



Shire of Dandaragan

Annual Budget

2016/2017

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SHIRE OF DANDARAGAN

Local Government Act 1995

Health Act 1911

Budget for the Financial Year 2016/2017

Presented and Adopted at the Budget meeting held 28 July 2016

L. HOLMES

SHIRE PRESIDENT

A. NOTTLE

CHIEF EXECUTIVE OFFICER

Table of Contents

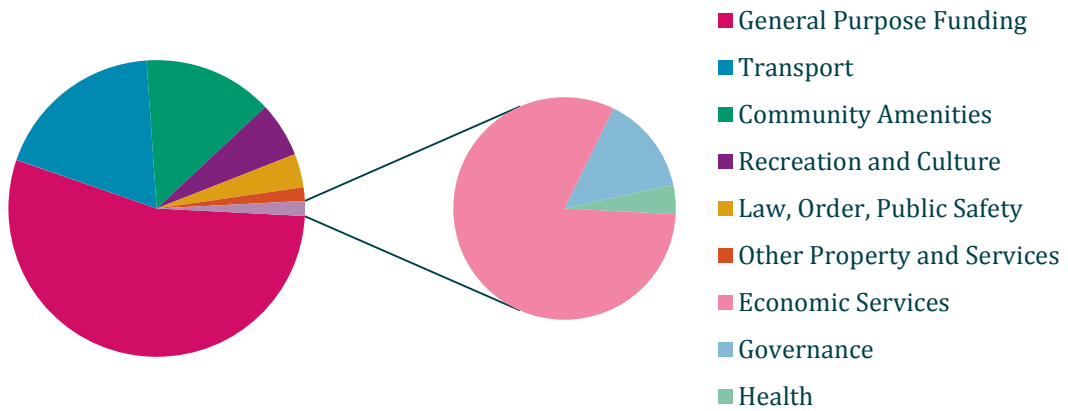
Table of Contents.....	5
Summary of Income	1
Summary of Key Revenue Sources	2
Summary of Operating Expenditure	3
Summary of Capital Expenditure	4
Rate Setting Statement – by Department.....	5
Statement of Comprehensive Income – by Nature or Type	6
Statement of Comprehensive Income – by Department.....	7
Statement of Financial Position	8
Statement of Cash Flows	9
Budget Note 1 - Significant Accounting Policies	10
(a) Basis of Preparation	10
(b) The Local Government Reporting Entity	10
(c) 2013/2014 Actual Balances.....	10
(d) Rounding Off Figures.....	10
(e) Rates, Grants, Donations and Other Contributions.....	10
(f) Goods and Services Tax	10
(g) Superannuation.....	11
(h) Cash and Cash Equivalents.....	11
(i) Trade and Other Receivables	11
(j) Inventories	11
(k) Fixed Assets	11
(m) Investments and Other Financial Assets.....	15
(n) Fair Value of Assets and Liabilities.....	16
(o) Impairment.....	19
(p) Trade and Other Payables	19
(q) Employee Benefits	19
(r) Interest-bearing Loans and Borrowings.....	20
(s) Provisions	20

(t) Current and Non-Current Classification.....	20
Schedules – Department by Nature or Type.....	21
Note 2 – Operating Revenues & Expenses.....	40
Note 3 – Acquisition of Assets.....	41
Note 3 additional information continued.....	42
Note 3 additional information continued.....	43
Note 4 – Disposal of Assets	44
Note 5 – Borrowings.....	45
Note 6 – Reserve Accounts.....	46
Note 6 – continued.....	47
Note 6 – continued.....	48
Note 6 – continued.....	49
Note 6 – continued.....	50
Note 6 – continued.....	51
Note 7 – Net Current Assets.....	52
Note 8 – Schedule of Rates and Charges.....	53
Note 8 continued	54
Note 9 – Rating Information	55
Note 10 – Fees & Charges	56
Note 11 – Elected Members Remuneration	57
Note 12 – Details of Overdraft Facility.....	57
Note 13 – Notes to the Cash Flow Reconciliation.....	58
Note 14 – Details of Other Financial Information	59
Fees and Charges.....	60
MEMBERS OF COUNCIL.....	61
OTHER GOVERNANCE.....	61
RATES	62
FIRE PREVENTION.....	62
ANIMAL CONTROL.....	63
OTHER LAW, ORDER AND PUBLIC SAFETY.....	65
PREVENTATIVE SERVICES - ADMINISTRATION & INSPECTION	66

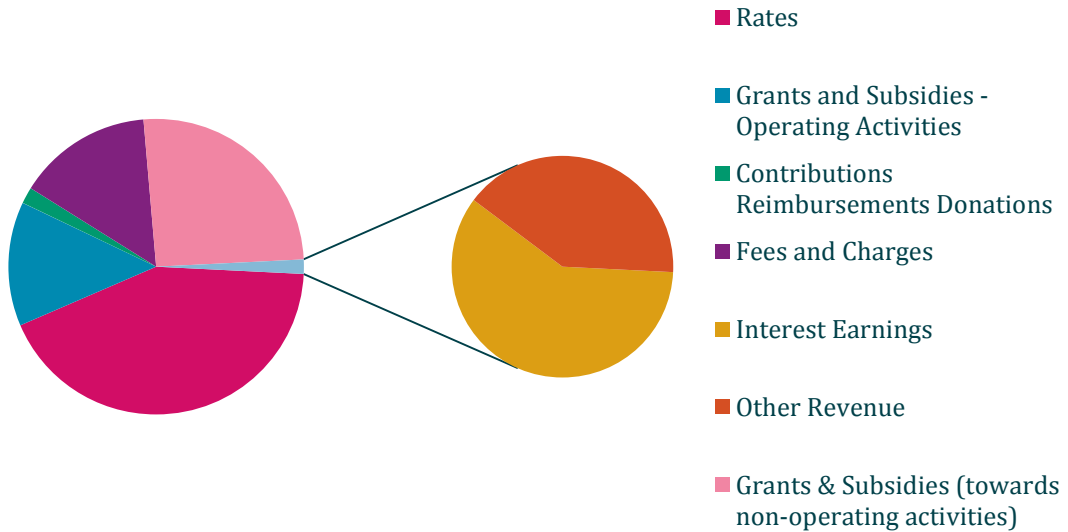
SANITATION – HOUSEHOLD AND OTHER	67
SEWERAGE.....	69
TOWN PLANNING AND REGIONAL DEVELOPMENT.....	70
OTHER TOWN PLANNING	72
OTHER COMMUNITY AMENITIES	73
PUBLIC HALLS & RECREATION CENTRES.....	74
SWIMMING AREAS AND BEACHES.....	76
TOURISM AND AREA PROMOTION	76
BUILDING CONTROL.....	78
OTHER ECONOMIC SERVICES.....	79
AIRFIELDS	80
PRIVATE WORKS.....	81

