infrastructure | 206,213,104 | 206,810,302 |
| Trade & other receivables | 106,119 | 164,633 |
| TOTAL NON-CURRENT ASSETS | 243,765,506 | 245,632,014 |
| TOTAL ASSETS | 249,641,665 | 253,089,945 |
| CURRENT LIABILITIES | | |
| Trade and other payables | (197,015) | (297,015) |
| Provisions | (582,983) | (582,983) |
| Current portion of long term borrowings | (112,994) | (118,788) |
| TOTAL CURRENT LIABILITIES | (892,992) | (998,785) |
| NON-CURRENT LIABILITIES | | |
| Provisions | (36,525) | (36,525) |
| Long term borrowings | (202,753) | (315,747) |
| TOTAL NON-CURRENT LIABILITIES | (239,278) | (352,272) |
| TOTAL LIABILITIES | (1,132,270) | (1,351,058) |
| NET ASSETS | 248,509,395 | 251,738,888 |
| EQUITY | | |
| Reserves - cash backed | (5,738,397) | (5,386,753) |
| Revaluation surplus | (43,367,167) | (43,367,167) |
| Retained earnings | (199,403,831) | (202,984,968) |
| TOTAL EQUITY | 248,509,395 | 251,738,888 |

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

SHIRE OF DANDARAGAN
RATE SETTING STATEMENT by Reporting Program
for the year ending 30 June 2019

| | Note | Budget 2018/2019 \$ | Actual 2017/2018 \$ | Budget 2017/2018 \$ |
|--|------|---------------------------|---------------------------|---------------------------|
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 | 1,833,416 | 2,845,406 | 2,789,561 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 38,242 | 11,515 | 31,978 |
| General purpose funding | | 856,370 | 1,737,984 | 897,686 |
| Law, order & public safety | | 460,783 | 514,245 | 479,105 |
| Health | | 16,565 | 21,623 | 19,667 |
| Education & welfare | | 15,000 | 0 | 0 |
| Community amenities | | 1,386,002 | 1,363,970 | 1,205,857 |
| Recreation and culture | | 417,523 | 478,566 | 321,519 |
| Transport | | 325,508 | 1,970,930 | 236,948 |
| Economic services | | 243,316 | 278,690 | 208,840 |
| Other property and services | | 130,877 | 233,016 | 537,079 |
| | | 3,890,186 | 6,610,539 | 3,938,679 |
| Expenditure from operating activities | | | | |
| Governance | | (571,426) | (542,376) | (695,773) |
| General purpose funding | | (170,998) | (212,674) | (243,529) |
| Law, order & public safety | | (1,340,943) | (1,340,296) | (1,346,668) |
| Health | | (331,006) | (349,480) | (378,880) |
| Education & welfare | | (135,880) | (96,009) | (81,423) |
| Community amenities | | (2,142,518) | (7,221,320) | (2,210,697) |
| Recreation and culture | | (3,304,953) | (3,362,528) | (3,199,140) |
| Transport | | (5,561,874) | (5,195,784) | (5,392,510) |
| Economic services | | (664,821) | (672,693) | (736,999) |
| Other property and services | | (345,677) | (718,209) | (533,415) |
| | | (14,570,097) | (19,711,369) | (14,819,034) |
| Operating activities excluded from budget | | | | |
| (Profit)/loss on asset disposals | 4b | 91,010 | 5,305,001 | (189,341) |
| Movement in accrued interest | | 0 | (2,166) | 0 |
| Movement in accrued salaries and wages | | 0 | 2,387 | 0 |
| Movement in employee provisions | | 0 | 16,402 | 0 |
| Movement in deferred rates | | 0 | 0 | 0 |
| Movement in accrued expenses | | 0 | (25,282) | 0 |
| Loss on fair value of asset through profit & loss | | 0 | 0 | 0 |
| Depreciation on assets | 5 | 6,003,478 | 6,158,800 | 6,171,904 |
| Amount attributable to operating activities | | (2,752,006) | 1,199,718 | (2,108,232) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 1,248,242 | 1,810,304 | 1,433,304 |
| Proceeds from disposal of assets | 4b | 624,000 | 265,507 | 739,727 |
| Purchase land and buildings | 4a | (551,016) | (465,429) | (822,295) |
| Purchase furniture and equipment | 4a | (48,000) | (123,733) | (160,000) |
| Purchase plant and equipment | 4a | (798,649) | (929,356) | (1,054,000) |
| Purchase infrastructure assets - roads | 4a | (3,112,328) | (3,357,744) | (3,636,017) |
| Purchase infrastructure assets - parks & reserves | 4a | (106,000) | (107,771) | (23,993) |
| Purchase infrastructure assets - other | 4a | (294,500) | (2,042,386) | (336,480) |
| Amount attributable to investing activities | | (3,038,252) | (4,950,609) | (3,859,754) |
| FINANCING ACTIVITIES | | | | |
| Proceeds from new borrowings | 6a | 0 | 21,000 | 0 |
| Repayment of borrowings | 6a | (118,788) | (111,760) | (108,362) |
| Payment of self supporting loan to community group | | 0 | (21,000) | 0 |
| Self-supporting loan principal income | 6a | 54,362 | 50,767 | 47,368 |
| Community group cash advance principal income | | 4,152 | 4,152 | 0 |
| Transfer to reserves | 7 | (594,857) | (706,020) | (579,958) |
| Transfer from reserves | 7 | 243,213 | 264,806 | 537,430 |
| Amount attributable to financing activities | | (411,918) | (498,056) | (103,522) |
| Budgeted deficiency before general rates | | (6,202,176) | (4,248,947) | (6,071,507) |
| Estimated amount to be raised from general rates | 1 | 6,202,176 | 6,082,363 | 6,071,507 |
| Net current assets at end of financial year - surplus/(deficit) | 2 | 0 | 1,833,416 | 0 |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2018/19 Budgeted rate revenue | 2018/19 Budgeted interim rates | 2018/19 Budgeted back rates | 2018/19 Budgeted total revenue | 2017/18 Actual Revenue |
|---|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| General rate | | | | | | | | |
| General GRV | 0.078972 | 1,842 | 31,092,253 | 2,455,417 | 0 | 0 | 2,455,417 | 2,125,437 |
| General UV | 0.007622 | 682 | 381,214,251 | 2,905,615 | 0 | 0 | 2,905,615 | 2,859,070 |
| Sub-Totals | | 2,524 | 412,306,504 | 5,361,032 | 0 | 0 | 5,361,032 | 4,984,507 |
| Minimum payment | | | | | | | | |
| | \$ | | | | | | | |
| General GRV | 933 | 1,012 | 5,425,321 | 944,196 | 0 | 0 | 944,196 | 1,221,557 |
| Lesser GRV (Dandaragan & Badgingarra) | 704 | 30 | 120,382 | 21,120 | 0 | 0 | 21,120 | 7,601 |
| General UV | 881 | 82 | 1,572,137 | 72,242 | 0 | 0 | 72,242 | 64,010 |
| Lesser UV (non mining) | 704 | 53 | 2,880,000 | 37,312 | 0 | 0 | 37,312 | 33,168 |
| Sub-Totals | | 1,177 | 9,997,840 | 1,074,870 | 0 | 0 | 1,074,870 | 1,326,336 |
| | | | | | | | | |
| | | 3,701 | 422,304,344 | 6,435,902 | 0 | 0 | 6,435,902 | 6,310,843 |
| Ex Gratia Rates | | | | | | | 1,273 | 1,273 |
| Discount (Refer note 1(c)) | | | | | | | (235,000) | (229,752) |
| Total amount raised from general rates | | | | | | | 6,202,175 | 6,082,363 |
| Specified area rates (Refer note 1(d)) | | | | | | | 0 | 0 |
| Total rates | | | | | | | 0 | 0 |

All land (other than exempt land) in the Shire of Dandaragan is rated according to its Gross Rental Value (GRV) in townsites, Alta Mare and Tronox Mine Camp or Unimproved Value (UV) in the remainder of the Shire of Dandaragan.

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options | Date due | Instalment | Instalment | Unpaid |
|---------------------|-----------------------------|-------------------|--------------------|----------------------|
| | | plan admin charge | plan interest rate | rates interest rates |
| | | \$ | % | % |
| Option one | | | | |
| Single Full Payment | Friday, 28 September 2018 | | | 10.00% |
| Option two | | | | |
| First Instalment | Friday, 28 September 2018 | 0 | 5.00% | 10.00% |
| Second Instalment | Wednesday, 28 November 2018 | 6.67 | 5.00% | 10.00% |
| Third Instalment | Monday, 28 January 2019 | 6.67 | 5.00% | 10.00% |
| Fourth Instalment | Thursday, 28 March 2019 | 6.66 | 5.00% | 10.00% |

| | 2018/19 Budget revenue | 2017/18 Actual |
|---|------------------------------|-------------------|
| | \$ | \$ |
| Instalment plan admin charge revenue | 13,500 | 13,540 |
| Instalment plan interest earned | 16,000 | 17,269 |
| Unpaid rates and service charge interest earned | 27,000 | 28,914 |
| | 56,500 | 59,723 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Rates discounts

| Rate or fee to which discount is granted | Disc % or Amount (\$) | 2018/19 2017/18 | | Circumstances in which discount is granted |
|--|-----------------------|-----------------|------------|--|
| | | Budget | Actual | |
| General and minimum rates | 5% | \$ 235,000 | \$ 229,752 | Payment of full rates amount owing including arrears, received on or before 28 September 2018 or 35 days after the date of the service on the rate notice whichever is the later |
| | | 235,000 | 229,752 | |

(c) Waivers or concessions

| Rate or fee and charge to which the waiver or concession is granted | Type | Disc % or Amount (\$) | 2018/19 2017/18 | | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|-----------|-----------------------|-----------------|----------|--|---|
| | | | Budget | Actual | | |
| General Rates - 3 Madrid Street, Cervantes | Write-off | 100% | \$ 1,323 | \$ 3,372 | While occupied by Central West Men's Shed | <ul style="list-style-type: none"> i. the tenure of the land being crown land would be otherwise exempt from rating had the Central West Men's Shed not taken up tenancy ii. the Central West Men's Shed is a non for profit community group with limited income earning potential iii. the purpose of a Men's Shed aligns with the Shire of Dandaragan's strategic plan |
| | | | 1,323 | 3,372 | | |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

| | Note | 2018/19 Budget | 2017/18 Actual |
|--|------|-------------------|-------------------|
| | | \$ | \$ |
| Composition of estimated net current assets | | | |
| Current assets | | | |
| Cash - unrestricted | 3 | (308,055) | 765,361 |
| Cash - restricted reserves | 3 | 5,738,397 | 5,386,753 |
| Receivables | | 410,508 | 1,270,508 |
| Inventories | | 35,309 | 35,309 |
| | | <u>5,876,159</u> | <u>7,457,931</u> |
| Less: current liabilities | | | |
| Trade, other payables and provisions | | (137,762) | (237,762) |
| Long term borrowings | | (112,994) | (118,788) |
| | | <u>(250,756)</u> | <u>(356,550)</u> |
| Unadjusted net current assets | | 5,625,403 | 7,101,382 |
| Adjustments | | | |
| Less: Cash - restricted reserves | 3 | (5,738,397) | (5,386,753) |
| Add: Current portion of borrowings | | 112,994 | 118,788 |
| Adjusted net current assets - surplus/(deficit) | | <u>0</u> | <u>1,833,416</u> |

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

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.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