Summary of Income

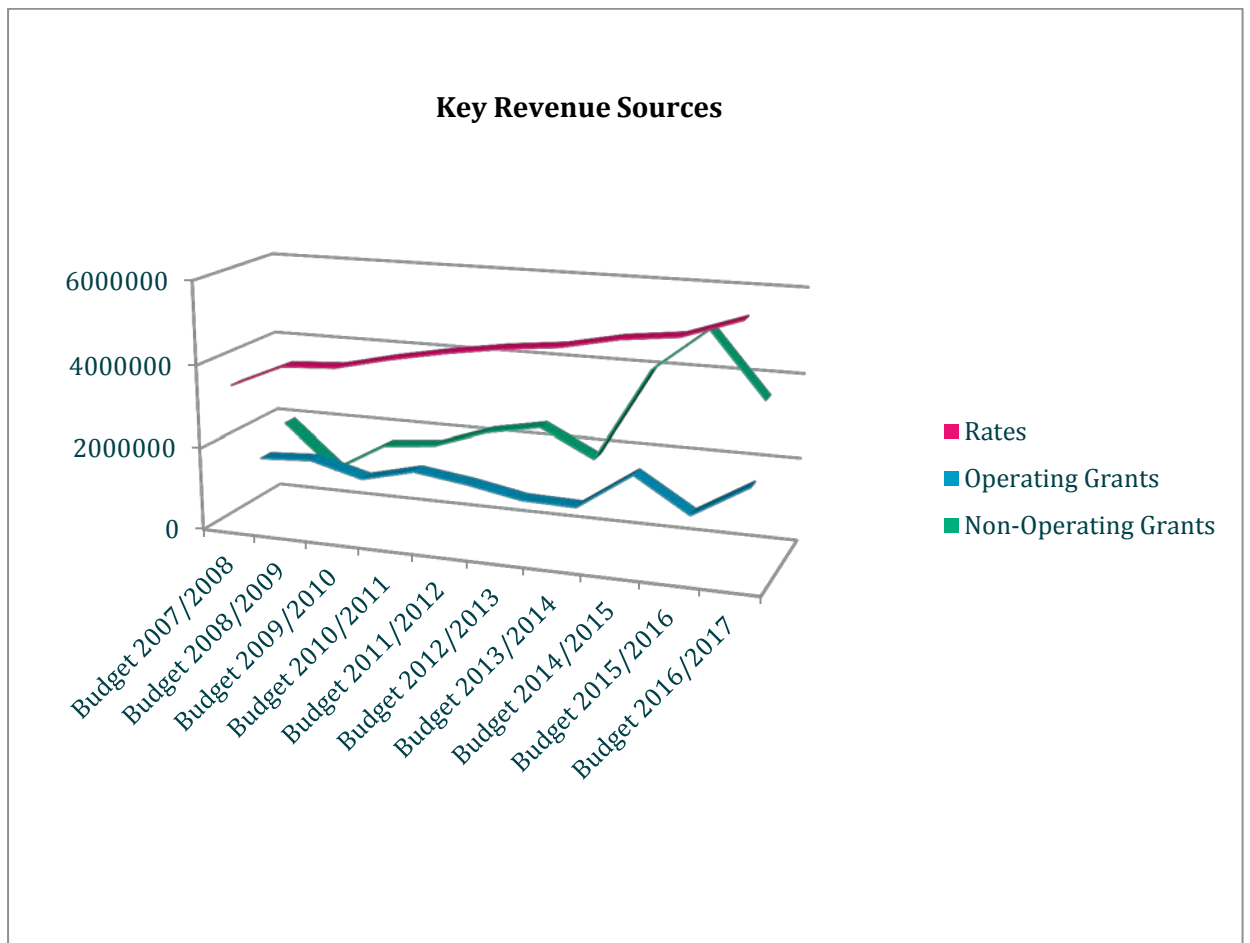
Revenue by Department



Revenue by Nature or Type

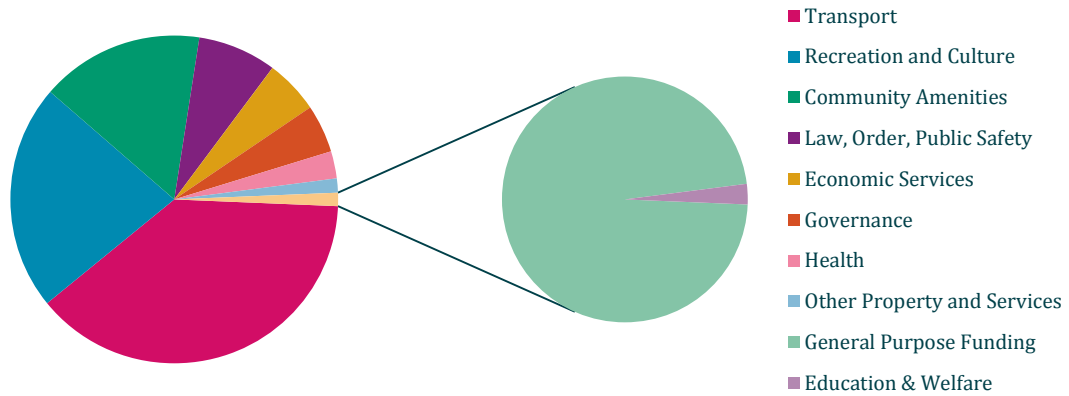


Summary of Key Revenue Sources

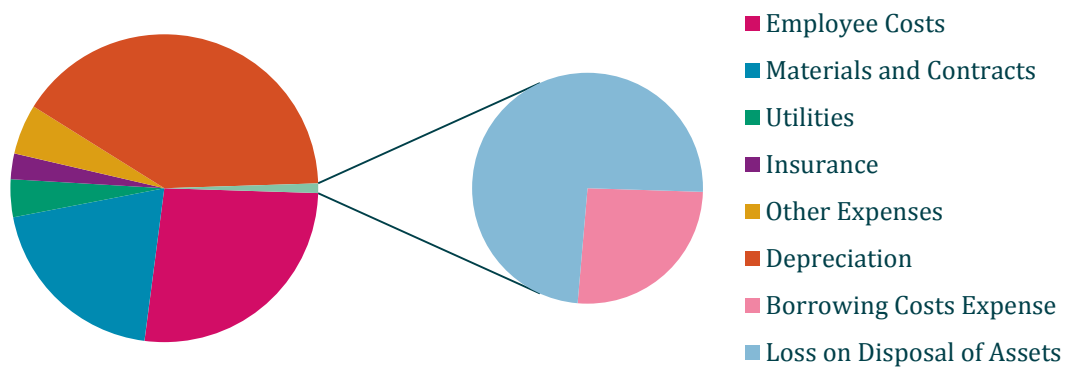


Summary of Operating Expenditure

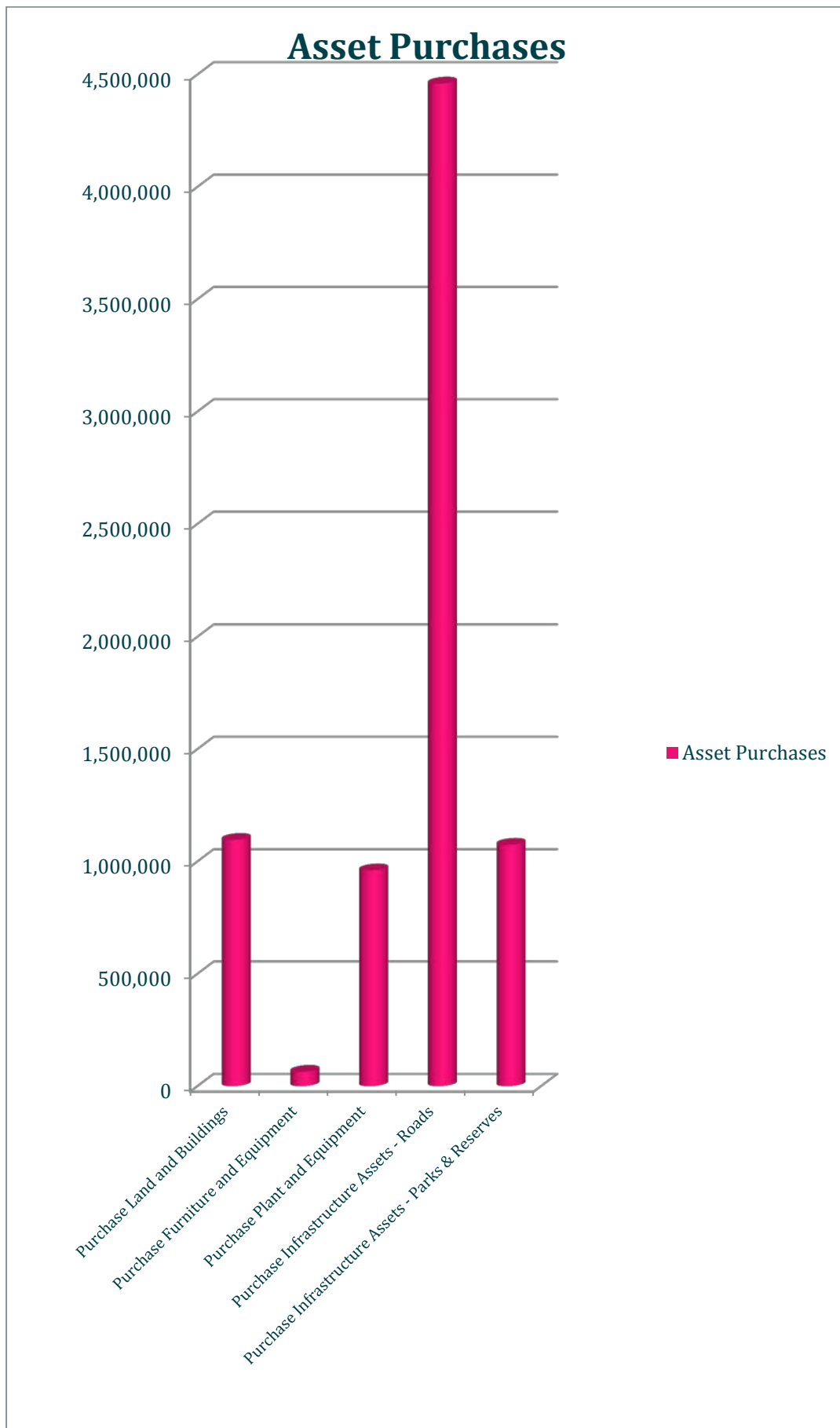
Operating Expenditure by Department



Operating Expenditure by Nature or Type



Summary of Capital Expenditure



Rate Setting Statement – by Department

SHIRE OF DANDARAGAN
RATE SETTING STATEMENT by Department
for the year ending 30 June 2017

Description	Notes	Annual Budget 2016/2017	Actual 2015/2016	Annual Budget 2015/2016
Operating				
Revenues / Sources				
	1,2			
Governance		32,375	43,554	37,375
General Purpose Funding (Excluding Rate Revenue)		1,746,624	1,083,002	1,067,223
Law, Order and Public Safety		504,230	484,653	443,775
Health		9,658	16,517	6,298
Education & Welfare		(0)	(0)	(0)
Community Amenities		1,944,839	1,168,150	1,718,961
Recreation and Culture		827,008	781,940	943,968
Transport		2,567,714	3,838,131	4,314,602
Economic Services		184,613	224,157	178,797
Other Property and Services		203,244	202,212	72,520
		8,020,306	7,842,314	8,783,519
Expenses / (Application)				
	1,2			
Governance		(665,214)	(779,634)	(633,458)
General Purpose Funding		(180,643)	(180,834)	(146,781)
Law, Order and Public Safety		(1,090,967)	(1,077,631)	(1,029,941)
Health		(377,867)	(322,147)	(311,019)
Education & Welfare		(5,000)	(16,407)	(10,000)
Community Amenities		(2,261,637)	(2,055,607)	(1,988,164)
Recreation and Culture		(3,133,761)	(2,799,158)	(2,765,815)
Transport		(5,412,532)	(5,042,212)	(5,421,319)
Economic Services		(750,114)	(547,062)	(706,888)
Other Property and Services		(195,167)	(491,776)	(270,082)
		(14,072,902)	(13,312,469)	(13,283,468)
Adjustments for Non-Cash				
(Revenue) and Expenditure				
Profit/(Loss) on Asset Disposals	4(b)	(106,776)	(116,653)	(212,648)
Movement in Accrued Interest		(0)	14,493	(0)
Movement in Accrued Salaries and Wages		(0)	(22,928)	(0)
Movement in Employee Provisions		(0)	(6,476)	(0)
Movement in Deferred Rates		(0)	(25,854)	(0)
Movement in Accrued Expenses		(0)	430,942	(0)
Depreciation on Assets	2	(5,711,376)	(5,677,356)	(5,026,812)
Total Operating less non-cash items		(234,445)	(66,323)	739,510
Capital Revenue and (Expenditure)				
Purchase Land and Buildings	3	(1,095,449)	(367,858)	(1,298,434)
Purchase Furniture and Equipment	3	(63,300)	(2,482)	(55,450)
Purchase Plant and Equipment	3	(959,640)	(1,009,254)	(1,154,859)
Purchase Infrastructure Assets - Roads	3	(4,459,189)	(4,360,771)	(5,945,674)
Purchase Infrastructure Assets - Parks & Reserves	3	(1,073,694)	(356,623)	(1,247,970)
Purchase Infrastructure Assets - Other	3	(1,371,801)	(4,864,093)	(5,185,196)
Proceeds from New Debentures	5(a)	(0)	30,000	109,066
Proceeds from disposal of assets	4(b)	110,000	373,570	278,363
Repayment of Debentures	5(a)	(212,928)	(199,095)	(199,104)
Payment Self Supporting Loan to Community Group	5(a)	(0)	(50,760)	(80,000)
Self-Supporting Loan Principal Income	5(a)	48,989	41,740	44,673
Transfer to Reserves	6	(318,132)	(853,706)	(863,224)
Transfer from Reserves	6	1,589,437	4,824,941	5,787,447
Surplus/(Deficit) July 1 B/Fwd.	7	2,283,523	3,722,672	3,640,700
Surplus/(Deficit) June 30 C/Fwd.	7	0	2,283,523	0
Amount raised from rates	8	5,756,629	5,421,564	5,430,153

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

Statement of Comprehensive Income – by Nature or Type

STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
for the year ending 30 June 2017

Description	Notes	Annual Budget 2016/2017	Actual 2015/2016	Annual Budget 2015/2016
Revenue from Ordinary Activities				
Rates	8	5,884,374	5,536,877	5,557,872
Grants and Subsidies		1,871,072	1,143,498	1,072,751
Contributions Reimbursements Donations		247,876	658,396	471,572
Service Charges	9(b)	(0)	(0)	(0)
Fees and Charges	10	2,029,385	1,940,834	1,705,777
Interest Earnings	2(a)	128,500	257,179	267,000
Other Revenue		87,599	102,515	76,599
		10,248,806	9,639,298	9,151,572
Expenses from Ordinary Activities				
Employee Costs		(3,734,405)	(3,444,516)	(3,587,839)
Materials and Contracts		(2,800,450)	(2,552,205)	(2,803,990)
Utilities		(557,967)	(471,405)	(535,591)
Insurance		(379,775)	(384,601)	(351,295)
Other Expenses		(738,869)	(606,742)	(717,394)
Depreciation	2(a)	(5,711,376)	(5,677,356)	(5,026,812)
		(13,922,842)	(13,136,824)	(13,022,921)
		(3,674,036)	(3,497,526)	(3,871,349)
Borrowing Costs Expense	2(a)	(37,248)	(33,343)	(47,899)
Grants & Subsidies (towards non-operating activities)		3,522,092	3,598,932	5,062,100
Profit / Loss on Disposal of Assets	4(b)	(106,776)	(116,653)	(212,648)
NET RESULT		(295,968)	(48,590)	930,204
Other Comprehensive Income		(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME		(295,968)	(48,590)	930,204

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

Statement of Comprehensive Income – by Department

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Department
for the year ending 30 June 2017

Description	Annual Budget 2016/2017	Actual 2015/2016	Annual Budget 2015/2016
Revenues from Ordinary Activities			
Governance	32,375	43,554	37,375
General Purpose Funding	7,503,253	6,504,566	6,497,376
Law, Order, Public Safety	474,103	484,653	443,775
Health	9,658	16,517	6,298
Education & Welfare	(0)	(0)	(0)
Community Amenities	1,161,330	1,168,150	1,156,961
Recreation and Culture	439,810	556,940	331,770
Transport	240,420	464,198	426,700
Economic Services	184,613	224,157	178,797
Other Property and Services	203,244	176,564	72,520
	10,248,806	9,639,298	9,151,572
Expenses from Ordinary Activities			
Governance	(632,883)	(756,439)	(594,663)
General Purpose Funding	(180,643)	(180,834)	(146,781)
Law, Order, Public Safety	(1,090,967)	(1,077,631)	(1,029,941)
Health	(377,867)	(317,866)	(303,338)
Education & Welfare	(5,000)	(16,407)	(10,000)
Community Amenities	(2,261,637)	(2,051,073)	(1,980,482)
Recreation and Culture	(3,118,513)	(2,781,276)	(2,743,267)
Transport	(5,335,032)	(4,920,940)	(5,251,126)
Economic Services	(750,114)	(543,281)	(699,706)
Other Property and Services	(170,186)	(491,077)	(263,617)
	(13,922,842)	(13,136,824)	(13,022,921)
	(3,674,036)	(3,497,526)	(3,871,349)
Borrowing Costs Expense			
Governance	(21,355)	(14,763)	(24,432)
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	(15,248)	(17,881)	(22,548)
Transport	(0)	(0)	(0)
Economic Services	(0)	(0)	(0)
Other Property and Services	(644)	(699)	(920)
	(37,248)	(33,343)	(47,899)
Grants and Subsidies Non-Operating			
Governance	(0)	(0)	(0)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	30,127	(0)	(0)
Health	(0)	(0)	(0)
Education & Welfare	(0)	(0)	(0)
Community Amenities	783,509	(0)	562,000
Recreation and Culture	387,198	225,000	612,198
Transport	2,321,258	3,373,932	3,887,902
Economic Services	(0)	(0)	(0)
Other Property and Services	(0)	(0)	(0)
	3,522,092	3,598,932	5,062,100
Profit / Loss on Asset Disposal			
Governance	(10,976)	(8,432)	(14,364)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(0)	(0)	(0)
Health	(0)	(4,281)	(7,682)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(0)	(4,535)	(7,682)
Recreation and Culture	(0)	(0)	(0)
Transport	(71,464)	(121,272)	(170,193)
Economic Services	(0)	(3,781)	(7,182)
Other Property and Services	(24,336)	25,648	(5,545)
	(106,776)	(116,653)	(212,648)
NET RESULT	(295,968)	(48,590)	930,204
Other Comprehensive Income	(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME	(295,968)	(48,590)	930,204

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

Statement of Financial Position

SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL POSITION
for the year ending 30 June 2017

Description	Notes	1 July 2016	30 June 2017
CURRENT ASSETS			
Cash	7	8,843,273	5,113,618
Trade & Other Receivables		541,158	416,985
Inventories		25,563	25,563
Other Current Assets		0	0
TOTAL CURRENT ASSETS		9,409,994	5,556,166
NON-CURRENT ASSETS			
Land		2,628,000	2,628,000
Buildings and Improvements		31,114,264	31,075,605
Furniture and Equipment		714,970	673,114
Plant and Equipment		4,673,633	4,873,353
Infrastructure		207,380,000	210,355,716
Trade & Other Receivables		249,403	200,414
TOTAL NON-CURRENT ASSETS		246,760,270	249,806,202
TOTAL ASSETS		256,170,263	255,362,368
CURRENT LIABILITIES			
Creditors		(529,589)	(230,589)
Provisions		(524,151)	(524,151)
Loans Leases Overdrafts		(213,028)	(108,462)
Accruals		(22,928)	(22,928)
TOTAL CURRENT LIABILITIES		(1,289,695)	(886,129)
NON-CURRENT LIABILITIES			
Provisions		(82,086)	(82,086)
Loans Leases and Overdrafts		(525,195)	(416,833)
Other Non-Current Liabilities		0	0
TOTAL NON-CURRENT LIABILITIES		(607,281)	(498,919)
TOTAL LIABILITIES		(1,896,976)	(1,385,049)
TOTAL NET ASSETS		254,273,287	253,977,319
EQUITY			
Reserves	6	6,596,882	5,325,577
Revaluation Surplus		41,991,617	41,991,617
Accumulations		205,684,788	206,660,125
TOTAL EQUITY		254,273,287	253,977,319

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

Statement of Cash Flows

SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
for the year ended 30 June 2017

	Note	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
Cash Flows from Operating Activities				
Receipts				
Rates		5,961,674	5,473,623	5,571,872
Grants and Subsidies (Operating)		2,118,948	1,801,894	2,056,323
Service Charges		(0)	(0)	(0)
Fees and Charges		2,076,258	2,697,152	1,705,777
Interest Earnings		128,500	257,179	267,000
Other Revenue		87,599	102,515	76,599
		10,372,979	10,332,363	9,677,571
Payments				
Employee Costs		(3,734,405)	(3,415,113)	(3,587,839)
Materials and Contracts		(3,099,450)	(3,009,626)	(3,006,434)
Utilities		(557,967)	(471,405)	(535,591)
Insurance		(379,775)	(384,601)	(351,295)
Interest Expenses		(37,248)	(47,836)	(47,899)
Other Expenses		(738,869)	(606,742)	(717,394)
		(8,547,714)	(7,935,323)	(8,246,452)
Net Cash provided by Operating Activities	13b	1,825,265	2,397,040	1,431,119
Cash Flows from Investing Activities				
Payment for Property, Plant and Equipment		(2,118,389)	(1,379,595)	(2,508,743)
Payments for Construction of Infrastructure		(6,904,684)	(9,581,487)	(12,378,840)
Grants/Contributions for Assets		3,522,092	3,598,932	5,062,100
Advances to Community Groups		(0)	(0)	(80,000)
Proceeds on repayment of advances		(0)	(0)	5,000
Proceeds from Sale of assets	4b	110,000	373,570	278,363
Net Cash Used in Investing Activities		(5,390,981)	(6,988,580)	(9,622,120)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(212,928)	(199,096)	(199,104)
Proceeds from Self-Supporting Loans		48,989	(9,019)	39,673
Proceeds from New Debentures		(0)	30,000	109,066
Net Cash Provided by (Used in) Financing Activities		(163,939)	(178,115)	(50,365)
Net Increase (Decrease) in Cash Held		(3,729,655)	(4,769,655)	(8,241,366)
Cash at Beginning of Year		8,843,273	13,612,925	13,612,926
Cash at End of Year	13a	5,113,618	8,843,270	5,371,560

Budget Note 1 - Significant Accounting Policies

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

(a) Basis of Preparation

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

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

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

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

(c) 2013/2014 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Goods and Services Tax

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

(g) Superannuation

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

(h) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

(i) Trade and Other Receivables

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

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

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

(j) Inventories

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) For the financial year ending on 30 June 2014, the fair value of all of the assets of the local government that are plant and equipment; and

(b) For the financial year ending on 30 June 2015, the fair value of all of the assets of the local government –

(i) that are plant and equipment; and

(ii) that are –

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2014), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

As at 1 July 2014 the Shire of Dandaragan does not have any assets meeting this definition.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

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

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

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

Buildings

10 to 50 years

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

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

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

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

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

Capitalisation Threshold

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

(m) Investments and Other Financial Assets

Classification

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

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

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

(ii) Loans and receivables

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

(iii) Held-to-maturity investments

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

(iv) Available-for-sale financial assets

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

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date — the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

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

Subsequent measurement

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

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

Impairment

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

(n) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

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

(o) Impairment

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.

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

(p) Trade and Other Payables

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

(q) Employee Benefits

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

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

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

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

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

(r) Interest-bearing Loans and Borrowings

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

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

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

(s) Provisions

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

(t) Current and Non-Current Classification

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

Schedules – Department by Nature or Type

Rate Revenue	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Rates	-5,713,262	-5,421,564	-5,443,153
Contributions, Reimbursements and Donations	-16,000	-45,048	-16,000
Fees and Charges	-9,000	-23,890	-6,000
Interest Earnings	-43,500	-41,030	-42,000
Total Revenue	-5,781,762	-5,531,532	-5,507,153
Expenditure			
Employee Costs	27,284	35,661	24,997
Contracts and Consultants	50,000		25,000
Materials	16,500	84,154	16,500
Insurance	853	831	831
Other Expenses		3,024	
Allocations	64,005	57,165	57,454
Total Expenditure	158,643	180,834	124,781
TOTAL OPERATING	-5,623,119	-5,350,698	-5,382,372
Rate Revenue	-5,623,119	-5,350,698	-5,382,372
Other General Purpose Income	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-1,579,824	-757,735	-764,923
Fees and Charges	-300		-300
Interest Earnings	-85,000	-215,299	-225,000
Total Revenue	-1,665,124	-973,034	-990,223
Expenditure			
Other Expenses	22,000		22,000
Total Expenditure	22,000		22,000
TOTAL OPERATING	-1,643,124	-973,034	-968,223
Other General Purpose Income	-1,643,124	-973,034	-968,223
TOTAL GENERAL PURPOSE FUNDING	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Rates	-5,713,262	-5,421,564	-5,443,153
Grants and Subsidies Operating	-1,579,824	-757,735	-764,923
Contributions, Reimbursements and Donations	-16,000	-45,048	-16,000
Fees and Charges	-9,300	-23,890	-6,300
Interest Earnings	-128,500	-256,329	-267,000
Total Revenue	-7,446,886	-6,504,566	-6,497,376
Expenditure			
Employee Costs	27,284	35,661	24,997
Contracts and Consultants	50,000		25,000
Materials	16,500	84,154	16,500
Insurance	853	831	831
Other Expenses	22,000	3,024	22,000
Allocations	64,005	57,165	57,454
Total Expenditure	180,643	180,834	146,781
TOTAL OPERATING	-7,266,243	-6,323,732	-6,350,595
TOTAL GENERAL PURPOSE FUNDING	-7,266,243	-6,323,732	-6,350,595

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Members of Council	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-1,700	-1,982	-6,700
Fees and Charges	-25		-25
Total Revenue	-1,725	-1,982	-6,725
Expenditure			
Employee Costs		160	
Contracts and Consultants	13,000	6,777	
Materials	134,256	105,909	146,885
Insurance	9,352	9,425	8,675
Other Expenses	223,940	196,892	207,140
Allocations	272,863	243,702	244,934
Depreciation	1,536	1,536	1,536
Total Expenditure	654,947	564,400	609,170
TOTAL OPERATING	653,222	562,418	602,445
Members of Council	653,222	562,418	602,445
Other Governance	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-30,600	-41,459	-30,600
Fees and Charges	-50	-113	-50
Total Revenue	-30,650	-41,572	-30,650
Expenditure			
Employee Costs	875,260	820,738	821,044
Contracts and Consultants	272,016	166,046	314,036
Materials	158,143	381,565	165,136
Utilities	127,588	114,737	84,842
Insurance	24,520	23,962	23,145
Interest	21,355	14,763	24,432
Other Expenses	20,150		26,033
Allocations	-1,662,918	-1,477,854	-1,505,646
Depreciation	163,176	162,845	56,904
Loss on Disposal of Asset	10,976	8,432	14,364
Total Expenditure	10,267	215,234	24,288
TOTAL OPERATING	-20,383	173,662	-6,362
Other Governance	-20,383	173,662	-6,362
TOTAL GOVERNANCE	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-32,300	-43,441	-37,300
Fees and Charges	-75	-113	-75
Total Revenue	-32,375	-43,554	-37,375
Expenditure			
Employee Costs	875,260	820,898	821,044
Contracts and Consultants	285,016	172,822	314,036
Materials	292,399	487,474	312,021
Utilities	127,588	114,737	84,842
Insurance	33,872	33,387	31,820
Interest	21,355	14,763	24,432
Other Expenses	244,090	196,892	233,173
Allocations	-1,390,055	-1,234,152	-1,260,712
Depreciation	164,712	164,381	58,440
Loss on Disposal of Asset	10,976	8,432	14,364
Total Expenditure	665,214	779,634	633,458
TOTAL OPERATING	632,839	736,080	596,083
TOTAL GOVERNANCE	632,839	736,080	596,083

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Fire Prevention	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-59,000	-79,722	-74,800
Grants and Subsidies Non-Operating	-30,127		
Fees and Charges	-309,609	-298,650	-278,605
Interest Earnings		-850	
Total Revenue	-398,736	-379,221	-353,405
Expenditure			
Employee Costs	40,326	35,079	38,784
Contracts and Consultants	11,960	7,172	22,580
Materials	59,200	131,052	66,039
Utilities	36,824	3,127	35,958
Insurance	40,991	28,433	27,793
Other Expenses	270,199	264,456	259,195
Allocations	56,327	59,270	51,484
Depreciation	153,420	153,065	151,413
Total Expenditure	669,246	681,654	653,246
TOTAL OPERATING	270,510	302,433	299,841
Fire Prevention	270,510	302,433	299,841
Animal Control	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-50	-45	-50
Fees and Charges	-8,020	-12,140	-13,620
Total Revenue	-8,070	-12,185	-13,670
Expenditure			
Employee Costs	45,032	73,094	43,166
Contracts and Consultants	1,500		1,500
Materials	5,000	2,944	5,000
Insurance	996	970	969
Allocations	47,327	40,617	40,822
Depreciation	288	288	288
Total Expenditure	100,144	117,912	91,746
TOTAL OPERATING	92,074	105,727	78,076
Animal Control	92,074	105,727	78,076
Other Law Order Public Safety	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-81,674	-77,373	-60,950
Fees and Charges	-150	-273	-150
Total Revenue	-81,824	-77,646	-61,100
Expenditure			
Employee Costs	184,469	175,070	169,797
Materials	52,800	24,021	38,050
Utilities	6,715	6,234	3,697
Insurance	6,493	5,196	4,948
Allocations	32,136	28,582	29,497
Depreciation	23,364	23,362	23,361
Total Expenditure	305,977	262,465	269,350
TOTAL OPERATING	224,153	184,819	208,250
Other Law Order Public Safety	224,153	184,819	208,250

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL LAW ORDER & PUBLIC SAFETY	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-59,000	-79,722	-74,800
Grants and Subsidies Non-Operating	-30,127		
Contributions, Reimbursements and Donations	-81,724	-77,418	-61,000
Fees and Charges	-317,779	-311,063	-292,375
Interest Earnings		-850	
Total Revenue	-488,630	-469,053	-428,175
Expenditure			
Employee Costs	269,828	283,243	251,746
Contracts and Consultants	13,460	7,172	24,080
Materials	117,000	158,016	109,089
Utilities	43,538	9,361	39,655
Insurance	48,480	34,599	33,711
Other Expenses	270,199	264,456	259,195
Allocations	135,790	128,470	121,803
Depreciation	177,072	176,715	175,062
Total Expenditure	1,075,367	1,062,031	1,014,341
TOTAL OPERATING	586,737	592,978	586,166
TOTAL LAW ORDER & PUBLIC SAFETY	586,737	592,978	586,166

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Prv Srv Inspection and Administration	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Fees and Charges	-9,658	-9,260	-6,298
Total Revenue	-9,658	-9,260	-6,298
Expenditure			
Employee Costs	136,246	80,553	79,025
Contracts and Consultants		26,870	
Materials	11,300	9,388	11,300
Utilities	298	221	267
Insurance	4,177	4,037	3,984
Allocations	33,820	30,087	31,009
Depreciation		1,512	3,024
Loss on Disposal of Asset		4,281	
Total Expenditure	185,841	156,950	128,608
TOTAL OPERATING	176,183	147,690	122,310
Prv Srv Inspection and Administration	176,183	147,690	122,310
Pest Control			
OPERATING			
Expenditure			
Materials	3,000	1,144	3,000
Allocations	8,422	7,522	7,560
Total Expenditure	11,422	8,665	10,560
TOTAL OPERATING	11,422	8,665	10,560
Pest Control	11,422	8,665	10,560
Other Health			
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		-5,348	
Fees and Charges		-1,909	
Total Revenue		-7,257	
Expenditure			
Employee Costs	753	1,731	672
Contracts and Consultants	100,954	81,170	103,885
Materials	9,000	10,438	9,000
Utilities	5,658	4,819	7,437
Allocations	39,267	35,274	35,245
Depreciation	24,972	23,100	7,932
Loss on Disposal of Asset			7,682
Total Expenditure	180,604	156,532	171,852
TOTAL OPERATING	180,604	149,275	171,852
Other Health	180,604	149,275	171,852

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL HEALTH	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		-5,348	
Fees and Charges	-9,658	-11,169	-6,298
Total Revenue	-9,658	-16,517	-6,298
Expenditure			
Employee Costs	136,999	82,284	79,696
Contracts and Consultants	100,954	108,040	103,885
Materials	23,300	20,970	23,300
Utilities	5,956	5,041	7,704
Insurance	4,177	4,037	3,984
Allocations	81,509	72,883	73,813
Depreciation	24,972	24,612	10,956
Loss on Disposal of Asset		4,281	7,682
Total Expenditure	377,867	322,147	311,019
TOTAL OPERATING	368,209	305,631	304,721
TOTAL HEALTH	368,209	305,631	304,721

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Other Education	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Expenditure			
Contracts and Consultants	5,000		
Total Expenditure	5,000		
TOTAL OPERATING	5,000		
Other Education	5,000		
Aged and Disabled - other	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Expenditure			
Contracts and Consultants		15,816	10,000
Materials		591	
Total Expenditure		16,407	10,000
TOTAL OPERATING		16,407	10,000
Aged and Disabled - other		16,407	10,000
TOTAL EDUCATION & WELFARE	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Expenditure			
Contracts and Consultants	5,000	15,816	10,000
Materials		591	
Total Expenditure	5,000	16,407	10,000
TOTAL OPERATING	5,000	16,407	10,000
TOTAL EDUCATION & WELFARE	5,000	16,407	10,000