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

| | 2018/19 Budget | 2017/18 Actual | 2017/18 Budget |
|---------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Cash - unrestricted | (308,055) | 765,361 | (232,541) |
| Cash - restricted | 5,738,397 | 5,386,753 | 4,988,066 |
| | 5,430,342 | 6,152,114 | 4,755,525 |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | | | |
|--|------------------|------------------|------------------|
| Plant Reserve | 262,017 | 259,131 | 227,867 |
| Building Renewal Reserve | 968,037 | 1,055,763 | 917,897 |
| Rubbish Reserve | 473,981 | 437,166 | 367,839 |
| Community Centre Reserve | 376,065 | 397,291 | 364,233 |
| Television Services Reserve | 96,191 | 95,132 | 94,790 |
| Information Technology Reserve Reserve | 56,121 | 55,503 | 663 |
| Caravan Park Reserve | 389,960 | 385,665 | 384,279 |
| Land Development Reserve | 69,550 | 68,784 | 18,537 |
| Parking Requirements (Lot 1154 Sandpiper Street) Reserve | 11,226 | 11,102 | 11,062 |
| Parks and Recreation Grounds Development (Seagate) Reserve | 370,372 | 366,293 | 364,976 |
| Sport and Recreation Reserve | 325,607 | 289,429 | 288,568 |
| Landscaping Reserve | 2,605 | 2,576 | 2,567 |
| Aerodrome Reserve | 120,452 | 96,930 | 96,662 |
| Staff Attraction & Incentive Reserve | 0 | 0 | 2,437 |
| Public Open Space Renewal Reserve | 458,368 | 418,705 | 417,182 |
| Infrastructure Renewal Reserve | 824,949 | 920,257 | 576,181 |
| Public Open Space Construction Reserve | 111,128 | 109,904 | 86,592 |
| Building Construction Reserve | 114,364 | 113,104 | 112,697 |
| Leave Reserve | 256,451 | 253,626 | 253,036 |
| Economic Development Initiatives Reserve | 400,000 | 0 | 400,000 |
| Turquoise Way Path Reserve | 50,951 | 50,390 | 0 |
| | 5,738,397 | 5,386,753 | 4,988,066 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH (CONTINUED)

**Reconciliation of net cash provided by
operating activities to net result**

Net result

| | | | |
|---|------------------|------------------|------------------|
| | (3,229,493) | (5,208,162) | (3,375,544) |
| Depreciation | 6,003,478 | 6,158,800 | 6,171,904 |
| (Profit)/loss on sale of asset | 91,010 | 5,305,001 | (189,341) |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | 860,000 | (284,442) | 686,000 |
| (Increase)/decrease in inventories | 0 | (10,619) | 0 |
| Increase/(decrease) in payables | (100,000) | (223,668) | (400,000) |
| Increase/(decrease) in employee provisions | 0 | 16,402 | 0 |
| Grants/contributions for the development of assets | (1,248,242) | (1,810,304) | (1,433,304) |
| Net cash from operating activities | 2,376,753 | 3,943,007 | 1,459,715 |

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | | | | | 2018/19 Budget total | 2017/18 Actual total |
|---|-------------------|-------------------------|---------------------------|--------|-----------------------|---------|---------------------|------------------------|-----------|-------------------|-----------------------------|-------------------------|-------------------------|
| | Governance | General purpose funding | Law, order, public safety | Health | Education and welfare | Housing | Community amenities | Recreation and culture | Transport | Economic services | Other property and services | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | | | | |
| Land - freehold land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land - vested in and under the control of Council | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings - non-specialised | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,330 | 8,330 | 0 |
| Buildings - specialised | 8,600 | 0 | 0 | 0 | 0 | 0 | 57,880 | 431,493 | 44,715 | 0 | 0 | 542,687 | 465,429 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,500 | 0 | 2,500 | 0 | 48,000 | 123,733 |
| Plant and equipment | 104,649 | 0 | 0 | 0 | 0 | 0 | 37,000 | 0 | 416,000 | 0 | 241,000 | 798,649 | 929,356 |
| | 113,249 | 0 | 0 | 0 | 0 | 0 | 94,880 | 476,993 | 460,715 | 2,500 | 249,330 | 1,397,666 | 1,518,518 |
| <i>Infrastructure</i> | | | | | | | | | | | | | |
| Infrastructure - Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,112,328 | 0 | 0 | 3,112,328 | 3,357,744 |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,000 | 0 | 0 | 165,000 | 1,945,735 |
| Infrastructure - Parks and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106,000 | 0 | 0 | 0 | 106,000 | 107,771 |
| Infrastructure - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 122,000 | 0 | 0 | 129,500 | 96,651 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113,500 | 3,399,328 | 0 | 0 | 3,512,828 | 5,507,901 |
| <i>Land Held for Resale</i> | | | | | | | | | | | | | |
| Land held for resale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total acquisitions | 113,249 | 0 | 0 | 0 | 0 | 0 | 94,880 | 590,493 | 3,860,043 | 2,500 | 249,330 | 4,910,494 | 7,026,419 |

A detailed breakdown of acquisitions on an individual asset basis can be found in the Supplementary Information 1 attached to this budget document

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

| | Net book value | Sale proceeds | 2018/19 Budget | | 2017/18 Actual | | 2017/18 Budget | |
|---|----------------|---------------|----------------|-----------|----------------|-------------|----------------|-----------|
| | \$ | \$ | Profit | Loss | Profit | Loss | Profit | Loss |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | |
| Governance | 79,297 | 60,000 | 0 | (19,297) | 0 | (1,489) | 803 | 0 |
| General Purpose Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law, order, public safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education and welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Housing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community amenities | 23,486 | 20,000 | 0 | (3,486) | 0 | (5,315,357) | 0 | 0 |
| Recreation and culture | 0 | 0 | 0 | 0 | 0 | (4,673) | 0 | 0 |
| Transport | 160,237 | 90,000 | 23,583 | (93,820) | 5,174 | 0 | 2,613 | (104,965) |
| Economic services | 0 | 0 | 0 | 0 | 0 | (3,471) | 0 | (2,212) |
| Other property and services | 451,990 | 454,000 | 29,412 | (27,402) | 35,012 | (20,196) | 314,036 | (20,934) |
| | 715,010 | 624,000 | 52,995 | (144,005) | 40,186 | (5,345,187) | 317,452 | (128,111) |
| By Class | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | |
| Land - freehold | 320,000 | 345,128 | 25,128 | 0 | 0 | 0 | 0 | 0 |
| Land - vested in and under the control of Council | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings - non-specialised | 0 | 0 | 0 | 0 | 0 | 0 | 314,036 | 0 |
| Buildings - specialised | 54,872 | 54,872 | 0 | 0 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 340,138 | 224,000 | 27,867 | (144,005) | 40,186 | (25,157) | 3,416 | (128,111) |
| <u>Infrastructure</u> | | | | | | | | |
| Infrastructure - Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Parks and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Other | 0 | 0 | 0 | 0 | 0 | (5,320,030) | 0 | 0 |
| | 715,010 | 624,000 | 52,995 | (144,005) | 40,186 | (5,345,187) | 317,452 | (128,111) |

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Plant & Equipment
Furniture & Equipment
Infrastructure - Roads
Infrastructure - Parks & Reserves
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Other

| | 2018/19 Budget | 2017/18 Actual | 2017/18 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| | 159,749 | 159,518 | 163,502 |
| | 222,613 | 222,730 | 226,040 |
| | 19,767 | 19,776 | 20,363 |
| | 276,176 | 274,151 | 449,894 |
| | 1,144,011 | 1,186,605 | 1,024,094 |
| | 3,467,620 | 3,445,255 | 3,418,790 |
| | 58,342 | 57,933 | 58,497 |
| | 655,200 | 792,832 | 810,724 |
| | 6,003,478 | 6,158,800 | 6,171,904 |
| | 1,116,634 | 1,110,810 | 1,149,534 |
| | 648,516 | 785,238 | 794,333 |
| | 128,302 | 169,829 | 174,090 |
| | 3,002,134 | 2,971,259 | 2,956,676 |
| | 145,348 | 147,569 | 145,295 |
| | 228,006 | 229,463 | 225,458 |
| | 114,348 | 114,348 | 115,936 |
| | 620,190 | 630,284 | 610,582 |
| | 6,003,478 | 6,158,800 | 6,171,904 |

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

| | |
|-----------------------------------|-----------------|
| Buildings | 10 to 50 Years |
| Plant & Equipment | 5 to 15 Years |
| Furniture & Equipment | 5 to 20 Years |
| Infrastructure - Roads | |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | 30 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| gravel sheet | 15 years |
| Infrastructure - Parks & Reserves | 10 to 50 years |
| Infrastructure - Footpaths | 50 years |
| Infrastructure - Drainage | 100 Years |
| Infrastructure - Other | 10 to 50 years |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Principal 30-Jun-18 | New loans | Principal repayments | | Principal outstanding | | Interest repayments | |
|---|------------------------|--------------|-------------------------|-------------------|--------------------------|-------------------|------------------------|-------------------|
| | | | 2018/19 Budget | 2017/18 Actual | 2018/19 Budget | 2017/18 Actual | 2018/19 Budget | 2017/18 Actual |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Other property and services | | | | | | | | |
| Loan 127 - Jurien Admin Centre Loan | 280,281 | 0 | 64,426 | 60,994 | 215,856 | 280,281 | 14,674 | 18,106 |
| | 280,281 | 0 | 64,426 | 60,994 | 215,856 | 280,281 | 14,674 | 18,106 |
| Self Supporting Loans | | | | | | | | |
| Community amenities | | | | | | | | |
| Loan 130 - Jurien Bay Bowling Club | 91,846 | 0 | 21,309 | 20,294 | 70,537 | 91,846 | 4,277 | 5,292 |
| Loan 131 - Jurien Bay Bowling Club | 15,499 | 0 | 6,076 | 5,916 | 9,423 | 15,499 | 375 | 535 |
| Recreation and culture | | | | | | | | |
| Loan 114 - Cervantes Country Club | 26,776 | 0 | 17,529 | 16,316 | 9,247 | 26,776 | 1,618 | 2,814 |
| Loan 132 - Jurien Sport & Recreation Centre | 17,602 | 0 | 6,917 | 3,398 | 10,685 | 17,602 | 375 | 248 |
| Other property and services | | | | | | | | |
| Loan 113 - Advance Dandaragan | 2,531 | 0 | 2,531 | 4,842 | 0 | 2,531 | 75 | 368 |
| | 154,254 | 0 | 54,362 | 50,767 | 99,892 | 154,254 | 6,720 | 9,257 |
| | 434,535 | 0 | 118,788 | 111,760 | 315,747 | 434,535 | 21,394 | 27,363 |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) Credit Facilities

Undrawn borrowing facilities

credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

| | 2018/19 Budget | 2017/18 Actual | 2017/18 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Bank overdraft limit | 350,000 | 350,000 | 350,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 21,000 | 21,000 | 21,000 |
| Credit card balance at balance date | 0 | 9,040 | 0 |
| Total amount of credit unused | 371,000 | 380,040 | 371,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 315,747 | 434,535 | 434,535 |