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Waste Management - Household	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-9,000	-8,544	
Fees and Charges	-906,239	-873,694	-838,518
Total Revenue	-915,239	-882,238	-838,518
Expenditure			
Employee Costs	95,314	96,661	73,748
Contracts and Consultants	201,098	332,904	490,248
Materials	313,768	158,496	11,500
Utilities	958	849	757
Allocations	129,040	180,315	109,322
Depreciation	25,764	25,765	25,766
Total Expenditure	765,943	794,991	711,340
TOTAL OPERATING	-149,296	-87,248	-127,178
Waste Management - Household	-149,296	-87,248	-127,178
Sanitation - Other	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Fees and Charges	-10,000		-10,000
Total Revenue	-10,000		-10,000
Expenditure			
Employee Costs	3,965	24,819	3,541
Contracts and Consultants	3,800		3,800
Materials		3,340	
Allocations	65,003	72,598	59,050
Total Expenditure	72,767	100,757	66,391
TOTAL OPERATING	62,767	100,757	56,391
Sanitation - Other	62,767	100,757	56,391
Sewerage	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Non-Operating	-783,509		-562,000
Fees and Charges	-108,500	-93,451	-108,500
Total Revenue	-892,009	-93,451	-670,500
Expenditure			
Employee Costs	17,180	5,583	15,345
Other Expenses	45,500	32,029	46,000
Allocations	18,922	10,575	20,020
Total Expenditure	81,602	48,187	81,365
TOTAL OPERATING	-810,407	-45,264	-589,135
Sewerage	-810,407	-45,264	-589,135
Protection of the Environment	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-10,200	-6,502	-14,200
Fees and Charges	-31,648		
Total Revenue	-41,848	-6,502	-14,200
Expenditure			
Contracts and Consultants	39,848	3,131	8,200
Materials	2,000	2,478	6,000
Insurance	494		426
Other Expenses	26,000	32,000	
Allocations	11,790	10,530	10,584
Total Expenditure	80,133	48,139	25,210
TOTAL OPERATING	38,285	41,637	11,010
Protection of the Environment	38,285	41,637	11,010

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Town Planning	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		-20,000	
Contributions, Reimbursements and Donations	-5,000	55	-5,000
Fees and Charges	-47,390	-133,674	-147,390
Total Revenue	-52,390	-153,619	-152,390
Expenditure			
Employee Costs	180,806	180,306	235,136
Contracts and Consultants	60,000	24,132	40,000
Materials	13,000	15,822	13,000
Utilities	4,271	522	4,201
Insurance	6,227	5,947	6,079
Other Expenses			26,000
Allocations	59,535	52,652	56,287
Depreciation	3,552	2,953	3,252
Loss on Disposal of Asset		4,535	7,682
Total Expenditure	327,391	286,868	391,636
TOTAL OPERATING	275,001	133,249	239,246
Town Planning	275,001	133,249	239,246
Drainage			
OPERATING			
Expenditure			
Employee Costs	5,286		4,722
Allocations	5,822		6,160
Depreciation	114,348	114,348	114,348
Total Expenditure	125,456	114,348	125,229
TOTAL OPERATING	125,456	114,348	125,229
Drainage	125,456	114,348	125,229
Stormwater			
OPERATING			
Expenditure			
Allocations	16,843	15,043	15,119
Total Expenditure	16,843	15,043	15,119
TOTAL OPERATING	16,843	15,043	15,119
Stormwater	16,843	15,043	15,119
Other Community Amenities			
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-13,153	-15,000	-13,153
Fees and Charges	-2,000	-1,740	-2,000
Total Revenue	-15,153	-16,739	-15,153
Expenditure			
Employee Costs	104,412	88,503	121,067
Contracts and Consultants	22,398	2,737	26,777
Materials	191,132	109,469	191,132
Utilities	29,568	27,063	21,891
Insurance	2,526	2,459	2,458
Other Expenses	36,880	33,322	36,826
Allocations	82,965	64,628	77,144
Depreciation	303,420	303,494	76,377
Total Expenditure	773,302	631,674	553,673
TOTAL OPERATING	758,149	614,935	538,520
Other Community Amenities	758,149	614,935	538,520

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL COMMUNITY AMENITIES	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		-20,000	
Grants and Subsidies Non-Operating	-783,509		-562,000
Contributions, Reimbursements and Donations	-37,353	-29,991	-32,353
Fees and Charges	-1,105,777	-1,102,559	-1,106,408
Total Revenue	-1,926,639	-1,152,550	-1,700,761
Expenditure			
Employee Costs	406,962	395,873	453,558
Contracts and Consultants	327,145	362,904	569,025
Materials	519,900	289,604	221,632
Utilities	34,797	28,434	26,849
Insurance	9,248	8,406	8,964
Other Expenses	108,380	97,351	108,826
Allocations	389,922	406,341	353,685
Depreciation	447,084	446,560	219,743
Loss on Disposal of Asset		4,535	7,682
Total Expenditure	2,243,437	2,040,007	1,969,964
TOTAL OPERATING	316,799	887,458	269,203
TOTAL COMMUNITY AMENITIES	316,799	887,458	269,203

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Public Halls and Civic Centres	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Non-Operating	-237,198		-237,198
Contributions, Reimbursements and Donations	-29,193	-24,105	-28,181
Fees and Charges	-77,500	-55,680	-71,170
Total Revenue	-343,891	-79,785	-336,549
Expenditure			
Employee Costs	21,765	12,251	19,411
Contracts and Consultants	108,826	76,070	114,217
Materials	19,624	73,961	18,000
Utilities	24,669	23,284	91,823
Insurance	114,714	112,440	112,440
Interest	6,949	5,569	7,560
Other Expenses	41,200	41,200	41,200
Allocations	61,137	48,674	54,981
Depreciation	188,940	188,802	34,452
Total Expenditure	587,822	582,251	494,085
TOTAL OPERATING	243,931	502,466	157,536
Public Halls and Civic Centres	243,931	502,466	157,536
Swimming Areas and Beaches	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-7,000		-7,000
Total Revenue	-7,000		-7,000
Expenditure			
Employee Costs	7,533	3,414	6,728
Contracts and Consultants	48,062	6,000	29,062
Materials		58	
Utilities	11,681	6,517	9,978
Insurance	952	952	952
Allocations	50,405	40,798	46,577
Depreciation	5,652	5,655	5,656
Total Expenditure	124,285	63,395	98,953
TOTAL OPERATING	117,285	63,395	91,953
Swimming Areas and Beaches	117,285	63,395	91,953
Other Recreation and Sport	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Rates	-114,746	-115,313	-114,719
Grants and Subsidies Operating	-25,000	-72,500	-37,500
Grants and Subsidies Non-Operating	-150,000	-225,000	-375,000
Contributions, Reimbursements and Donations	-47,662	-140,425	-62,219
Fees and Charges	-130,070	-139,033	-70
Total Revenue	-467,477	-692,270	-589,508
Expenditure			
Employee Costs	415,672	424,976	350,465
Contracts and Consultants	398,618	19,773	385,491
Materials	56,100	373,610	63,459
Utilities	59,051	47,566	39,679
Insurance		4,302	
Interest	8,300	12,312	14,988
Allocations	481,022	376,965	467,475
Depreciation	696,792	692,306	567,112
Total Expenditure	2,115,555	1,951,810	1,888,670
TOTAL OPERATING	1,648,077	1,259,540	1,299,162
Other Recreation and Sport	1,648,077	1,259,540	1,299,162

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Television and Radio Rebroadcast	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Fees and Charges	-8,540	-8,540	-8,211
Total Revenue	-8,540	-8,540	-8,211
Expenditure			
Employee Costs	3,581	28	3,195
Contracts and Consultants	28,380	19,823	23,299
Materials		24,081	
Allocations	40,092	33,121	36,213
Depreciation	10,572	10,575	10,576
Total Expenditure	82,625	87,628	73,282
TOTAL OPERATING	74,085	79,088	65,071
Television and Radio Rebroadcast	74,085	79,088	65,071
Libraries	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-100	-62	-2,700
Fees and Charges		-9	
Total Revenue	-100	-71	-2,700
Expenditure			
Employee Costs	75,138	27,936	66,805
Contracts and Consultants	4,260		4,260
Materials	3,107	6,505	4,420
Utilities	982	787	1,420
Insurance	977	951	951
Allocations	97,108	45,957	91,559
Depreciation	360	360	360
Total Expenditure	181,933	82,498	169,775
TOTAL OPERATING	181,833	82,426	167,075
Libraries	181,833	82,426	167,075
Other Culture	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		-1,274	
Total Revenue		-1,274	
Expenditure			
Employee Costs	5,815	2,676	5,194
Contracts and Consultants	1,200		300
Materials	5,000	5,000	7,000
Utilities	364	304	230
Allocations	18,195	12,629	17,360
Depreciation	10,968	10,967	10,967
Total Expenditure	41,541	31,576	41,050
TOTAL OPERATING	41,541	30,302	41,050
Other Culture	41,541	30,302	41,050

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL RECREATION & CULTURE	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Rates	-114,746	-115,313	-114,719
Grants and Subsidies Operating	-32,000	-72,500	-44,500
Grants and Subsidies Non-Operating	-387,198	-225,000	-612,198
Contributions, Reimbursements and Donations	-76,955	-165,865	-93,100
Fees and Charges	-216,110	-203,262	-79,451
Total Revenue	-827,008	-781,940	-943,968
Expenditure			
Employee Costs	529,503	471,282	451,798
Contracts and Consultants	589,346	121,666	556,629
Materials	83,831	483,215	92,879
Utilities	96,747	78,458	143,130
Insurance	116,643	118,646	114,343
Interest	15,248	17,881	22,548
Other Expenses	41,200	41,200	41,200
Allocations	747,959	558,145	714,165
Depreciation	913,284	908,665	629,123
Total Expenditure	3,133,761	2,799,158	2,765,815
TOTAL OPERATING	2,306,752	2,017,218	1,821,847
TOTAL RECREATION & CULTURE	2,306,752	2,017,218	1,821,847

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Streets Roads Bridges Depots Maint	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-200,248	-191,422	-188,528
Grants and Subsidies Non-Operating	-2,312,258	-3,373,932	-3,887,902
Contributions, Reimbursements and Donations	-500	-230,045	-228,500
Total Revenue	-2,513,006	-3,795,400	-4,304,930
Expenditure			
Employee Costs	329,917	279,700	308,839
Contracts and Consultants	593,806	21,264	640,561
Materials	18,500	283,588	20,100
Utilities	221,264	209,382	205,834
Other Expenses	3,000	3,765	3,000
Allocations	768,406	745,970	723,062
Depreciation	3,138,156	3,136,624	3,136,696
Total Expenditure	5,073,049	4,680,406	5,038,092
TOTAL OPERATING	2,560,043	885,006	733,161
Streets Roads Bridges Depots Maint	2,560,043	885,006	733,161
Airfields			
OPERATING			
Revenue			
Grants and Subsidies Non-Operating	-9,000		
Contributions, Reimbursements and Donations		-32,307	
Fees and Charges	-39,672	-10,424	-9,672
Total Revenue	-48,672	-42,731	-9,672
Expenditure			
Employee Costs	8,986	11,513	4,013
Contracts and Consultants	19,500	2,200	5,500
Materials	3,500	4,267	4,460
Utilities	3,186	2,476	2,971
Allocations	25,504	25,971	22,082
Depreciation	121,872	121,870	121,868
Total Expenditure	182,548	168,298	160,894
TOTAL OPERATING	133,876	125,567	151,222
Airfields	133,876	125,567	151,222
Road Plant Purchase			
OPERATING			
Revenue			
Profit on Disposal of Asset	-6,036		
Total Revenue	-6,036		
Expenditure			
Employee Costs		1,400	
Materials	8,600		
Depreciation	70,836	70,836	52,140
Loss on Disposal of Asset	77,500	121,272	170,193
Total Expenditure	156,936	193,508	222,333
TOTAL OPERATING	150,900	193,508	222,333
Road Plant Purchase	150,900	193,508	222,333

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL TRANSPORT	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	-200,248	-191,422	-188,528
Grants and Subsidies Non-Operating	-2,321,258	-3,373,932	-3,887,902
Contributions, Reimbursements and Donations	-500	-262,352	-228,500
Profit on Disposal of Asset	-6,036		
Fees and Charges	-39,672	-10,424	-9,672
Total Revenue	-2,567,714	-3,838,131	-4,314,602
Expenditure			
Employee Costs	338,903	292,725	312,852
Contracts and Consultants	613,306	23,464	646,061
Materials	30,600	287,856	24,560
Utilities	224,449	211,859	208,805
Other Expenses	3,000	3,765	3,000
Allocations	793,910	771,941	745,144
Depreciation	3,330,864	3,329,330	3,310,704
Loss on Disposal of Asset	77,500	121,272	170,193
Total Expenditure	5,412,532	5,042,212	5,421,319
TOTAL OPERATING	2,844,818	1,204,081	1,106,717
TOTAL TRANSPORT	2,844,818	1,204,081	1,106,717

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Rural Services	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Expenditure			
Employee Costs	1,322		1,255
Contracts and Consultants	5,000		5,000
Materials	1,000	142	1,000
Allocations	29,662	24,069	50,846
Total Expenditure	36,983	24,211	58,101
TOTAL OPERATING	36,983	24,211	58,101
Rural Services	36,983	24,211	58,101
Tourism and Area Promotion	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		-22,118	
Fees and Charges	-107,564	-131,525	-113,066
Total Revenue	-107,564	-153,643	-113,066
Expenditure			
Employee Costs	101,134	98,322	97,958
Contracts and Consultants	200		200
Materials	174,269	38,763	137,259
Utilities			2,000
Insurance	201	196	196
Allocations	74,340	64,686	67,824
Depreciation	45,960	45,965	45,967
Total Expenditure	396,104	247,932	351,403
TOTAL OPERATING	288,540	94,289	238,337
Tourism and Area Promotion	288,540	94,289	238,337
Building Control	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-200		-200
Fees and Charges	-66,550	-59,856	-41,550
Other Revenue	-999		-999
Total Revenue	-67,749	-59,856	-42,749
Expenditure			
Employee Costs	180,881	157,440	148,672
Contracts and Consultants	3,654		3,605
Materials	13,400	8,392	13,900
Utilities	1,842	1,599	984
Insurance	4,935	5,190	5,453
Allocations	60,867	52,652	56,253
Depreciation	12,576	11,965	12,204
Loss on Disposal of Asset		3,781	7,182
Total Expenditure	278,154	241,018	248,252
TOTAL OPERATING	210,404	181,162	205,503
Building Control	210,404	181,162	205,503
Other Economic Services	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-500	-1,408	-500
Fees and Charges	-1,000	-1,450	-14,682
Total Revenue	-1,500	-2,858	-15,182
Expenditure			
Employee Costs	1,322	41	1,180
Contracts and Consultants	300		300
Materials			13,682
Utilities	14,521	13,998	12,534
Allocations	14,930	12,060	13,636
Total Expenditure	31,073	26,100	41,332
TOTAL OPERATING	29,573	23,243	26,150
Other Economic Services	29,573	23,243	26,150

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

TOTAL ECONOMIC SERVICES	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		-22,118	
Contributions, Reimbursements and Donations	-700	-1,408	-700
Fees and Charges	-175,114	-192,831	-169,298
Other Revenue	-999		-999
Total Revenue	-176,813	-216,357	-170,997
Expenditure			
Employee Costs	284,657	255,804	249,064
Contracts and Consultants	9,154		9,105
Materials	188,669	47,297	165,841
Utilities	16,362	15,597	15,518
Insurance	5,136	5,386	5,649
Allocations	179,799	153,468	188,559
Depreciation	58,536	57,930	58,171
Loss on Disposal of Asset		3,781	7,182
Total Expenditure	742,314	539,262	699,088
TOTAL OPERATING	565,501	322,905	528,091
TOTAL ECONOMIC SERVICES	565,501	322,905	528,091

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Private Works	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Fees and Charges	-132,500	-85,729	-12,500
Total Revenue	-132,500	-85,729	-12,500
Expenditure			
Materials	12,000		12,000
Total Expenditure	12,000		12,000
TOTAL OPERATING	-120,500	-85,729	-500
Private Works	-120,500	-85,729	-500
Land Development Scheme	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Expenditure			
Other Expenses	50,000		50,000
Total Expenditure	50,000		50,000
TOTAL OPERATING	50,000		50,000
Land Development Scheme	50,000		50,000
Plant Operations	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-1,000	-25,598	-1,000
Fees and Charges	-3,400		-3,400
Other Revenue	-45,000	-46,700	-34,000
Total Revenue	-49,400	-72,298	-38,400
Expenditure			
Employee Costs	77,838	73,012	76,544
Materials	608,640	572,981	591,100
Insurance	68,396	70,869	50,362
Allocations	-1,255,123	-980,363	-1,228,245
Depreciation	307,200	281,860	277,296
Loss on Disposal of Asset		-889	
Total Expenditure	-193,049	17,470	-232,943
TOTAL OPERATING	-242,449	-54,827	-271,343
Plant Operations	-242,449	-54,827	-271,343
Public Works Overheads	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-500	-968	-500
Profit on Disposal of Asset		-25,648	
Fees and Charges	-20,000	205	-20,000
Total Revenue	-20,500	-26,411	-20,500
Expenditure			
Employee Costs	745,571	677,920	824,938
Contracts and Consultants	14,982		12,645
Materials	2,000	19,178	3,965
Utilities	8,530	7,918	9,090
Insurance	92,969	108,440	101,632
Allocations	-890,892	-681,015	-841,313
Depreciation	57,720	57,387	57,384
Loss on Disposal of Asset	24,336	889	5,545
Total Expenditure	55,215	190,717	173,886
TOTAL OPERATING	34,715	164,306	153,386
Public Works Overheads	34,715	164,306	153,386

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Unclassified	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-844	-959	-1,120
Total Revenue	-844	-959	-1,120
Expenditure			
Interest	644	699	920
Other Expenses		55	
Allocations	40,424	36,104	36,287
Depreciation	229,932	229,916	229,932
Total Expenditure	271,001	266,774	267,138
TOTAL OPERATING	270,156	265,815	266,019
Unclassified	270,156	265,815	266,019
TOTAL OTHER PROPERTY & SERVICES			
	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	-2,344	-27,524	-2,620
Profit on Disposal of Asset		-25,648	
Fees and Charges	-155,900	-85,524	-35,900
Other Revenue	-45,000	-46,700	-34,000
Total Revenue	-203,244	-185,397	-72,520
Expenditure			
Employee Costs	823,409	750,931	901,482
Contracts and Consultants	14,982		12,645
Materials	622,640	592,159	607,065
Utilities	8,530	7,918	9,090
Insurance	161,365	179,309	151,994
Interest	644	699	920
Other Expenses	50,000	55	50,000
Allocations	-2,105,591	-1,625,275	-2,033,271
Depreciation	594,852	569,163	564,612
Loss on Disposal of Asset	24,336		5,545
Total Expenditure	195,167	474,961	270,082
TOTAL OPERATING	-8,078	289,564	197,562
TOTAL OTHER PROPERTY & SERVICES	-8,078	289,564	197,562

Note 2 – Operating Revenues & Expenses

**SHIRE OF DANDARAGAN
BUDGET NOTE 2
OPERATING REVENUES AND EXPENSES
for the year ended 30 June 2017**

Description	Note	2016/2017 Budget	2015 / 2016 Actual	2015/2016 Budget
2. OPERATING REVENUES AND EXPENSES				
(a) Result from Ordinary Activities				
The result from ordinary activities includes:				
(i) Charging as an Expense:				
Depreciation				
By Program				
Governance		164,712	164,381	58,440
Law Order and Public Safety		177,072	176,715	175,062
Health		24,972	24,612	10,956
Community Amenities		447,084	446,560	219,743
Recreation and Culture		913,284	908,665	629,123
Transport		3,330,864	3,329,330	3,310,704
Economic Services		58,536	57,930	58,171
Other Property and Services		594,852	569,163	564,612
		5,711,376	5,677,356	5,026,812
By Class				
Land and Buildings		1,134,108	1,131,312	503,340
Plant and Equipment		543,144	516,540	497,808
Furniture and Equipment		105,156	105,034	108,960
Infrastructure - Roads		2,862,996	2,862,999	2,863,000
Infrastructure - Parks and Reserves		143,484	143,431	143,410
Infrastructure - Other		922,488	918,040	910,293
		5,711,376	5,677,356	5,026,812
Borrowing Costs (Interest)				
Accrued Interest Adjustment		0	0	0
Debentures	5(a)	37,248	33,343	47,899
		37,248	33,343	47,899
(ii) Crediting as Revenue:				
Interest Earnings				
Investments				
- Municipal Fund		(25,000)	(19,817)	(25,000)
- Reserve Fund		(60,000)	(195,482)	(200,000)
Other Interest Revenue		(43,500)	(41,880)	(42,000)
		(128,500)	(257,179)	(267,000)

Note 3 – Acquisition of Assets

**SHIRE OF DANDARAGAN
BUDGET NOTE 3
ACQUISITION OF ASSETS
for the year ended 30 June 2017**

Description	2016/17 Budget
3. ACQUISITION OF ASSETS	
The following assets are budgeted to be acquired during the year	
BY PROGRAM	
Governance	
Land and Buildings	55,307
Plant and Equipment	42,000
Furniture and Equipment	18,300
Law Order & Public Safety	
Land and Buildings	16,508
Community Amenities	
Land and Buildings	73,384
Infrastructure - Parks and Reserves	500
Infrastructure - Other	963,601
Recreation and Culture	
Land and Buildings	844,702
Furniture and Equipment	45,000
Infrastructure - Parks and Reserves	983,194
Infrastructure - Other	48,200
Transport	
Land and Buildings	63,600
Plant and Equipment	833,640
Infrastructure - Roads	4,459,189
Infrastructure - Parks and Reserves	90,000
Infrastructure - Other	360,000
Other Property and Services	
Land and Buildings	41,948
Plant and Equipment	84,000
	9,023,074
BY CLASS	
Land and Buildings	1,095,449
Plant and Equipment	959,640
Furniture and Equipment	63,300
Infrastructure - Roads	4,459,189
Infrastructure - Parks and Reserves	1,073,694
Infrastructure - Other	1,371,801
	9,023,074

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

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2017

Note 3 additional information continued

SHIRE OF DANDARAGAN
NOTE 3 - ADDITIONAL INFORMATION
ACQUISITION OF ASSETS

Program/Sub-program	TOTAL Budget (16/17)	Land & Buildings Budget (16/17)	Plant & Equipment Budget (16/17)	Furniture & Equipment Budget (16/17)	Parks & Reserves Budget (16/17)	Roads Budget (16/17)	Other/ Drainage/Footpath Budget (16/17)
Governance							
Jurien Administration Centre - Office Renovations	55,307	55,307					
Computer Changeover x 5	8,000			8,000			
Electronic Whiteboard	2,800			2,800			
Interactive Display	7,500			7,500			
Purchase Utility	42,000		42,000				
Law Order & Public Safety							
Badgingarra BFB	10,508	10,508					
Jurien Bay dog pound	6,000	6,000					
Community Amenities							
Cervantes Waste Transfer	6,240	6,240					
Catalonia Park Toilet - R4R CLGF Ind 12/13.	38,844	38,844					
Dandaragan CRC	2,300	2,300					
Jurien Bay cemetery.	22,000	22,000					
Jurien Bay Family Resource Centre	4,000	4,000					
Sewer Project	914,059						914,059
Gazebo - JB Cemetery	500				500		
Cervantes Transfer	20,000						20,000
Dump Points	19,542						19,542
Jurien Bay Cemetery	10,000						10,000
Transport							
Dandaragan Depot	50,200	50,200					
Jurien Bay Depot	13,400	13,400					
Genset - 4KVA Inverter (JB)	4,200		4,200				
Purchase Loader	300,000		300,000				
Purchase Side Tipper & Dolly	70,000		70,000				
Purchase Truck	120,000		120,000				
Purchase Water Tanker	260,000		260,000				
Spray Tank & Pump	20,000		20,000				
Swale Mower	50,000		50,000				
Turf Cutter	4,950		4,950				
Vertimower	4,490		4,490				
Agaton Road	265,173					265,173	
Bashford Street	100,000					100,000	
Bayliss Street	123,000					123,000	
Cadda Road	125,138					125,138	
Cantabilling Road	125,138					125,138	
Carmella Street	256,000					256,000	
Dandaragan Road	452,468					452,468	

Note 3 additional information continued

Program/Sub-program	TOTAL Budget (16/17)	Land & Buildings Budget (16/17)	Plant & Equipment Budget (16/17)	Furniture & Equipment Budget (16/17)	Parks & Reserves Budget (16/17)	Roads Budget (16/17)	Other/ Drainage/Footpath Budget (16/17)
Transport							
Gillingarra Road	117,476					117,476	
Goonderdoo Road	106,277					106,277	
Jurien East Road	930,704					930,704	
Koodjee Road	108,304					108,304	
McKays Road	84,579					84,579	
Mimegarra Road	500,000					500,000	
Murray Street	150,000					150,000	
North West Road	54,170					54,170	
Rowes Road	312,700					312,700	
Sandy Cape Road	140,000					140,000	
Seville Street	382,923					382,923	
Yeramullah Road	125,138					125,138	
Footpath Bashford Street	50,000						50,000
Footpath Bayliss Street	32,000						32,000
Footpath Turquoise Way Extension	100,000						100,000
Footpath Whitfield	40,000						40,000
Meagher Drive Badg Footpath	30,000						30,000
Turquoise Way	30,000						30,000
Jurien Entry Statements - Nth & Sth	90,000				90,000		
Beachridge Swales	30,000						30,000
Jurien Airstrip	48,000						48,000
Recreation and Culture							
Badg Community Centre - R4R CLGF Ind 12/13.	10,680	10,680					
CCC Renewal Project	667,106	667,106					
Cervantes Community Centre roof gutters	2,475	2,475					
Civic Centre	13,710	13,710					
Dandaragan Community Centre - R4R CLGF Ind 12/13	87,651	87,651					
Dandaragan Community Centre roof repairs	3,600	3,600					
JCC - Re-tile & refurbish plumbing in changerooms	9,671	9,671					
Jurien Community Centre	10,000	10,000					
Jurien Community Centre R4R CLGF Ind 12/13	36,609	36,609					
Cervantes Memorial Park	3,200	3,200					
Baudin Park	45,000			45,000			
Jurien Foreshore Enhancement	150,025				150,025		
Jurien Foreshore Extension	466,369				466,369		
Sandy Cape Project	336,800				336,800		
Tree Box Solution	30,000				30,000		
Cervantes Recreation Reserve	15,000						15,000
JB Tennis Club drainage solution	7,200						7,200
Wolba Wolba Cottage	26,000						26,000
Other Property & Services							
Dandaragan Houses - Garden Upgrade	41,948	41,948					
Purchase Utility	42,000		42,000				
Purchase Utility	42,000		42,000				
	-						
Totals	9,023,074	1,095,449	959,640	63,300	1,073,694	4,459,189	1,371,801

Note 4 – Disposal of Assets

SHIRE OF DANDARAGAN
BUDGET NOTE 4
DISPOSAL OF ASSETS

Note 4 (A)

Class of Asset	Proceeds from Sale		Cost of Replacement Asset		Net Cost for Change Over	
	Actual \$ 15/16	Budget \$ 16/17	Actual \$ 15/16	Budget \$ 16/17	Actual \$ 15/16	Budget \$ 16/17
Plant & Machinery						
Loader	5,000	5,000	300,000	300,000	295,000	295,000
6 Wheel Truck	75,000	75,000	260,000	260,000	185,000	185,000
Side Tipper & Dolly	5,000	70,000	70,000	70,000	65,000	65,000
7 Yard Truck	10,000	10,000	120,000	120,000	110,000	110,000
End Tipper	1,000	1,000				
Rubber Tyred Toller	5,000	5,000				
Utility	3,000	3,000	42,000	42,000	39,000	39,000
Utility	3,000	3,000	42,000	42,000	39,000	39,000
Utility	3,000	3,000	42,000	42,000	39,000	39,000
Grader	66,000		347,185		281,185	
Water Tanker	5,025					
Tractor	5,000		71,805		66,805	
Pig Trailer						
Loader						
Ride On Mower	3,000		7,243		4,243	
Light Vehicle CEO	31,818		57,431		25,613	
Light Vehicle EMI	28,182		48,047		19,865	
Light Vehicle EMCCS	28,182		46,782		18,601	
Light Vehicle MPS	25,455		33,458		8,003	
Light Vehicle MBS	25,455		33,458		8,003	
Light Vehicle EHO	24,545		33,107		8,562	
Light Vehicle Utility	5,455		25,876		20,421	
Light Vehicle Utility	7,273		24,998		17,725	
Road Patrol Truck	18,182		93,124		74,942	
7 Yard Truck						
Land						
Lot 6 Dandaragan Road	15,000	-				
Building						
Lot 6 Dandaragan Road	85,000	-				
Totals	\$ 373,570	\$ 110,000	\$ 822,514	\$ 876,000	\$ 553,969	\$ 772,000