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2018/19 Budget Opening Balance | 2018/19 Budget Transfer to | 2018/19 Budget Transfer (from) | 2018/19 Budget Closing Balance | 2017/18 Actual Opening Balance | 2017/18 Actual Transfer to | 2017/18 Actual Transfer (from) | 2017/18 Actual Closing Balance | 2017/18 Budget Opening Balance | 2017/18 Budget Transfer to | 2017/18 Budget Transfer (from) | 2017/18 Budget Closing Balance |
|--|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| Plant Reserve | \$ 259,131 | \$ 2,886 | \$ 0 | \$ 262,017 | \$ 255,104 | \$ 4,027 | \$ 0 | \$ 259,131 | \$ 255,104 | \$ 3,096 | \$ (30,333) | \$ 227,867 |
| Building Renewal Reserve | 1,055,763 | 18,274 | (106,000) | 968,037 | 1,028,467 | 50,862 | (23,566) | 1,055,763 | 1,028,467 | 18,996 | (129,566) | 917,897 |
| Rubbish Reserve | 437,166 | 36,815 | 0 | 473,981 | 363,429 | 73,737 | 0 | 437,166 | 363,429 | 4,410 | 0 | 367,839 |
| Community Centre Reserve | 397,291 | 10,425 | (31,651) | 376,065 | 385,210 | 12,081 | 0 | 397,291 | 385,210 | 10,674 | (31,651) | 364,233 |
| Television Services Reserve | 95,132 | 1,059 | 0 | 96,191 | 93,653 | 1,478 | 0 | 95,132 | 93,653 | 1,136 | 0 | 94,790 |
| Information Technology Reserve Reserve | 55,503 | 618 | 0 | 56,121 | 54,640 | 863 | 0 | 55,503 | 54,640 | 663 | (54,640) | 663 |
| Caravan Park Reserve | 385,665 | 4,295 | 0 | 389,960 | 379,672 | 5,994 | 0 | 385,665 | 379,672 | 4,607 | 0 | 384,279 |
| Land Development Reserve | 68,784 | 766 | 0 | 69,550 | 67,715 | 1,069 | 0 | 68,784 | 67,715 | 822 | (50,000) | 18,537 |
| Parking Requirements (Lot 1154 Sandpiper Street) Reserve | 11,102 | 124 | 0 | 11,226 | 10,930 | 173 | 0 | 11,102 | 10,930 | 133 | 0 | 11,062 |
| Parks and Recreation Grounds Development (Seagate) Reserve | 366,293 | 4,079 | 0 | 370,372 | 360,601 | 5,693 | 0 | 366,293 | 360,601 | 4,376 | 0 | 364,976 |
| Sport and Recreation Reserve | 289,429 | 36,178 | 0 | 325,607 | 235,708 | 53,721 | 0 | 289,429 | 235,708 | 52,860 | 0 | 288,568 |
| Administration Office Extension Reserve | 0 | 0 | 0 | 0 | 426 | 0 | (426) | 0 | 426 | (0) | (426) | 0 |
| Landscaping Reserve | 2,576 | 29 | 0 | 2,605 | 2,536 | 40 | 0 | 2,576 | 2,536 | 31 | 0 | 2,567 |
| Aerodrome Reserve | 96,930 | 23,522 | 0 | 120,452 | 73,330 | 23,600 | 0 | 96,930 | 73,330 | 23,332 | 0 | 96,662 |
| Staff Attraction & Incentive Reserve | 0 | 0 | 0 | 0 | 200,814 | 0 | (200,814) | 0 | 200,814 | 2,437 | (200,814) | 2,437 |
| Public Open Space Renewal Reserve | 418,705 | 39,663 | 0 | 458,368 | 417,120 | 41,585 | (40,000) | 418,705 | 417,120 | 40,062 | (40,000) | 417,182 |
| Infrastructure Renewal Reserve | 920,257 | 11,823 | (107,131) | 824,949 | 569,281 | 350,977 | 0 | 920,257 | 569,281 | 6,900 | 0 | 576,181 |
| Public Open Space Construction Reserve | 109,904 | 1,224 | 0 | 111,128 | 85,554 | 24,351 | 0 | 109,904 | 85,554 | 1,038 | 0 | 86,592 |
| Building Construction Reserve | 113,104 | 1,260 | 0 | 114,364 | 111,346 | 1,758 | 0 | 113,104 | 111,346 | 1,351 | 0 | 112,697 |
| Leave Reserve | 253,626 | 2,825 | 0 | 256,451 | 250,002 | 3,623 | 0 | 253,626 | 250,002 | 3,034 | 0 | 253,036 |
| Economic Development Initiatives Reserve | 0 | 400,000 | 0 | 400,000 | 0 | 0 | 0 | 0 | 400,000 | 0 | 0 | 400,000 |
| Turquoise Way Path Reserve | 50,390 | 561 | 0 | 50,951 | 0 | 50,390 | 0 | 50,390 | 0 | 0 | 0 | 0 |
| | 5,386,753 | 596,426 | (244,782) | 5,738,397 | 4,945,538 | 706,020 | (264,806) | 5,386,753 | 4,945,538 | 579,958 | (537,430) | 4,988,066 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|--|-------------------------|--|
| Plant Reserve | Ongoing | to be used in order to assist in the purchase of major items of plant. |
| Building Renewal Reserve | Ongoing | to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan. |
| Rubbish Reserve | Ongoing | to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site |
| Community Centre Reserve | Ongoing | to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns. |
| Television Services Reserve | Ongoing | to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire. |
| Information Technology Reserve Reserve | Ongoing | to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology |
| Caravan Park Reserve | Ongoing | to be used to fund improvements, other works and the promotion of caravan parks and their surrounds. To also fund planning, feasibility and establishment of new caravan parks. |
| Land Development Reserve | Ongoing | for the purpose of funding land development in the townsites of Dandaragan and Badgingarra. |
| Parking Requirements (Lot 1154 Sandpiper Street) Reserve | Ongoing | to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified. |
| Parks and Recreation Grounds Development (Seagate) Reserve | Ongoing | to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation. |
| Sport and Recreation Reserve | Ongoing | to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan. |
| Administration Office Extension Reserve | Ongoing | to fund investigation, design and capital costs of future office extensions. |
| Landscaping Reserve | Ongoing | to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified. |
| Jetty Reserve | Ongoing | to fund design, feasibility and construction relating to the jetty project |
| Staff Attraction & Incentive Reserve | Ongoing | 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 | Ongoing | to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan |
| Infrastructure Renewal Reserve | Ongoing | to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan. |
| Public Open Space Construction Reserve | Ongoing | to fund capital construction and/or purchase of public open space and associated assets. |
| Infrastructure Construction Reserve | Ongoing | to fund capital construction and/or purchase of infrastructure and associated assets. |
| Building Construction Reserve | Ongoing | to fund capital construction and/or purchase of infrastructure and other associated assets. |
| Leave Reserve | Ongoing | to fund annual leave and long service leave entitlements. |
| Turquoise Way Path Reserve | Ongoing | to be used for the renewal, major maintenance, improvements, promotion, inspection equipment / surveillance, extension or relocation |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

The Shire of Dandaragan has resolved to make the following change in the use of the money held in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

| | | | | 2018/19 Budget amount to be used | 2018/19 Budget amount change of purpose |
|------------------------------------|--|---|---|---|---|
| | | | | \$ | \$ |
| Cash Backed Reserve | Proposed new purpose of the reserve | Objects of changing of the reserve | Reasons for changing the use of the reserve | | |
| From: Computer Reserve | to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology | Ensure reserve is consistent with Information Technology developments | Technology advancements mean over time there will be a progression from hardware solutions to cloud based solutions | 0 | 56,121 |
| To: Information Technology Reserve | | | | 0 | 56,121 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

| | 2018/19 Budget | 2017/18 Actual |
|-----------------------------|---------------------------|---------------------------|
| | \$ | \$ |
| Governance | 75 | 1,934 |
| General purpose funding | 22,800 | 24,185 |
| Law, order, public safety | 318,185 | 325,996 |
| Health | 11,565 | 17,676 |
| Education and welfare | 0 | 0 |
| Community amenities | 1,351,621 | 1,326,640 |
| Recreation and culture | 336,662 | 339,679 |
| Transport | 30,944 | 25,034 |
| Economic services | 221,517 | 215,470 |
| Other property and services | 13,800 | 82,772 |
| | 2,307,169 | 2,359,386 |

9. GRANT REVENUE

| | 2018/19 Budget | 2017/18 Actual |
|--|---------------------------|---------------------------|
| | \$ | \$ |
| Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income: | | |
| By Program: | | |
| Operating grants, subsidies and contributions | | |
| Governance | 38,167 | 9,581 |
| General purpose funding | 724,570 | 1,588,036 |
| Law, order, public safety | 126,998 | 175,102 |
| Health | 5,000 | 3,947 |
| Education and welfare | 15,000 | 0 |
| Community amenities | 16,961 | 19,909 |
| Recreation and culture | 80,861 | 138,887 |
| Transport | 270,981 | 124,039 |
| Economic services | 5,200 | 54,520 |
| Other property and services | 21,866 | 42,634 |
| | 1,305,603 | 2,156,654 |
| Non-operating grants, subsidies and contributions | | |
| Governance | 0 | 0 |
| General purpose funding | 0 | 0 |
| Law, order, public safety | 0 | 0 |
| Health | 0 | 0 |
| Education and welfare | 0 | 0 |
| Community amenities | 0 | 0 |
| Recreation and culture | 61,345 | 50,000 |
| Transport | 1,186,897 | 1,760,304 |
| Economic services | 0 | 0 |
| Other property and services | 0 | 0 |
| | 1,248,242 | 1,810,304 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

| | 2018/19 Budget | 2017/18 Actual | 2017/18 Budget |
|--|---------------------------|---------------------------|---------------------------|
| The net result includes as revenues | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 60,000 | 74,862 | 60,000 |
| - Other funds | 5,000 | 3,883 | 5,000 |
| Other interest revenue | 44,000 | 48,165 | 44,000 |
| | 109,000 | 126,910 | 109,000 |
| The net result includes as expenses | | | |
| (b) Auditors remuneration | | | |
| Audit services | 28,000 | 15,910 | 25,000 |
| | 28,000 | 15,910 | 25,000 |
| (c) Interest expenses (finance costs) | | | |
| Borrowings (refer note 6(a)) | 21,394 | 25,197 | 27,115 |
| | 21,394 | 25,197 | 27,115 |
| (d) Elected members remuneration | | | |
| Meeting fees | 152,440 | 146,884 | 152,440 |
| President's allowance | 12,000 | 11,893 | 12,000 |
| Deputy President's allowance | 3,000 | 2,973 | 3,000 |
| Travelling expenses | 25,000 | 19,645 | 25,000 |
| Telecommunications allowance | 31,500 | 30,330 | 31,500 |
| | 223,940 | 211,725 | 223,940 |
| (e) Write offs | | | |
| General rate | 1,323 | 3,372 | 0 |
| | 1,323 | 3,372 | 0 |
| (f) Operating lease expenses | | | |
| Office equipment | 73,824 | 51,771 | 73,824 |
| | 73,824 | 51,771 | 73,824 |

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Dandaragan are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

11 TRUST FUNDS / RESTRICTED ASSETS

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

Trust Fund

| Detail | Balance 30-Jun-18 | Estimated balance 30-Jun-19 |
|----------------------------------|----------------------|-----------------------------------|
| | \$ | \$ |
| Housing Relocation Bond | 4,000 | 4,000 |
| Housing Bonds | 250 | 250 |
| Seagate Estate | 37,300 | 37,300 |
| Fire Fighting Facility | 5,000 | 5,000 |
| Other Development Bonds | 19,000 | 19,000 |
| Dust Bond | 11,049 | 11,049 |
| Burial Plots | 3,909 | 3,909 |
| Footpath Deposits | 2,600 | 2,600 |
| Sale Lot 28 Harris St | 9,500 | 9,500 |
| Development Assessment Panel Fee | 196 | 196 |
| Scheme Amendment Deposit | 1,000 | 1,000 |
| | 93,804 | 93,804 |

Restricted Assets

| Detail | Balance 30-Jun-18 | Estimated balance 30-Jun-19 |
|---|----------------------|-----------------------------------|
| | \$ | \$ |
| Central Coast Strategy | 13,540 | 13,540 |
| DOLA Sub-Divisions Cervantes | 41,401 | 41,401 |
| Jurien Bay Heights - Stage 2 | 15,900 | 15,900 |
| Seagate Estate Footpath | 20,814 | 20,814 |
| Cash in Lieu - Landscaping | 2,000 | 2,000 |
| Cash in Lieu POS - Landcorp | 162,500 | 162,500 |
| Rehabilitation Bond (Sand Pit Holdings Lot 290 Canover) | 5,000 | 5,000 |
| Interest on Restricted Assets | 59,550 | 59,550 |
| | 320,706 | 320,706 |

SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019

S1. DETAILED ACQUISITION

| | TOTAL | Land & Buildings | Plant & Equipment | Furniture & Equipment | Parks & Reserves | Roads | Other |
|---|------------------|------------------|-------------------|-----------------------|------------------|------------------|----------------|
| Reporting Program | | | | | | | |
| Governance | | | | | | | |
| Jurien Admin Centre - Create active project room | 2,000 | 2,000 | | | | | |
| Admin Vehicle | 56,649 | | 56,649 | | | | |
| Jurien Admin Office - Office Layout | 6,600 | 6,600 | | | | | |
| Jurien Admin Ctre - Aircon Renewal | 9,090 | 9,090 | | | | | |
| Admin Vehicle | 48,000 | | 48,000 | | | | |
| Community Amenities | | | | | | | |
| Dand CRC Drainage Kerb & Carpark trip hazard | 2,300 | 2,300 | | | | | |
| Corunna Road toilet renovation | 13,230 | 13,230 | | | | | |
| Cervantes Tip - Roller doors & safe warning monitor | 27,000 | 27,000 | | | | | |
| Family Resource Centre - Exterior Paint | 6,270 | 6,270 | | | | | |
| Family Resource Centre - Replace Gutters & downpipes | 2,980 | 2,980 | | | | | |
| Family Resource Ctr - Playground Shade sails | 4,000 | 4,000 | | | | | |
| Family Resource Centre - Revised Security Fencing | 2,100 | 2,100 | | | | | |
| Admin Vehicle | 37,000 | | 37,000 | | | | |
| Transport | | | | | | | |
| Dandaragan Depot Roller Door for Tyre Store | 4,315 | 4,315 | | | | | |
| Jurien Depot - Security gates to open workshop area | 14,400 | 14,400 | | | | | |
| Jurien Depot - Lunch Room | 26,000 | 26,000 | | | | | |
| Coalara Road - Gravel Resheet | 113,285 | | | | | 113,285 | |
| Marchagee TracK - Gravel Resheet | 110,909 | | | | | 110,909 | |
| Mazza Road - Gravel Resheet | 110,909 | | | | | 110,909 | |
| Cantabilling Rd - Gravel Resheet | 82,223 | | | | | 82,223 | |
| Minyulo Road - Gravel Resheet | 107,968 | | | | | 107,968 | |
| Waddi Road - Gravel Resheet | 107,968 | | | | | 107,968 | |
| Yeeramullah Rd - Gravel Resheet | 119,278 | | | | | 119,278 | |
| Banovich Road - Gravel Resheet | 119,278 | | | | | 119,278 | |
| Cowalla Road - Gravel Resheet | 126,818 | | | | | 126,818 | |
| Kolburn Rd Drainage - Gravel Resheet | 109,342 | | | | | 109,342 | |
| Gillingarra Road - Gravel Resheet | 222,950 | | | | | 222,950 | |
| Dandaragan Road - Regional Road Group | 322,486 | | | | | 322,486 | |
| Dandaragan Rd (Final Seal) - Regional Road Group | 171,000 | | | | | 171,000 | |
| Jurien East Rd (Final Seal) - Regional Road Group | 165,000 | | | | | 165,000 | |
| Rowes Road - Regional Road Group | 301,256 | | | | | 301,256 | |
| Jurien East Rd - Regional Road Group | 150,696 | | | | | 150,696 | |
| Santander Way - Roads to Recovery | 250,000 | | | | | 250,000 | |
| Cordoba Way - Roads to Recovery | 150,000 | | | | | 150,000 | |
| Airstrip Rd - Seal | 100,000 | | | | | 100,000 | |
| Cervantes Community Centre - Carpark | 80,000 | | | | | | 80,000 |
| Tree Box Solution - continuation of seal program | 30,000 | | | | | 30,000 | |
| Beachridge Swales | 30,000 | | | | | 30,000 | |
| Turquoise Way - Staged Replacement | 30,000 | | | | | | 30,000 |
| Cervantes Entry Stmt (sth) - Reskin | 12,000 | | | | | | 12,000 |
| Sandy Cape Rd - Gravel Resheet | 52,500 | | | | | 52,500 | |
| Bashford St (Roberts to Doust) Path | 70,000 | | | | | | 70,000 |
| Bashford St (Hastings to Seaward) Path | 65,000 | | | | | | 65,000 |
| Rowes Road Underpass - (Farmer Funded) | 88,463 | | | | | 88,463 | |
| Tractor | 69,000 | | 69,000 | | | | |
| Tractor | 90,000 | | 90,000 | | | | |
| Truck | 100,000 | | 100,000 | | | | |
| Truck | 105,000 | | 105,000 | | | | |
| Loader Bucket | 21,000 | | 21,000 | | | | |
| Loadrite Scales | 17,000 | | 17,000 | | | | |
| Loader Bucket | 10,000 | | 10,000 | | | | |
| Bobcate Bucket | 4,000 | | 4,000 | | | | |
| Recreation and Culture | | | | | | | |
| Badgingarra Library Messanine | 22,370 | 22,370 | | | | | |
| Badgingarra Community Ctr - Replace Exit Doors | 4,330 | 4,330 | | | | | |
| Jurien Sport & Rec - Paint Change Rooms | 13,739 | 13,739 | | | | | |
| Jurien Sport & Rec - Ceining tiles to Change Rooms | 5,937 | 5,937 | | | | | |
| Jurien Sport & Rec - Downlights, fans, vent grilles | 4,800 | 4,800 | | | | | |
| Jurien Sport & Rec - Auto Front Doors | 11,000 | 11,000 | | | | | |
| Ampitheatre Jurien - Replace projection screen | 7,360 | 7,360 | | | | | |
| Marina Park - Disabled Beach Acces | 31,000 | | | | 31,000 | | |
| CCC Renewal Project | 350,874 | 350,874 | | | | | |
| Cervantes Rec Reserve - Playground | 40,000 | | | 40,000 | | | |
| Dobbyn Park - BBQ Replacement | 25,000 | | | | 25,000 | | |
| Fauntleroy Park - Lights | 35,000 | | | | 35,000 | | |
| Catalonia Park - Tank Replacement | 15,000 | | | | 15,000 | | |
| Cervantes Oval Bore | 7,500 | | | | | | 7,500 |
| Civic Centre - Aircon-outside fan | 1,993 | 1,993 | | | | | |
| ABC Local Radio JB | 5,500 | | | 5,500 | | | |
| Economic Services | | | | | | | |
| Drone | 2,500 | | | 2,500 | | | |
| Other Property & Services | | | | | | | |
| 7A Dandaragan Rd - Renovation taps, benchtops, fittings | 8,330 | 8,330 | | | | | |
| Utility | 43,000 | | 43,000 | | | | |
| Utility | 56,000 | | 56,000 | | | | |
| Utility | 45,000 | | 45,000 | | | | |
| Utility | 45,000 | | 45,000 | | | | |
| Van | 52,000 | | 52,000 | | | | |
| Totals | 4,910,496 | 551,018 | 798,649 | 48,000 | 106,000 | 3,142,329 | 264,500 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S2. ASSET DISPOSAL AND CHANGEOVER

| | Proceeds from Sale | Cost of Replacement Asset | Net Cost for Change Over | Written Down Value | Profit/(Loss) on Disposal |
|------------------------------------|-------------------------------|--|-------------------------------------|-------------------------------|--------------------------------------|
| Class of Asset | 2017/2018 Budget | 2017/2018 Budget | 2017/2018 Budget | 2017/2018 Budget | 2017/2018 Budget |
| | \$ | \$ | \$ | \$ | \$ |
| Plant & Machinery | | | | | |
| Tractor | 8,000 | 69,000 | 61,000 | 8,588 | (588) |
| Tractor | 10,000 | 90,000 | 80,000 | 12,644 | (2,644) |
| Trailer | 10,000 | | | 7,275 | 2,725 |
| Truck | 22,000 | 100,000 | 78,000 | 1,142 | 20,858 |
| Truck | 20,000 | 105,000 | 85,000 | 29,052 | (9,052) |
| Admin Vehicle | 22,727 | 48,000 | 25,273 | 40,409 | (17,682) |
| Admin Vehicle | 20,000 | 37,000 | 17,000 | 23,486 | (3,486) |
| Utility | 4,000 | 43,000 | 39,000 | 6,144 | (2,144) |
| Utility | 25,000 | 56,000 | 31,000 | 30,546 | (5,546) |
| Utility | 5,000 | 45,000 | 40,000 | 19,733 | (14,733) |
| Utility | 5,000 | 45,000 | 40,000 | 716 | 4,284 |
| Van | 15,000 | 52,000 | 37,000 | 19,979 | (4,979) |
| Admin Vehicle | 37,272 | 56,649 | 19,377 | 38,888 | (1,616) |
| Loader Bucket | 10,000 | 21,000 | 11,000 | 10,000 | 0 |
| Pole Saw disposal | 10,000 | | | 91,536 | (81,536) |
| Land | | | | | |
| Lot 96 Bashford Street, Jurien Bay | 345,128 | | | 320,000 | 25,128 |
| Building | | | | | |
| Lot 96 Bashford Street, Jurien Bay | 54,872 | | | 54,872 | 0 |
| Totals | 623,999 | 767,649 | 563,650 | 715,010 | (91,011) |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type