Note 4 (B)

Class of Asset	Proceeds from Sale		Written Down Value		Profit/(Loss) on Disposal	
	Actual \$ 15/16	Budget \$ 16/17	Actual \$ 15/16	Budget \$ 16/17	Actual \$ 15/16	Budget \$ 16/17
	66,000		138,676		(72,676)	
	5,025		15,000		(9,975)	
	5,000		20,000		(15,000)	
	-		-		-	
	-		-		-	
	3,000		3,233		(233)	
	31,818		38,074		(6,256)	
	28,182		29,071		(889)	
	28,182		30,358		(2,177)	
	25,455		29,989		(4,535)	
	25,455		29,235		(3,781)	
	24,545		28,827		(4,281)	
	5,455		12,022		(6,567)	
	7,273		11,386		(4,113)	
	18,182		30,000		(11,818)	
	-		-		-	
	-		-		-	
	-		-		-	
	15,000		15,000		-	
Totals	\$ 373,570	\$ 110,000	\$ 490,224	\$ 216,776	\$ (116,653)	\$ (106,776)

Note 5 – Borrowings

SHIRE OF DANDARAGAN
NOTE 5
LOAN REPAYMENT DETAILS

(a) Debenture Repayments

Loan Details		Amount Outstanding 1 July 2016	New Loans 2016/2017	Interest Repayments		Principal Repayments		Principal Outstanding 30 June 2017
No.				Actual 15/16	Budget 16/17	Actual 15/16	Budget 16/17	
Self Supporting Loans								
113	Advance Dandaragan	11,935		904	644	4,297	4,565	7,370
114	Cervantes Community Club	58,279		4,964	3,928	14,136	15,187	43,092
130	Jurien Bowling Club	148,998		7,179	6,259	18,407	19,328	129,670
	Jurien Bowling Club	27,167		402	690	2,824	5,761	21,406
Other Loans								
127	Jurien Admin Centre (refinance 115)	399,019		24,432	21,355	54,668	57,744	341,275
128	Jurien Jetty	110,346		9,955	4,372	104,763	110,346	-
	Total	755,744	-	47,836	37,248	199,096	212,931	542,814
Community Group Cash Advance								
		Amount Outstanding 1 July 2015	New Loans 2015/2016			Principal Repayments Actual	Principal Repayments Budget	Principal Outstanding 30 June 2016
	Self Supporting							
	Cervantes Bowling Club	15,760				2,076	4,152	11,608
	Total	15,760	-	-	-	2,076	4,152	11,608
	GRAND TOTAL	771,504	-	47,836	37,248	201,172	217,083	554,421

(b) Unspent Debentures:

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(c) Overdraft:

Council utilised an overdraft facility during 2015/2016 but did not require it at 30th June 2016. Details of this facility can be found at note 12. It is anticipated this facility will be required during 2016/2017.

Note 6 – Reserve Accounts

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2016/17	Actual 2016/17	Budget 2015/16
CASH TRANSFERS TO RESERVES			
Plant Reserve	5,236	16,904	16,198
Building Renewal Reserve	54,373	274,537	274,053
Long Service Leave Reserve			
Rubbish Reserve	3,257	6,934	6,644
Community Centre Reserve	9,399	13,118	12,821
Television Services Reserve	839	1,787	1,712
Computer Reserve	490	1,042	999
Annual Leave Entitlements Reserve			
Road Construction Reserve			
Caravan Park Reserve	3,628	52,364	52,080
Playground Equipment Reserve			
Land Development Reserve	607	1,292	1,238
Parking Requirements Reserve (Lot 1154 Sandpiper Street)	98	209	200
Coastal / Foreshore Reserve			
Parks and Recreation Grounds Development Reserve (Seagate Estate)	3,232	6,880	6,592
Footpath Construction Reserve			
Sport and Recreation Reserve	51,665	52,573	57,467
Administration Office Extensions Reserve		1	8
Landscaping Reserve (Lot 1154 Sandpiper Street)	23	48	46
Jetty Reserve	2,515	6,650	6,371
Aerodrome Reserve	23,168	23,551	23,505
Housing Reserve			
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	4,496	64,809	72,430
Staff Attraction & Incentive Reserve	1,800	3,832	3,672
Public Open Space Renewal Reserve	98,131	182,342	181,886
Infrastructure Renewal Reserve	9,613	118,519	117,761
Public Open Space Construction Reserve	767	1,632	1,564
Infrastructure Construction Reserve			
Building Construction Reserve	998	2,125	2,036
Leave Reserve	43,631	3,939	3,776
Sewer Stage 1B Reserve	167	18,618	20,164
	318,132	853,706	863,224
CASH TRANSFERS FROM RESERVES			
Plant Reserve	329,645	296,362	296,362
Building Renewal Reserve	106,000		227,390
Long Service Leave Reserve			
Rubbish Reserve			
Community Centre Reserve			
Television Services Reserve			
Computer Reserve			
Annual Leave Entitlements Reserve			
Road Construction Reserve			
Caravan Park Reserve	19,542		
Playground Equipment Reserve			
Land Development Reserve	50,000		50,000
Parking Requirements Reserve (Lot 1154 Sandpiper Street)			
Coastal / Foreshore Reserve			
Parks and Recreation Grounds Development Reserve (Seagate Estate)			
Footpath Construction Reserve			
Sport and Recreation Reserve			50,000
Administration Office Extensions Reserve			
Landscaping Reserve (Lot 1154 Sandpiper Street)			
Jetty Reserve	275,444	66,751	327,003
Aerodrome Reserve	30,000		
Housing Reserve			
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	492,521	3,399,776	3,729,641
Staff Attraction & Incentive Reserve			
Public Open Space Renewal Reserve	45,000		45,000
Infrastructure Renewal Reserve	223,000		
Public Open Space Construction Reserve			
Infrastructure Construction Reserve			
Building Construction Reserve			
Leave Reserve			
Sewer Stage 1B Reserve	18,285	1,062,051	1,062,051
	1,589,437	4,824,941	5,787,447
NET RESERVE TRANSFERS	1,907,569	5,678,647	6,650,671

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2015/16	Actual 2015/16	Budget 2015/16
RESERVE BALANCES			
PLANT REPLACEMENT RESERVE			
Opening Balance	576,353	855,811	855,811
Transfer to/(from) Reserve	(324,409)	(279,458)	(280,163)
Reserve Movement in / (out)	-	-	-
Closing Balance	251,944	576,353	575,648
BUILDING RENEWAL RESERVE			
Opening Balance	862,589	588,052	588,052
Transfer to/(from) Reserve	(51,627)	274,537	46,663
Reserve Movement in / (out)	-	-	-
Closing Balance	810,962	862,589	634,714
RUBBISH RESERVE			
Opening Balance	357,962	351,029	351,029
Transfer to/(from) Reserve	3,257	6,934	6,644
Reserve Movement in / (out)	-	-	-
Closing Balance	361,220	357,962	357,673
COMMUNITY CENTRE RESERVE			
Opening Balance	373,498	360,380	360,380
Transfer to/(from) Reserve	9,399	13,118	12,821
Reserve Movement in / (out)	-	-	-
Closing Balance	382,897	373,498	373,201
TELEVISION SERVICES RESERVE			
Opening Balance	92,244	90,458	90,458
Transfer to/(from) Reserve	839	1,787	1,712
Reserve Movement in / (out)	-	-	-
Closing Balance	93,084	92,244	92,170
COMPUTER RESERVE			
Opening Balance	53,818	52,776	52,776
Transfer to/(from) Reserve	490	1,042	999
Reserve Movement in / (out)	-	-	-
Closing Balance	54,308	53,818	53,775
CARAVAN PARKS RESERVE			
Opening Balance	398,522	346,158	346,158
Transfer to/(from) Reserve	(15,914)	52,364	52,080
Reserve Movement in / (out)	-	-	-
Closing Balance	382,608	398,522	398,238

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2015/16	Actual 2015/16	Budget 2015/16
LAND DEVELOPMENT RESERVE			
Opening Balance	66,697	65,405	65,405
Transfer to/(from) Reserve	(49,393)	1,292	(48,762)
Reserve Movement in / (out)			
Closing Balance	17,303	66,697	16,643
PARKING REQUIREMENTS RESERVE (LOT 1154 SANDPIPER STREET)			
- Lot 1154 Sandpiper Street			
Opening Balance	10,765	10,557	10,557
Transfer to/(from) Reserve	98	209	200
Reserve Movement in / (out)			
Closing Balance	10,863	10,765	10,757
PARKS AND RECREATION GORUNDS DEVELOPMENT RESERVE (SEAGATE)			
- Seagate Public Open Space			
Opening Balance	355,176	348,297	348,297
Transfer to/(from) Reserve	3,232	6,880	6,592
Reserve Movement in / (out)			
Closing Balance	358,408	355,176	354,889
LANDSCAPING RESERVE (LOT 1154 SANDPIPER STREET)			
Opening Balance	2,499	2,451	2,451
Transfer to/(from) Reserve	23	48	46
Reserve Movement in / (out)			
Closing Balance	2,521	2,499	2,497
SPORT AND RECREATION RESERVE			
Opening Balance	182,854	130,280	130,280
Transfer to/(from) Reserve	51,665	52,573	7,467
Reserve Movement in / (out)			
Closing Balance	234,519	182,854	137,748
ADMINISTRATION OFFICE EXTENSIONS RESERVE			
Opening Balance	426	425	425
Transfer to/(from) Reserve	-	1	8
Reserve Movement in / (out)			
Closing Balance	426	426	433
JETTY RESERVE			
Opening Balance	276,558	336,660	336,660
Transfer to/(from) Reserve	(272,930)	(60,102)	(320,632)
Reserve Movement in / (out)			
Closing Balance	3,629	276,558	16,028

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

AERODROME RESERVE			
Opening Balance	79,692	56,141	56,141
Transfer to/(from) Reserve	(6,832)	23,551	23,505
Reserve Movement in / (out)			
Closing Balance	72,860	79,692	79,647
JURIEN BAY CITY CENTRE ENHANCEMENT PROJECT RESERVE (SUPERTOWNS)			
Opening Balance	494,397	3,829,365	3,829,365
Transfer to/(from) Reserve	(488,025)	(3,334,968)	(3,657,211)
Reserve Movement in / (out)			
Closing Balance	6,373	494,397	172,153
STAFF ATTRACTION & INCENTIVE RESERVE			
Opening Balance	197,822	193,990	193,990
Transfer to/(from) Reserve	1,800	3,832	3,672
Reserve Movement in / (out)			
Closing Balance	199,622	197,822	197,662
PUBLIC OPEN SPACE RENEWAL RESERVE			
Opening Balance	739,715	557,373	557,373
Transfer to/(from) Reserve	53,131	182,342	136,886
Reserve Movement in / (out)			
Closing Balance	792,846	739,715	694,259
INFRASTRUCTURE RENEWAL RESERVE			
Opening Balance	1,056,110	937,591	937,591
Transfer to/(from) Reserve	(213,387)	118,519	117,761
Reserve Movement in / (out)			
Closing Balance	842,723	1,056,110	1,055,352
PUBLIC OPEN SPACE CONSTRUCTION RESERVE			
Opening Balance	84,279	82,647	82,647
Transfer to/(from) Reserve	767	1,632	1,564
Reserve Movement in / (out)			
Closing Balance	85,046	84,279	84,211
INFRASTRUCTURE CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)			
Closing Balance	-	-	-
BUILDING CONSTRUCTION RESERVE			
Opening Balance	109,687	107,563	107,563
Transfer to/(from) Reserve	998	2,125	2,036
Reserve Movement in / (out)			
Closing Balance	110,685	109,687	109,598
LEAVE RESERVE			
Opening Balance	203,419	199,479	199,479
Transfer to/(from) Reserve	43,631	3,939	3,776
Reserve Movement in / (out)			
Closing Balance	247,049	203,419	203,255
SEWER STAGE 1B RESERVE			
Opening Balance	21,798	1,065,231	1,065,231
Transfer to/(from) Reserve	(18,118)	(1,043,433)	(1,041,887)
Reserve Movement in / (out)	-	-	-
Closing Balance	3,680	21,798	23,343
TOTAL CASH BACKED RESERVES	5,325,577	6,596,882	5,643,894

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

Note 6 – continued

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

Plant Reserve

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

Building Renewal Reserve

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

Rubbish Reserve

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

Community Centre Reserve

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

Television Services Reserve

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

Computer Reserve

- to be used for the future purchase of computers.

Caravan Parks Reserve

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

Land Development Reserve

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

Parking Requirements Reserve (Lot 1154 Sandpiper Street)

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

Parks and Recreation Grounds Development Reserve (Seagate Estate)

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

Note 6 – continued

Landscaping Reserve (Lot 1154 Sandpiper Street)

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

Sport and Recreation Reserve

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

Administration Office Extensions Reserve

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

Aerodrome Reserve

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

Jetty Reserve

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

Jurien Bay City Centre Enhancement Project Reserve (SuperTowns)

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

Staff Attraction & Incentive Reserve

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

Public Open Space Renewal Reserve

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

Infrastructure Renewal Reserve

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

Public Open Space Construction Reserve

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

Infrastructure Construction Reserve

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

Building Construction Reserve

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

Leave Reserve

- to fund annual leave and long service leave entitlements.

Note 7 – Net Current Assets

SHIRE OF DANDARAGAN
BUDGET NOTE 7
NET CURRENT ASSETS

Description	Notes	1-Jul	Movement	Closing Balance
5. NET CURRENT ASSETS				
Composition of Estimated Net Current Asset Position				
CURRENT ASSET				
Cash - Unrestricted		2,246,391	(2,458,350)	(211,959)
Cash - Restricted		6,596,882	(1,271,305)	5,325,577
Receivables		510,583	(124,173)	386,410
Inventories		25,563	0	25,563
		9,379,418	(3,853,828)	5,525,590
LESS: CURRENT LIABILITIES				
Payables and Provisions		(499,013)	299,000	(200,013)
		8,880,405	(3,554,828)	5,325,577
Less: Restricted Cash - Reserves		6,596,882	(1,271,305)	5,325,577
NET CURRENT ASSET POSITION		2,283,523	(2,283,523)	0

Note 8 – Schedule of Rates and Charges

**SHIRE OF
DANDARAGAN**
NOTE 8
SCHEDULE OF RATES AND CHARGES

**Gross Rental Value
(GRV)**

Council resolved to impose differential rating for Gross Rental Values for 2016/17.
The following rate in the dollars will apply:

<u>Category</u>	<u>Rate</u>	<u>Objects and Reasons</u>
General GRV	7.94c	To levy a rate in the dollar to produce an equitable charge for the provision of services within the Shire of Dandaragan.
Vacant Residential - GRV	20.01c	To levy a rate in the dollar at a premium of the GRV – General rate to reflect not only Council's desire to encourage improvement of land but to also signify that it prefers land to be developed to provide additional value to the growing community. In addition, to maintain rate income proportionate to the service and facilities already provided for and maintained.

**Unimproved Values
(UV)**

Council resolved to impose a rate of 0.78510 cents in the dollar for all Unimproved Values for 2016/17

Minimum Rates:

Council resolved to impose minimum rates to ensure equitable contributions by all rateable properties.
The following minimum rates apply:

General GRV	\$658.00
Vacant Residential - GRV	\$658.00
UV	\$658.00
UV Mining	\$824.00

Discount:

Discount of 5% allowed on current rates paid in full by 23 September 2016. The total value of the discount is estimated at \$210,000.00

Late Payments Interest Rate:

A charge of 10% per annum, calculated daily by simple interest.
The imposition of Late Payment Interest is budgeted to generate an amount of \$27,000.00.

Instalment Plan Interest Rate:

A charge of 5% per annum, calculated by simple interest.
The imposition of Instalment Plan Interest is budgeted to generate an amount of \$15,500

Administration Fee:

A charge of \$20.00 per instalment plan for those ratepayers wishing to use this form of payment.
The imposition of the Instalment Administration Fee is budgeted to generate an amount of \$13,000.

Due Dates for payment of Rates and Services 2016/17:

One Instalment Plan

Friday, 23rd September 2016

Four Instalment Plan

Friday, 23rd September 2016

Wednesday, 23rd November 2016

Monday, 2nd January 2017

Thursday, 23rd March 2017

Note 8 continued

SHIRE OF DANDARAGAN
NOTE 8
RATING INFORMATION

RATE TYPE	2016/17 BUDGET						2015/16 BUDGET						
	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Total Revenue	Budget Back Rates	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Interim Rate	Budget Back Rates	Budget Total Revenue
General Rate													
General GRV	0.079380	1,864	27,764,122	2,204,471	2,204,471		0.075600	1,835	27,614,498	2,087,656	-	-	2,087,656
Vacant Residential - GRV	0.200970	667	2,871,080	714,921	714,921		0.191400	685	3,653,810	699,339	-	-	699,339
Vacant Rural Residential GRV													
UV	0.007851	686	345,636,500	2,713,593	2,713,593		0.007477	686	334,840,500	2,503,603	-	-	2,503,603
UV - Mining	0.007851	2	736,932	5,786	5,786		0.007477	2	736,932	5,510	-	-	5,510
Sub-Total		3,219	377,008,634	5,638,770	5,638,770			3,208	366,845,740	5,296,108	-	-	5,296,108
Minimum Rates													
General GRV		185	1,287,046	121,730	121,730		\$ 627	187	1,293,254	117,249	-	-	117,249
Vacant Residential - GRV		163	457,730	107,254	107,254		\$ 627	169	475,880	105,963	-	-	105,963
Vacant Rural Residential GRV													0
UV		47	2,367,800	30,926	30,926		\$ 627	50	2,440,400	31,350	-	-	31,350
UV - Mining		81	1,415,146	66,744	66,744		\$ 785	87	1,648,125	68,295	-	-	68,295
Sub-Total		476	5,527,722	326,654	326,654			493	5,857,659	322,857	0	0	322,857
Ex Gratia Rates					1,204								1,188
Discounts		3,695	382,536,356	5,965,424	5,966,628			3,701	372,703,399	5,618,965			5,620,153
Total as per Rate Setting Statement					(210,000)								(190,000)
Specified Area Rate					5,756,628								5,430,153
Instalment Admin Fee					114,746								114,719
Total as per Income Statement					13,000								13,000
					5,884,374								5,557,872

Note 9 – Rating Information

SHIRE OF DANDARAGAN
NOTE 9
RATING INFORMATION

(a) SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

	Rate in \$	Rateable Value \$	2016/17 Budgeted Revenue \$	Budget Applied to Costs \$	2015/16 Actual \$
Jetty / Foreshore Design, feasibility and construction GRV - Jurien Bay	0.005554	20,661,186	114,746	114,719	114,719

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

The proceeds of the Specified Area Rate will be applied to Loan number 128 - Jurien Jetty

Note 10 – Fees & Charges

**SHIRE OF DANDARAGAN
NOTE 10
FEES AND CHARGES
for the year ended 30 June 2017**

	2016/2017 Budget	2015/2016 Actual	2015/2016 Budget
FEES AND CHARGES REVENUE			
Governance	(75)	(113)	(75)
General Purpose Funding	(9,300)	(23,890)	(6,300)
Law, Order, Public Safety	(317,779)	(311,063)	(292,375)
Health	(9,658)	(11,169)	(6,298)
Community Amenities	(1,105,777)	(1,102,559)	(1,106,408)
Recreation & Culture	(216,110)	(203,262)	(79,451)
Transport	(39,672)	(10,424)	(9,672)
Economic Services	(175,114)	(192,831)	(169,298)
Other Property and Services	(155,900)	(85,524)	(35,900)
	<u>(2,029,385)</u>	<u>(1,940,834)</u>	<u>(1,705,777)</u>

Note 11 – Elected Members Remuneration

SHIRE OF DANDARAGAN
NOTE 11
ELECTED MEMBERS REMUNERATION

	Budget 2016/17	Budget 2015/16
	\$	\$

The following fees, expenses and allowances are to be paid to council members and/or the president.

Meeting Fees	152,440	152,440
Presidents Allowance	12,000	12,000
Deputy Presidents Allowance	3,000	3,000
Travelling Expenses	25,000	25,000
ICT Allowance	31,500	13,500
	223,940	205,940

Note 12 – Details of Overdraft Facility

SHIRE OF DANDARAGAN
Note 12
DETAILS OF OVERDRAFT FACILITY

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

Overdraft Limit: \$350,000.00

Expiry Date: 30th June 2017

Interest rate: Variable - equal to Bankwest's indicator rates plus a margin of 1% per annum

Fees and Charges: \$1050.00 per quarter

Security: Local Government Statutory borrowing powers

Note 13 – Notes to the Cash Flow Reconciliation

**SHIRE OF DANDARAGAN
NOTE 13
NOTES TO THE CASH FLOW RECONCILIATION**

	2016/2017 Budget	2014/2015 Actual	2015/2016 Budget
(a) Reconciliation of Cash			
For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period as follows:			
Cash - Unrestricted	(211,959)	2,246,391	(272,335)
Cash - Restricted Note 6	5,325,577	6,596,882	5,649,966
	5,113,618	8,843,273	5,377,631
(b) Reconciliation of Net Cash Provided by Operating Change in Net Assets (Per Income Statement)			
Net Result	(295,968)	(48,590)	930,204
(Increase)/Decrease in Receivables	124,173	693,064	526,000
Grants and Subsidies for the development of assets	(3,522,092)	(3,598,932)	(5,062,100)
(Profit)/Loss on Disposal of Assets	106,776	116,653	212,648
(Increase)/Decrease in Stock	(0)	903	(0)
Depreciation	5,711,376	5,677,356	5,026,812
Increase/Decrease in Payables and Provisions	(299,000)	(443,414)	(202,444)
Net Cash provided by Operating Activities	1,825,265	2,397,040	1,431,120
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft Limit Note 12	350,000	350,000	350,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	21,000	21,000	21,000
Credit Card at Balance Date	0	0	0
Total Credit Unused	371,000	371,000	371,000
Loan Facilities			
Loan Facilities in use at balance date Note 5	542,814	755,744	834,810
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

Note 14 – Details of Other Financial Information

SHIRE OF DANDARAGAN

NOTE 14

DETAILS OF OTHER FINANCIAL INFORMATION

(a) Trading Undertakings

During the 2015/2016 financial year and the budget for the 2016/17 financial year the Shire of Dandaragan has/will not be entering into any trading undertakings.

(b) Major Land Transactions

During the 2015/2016 financial year and the budget for the 2016/17 financial year the Shire of Dandaragan will not be undertaking any major land transactions as defined in the Local Government (Functions and General) Regulations 1996, Regulation 7.

(c) Trust Fund / Restricted Assets

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

The balance of the Trust Fund as at 1 July 2016 is as follows;

	Balance 1/07/2016 \$
BSL Levy	\$2,999.80
Housing Relocation Bond	\$4,000.00
Housing Bonds	\$250.00
Seagate Estate	\$37,300.00
Fire Fighting Facility	\$5,000.00
Other Development Bonds	\$19,000.00
Dust Bond	\$50,007.00
Burial Plots	\$2,318.73
Footpath Deposits	\$2,600.00
Unclaimed Monies	\$4,476.32
Sale Lot 28 Harris St for Capital Expenditure Recreation Dandaragan	\$9,500.00
Scheme Amendment Deposit	\$1,000.00
KidsSport	\$480.00
	<u>\$138,931.85</u>

The balance of the Restricted Assets as at 1 July 2015 is as follows;

Central Coast Strategy	\$ 13,540.14
DOLA Sub-Divisions Cervantes	\$ 41,401.12
Jurien Bay Heights - Stage 2	\$ 15,900.00
Seagate Estate Footpath	\$ 20,814.20
Cash in Lieu - Landscaping	\$ 2,000.00
Cash in Lieu POS - Landcorp	\$ 162,500.00
RehabBond (Sand Pit Holdings Lot 290 Canover)	\$ 5,000.00
Retention Wormall Civil PL Supertowns sewer	\$ 148,050.00
Retention DJ MacCormick Supertowns sewer	\$ 39,078.41
Interest on Restricted Assets	\$ 59,550.16
	<u>\$ 320,705.62</u>

Fees and Charges



SHIRE OF DANDARAGAN

2016/2017

FEES AND CHARGES

MEMBERS OF COUNCIL

Council Minutes

All Ordinary Meeting Agendas for full year	\$126.00
All Ordinary Meeting Minutes for full year	\$126.00
Individual copies of Agendas or Minutes + post	\$11.50

Electoral Rolls

Owners / Occupiers Roll	\$26.00
Consolidated Roll	\$26.00

OTHER GOVERNANCE

Freedom of Information

Freedom of Information	\$30.00
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Facsimile

Facsimile	(Local) 1 st Transmission	\$3.10
	(STD) 1 st Transmission	\$5.70
	2 nd + Transmission	\$1.05
	Receipt of 1 st page	\$1.05
	Receipt of 2 nd page +	\$0.55

Photocopying and Duplicating

Single Copy Black and White	\$0.35
Double Sided Copy Black and White	\$0.45
A3 Paper Black and White	\$0.60
A3 Double sided copy Black and White	\$0.80

Single Copy Color	\$3.00
Double sided copy color	\$5.00
A3 Paper Color	\$6.00
A3 Double sided copy color	\$10.00

Laminating

A4 Size Pouch	\$4.60
A3 Size Pouch	\$6.90

RATES

Rate Book Enquiry

Account Information	\$30.00
Orders and Requisitions	\$50.00

Rates - Payment by Adhoc Instalments

Any ratepayer making payment of rates or service charges in accordance with an agreement with Council under Section 6.49 is charged a fee of \$22.00 for administration charges.

FIRE PREVENTION

Bush Fires Act 1954

Fines and penalties apply as per the Bushfires Regulations 1954

ANIMAL CONTROL

Dog Act 1976 - Fines and Penalties

Fines and Penalties apply as per the Dog Regulations 2013

Cat Act 2011 Fines and Penalties

Fines and Penalties apply as per the Cat Regulations 2012

Dog Control - Impounding Fees (GST exempt)

For the seizure and impounding of a dog	\$104.00*
For the maintenance of a dog in the pound for a day, or part of a day	\$21.00*
For the euthanasia of a dog	Commercial vet fee
Kennel Establishment registration fee (Dog Regulations 1976 Second Schedule)	\$100.00*
Kennel Establishment renewal fee (Dog Regulations 1976 Second Schedule)	\$50.00*

Dog Registration Fees (GST exempt)

	One Year	Three Years
Unsterilized Female / Male	\$50.00*	120.00
Sterilized Female / Male	\$20.00	42.50
Guide Dogs	Nil	Nil
Dogs used for droving or tending stock	25% of fees otherwise payable*	
Foxhounds, bona fide, kept together in a pack not less than 10	\$40 per pack*	
Pensioner Rate	50% off fees otherwise payable*	

Lifetime Registration period	
Sterilised dog or bitch	\$100.00
Unsterilized dog or bitch	\$250.00

Dog Control - Other (GST exempt)

Dangerous Dog Declaration	\$50.00*
Application for the keeping of more than prescribed number of dogs	\$50.00*
Surrender and disposal of a Dog	\$80.00*

Additional Dog / Cat Tags

Replacement Plastic Tags	\$3.00
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Cat Control - Impounding Fees (GST exempt)

For the seizure and impounding of a cat	\$104.00*
For the maintenance of a cat in the pound for a day, or part of a day	\$21.00*
For the euthanasia of a cat	Commercial vet fee
Kennel Establishment registration fee (Cat Act 2011)	\$100.00*
Kennel Establishment renewal fee (Cat Act 2011)	\$50.00*

Cat Registration Fees (GST Exempt)

	<u>One Year</u>	<u>Three Years</u>	<u>Lifetime</u>
<u>Sterilized Cat</u>	<u>20.00</u>	<u>42.50</u>	<u>\$100.00</u>
<u>Pensioner Rate (as above)</u>	<u>\$10.00</u>	<u>\$21.25</u>	<u>\$50.00</u>

Gate permits

Annual Permit per gate	\$10.00
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OTHER LAW, ORDER AND PUBLIC SAFETY

Control of Vehicles (Off-Road Areas) Act 1978 - Fines and Penalties

Fines and Penalties apply as per the Control of Vehicles (Off- Road) Vehicles Regulations 1979.