| Rate Revenue | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Rates | (6,202,176) | (6,082,363) | (6,084,507) |
| Contributions, Reimbursements and Donations | (5,000) | (12,423) | (16,000) |
| Fees and Charges | (22,500) | (24,185) | (9,000) |
| Interest Earnings | (44,000) | (47,018) | (44,000) |
| Total Revenue | (6,273,676) | (6,165,989) | (6,153,507) |
| Expenditure | | | |
| Employee Costs | 50,621 | 35,469 | 39,175 |
| Contracts and Consultants | 15,000 | | 50,000 |
| Materials | 16,500 | 90,476 | 76,500 |
| Insurance | 1,134 | 747 | 747 |
| Other Expenses | 1,323 | 3,372 | |
| Allocations | 69,284 | 67,196 | 65,026 |
| Total Expenditure | 153,863 | 197,260 | 231,448 |
| Rate Revenue | (6,119,813) | (5,968,729) | (5,922,060) |
| Other General Purpose Income | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (719,570) | (1,575,613) | (750,386) |
| Fees and Charges | (300) | | (300) |
| Interest Earnings | (65,000) | (78,745) | (65,000) |
| Total Revenue | (784,870) | (1,654,358) | (815,686) |
| Expenditure | | | |
| Materials | 4,200 | | |
| Other Expenses | | 2,868 | |
| Allocations | 12,935 | 12,546 | 12,081 |
| Total Expenditure | 17,135 | 15,413 | 12,081 |
| Other General Purpose Income | (767,735) | (1,638,945) | (803,605) |
| TOTAL GENERAL PURPOSE FUNDING | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Rates | (6,202,176) | (6,082,363) | (6,084,507) |
| Grants and Subsidies Operating | (719,570) | (1,575,613) | (750,386) |
| Contributions, Reimbursements and Donations | (5,000) | (12,423) | (16,000) |
| Fees and Charges | (22,800) | (24,185) | (9,300) |
| Interest Earnings | (109,000) | (125,763) | (109,000) |
| Total Revenue | (7,058,546) | (7,820,348) | (6,969,193) |
| Expenditure | | | |
| Employee Costs | 50,621 | 35,469 | 39,175 |
| Contracts and Consultants | 15,000 | | 50,000 |
| Materials | 20,700 | 90,476 | 76,500 |
| Insurance | 1,134 | 747 | 747 |
| Other Expenses | 1,323 | 6,240 | |
| Allocations | 82,220 | 79,741 | 77,107 |
| Total Expenditure | 170,998 | 212,674 | 243,529 |
| TOTAL GENERAL PURPOSE FUNDING | (6,887,547) | (7,607,674) | (6,725,664) |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Members of Council | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (500) | (1,145) | (500) |
| Fees and Charges | (25) | | (25) |
| Total Revenue | (525) | (1,145) | (525) |
| Expenditure | | | |
| Contracts and Consultants | 2,000 | 850 | 2,000 |
| Materials | 100,369 | 113,175 | 141,592 |
| Insurance | 10,225 | 10,225 | 9,352 |
| Other Expenses | 223,940 | 211,725 | 223,940 |
| Allocations | 200,057 | 194,026 | 187,616 |
| Depreciation | 1,998 | 2,004 | 2,675 |
| Total Expenditure | 538,589 | 532,005 | 567,175 |
| Members of Council | 538,064 | 530,861 | 566,650 |
| Other Governance | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (37,667) | (8,436) | (30,600) |
| Profit on Disposal of Asset | | | (803) |
| Fees and Charges | (50) | (347) | (50) |
| Total Revenue | (37,717) | (8,783) | (31,453) |
| Expenditure | | | |
| Employee Costs | 900,141 | 890,405 | 889,590 |
| Contracts and Consultants | 292,417 | 148,897 | 263,101 |
| Materials | 271,920 | 389,407 | 272,177 |
| Utilities | 78,525 | 78,096 | 127,679 |
| Insurance | 34,350 | 24,712 | 24,606 |
| Interest | 14,674 | 16,806 | 18,106 |
| Other Expenses | 20,150 | | 20,150 |
| Allocations | (1,756,388) | (1,698,543) | (1,647,637) |
| Depreciation | 157,751 | 157,514 | 160,827 |
| Loss on Disposal of Asset | 19,297 | 1,489 | |
| Total Expenditure | 32,837 | 8,783 | 128,598 |
| Other Governance | (4,880) | | 97,145 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| TOTAL GOVERNANCE | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (38,167) | (9,581) | (31,100) |
| Profit on Disposal of Asset | | | (803) |
| Fees and Charges | (75) | (347) | (75) |
| Total Revenue | (38,242) | (9,928) | (31,978) |
| Expenditure | | | |
| Employee Costs | 900,141 | 890,405 | 889,590 |
| Contracts and Consultants | 294,417 | 149,747 | 265,101 |
| Materials | 372,290 | 502,582 | 413,768 |
| Utilities | 78,525 | 78,096 | 127,679 |
| Insurance | 44,575 | 34,937 | 33,958 |
| Interest | 14,674 | 16,806 | 18,106 |
| Other Expenses | 244,090 | 211,725 | 244,090 |
| Allocations | (1,556,332) | (1,504,517) | (1,460,021) |
| Depreciation | 159,749 | 159,518 | 163,502 |
| Loss on Disposal of Asset | 19,297 | 1,489 | |
| Total Expenditure | 571,426 | 540,788 | 695,773 |
| TOTAL GOVERNANCE | 533,184 | 530,861 | 663,795 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Fire Prevention | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (50,798) | (78,289) | (68,000) |
| Fees and Charges | (306,885) | (308,903) | (306,885) |
| Interest Earnings | | (1,147) | |
| Total Revenue | (357,683) | (388,338) | (374,885) |
| Expenditure | | | |
| Employee Costs | 38,893 | 40,988 | 42,398 |
| Contracts and Consultants | 11,903 | | 11,960 |
| Materials | 77,350 | 98,384 | 88,636 |
| Utilities | 26,087 | 2,797 | 37,502 |
| Insurance | 28,851 | 33,061 | 30,533 |
| Other Expenses | 287,475 | 279,654 | 287,475 |
| Allocations | 137,147 | 121,789 | 127,399 |
| Depreciation | 186,842 | 186,864 | 189,798 |
| Total Expenditure | 794,548 | 763,537 | 815,701 |
| Fire Prevention | 436,865 | 375,199 | 440,816 |
| Animal Control | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (50) | | (50) |
| Fees and Charges | (11,150) | (13,917) | (12,270) |
| Total Revenue | (11,200) | (13,917) | (12,320) |
| Expenditure | | | |
| Employee Costs | 30,796 | 40,914 | 47,379 |
| Contracts and Consultants | 5,000 | 117 | 1,500 |
| Materials | 4,500 | 8,491 | 5,000 |
| Insurance | 692 | 872 | 872 |
| Allocations | 40,224 | 44,435 | 39,515 |
| Depreciation | 311 | 312 | 290 |
| Total Expenditure | 81,523 | 95,141 | 94,557 |
| Animal Control | 70,323 | 81,224 | 82,237 |
| Other Law Order Public Safety | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (76,150) | (96,814) | (76,150) |
| Fees and Charges | (150) | (1,064) | (150) |
| Total Revenue | (76,300) | (97,877) | (76,300) |
| Expenditure | | | |
| Employee Costs | 235,361 | 245,818 | 207,043 |
| Contracts and Consultants | 15,600 | 23,273 | 15,600 |
| Materials | 38,700 | 42,500 | 43,700 |
| Utilities | 3,499 | 4,050 | 5,877 |
| Insurance | 7,422 | 6,495 | 6,393 |
| Allocations | 113,230 | 109,816 | 106,245 |
| Depreciation | 35,460 | 35,554 | 35,952 |
| Total Expenditure | 449,272 | 467,506 | 420,810 |
| Other Law Order Public Safety | 372,972 | 369,629 | 344,510 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| TOTAL LAW ORDER & PUBLIC SAFETY | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|--|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (50,798) | (78,289) | (68,000) |
| Contributions, Reimbursements and Donations | (76,200) | (96,814) | (76,200) |
| Fees and Charges | (318,185) | (323,884) | (319,305) |
| Interest Earnings | | (1,147) | |
| Total Revenue | (445,183) | (500,133) | (463,505) |
| Expenditure | | | |
| Employee Costs | 305,051 | 327,720 | 296,820 |
| Contracts and Consultants | 32,503 | 23,390 | 29,060 |
| Materials | 120,550 | 149,374 | 137,336 |
| Utilities | 29,586 | 6,847 | 43,379 |
| Insurance | 36,966 | 40,429 | 37,798 |
| Other Expenses | 287,475 | 279,654 | 287,475 |
| Allocations | 290,600 | 276,041 | 273,159 |
| Depreciation | 222,613 | 222,730 | 226,040 |
| Total Expenditure | 1,325,343 | 1,326,184 | 1,331,068 |
| TOTAL LAW ORDER & PUBLIC SAFETY | 880,161 | 826,051 | 867,563 |
| Prv Srv Inspection and Administration | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Fees and Charges | (11,565) | (17,083) | (12,667) |
| Total Revenue | (11,565) | (17,083) | (12,667) |
| Expenditure | | | |
| Employee Costs | 134,686 | 130,232 | 123,835 |
| Materials | 8,700 | 5,386 | 11,300 |
| Utilities | 561 | 535 | 558 |
| Insurance | 2,748 | 4,441 | 3,905 |
| Allocations | 10,986 | 10,655 | 10,305 |
| Total Expenditure | 157,681 | 151,250 | 149,903 |
| Prv Srv Inspection and Administration | 146,116 | 134,167 | 137,236 |
| Pest Control | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Materials | | 180 | 3,000 |
| Allocations | 3,898 | 3,699 | 3,553 |
| Total Expenditure | 3,898 | 3,879 | 6,553 |
| Pest Control | 3,898 | 3,879 | 6,553 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Other Health | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (5,000) | (3,947) | (5,000) |
| Fees and Charges | | (272) | (2,000) |
| Total Revenue | (5,000) | (4,219) | (7,000) |
| Expenditure | | | |
| Employee Costs | 746 | 823 | 509 |
| Contracts and Consultants | 1,931 | 25,952 | 51,981 |
| Materials | 2,000 | 9,618 | 13,000 |
| Utilities | 4,265 | 3,226 | 6,517 |
| Insurance | 1,832 | | |
| Allocations | 138,886 | 134,635 | 130,053 |
| Depreciation | 19,767 | 19,776 | 20,363 |
| Total Expenditure | 169,427 | 194,030 | 222,423 |
| Other Health | 164,427 | 189,812 | 215,423 |
| TOTAL HEALTH | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (5,000) | (3,947) | (5,000) |
| Fees and Charges | (11,565) | (17,355) | (14,667) |
| Total Revenue | (16,565) | (21,302) | (19,667) |
| Expenditure | | | |
| Employee Costs | 135,432 | 131,055 | 124,344 |
| Contracts and Consultants | 1,931 | 25,952 | 51,981 |
| Materials | 10,700 | 15,184 | 27,300 |
| Utilities | 4,826 | 3,761 | 7,076 |
| Insurance | 4,580 | 4,441 | 3,905 |
| Allocations | 153,770 | 148,989 | 143,911 |
| Depreciation | 19,767 | 19,776 | 20,363 |
| Total Expenditure | 331,006 | 349,159 | 378,880 |
| TOTAL HEALTH | 314,441 | 327,857 | 359,213 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Other Education | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|--------------------------------------|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 14,564 | 1,485 | |
| Contracts and Consultants | | 640 | 5,000 |
| Insurance | 326 | | |
| Allocations | 21,973 | 21,310 | 20,609 |
| Total Expenditure | 36,863 | 23,435 | 25,609 |
| Other Education | 36,863 | 23,435 | 25,609 |
| Aged and Disabled - other | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 18,796 | 1,887 | |
| Contracts and Consultants | 500 | | |
| Insurance | 415 | | |
| Allocations | 18,960 | 18,389 | 17,767 |
| Total Expenditure | 38,671 | 20,276 | 17,767 |
| Aged and Disabled - other | 38,671 | 20,276 | 17,767 |
| Other Welfare | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (15,000) | | |
| Total Revenue | (15,000) | | |
| Expenditure | | | |
| Employee Costs | | 2,962 | |
| Contracts and Consultants | 60,345 | 49,068 | 38,047 |
| Allocations | | 268 | |
| Total Expenditure | 60,345 | 52,298 | 38,047 |
| Other Welfare | 45,345 | 52,298 | 38,047 |
| TOTAL EDUCATION & WELFARE | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (15,000) | | |
| Total Revenue | (15,000) | | |
| Expenditure | | | |
| Employee Costs | 33,361 | 6,334 | |
| Contracts and Consultants | 60,845 | 49,708 | 43,047 |
| Insurance | 741 | | |
| Allocations | 40,933 | 39,967 | 38,376 |
| Total Expenditure | 135,880 | 96,009 | 81,423 |
| TOTAL EDUCATION & WELFARE | 120,880 | 96,009 | 81,423 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Waste Management - Household | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | | | 0 |
| Fees and Charges | (962,711) | (938,085) | (930,766) |
| Total Revenue | (962,711) | (938,085) | (930,766) |
| Expenditure | | | |
| Employee Costs | 138,498 | 116,288 | 95,314 |
| Contracts and Consultants | 433,152 | 312,399 | 435,474 |
| Materials | 11,500 | 80,045 | 11,500 |
| Utilities | 1,979 | 1,868 | 1,898 |
| Insurance | 925 | | |
| Allocations | 141,598 | 121,473 | 70,273 |
| Depreciation | 25,976 | 26,288 | 28,128 |
| Total Expenditure | 753,628 | 658,362 | 642,587 |
| Waste Management - Household | (209,083) | (279,723) | (288,179) |
| Sanitation - Other | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Fees and Charges | (45,000) | (47,684) | (15,000) |
| Total Revenue | (45,000) | (47,684) | (15,000) |
| Expenditure | | | |
| Employee Costs | 27,009 | 7,844 | 3,965 |
| Contracts and Consultants | 3,800 | | 3,800 |
| Insurance | 134 | | |
| Allocations | 8,766 | 9,266 | 7,920 |
| Total Expenditure | 39,708 | 17,111 | 15,685 |
| Sanitation - Other | (5,292) | (30,574) | 685 |
| Sewerage | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | | (60) | |
| Fees and Charges | (207,372) | (215,601) | (128,500) |
| Total Revenue | (207,372) | (215,661) | (128,500) |
| Expenditure | | | |
| Employee Costs | 17,544 | 6,785 | 17,180 |
| Materials | | 120 | |
| Other Expenses | 61,500 | 23,600 | 45,500 |
| Allocations | 27,471 | 16,810 | 24,963 |
| Depreciation | 2,477 | 2,472 | |
| Loss on Disposal of Asset | | 5,315,357 | |
| Total Expenditure | 108,991 | 5,365,144 | 87,642 |
| Sewerage | (98,381) | 5,149,483 | (40,858) |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Protection of the Environment | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (3,200) | (1,781) | (3,200) |
| Fees and Charges | (31,648) | (28,771) | (31,648) |
| Total Revenue | (34,848) | (30,552) | (34,848) |
| Expenditure | | | |
| Contracts and Consultants | 58,848 | 2,398 | 32,848 |
| Materials | 2,000 | 1,240 | 2,000 |
| Insurance | | 625 | 601 |
| Other Expenses | | 26,000 | 26,000 |
| Allocations | 7,265 | 7,046 | 6,751 |
| Total Expenditure | 68,113 | 37,309 | 68,200 |
| Protection of the Environment | 33,265 | 6,757 | 33,352 |
| Town Planning | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | | (3,606) | (5,000) |
| Fees and Charges | (103,390) | (86,562) | (58,390) |
| Total Revenue | (103,390) | (90,168) | (63,390) |
| Expenditure | | | |
| Employee Costs | 164,202 | 220,099 | 284,530 |
| Contracts and Consultants | 50,000 | 64,314 | 65,500 |
| Materials | 12,000 | 20,198 | 13,000 |
| Utilities | 872 | 830 | 4,229 |
| Insurance | 3,917 | 6,196 | 5,665 |
| Allocations | 180,742 | 175,294 | 169,494 |
| Depreciation | 7,564 | 5,603 | 2,647 |
| Loss on Disposal of Asset | 3,486 | | |
| Total Expenditure | 422,782 | 492,533 | 545,065 |
| Town Planning | 319,392 | 402,365 | 481,675 |
| Drainage | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 5,398 | 783 | 5,286 |
| Materials | | 4,200 | |
| Allocations | 10,211 | 3,957 | 9,376 |
| Depreciation | 114,348 | 114,348 | 115,936 |
| Total Expenditure | 129,957 | 123,288 | 130,598 |
| Drainage | 129,957 | 123,288 | 130,598 |
| Stormwater | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Allocations | 3,898 | 3,699 | 3,553 |
| Total Expenditure | 3,898 | 3,699 | 3,553 |
| Stormwater | 3,898 | 3,699 | 3,553 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Other Community Amenities | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (13,761) | (14,462) | (13,153) |
| Fees and Charges | (1,500) | (9,892) | (2,000) |
| Total Revenue | (15,261) | (24,354) | (15,153) |
| Expenditure | | | |
| Employee Costs | 154,155 | 118,451 | 102,467 |
| Contracts and Consultants | 29,769 | 3,059 | 33,269 |
| Materials | 61,875 | 81,525 | 58,437 |
| Utilities | 33,163 | 30,059 | 42,234 |
| Insurance | 16,434 | 2,211 | 2,211 |
| Other Expenses | 44,621 | 32,470 | 36,880 |
| Allocations | 132,192 | 113,194 | 120,486 |
| Depreciation | 125,811 | 125,440 | 303,183 |
| Total Expenditure | 598,020 | 506,409 | 699,168 |
| Other Community Amenities | 582,759 | 482,054 | 684,015 |
| TOTAL COMMUNITY AMENITIES | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (16,961) | (19,909) | (21,353) |
| Fees and Charges | (1,351,621) | (1,326,595) | (1,166,304) |
| Total Revenue | (1,368,582) | (1,346,504) | (1,187,657) |
| Expenditure | | | |
| Employee Costs | 506,804 | 470,250 | 508,740 |
| Contracts and Consultants | 575,570 | 382,169 | 570,891 |
| Materials | 87,375 | 187,328 | 84,937 |
| Utilities | 36,014 | 32,757 | 48,361 |
| Insurance | 21,409 | 9,032 | 8,477 |
| Other Expenses | 106,121 | 82,070 | 108,380 |
| Allocations | 512,143 | 450,739 | 412,817 |
| Depreciation | 276,176 | 274,151 | 449,894 |
| Loss on Disposal of Asset | 3,486 | 5,315,357 | |
| Total Expenditure | 2,125,098 | 7,203,855 | 2,192,497 |
| TOTAL COMMUNITY AMENITIES | 756,516 | 5,857,350 | 1,004,841 |
| Public Halls and Civic Centres | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (25,000) | (56,993) | (26,827) |
| Fees and Charges | (48,051) | (62,302) | (54,051) |
| Total Revenue | (73,051) | (119,296) | (80,878) |
| Expenditure | | | |
| Employee Costs | 31,249 | 30,079 | 20,322 |
| Contracts and Consultants | 42,231 | 7,403 | 49,326 |
| Materials | 11,500 | 82,230 | 4,500 |
| Utilities | 43,084 | 44,609 | 31,272 |
| Insurance | 27,336 | 116,454 | 117,829 |
| Interest | | 5,510 | 5,827 |
| Other Expenses | 41,200 | 54,188 | 41,200 |
| Allocations | 35,461 | 52,313 | 30,640 |
| Depreciation | 398,496 | 392,228 | 208,446 |
| Total Expenditure | 630,556 | 785,015 | 509,360 |
| Public Halls and Civic Centres | 557,505 | 665,719 | 428,483 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Swimming Areas and Beaches | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Non Operating | (15,000) | | |
| Total Revenue | (15,000) | | |
| Expenditure | | | |
| Employee Costs | 7,692 | 2,590 | 7,533 |
| Contracts and Consultants | 34,300 | | 42,300 |
| Materials | 25,000 | 683 | |
| Utilities | 7,074 | 7,141 | 21,873 |
| Insurance | 1,247 | 952 | 952 |
| Allocations | 13,855 | 6,253 | 12,561 |
| Depreciation | 6,020 | 5,810 | 5,728 |
| Total Expenditure | 95,188 | 23,429 | 90,947 |
| Swimming Areas and Beaches | 80,188 | 23,429 | 90,947 |
| Other Recreation and Sport | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | | (30,015) | (20,000) |
| Grants and Subsidies Non Operating | (23,935) | (50,000) | |
| Contributions, Reimbursements and Donations | (55,761) | (51,879) | (51,930) |
| Fees and Charges | (280,071) | (267,724) | (160,071) |
| Total Revenue | (359,767) | (399,618) | (232,001) |
| Expenditure | | | |
| Employee Costs | 449,798 | 489,175 | 424,908 |
| Contracts and Consultants | 381,511 | 2,890 | 387,511 |
| Materials | 80,184 | 499,176 | 80,101 |
| Utilities | 52,434 | 53,883 | 55,902 |
| Insurance | 21,572 | | |
| Interest | 6,645 | 2,564 | 2,814 |
| Other Expenses | | 10,000 | 10,000 |
| Allocations | 572,326 | 479,133 | 518,869 |
| Depreciation | 669,365 | 715,778 | 735,357 |
| Loss on Disposal of Asset | | 4,673 | |
| Total Expenditure | 2,233,835 | 2,257,271 | 2,215,462 |
| Other Recreation and Sport | 1,874,068 | 1,857,653 | 1,983,461 |
| Television and Radio Rebroadcast | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Fees and Charges | (8,540) | (9,237) | (8,540) |
| Total Revenue | (8,540) | (9,237) | (8,540) |
| Expenditure | | | |
| Employee Costs | 3,994 | 119 | 2,848 |
| Contracts and Consultants | 30,710 | 22,929 | 28,380 |
| Materials | | 8,756 | |
| Insurance | 391 | | |
| Allocations | 7,723 | 3,689 | 6,078 |
| Depreciation | 62,561 | 62,568 | 63,441 |
| Total Expenditure | 105,379 | 98,061 | 100,747 |
| Television and Radio Rebroadcast | 96,839 | 88,824 | 92,207 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Libraries | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (100) | | (100) |
| Total Revenue | (100) | | (100) |
| Expenditure | | | |
| Employee Costs | 71,575 | 64,903 | 111,434 |
| Contracts and Consultants | 3,900 | | 3,800 |
| Materials | 5,223 | 27,860 | 8,174 |
| Utilities | 1,914 | 2,124 | 934 |
| Insurance | 1,640 | 856 | 856 |
| Allocations | 44,654 | 45,707 | 88,507 |
| Total Expenditure | 128,906 | 141,450 | 213,704 |
| Libraries | 128,806 | 141,450 | 213,604 |
| Other Culture | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 20,502 | 3,994 | 5,815 |
| Contracts and Consultants | 25,778 | | 300 |
| Utilities | 568 | 565 | 380 |
| Insurance | 859 | | |
| Allocations | 28,402 | 23,427 | 26,303 |
| Depreciation | 7,569 | 10,221 | 11,122 |
| Total Expenditure | 83,679 | 38,207 | 43,920 |
| Other Culture | 83,679 | 38,207 | 43,920 |
| Heritage | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Non Operating | (22,410) | | |
| Total Revenue | (22,410) | | |
| Expenditure | | | |
| Contracts and Consultants | 22,410 | 18,680 | 20,000 |
| Materials | | | 5,000 |
| Other Expenses | 5,000 | | |
| Total Expenditure | 27,410 | 18,680 | 25,000 |
| Heritage | 5,000 | 18,680 | 25,000 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| TOTAL RECREATION & CULTURE | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | | (30,015) | (20,000) |
| Grants and Subsidies Non Operating | (61,345) | (50,000) | |
| Contributions, Reimbursements and Donations | (80,861) | (108,872) | (78,857) |
| Fees and Charges | (336,662) | (339,263) | (222,662) |
| Total Revenue | (478,868) | (528,150) | (321,519) |
| Expenditure | | | |
| Employee Costs | 584,810 | 590,861 | 572,859 |
| Contracts and Consultants | 540,840 | 51,902 | 531,617 |
| Materials | 121,908 | 618,703 | 97,775 |
| Utilities | 105,074 | 108,322 | 110,361 |
| Insurance | 53,044 | 118,261 | 119,636 |
| Interest | 6,645 | 8,075 | 8,641 |
| Other Expenses | 46,200 | 64,188 | 51,200 |
| Allocations | 702,421 | 610,523 | 682,957 |
| Depreciation | 1,144,011 | 1,186,605 | 1,024,094 |
| Loss on Disposal of Asset | | 4,673 | |
| Total Expenditure | 3,304,953 | 3,362,112 | 3,199,140 |
| TOTAL RECREATION & CULTURE | 2,826,085 | 2,833,962 | 2,877,621 |
| Streets Roads Bridges Depots Maint | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (270,481) | (119,212) | (202,531) |
| Grants and Subsidies Non Operating | (1,186,897) | (1,760,304) | (1,433,304) |
| Contributions, Reimbursements and Donations | (500) | (5,082) | (500) |
| Other Revenue | | (1,816,684) | |
| Total Revenue | (1,457,878) | (3,701,282) | (1,636,335) |
| Expenditure | | | |
| Employee Costs | 337,138 | 299,757 | 329,690 |
| Contracts and Consultants | 616,624 | 108,041 | 501,706 |
| Materials | 17,296 | 330,961 | 19,300 |
| Utilities | 211,085 | 201,981 | 226,951 |
| Insurance | 9,639 | 3,048 | |
| Other Expenses | 1,500 | 2,660 | 3,000 |
| Allocations | 698,051 | 726,772 | 697,246 |
| Depreciation | 3,287,928 | 3,265,929 | 3,236,359 |
| Total Expenditure | 5,179,261 | 4,939,149 | 5,014,253 |
| Streets Roads Bridges Depots Maint | 3,721,383 | 1,237,867 | 3,377,918 |
| Parking Services | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Allocations | 3,898 | 3,699 | 3,553 |
| Total Expenditure | 3,898 | 3,699 | 3,553 |
| Parking Services | 3,898 | 3,699 | 3,553 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Airfields | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | | 255 | |
| Fees and Charges | (30,944) | (25,034) | (31,304) |
| Total Revenue | (30,944) | (24,778) | (31,304) |
| Expenditure | | | |
| Employee Costs | 24,440 | 12,697 | 8,986 |
| Contracts and Consultants | 19,500 | | 19,500 |
| Materials | 3,500 | 3,046 | 3,500 |
| Utilities | 4,323 | 4,248 | 4,455 |
| Insurance | 342 | | |
| Allocations | 36,441 | 37,464 | 35,232 |
| Depreciation | 124,060 | 123,694 | 126,025 |
| Total Expenditure | 212,606 | 181,149 | 197,698 |
| Airfields | 181,662 | 156,371 | 166,394 |
| Road Plant Purchase | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Profit on Disposal of Asset | (23,583) | (5,174) | (2,613) |
| Total Revenue | (23,583) | (5,174) | (2,613) |
| Expenditure | | | |
| Allocations | 16,657 | 16,155 | 15,635 |
| Depreciation | 55,632 | 55,632 | 56,406 |
| Loss on Disposal of Asset | 93,820 | | 104,965 |
| Total Expenditure | 166,109 | 71,787 | 177,006 |
| Road Plant Purchase | 142,526 | 66,613 | 174,393 |
| TOTAL TRANSPORT | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | (270,481) | (119,212) | (202,531) |
| Grants and Subsidies Non Operating | (1,186,897) | (1,760,304) | (1,433,304) |
| Contributions, Reimbursements and Donations | (500) | (4,827) | (500) |
| Profit on Disposal of Asset | (23,583) | (5,174) | (2,613) |
| Fees and Charges | (30,944) | (25,034) | (31,304) |
| Other Revenue | | (1,816,684) | |
| Total Revenue | (1,512,405) | (3,731,234) | (1,670,252) |
| Expenditure | | | |
| Employee Costs | 361,578 | 312,453 | 338,677 |
| Contracts and Consultants | 636,124 | 108,041 | 521,206 |
| Materials | 20,796 | 334,007 | 22,800 |
| Utilities | 215,408 | 206,230 | 231,406 |
| Insurance | 9,981 | 3,048 | |
| Other Expenses | 1,500 | 2,660 | 3,000 |
| Allocations | 755,047 | 784,090 | 751,667 |
| Depreciation | 3,467,620 | 3,445,255 | 3,418,790 |
| Loss on Disposal of Asset | 93,820 | | 104,965 |
| Total Expenditure | 5,561,874 | 5,195,784 | 5,392,510 |
| TOTAL TRANSPORT | 4,049,469 | 1,464,550 | 3,722,258 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Rural Services | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 1,350 | | 1,322 |
| Contracts and Consultants | 5,000 | | 5,000 |
| Materials | | | 1,000 |
| Utilities | | | 1,603 |
| Allocations | 6,347 | 3,609 | 6,266 |
| Total Expenditure | 12,696 | 3,609 | 15,190 |
| Rural Services | 12,696 | 3,609 | 15,190 |
| Tourism and Area Promotion | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | | (42,029) | |
| Contributions, Reimbursements and Donations | | (300) | |
| Fees and Charges | (170,417) | (161,448) | (156,791) |
| Total Revenue | (170,417) | (203,777) | (156,791) |
| Expenditure | | | |
| Employee Costs | 133,692 | 89,738 | 101,086 |
| Contracts and Consultants | 200 | 7,152 | 7,351 |
| Materials | 84,372 | 86,681 | 117,609 |
| Utilities | 33 | 50 | |
| Insurance | 2,916 | 176 | 176 |
| Allocations | 137,149 | 131,216 | 128,601 |
| Depreciation | 45,967 | 45,960 | 46,604 |
| Total Expenditure | 404,329 | 360,973 | 401,427 |
| Tourism and Area Promotion | 233,912 | 157,196 | 244,636 |
| Building Control | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (200) | (3,434) | (200) |
| Fees and Charges | (51,100) | (52,951) | (41,550) |
| Other Revenue | (999) | | (999) |
| Total Revenue | (52,299) | (56,385) | (42,749) |
| Expenditure | | | |
| Employee Costs | 96,808 | 130,015 | 134,821 |
| Contracts and Consultants | 3,654 | 116 | 3,654 |
| Materials | 6,700 | 7,730 | 13,400 |
| Utilities | 2,310 | 2,007 | 2,778 |
| Insurance | 2,969 | 4,534 | 4,534 |
| Allocations | 84,016 | 79,741 | 78,519 |
| Depreciation | 12,375 | 11,973 | 11,893 |
| Loss on Disposal of Asset | | 3,471 | 2,212 |
| Total Expenditure | 208,832 | 239,587 | 251,812 |
| Building Control | 156,532 | 183,202 | 209,062 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Other Economic Services | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (5,000) | (8,757) | (500) |
| Fees and Charges | 0 | (750) | (1,000) |
| Total Revenue | (5,000) | (9,507) | (1,500) |
| Expenditure | | | |
| Employee Costs | 1,350 | | 1,322 |
| Contracts and Consultants | 300 | | 300 |
| Utilities | 1,914 | 3,057 | 6,339 |
| Allocations | 5,344 | 3,609 | 5,009 |
| Total Expenditure | 8,907 | 6,666 | 12,970 |
| Other Economic Services | 3,907 | (2,841) | 11,470 |
| Economic Development | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | 4,437 | 43,213 | 38,562 |
| Insurance | 97 | | |
| Allocations | 9,923 | 9,624 | 9,239 |
| Total Expenditure | 14,457 | 52,837 | 47,800 |
| Economic Development | 14,457 | 52,837 | 47,800 |
| TOTAL ECONOMIC SERVICES | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Grants and Subsidies Operating | | (42,029) | |
| Contributions, Reimbursements and Donations | (5,200) | (12,491) | (700) |
| Fees and Charges | (221,517) | (215,148) | (199,341) |
| Other Revenue | (999) | | (999) |
| Total Revenue | (227,716) | (269,669) | (201,040) |
| Expenditure | | | |
| Employee Costs | 237,636 | 262,966 | 277,112 |
| Contracts and Consultants | 9,154 | 7,267 | 16,305 |
| Materials | 91,072 | 94,410 | 132,009 |
| Utilities | 4,257 | 5,114 | 10,720 |
| Insurance | 5,981 | 4,710 | 4,710 |
| Allocations | 242,778 | 227,800 | 227,633 |
| Depreciation | 58,342 | 57,933 | 58,497 |
| Loss on Disposal of Asset | | 3,471 | 2,212 |
| Total Expenditure | 649,221 | 663,671 | 729,199 |
| TOTAL ECONOMIC SERVICES | 421,505 | 394,003 | 528,158 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Private Works | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Fees and Charges | (12,500) | (31,294) | (132,500) |
| Total Revenue | (12,500) | (31,294) | (132,500) |
| Expenditure | | | |
| Employee Costs | | 858 | |
| Materials | 12,000 | 10,106 | 12,000 |
| Allocations | 3,721 | 3,736 | 3,553 |
| Total Expenditure | 15,721 | 14,700 | 15,553 |
| Private Works | 3,221 | (16,594) | (116,947) |
| Land Development Scheme | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Employee Costs | | 748 | |
| Utilities | 1,031 | 982 | |
| Other Expenses | | | 50,000 |
| Allocations | 3,721 | 3,609 | 3,553 |
| Total Expenditure | 4,752 | 5,339 | 53,553 |
| Land Development Scheme | 4,752 | 5,339 | 53,553 |
| Engineering Administration | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Expenditure | | | |
| Allocations | 4,607 | 4,468 | 4,264 |
| Total Expenditure | 4,607 | 4,468 | 4,264 |
| Engineering Administration | 4,607 | 4,468 | 4,264 |
| Plant Operations | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (1,000) | (9,530) | (1,000) |
| Profit on Disposal of Asset | | (35,012) | |
| Fees and Charges | (500) | | (3,400) |
| Other Revenue | (52,500) | (58,458) | (45,000) |
| Total Revenue | (54,000) | (103,000) | (49,400) |
| Expenditure | | | |
| Employee Costs | 74,307 | 108,207 | 78,165 |
| Materials | 612,000 | 515,736 | 608,640 |
| Insurance | 79,437 | 94,327 | 83,787 |
| Allocations | (1,138,342) | (1,193,156) | (1,236,643) |
| Depreciation | 381,301 | 513,637 | 519,948 |
| Loss on Disposal of Asset | | 3,950 | |
| Total Expenditure | 8,703 | 42,701 | 53,897 |
| Plant Operations | (45,297) | (60,299) | 4,497 |

**SUPPLEMENTARY BUDGET INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2019**

S3. SCHEDULES - department by nature or type (continued)

| Public Works Overheads | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
|---|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (500) | (4,991) | (500) |
| Profit on Disposal of Asset | (4,284) | | |
| Fees and Charges | (800) | | (21,150) |
| Total Revenue | (5,584) | (4,991) | (21,650) |
| Expenditure | | | |
| Employee Costs | 836,377 | 809,140 | 800,165 |
| Contracts and Consultants | 8,782 | | 19,082 |
| Materials | 63,000 | 66,410 | 7,133 |
| Utilities | 13,351 | 11,977 | 11,281 |
| Insurance | 108,538 | 87,068 | 87,042 |
| Allocations | (1,080,179) | (712,535) | (861,548) |
| Depreciation | 54,940 | 59,343 | 59,724 |
| Loss on Disposal of Asset | 27,402 | 16,247 | 20,934 |
| Total Expenditure | 32,211 | 337,650 | 143,812 |
| Public Works Overheads | 26,627 | 332,659 | 122,162 |
| Unclassified | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (20,366) | (28,113) | (19,493) |
| Profit on Disposal of Asset | (25,128) | | (314,036) |
| Fees and Charges | | (5,350) | |
| Total Revenue | (45,494) | (33,463) | (333,529) |
| Expenditure | | | |
| Contracts and Consultants | | 284 | |
| Materials | | 666 | |
| Insurance | 14,391 | | |
| Interest | 75 | 316 | 368 |
| Allocations | 32,959 | 31,965 | 30,914 |
| Depreciation | 218,959 | 219,852 | 231,052 |
| Total Expenditure | 266,384 | 253,083 | 262,334 |
| Unclassified | 220,890 | 219,620 | (71,195) |
| TOTAL OTHER PROPERTY & SERVICES | 2018/2019 Budget | 2017/2018 Actual | 2017/2018 Budget |
| | \$ | \$ | \$ |
| OPERATING | | | |
| Revenue | | | |
| Contributions, Reimbursements and Donations | (21,866) | (42,634) | (20,993) |
| Profit on Disposal of Asset | (29,412) | (35,012) | (314,036) |
| Fees and Charges | (13,800) | (36,644) | (157,050) |
| Other Revenue | (52,500) | (58,458) | (45,000) |
| Total Revenue | (117,578) | (172,748) | (537,079) |
| Expenditure | | | |
| Employee Costs | 910,684 | 918,953 | 878,330 |
| Contracts and Consultants | 8,782 | 284 | 19,082 |
| Materials | 687,000 | 592,918 | 627,773 |
| Utilities | 14,382 | 12,959 | 11,281 |
| Insurance | 202,366 | 181,396 | 170,829 |
| Interest | 75 | 316 | 368 |
| Other Expenses | | | 50,000 |
| Allocations | (2,173,513) | (1,861,913) | (2,055,906) |
| Depreciation | 655,200 | 792,832 | 810,724 |
| Loss on Disposal of Asset | 27,402 | 20,196 | 20,934 |
| Total Expenditure | 332,378 | 657,940 | 533,415 |
| TOTAL OTHER PROPERTY & SERVICES | 214,801 | 485,193 | (3,664) |



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SHIRE OF DANDARAGAN

2018/2019 FEES AND CHARGES

2018-19 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 | Basic Rules | Council |
| (STD) First transmission | each | \$ 5.70 | Y | Basic Rules | Council |
| Second + Transmission | each | \$ 1.05 | Y | Basic Rules | Council |
| Receipt of first page | each | \$ 1.05 | Y | Basic Rules | Council |
| Receipt of second page | each | \$ 0.55 | Y | Basic Rules | Council |
| Photocopying and Duplicating | | | | | |
| Single Copy Black and White | each | \$ 0.60 | Y | Basic Rules | Council |
| Double Sided Copy Black and White | each | \$ 1.00 | Y | Basic Rules | Council |
| A3 Paper Black and White | each | \$ 1.00 | Y | Basic Rules | Council |
| A3 Double sided copy Black and White | each | \$ 2.00 | Y | Basic Rules | Council |
| Single Copy Color | each | \$ 3.00 | Y | Basic Rules | Council |
| Double sided copy color | each | \$ 5.00 | Y | Basic Rules | Council |
| A3 Paper Color | each | \$ 6.00 | Y | Basic Rules | Council |
| A3 Double sided copy color | each | \$ 10.00 | Y | Basic Rules | Council |
| Laminating | | | | | |
| A4 Size Pouch | each | \$ 5.00 | Y | Basic Rules | Council |
| A3 Size Pouch | each | \$ 7.00 | Y | Basic Rules | Council |

2018-19 FEES AND CHARGES

| 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 | | \$ 80.00 | 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 |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|---|---------------------------------|-------------|---------------|---|
| Lifetime | | \$ 100.00 | N | A81 10(1)&(4) | Dog Regulations 2013 and Cat Regulations 2017 |
| 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 | \$ 50.00 | Y | A81 10(1)&(4) | Dog Act 1973 Section 33m |
| Application for the keeping of more than prescribed number of dogs | each | \$ 50.00 | Y | A81 10(1)&(4) | Dog Act 1976 Section 26 |
| Replacement Registration Tags | each | \$ 5.00 | Y | Basic Rules | 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 | Basic Rules | Dog Regulations 2013 and Cat Regulations 2012 |
| Surrender and/or destruction of a dog/ (based on weight of dog) | | from \$117 - \$142 | Y | Basic Rules | Council |
| Surrender and/or destruction of a cat | | \$ 103.00 | Y | Basic Rules | |
| 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 | Basic Rules | Council |
| Storage of Impounded vehicle | per day | \$ 20.00 | Y | Basic Rules | Council |
| Gate Permit | | | | | |
| Annual Permit | per gate | \$ 10.00 | N | A81 10(1)&(4) | Council |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|------|---------------|-------------|---------------|--|
| PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION | | | | | |
| Health | | | | | |
| Lodging House, Holiday Home and Bed & Breakfast Annual Registration | each | \$ 100.00 | N | 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> | | | | | |
| Public Building Application | each | \$ 100.00 | N | A81 10(1)&(4) | Part VI Health (Miscellaneous Provisions) Act 1911 |
| Administration Late Fee | each | \$ 50.00 | N | A81 10(1)&(4) | Council |
| Food Act | | | | | |
| Annual Registration fee | each | \$ 100.00 | N | A81 10(1)&(4) | Council |
| Water Sampling Bacteriological analysis | each | analysis cost | Y | Basic Rules | Council |
| Water Sampling Chemical analysis | each | analysis cost | Y | Basic Rules | 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 | | | | | |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|------|-------------|-------------|---------------|---|
| 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 |

* 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 | \$ 19.00 | 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 |

2018-19 FEES AND CHARGES

| Description | Unit | | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|--------------------|----|--------------|-------------|---------------|----------------------|
| 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 |
| Tractor tyre 0m – 1m | each | \$ | 80.00 | Y | R 81-10.01(d) | Council |
| Tractor tyre Large 1m to 2m | each | | Not accepted | | | |
| Earth mover tyre small 0m – 1m | | | Not accepted | | | |
| Earth mover tyre large 1.m - 1.5m | | | Not accepted | | | |
| Earth mover tyre large 1.5m – 2m | | | Not accepted | | | |
| Asbestos (see note 1) | per m ³ | \$ | 75.00 | Y | 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.

2018-19 FEES AND CHARGES

| 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 | \$ | 357.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Pensioner Rate | \$ | 309.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Rubbish Service Level 2 | | | | | |
| 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 | \$ | 511.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Pensioner Rate | \$ | 463.00 | 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 | \$ | 588.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Pensioner Rate | \$ | 540.00 | 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 | \$ | 665.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Pensioner Rate | \$ | 617.00 | N | R81-15.01(1)(a)(i) | Waste Avoidance & Resource Recovery Act 2007 |
| Rural Facility Pass | | | | | |
| Rural 240l Disposal Charge | \$ | 149.00 | 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 |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|----------|-------------|-------------|---------------|---|
| Treatment of Sewerage and Disposal of Effluent and Liquid Waste | | | | | |
| Sewerage - Septic Tank Servicing Charges | | | | | |
| Septic Tank Clean/Pump out (3 hours maximum) | per load | \$ 544.00 | Y | Basic Rules | Council |
| Cleaning of grease traps or chemical toilet | per load | \$ 157.00 | Y | Basic Rules | Council |
| Cleaning of grease traps in conjunction with other grease trap servicing on same day | | \$ 105.00 | Y | Basic Rules | Council |
| Additional charge over 3 hours | per hour | \$ 132.00 | Y | Basic Rules | 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 - Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee | | \$ 112.54 | N | A81 10(1)&(4) | Water Corporation |
| Water Corporation Grease Trap Disposal Fee - Fees indicated are set by Water Corporation and may be increased periodically * subject to change when water corporation advise of new fee | | \$ 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> | | | | | |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|------|---|-------------|---------------|---|
| <p><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></p> | | | | | |
| <p>TOWN PLANNING AND REGIONAL DEVELOPMENT</p> | | | | | |
| <p>Town Planning Development Application Fees & Publications (GST exempt)</p> | | | | | |
| <p>Development Application Fee where the estimated cost of the development is not more than:</p> | | | | | |
| \$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 |

**Where advertising is required this cost will be in addition to the above charges*

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|------|---------------------------------|-------------|---------------|---|
| 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 |
| 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 |
| Home Occupation Permit | \$ | 100.00 | Y | A81 10(1)&(4) | Council |
| 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 |
| <p>* 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).</p> | | | | | |
| Planning Approval by way of an agreement** | \$ | 175.00 | N | A81 10(1)&(4) | Planning & Development Regulations 2009 Part 7 Division 2 |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|----------|--|-------------|---------------|---|
| 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 | | | | | |
| 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 |
| *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. | | | | | |
| 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 |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|----------|-------------|-------------|---------------|---|
| 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 | Basic Rules | Council (Local Laws) |
| Internment | | \$ 600.00 | Y | Basic Rules | Council (Local Laws) |
| Child / Stillborn Internment | | \$ 600.00 | Y | Basic Rules | Council (Local Laws) |
| Saturday Burial (Internment and Grant of Right of Burial - \$750.00) | | \$ 300.00 | | Basic Rules | Council (Local Laws) |
| Sunday Burial | | No Service | Y | Basic Rules | Council (Local Laws) |
| Exhumation Fee | | \$ 1,000.00 | Y | Basic Rules | Council (Local Laws) |
| Re-internment after exhumation | | \$ 400.00 | Y | Basic Rules | Council (Local Laws) |
| Additional Charge to Remove / Replace any headstone, kerbing | per hour | \$ 75.00 | Y | Basic Rules | Council (Local Laws) |
| Permission to erect a monument | | \$114.00 | Y | Basic Rules | Council (Local Laws) |
| Undertakers annual licence fee | | \$ 52.00 | Y | Basic Rules | Council (Local Laws) |
| Re-opening of any grave | | \$ 600.00 | Y | Basic Rules | Council (Local Laws) |
| To reserve a niche wall space – single (Dandaragan, Badgingarra, original Jurien Bay) | | \$ 150.00 | Y | Basic Rules | Council (Local Laws) |
| To reserve a niche wall – double (Dandaragan, Badgingarra, original Jurien Bay) | | \$ 250.00 | Y | Basic Rules | Council (Local Laws) |
| To reserve a niche wall – single (Jurien Bay new Niche walls) | | \$ 300.00 | Y | Basic Rules | Council (Local Laws) |
| To reserve a niche wall space – double (Jurien Bay new Niche walls) | | \$ 550.00 | Y | Basic Rules | Council (Local Laws) |

2018-19 FEES AND CHARGES

| Description | Unit | | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|---------------|----|-------------|-------------|---------------|----------------------|
| Internment of Ashes | | \$ | 100.00 | Y | Basic Rules | Council (Local Laws) |
| Installation of Plaque | | \$ | 52.00 | Y | Basic Rules | Council (Local Laws) |
| Public Halls and Recreation Centres | | | | | | |
| Family Resource Centre | | | | | | |
| Office 2 and 3 | | | | | | |
| Community (excluding outgoings i.e. telephone) | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| Commercial (excluding outgoings i.e. telephone) | per hour | \$ | 30.00 | Y | Basic Rules | Council |
| Multipurpose Meeting Facility | | | | | | |
| Community | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| | per day-8hrs | \$ | 180.00 | Y | Basic Rules | Council |
| Commercial | per hour | \$ | 30.00 | Y | Basic Rules | Council |
| | per day-8 hrs | \$ | 216.00 | Y | Basic Rules | Council |
| Jurien Bay Education and Conference Centre | | | | | | |
| Amphitheatre | per hire | \$ | 40.00 | Y | Basic Rules | Council |
| Community Hire | | | | | | |
| Classroom 1 (IT Classroom) | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| Classroom 2 | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| Classroom 3 | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| Classroom 2 and 3 (co-joined) | per hour | \$ | 40.00 | Y | Basic Rules | Council |
| Conference Room | per hour | \$ | 25.00 | Y | Basic Rules | Council |
| Full Facility | per hour | \$ | 80.00 | Y | Basic Rules | Council |
| Hot Office | per hour | \$ | 15.00 | Y | Basic Rules | Council |
| Classroom 1 (IT Classroom) | per day-8hrs | \$ | 180.00 | Y | Basic Rules | Council |
| Classroom 2 | per day-8hrs | \$ | 180.00 | Y | Basic Rules | Council |
| Classroom 3 | per day-8hrs | \$ | 180.00 | Y | Basic Rules | Council |
| Classroom 2 and 3 (co-joined) | per day-8hrs | \$ | 288.00 | Y | Basic Rules | Council |
| Conference Room | per day-8hrs | \$ | 180.00 | Y | Basic Rules | Council |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|--------------|-------------|-------------|---------------|----------------------|
| Full Facility | per day-8hrs | \$ 576.00 | Y | Basic Rules | Council |
| Hot Office | per day-8hrs | \$ 108.00 | Y | Basic Rules | Council |
| Commercial Hire | | | | | |
| Classroom 1 (IT Classroom) | per hour | \$ 30.00 | Y | Basic Rules | Council |
| Classroom 2 | per hour | \$ 30.00 | Y | Basic Rules | Council |
| Classroom 3 | per hour | \$ 30.00 | Y | Basic Rules | Council |
| Classroom 2 and 3 (co-joined) | per hour | \$ 48.00 | Y | Basic Rules | Council |
| Conference Room | per hour | \$ 30.00 | Y | Basic Rules | Council |
| Full Facility | per hour | \$ 96.00 | Y | Basic Rules | Council |
| Hot Office | per hour | \$ 15.00 | Y | Basic Rules | Council |
| Classroom 1 (IT Classroom) | per day-8hrs | \$ 216.00 | Y | Basic Rules | Council |
| Classroom 2 | per day-8hrs | \$ 216.00 | Y | Basic Rules | Council |
| Classroom 3 | per day-8hrs | \$ 216.00 | Y | Basic Rules | Council |
| Classroom 2 and 3 (co-joined) | per day-8hrs | \$ 345.00 | Y | Basic Rules | Council |
| Conference Room | per day-8hrs | \$ 216.00 | Y | Basic Rules | Council |
| Full Facility | per day-8hrs | \$ 691.00 | Y | Basic Rules | Council |
| Hot Office | per day-8hrs | \$ 108.00 | Y | Basic Rules | Council |
| TOURISM AND AREA PROMOTION | | | | | |
| Holiday Planner Brochure Advertising | | | | | |
| Half page | | \$ 850.00 | Y | Basic Rules | Council |
| Large | | \$ 650.00 | Y | Basic Rules | Council |
| Medium | | \$ 450.00 | Y | Basic Rules | Council |
| Small | | \$ 250.00 | Y | Basic Rules | Council |
| Sale of History Books | | | | | |
| Plateau, Plain and Coast | per copy | \$ 25.00 | Y | Basic Rules | Council |
| Postage | | \$ 4.00 | Y | Basic Rules | Council |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|-----------|-------------|-------------|---------------|--|
| District Maps | | | | | |
| Owner Maps | per copy | \$ 20.00 | Y | Basic Rules | Council |
| 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 |
| Sandy Cape Recreational Park | | | | | |
| Minimum Charge (includes up to two adults and two children) | per night | \$ 20.00 | Y | Basic Rules | Council |

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|---|-----------|-------------|-------------|---------------|----------------------|
| Additional adults per site | per night | \$ 3.00 | Y | Basic Rules | Council |
| Additional children (3 year to 16 years old) per site | per night | \$ 2.00 | Y | Basic Rules | Council |
| Dandaragan Caravan Park | | | | | |
| Camp Fees for 2 people | per night | \$ 20.00 | Y | Basic Rules | Council |
| Additional person | per night | \$ 6.50 | Y | Basic Rules | Council |
| One week stay or more | per week | \$ 100.00 | Y | Basic Rules | Council |

BUILDING CONTROL

Building Permit Fees For New Building Works

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

| | | | | | |
|--|--|----------------------------------|---|--|---------------------------|
| 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 | each | \$ 97.70 | N | | Building Regulations 2012 |
|--|------|----------|---|--|---------------------------|

2018-19 FEES AND CHARGES

| Description | Unit | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|---------------|--|-------------|---------------|---------------------------|
| 10 building or incidental structure | | | | | |
| 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 | | | | | |
| 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 | N | | Council |
| Standpipes | | | | | |
| Sale of Water Minimum charge (must be prepaid) | per kilolitre | \$20.00 or \$5.00 per kilolitre | N | | Council |
| Replacement Swipe Card (initial card free of charge) | each | \$ 20.00 | Y | Basic Rules | 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 |
| Rehabilitation Bond | per hectare | \$ 5,000.00 | N | | Council |
| Dust Bond | | | | | |

2018-19 FEES AND CHARGES

| Description | Unit | | Fee charged | GST applic. | GST Reference | Authority to set Fee |
|--|-------------|----|-------------|-------------|---------------|----------------------|
| Bulk earthworks that have an exposed area | per m2 | \$ | 1.00 | N | | Council |
| Signage | | | | | | |
| Business Directional Sign | each | \$ | 200.00 | Y | Basic Rules | Council |
| AIRFIELDS | | | | | | |
| Jurien Bay Airstrip | | | | | | |
| Aerodrome Landing Fee | per landing | \$ | 15.62 | Y | Basic Rules | Council |
| PRIVATE WORKS | | | | | | |
| Wet Hire Only | | | | | | |
| Grader | per hour | \$ | 195.00 | Y | Basic Rules | Council |
| Backhoe | per hour | \$ | 125.00 | Y | Basic Rules | Council |
| Roller | per hour | \$ | 130.00 | Y | Basic Rules | Council |
| Truck - side / End Tipper 6 wheeler | per hour | \$ | 165.00 | Y | Basic Rules | Council |
| Truck - side / End Tipper 6 wheeler + dog | per hour | \$ | 200.00 | Y | Basic Rules | Council |
| Truck - Road Train | per hour | \$ | 225.00 | Y | Basic Rules | Council |
| Truck - Prime Mover Semi Trailer | per hour | \$ | 190.00 | Y | Basic Rules | Council |
| Penalty surcharge where works are undertaken outside of span of ordinary hours for Shire Employees | | \$ | 30.00 | Y | Basic Rules | Council |



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