Litter Act 1979 – Fines and Penalties

Fines and Penalties apply as per the Litter Regulations 1981

Caravan Parks & Camping Grounds Act 1995 – Fines and Penalties

Fines and Penalties apply as per the Caravan Parks & Camping Grounds Regulations 1997

Parking and Parking Facilities Local Law 2010

Fines and Penalties as per Parking and Parking Facilities Local Law 2010

Activities on Thoroughfares and Trading in Thoroughfares and Public Places – Local Laws 2001

Fines and Penalties as per Activities on Thoroughfares and Trading in Thoroughfares and Public Places – Local Laws 2001

PREVENTATIVE SERVICES - ADMINISTRATION & INSPECTION

Health - Fees and Charges (GST exempt)

Home Occupations	\$90.00
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Lodging House Annual Registration	\$200
Trading in Public Places Permit	
Permit for one month	
Permit for twelve months	\$100*
parking location restrictions may apply	\$600
Feedlot Permit	\$150
Itinerant Food Vendors Permit	
Permit for twelve months	\$90*
*parking location restrictions may apply	*

Food Act 2008

Annual Registration fee	\$90

Water Sampling Bacteriological analysis	
Water Sampling Chemical analysis – cost of analysis	analysis costs
Swimming Pool Inspection Fees	\$60
Liquor Control Act Section 39 Certificate	\$90.00*
Liquor Control Act Section 40 Certificate	\$90.00*
Commercial premises only	

Offensive Trades	
Fish / Lobster Processing Works	\$298.00
Processing Establishments - Pet Foods	\$298.00*
All offensive trade fees are prescribed by the Dept. 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 cubic meter)	\$26.00
Separated recyclables	Free
Clean fill	Free
Scrap metal	Free
Car Tyres without rims (each)	\$3.60
4x4 Tyres without rims (each)	\$4.80
Truck Tyres without rims (each)	\$12.00
4x4 & Car tyres with rims (each)	\$12.00
Truck Tyres with rims (each)	\$33.00
Asbestos (per cubic meter)	\$72.00
Asbestos – Minimum Charge	\$72.00
Freezers, Fridges, Air conditioners (each)	\$15.00
Used Oil (per litre)	\$0.30
Oil Filters (each)	\$1.00
Uncontaminated green waste i.e. No weeds	Free
Uncontaminated concrete/ bricks	Free
Problematic wastes (per cubic meter)#	\$72.00

Emergency opening fee (per hour)	\$72.00

Problematic Waste includes waste that requires additional handling i.e. animal carcasses, construction waste that requires further processing etc.

All fridges, freezers and white goods will be chargeable regardless of its gassed state.

Name	Description of Service	Rubbish Rate	Pensioner Rubbish Rate
Rubbish Service Level 1	Collection of one rubbish bin weekly and one recycling bin fortnightly	\$354	\$307
Rubbish Service Level 2	Collection of one rubbish bin weekly and two recycling bin fortnightly	\$429	\$382
Rubbish Service Level 3	Collection of one rubbish bin weekly and three recycling bin fortnightly	\$504	\$457
Rubbish Service Level 4	Collection of one rubbish bin weekly and four recycling bin fortnightly	\$579	\$532
Rubbish Service Level 5	Collection of one rubbish bin weekly and five recycling bin fortnightly	\$654	\$607
Rural Facility Pass	Rural 240l Disposal Charge	\$145	N/A
Replacement Bins (ex GST)		\$89	N/A

SEWERAGE

Sewerage - Septic Tank Servicing Charges

Septic Tank Clean/Pump out per load (3 hours Maximum)	\$350
Cleaning of grease traps or chemical toilet per load	\$186
Cleaning of grease traps in conjunction with other grease trap servicing on same day	\$125
Travel cost outside shire	\$2.40 km
Labour charge for additional work where it is not a straight forward pump out or clean out (i.e. greater than 3 hours)	\$125.00 / per hour
Department of Environment Tracking Charge (per load) *Fees indicated are set by DER & increased in April in each year	\$42.50
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
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
Penalty Rates will apply where work is required on public holidays or outside the normal hours of business.	

Septic Tank Inspection Fees (GST exempt)

In the case of an application to the local government

Application Fee * fee may increase	\$118.00*
Permit to Use an Apparatus * fee may increase	\$118.00*

Fees indicated are set by DOH and may be increased periodically

*This fee shall be payable to the local government for the area in which the apparatus is to be constructed, installed or modified.

*In the case of an application to the local government which requires the final approval of the Executive Director Public Health, the above fees will apply, plus an additional Health Department Administration fee.

TOWN PLANNING AND REGIONAL DEVELOPMENT

Town Planning - Cash in Lieu of Parking

Cases for the application of Cash in Lieu of Parking space be calculated on a case by case basis and approved by Council.

Town Planning Development Application Fees & Publications (GST exempt)

As per Planning and Development (Local Government Planning Fees) Regulations 2000

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

- *These fees are subject to change when WA Planning Commission finalise them*

\$50,000	\$147.00
\$50,001 - \$500,000	0.32% of the estimated cost of the development*
More than \$500,000 - \$2,500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000*
More than \$2,500,000 - \$5,000,000	\$7,161+ 0.206% for every \$1 in excess of \$2,500,000*
More than \$5,000,000 - \$21,500,000	\$12,633 + 0.123% for every \$1 in excess of \$5,000,000*
More than \$21,500,000	\$34,196*

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

Determining development application for extractive industry where development has not commenced or been carried out	\$739*
Determining initial application for approval of home occupation where home occupation has not commenced	\$222*

Determining application for renewal of approval of home occupation where application is made before approval has expired	\$73*
Determining application for renewal of planning approval where application is made before approval has expired	50% of original application fee
Determining application for change of use or alteration or extension or change of non-conforming use, where the change, alteration or extension has not commenced or been carried out	\$295*
Providing written planning advice	\$73*
Residential Design Codes Variation only	\$147

Where development, home occupation or change, alteration or extension of use has commenced or been carried out, or home occupation approval has expired, the fee shall be the fee prescribed above plus, by way of penalty, double the prescribed fee (3 x fee).

Planning Approval by way of an agreement	\$175**
Agreement preparation fees	\$150**
Reserve User Fee	\$500**

**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.

*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

\$66 per hour plus advertising

Outline Development Plan Fees (ODP)

\$66 per hour plus advertising

OTHER TOWN PLANNING

Providing a subdivision clearance	
Not more than 5 Lots	\$73.00 per lot*
6 - 195 Lots	\$73.00 for first 5 lots, \$35.00 per lot thereafter*
Greater than 195 Lots	\$7,393*

Town Planning Scheme	\$49.50
Liquor Control Act Section 40 certificate	\$90.00*

OTHER COMMUNITY AMENITIES

Cemetery Charges

Internment + Grant of Burial	\$600.00
Child / Stillborn Internment	\$600.00
Saturday Burial	Internment + \$300.00
Sunday Burial	No Service
Exhumation Fee	\$1,000.00
Re-internment after exhumation	\$400.00
Additional Charge to Remove / Replace	\$75.00 / hour
Permission to erect a monument	\$114.00*
Undertakers annual licence fee	\$52.00
Re-opening of any grave	\$600.00
Additional charge to remove or replace any headstone, kerbing or monument (per hour)	\$57.00
To reserve a niche wall space - single	\$57.00
Niche Wall - single	\$150.00
To reserve a niche wall space - double	\$114.00
Niche Wall - double	\$250.00
Internment of Ashes	\$100.00
Grant of Burial (To reserve a grave site)	\$150.00
Plaques - cost + 10% + Installation (\$50.00)	\$52.00

PUBLIC HALLS & RECREATION CENTRES

Family Resource Centre

Office 2 & 3 -		
Community	- per hour (excluding outgoings i.e. telephone)	\$5.50
Commercial	- per hour (excluding outgoings i.e. telephone)	\$10.50

Multipurpose Meeting Facility -		
Community	Per Hour	\$12.50
	Per Day (8 hours)	\$90.00
Commercial	Per Hour	\$21.00
	Per Day (8 hours)	\$156.00

Kitchen -		
Community	Per Hour	\$5.50
	Per Day (8 hours)	\$40.00
Commercial	Per Hour	\$7.50
	Per Day (8 hours)	\$55.00

Jurien Bay Visitors Centre / Civic Centre

Minimum Fee for all facilities \$40*

Facility	Community Group Per Hour*	Commercial Hire Per Hour*
Classroom 1 (IT Classroom)	\$25.00	\$30.00
Classroom 2	\$25.00	\$30.00
Classroom 3	\$25.00	\$30.00
Classroom 2 & 3 (conjoined)	\$40.00	\$48.00
Conference Room	\$25.00	\$30.00
Full Facility	\$80.00	\$96.00
Hot Office	\$15.00	\$15.00
Classroom 1 (IT Classroom)	\$180.00	\$216.00
Classroom 2	\$180.00	\$216.00
Classroom 3	\$180.00	\$216.00
Classroom 2 & 3 (conjoined)	\$288.00	\$345.00
Conference Room	\$180.00	\$216.00
Full Facility	\$576.00	\$691.00
Hot Office	\$108.00	\$108.00
Amphitheatre	\$40.00* per hire	

Sandy Cape (incl. GST)

Minimum Charge (includes up to two adults and two children)	\$15.00
Additional adults per site per night	\$3.00
Additional children (3 year to 16 years old) per site per night	\$2.00

SWIMMING AREAS AND BEACHES

Reserves and Foreshores

Fines and penalties relating to Reserves and Foreshores	\$100.00
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TOURISM AND AREA PROMOTION

Holiday Planner Brochure Advertising

Advertising type	Price (EX gst)
Half page	\$850
Large	\$650
Medium	\$450
Small	\$250

Sale of History Books

Plateau, Plain and Coast per copy	\$25.00
Postage	\$4.00

District Maps

Owner Maps	\$20.00
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Caravan Park Registrations (GST exempt)

For Caravan Park Registrations the fees are as follows:

1. Application for the grant or renewal of a licence is -

(a) \$200 *

or

(b) The amount calculated by multiplying the relevant amount set out in column 2 by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.*

Long Stay Sites	\$6.00*
Short stay sites and sites in transit camps	\$6.00*
Camp Site	\$3.00*
Over flow site	\$1.50*

2. Additional fee by way of penalty for

renewal after expiry

\$20*

3. Temporary licence

pro rata amount of the fee payable under Item 1 for the period of time for which the licence is to be in force with a minimum of \$100*

4. Transfer of Licence

\$100*

5. Appeal to Minister under Section 27

of the Camping and Caravan Park Act \$100*

Dandaragan Caravan Park

The current fee for the Dandaragan Caravan Park is \$20.00 per night for two persons (\$6.50 per night for an extra person) and \$100.00 per week for stays of a week or more duration (incl. GST).

BUILDING CONTROL

Building Permit Fees For New Building Works (GST exempt)

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. Council is currently charging:

Certified Application Classification 1 to 10	0.19%, but no less than \$96*
Uncertified Application Classification 1 to 10	0.32%, but not less than \$96*
Other Classifications Class 2 to Class 9	0.09%, but no less than \$96*

Building Approval Certificate Fees For Unauthorised Building Works (GST exempt)

These fees are established under the Building Regulations 2012. Council is currently charging:

Classification 1 to 10	0.38%, but no less than \$96*
Other Classifications	0.38%, but no less than \$96*

Kerb Bond (GST exempt)

Kerb Bond – per residential property	\$500.00*
Kerb Bond – rolling bond per builder	\$2000.00*

Sign Application Fee (GST exempt)

Sign Application Fee	\$30.00*
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Demolition Licences (GST exempt)

Demolition work in respect of a Class 1 or Class 10 building or incidental structure	*\$96
Demolition work in respect of a Class 2 to Class 9 Building	\$96for each story of the building

Rural Street Numbering (incl GST)

Provision of plate, picket, number and installation for rural properties	\$55.00
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Building Plans (incl. GST)

Copy of property building plans (owner or authorised representative of owner only)	\$15.00
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OTHER ECONOMIC SERVICES

Sale of Water from Standpipes (GST exempt)

Sale of Water Minimum charge (must be prepaid)	\$7.00 or 1.50 per kilolitre*
Replacement Swipe Card (initial card free of charge)	\$20.00

Crossover Contributions

Council will provide a maximum contribution towards an initial crossover within the town sites of the Shire of Dandaragan.	\$495.00*
For an initial crossover outside of the town sites Council will contribute _3	\$300.00*

lengths of 300mm concrete pipes or	
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Extractive Industry Licences (GST exempt)

Application Fee	\$500.00*
Annual Licence Renewal Fee - less than 5 hectares	\$150.00*
Annual Licence Renewal Fee - greater than 5 hectares	\$300.00*
Licence Fee Transfer	\$50.00*

Exploratory Drilling on Road Reserves (GST exempt)

Licence Fee per hole prior to drilling	\$50.00*
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Rehabilitation Bond (GST exempt)

Per Hectare	\$5,000.00*
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Business Directional Sign (GST inc)

Business Directional Sign	\$180.00
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Dust Bond (GST exempt)

Bulk earthworks that have an exposed area	\$1.00 /m2*
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AIRFIELDS

Jurien Bay Airstrip / Aerodrome Landing Fee	\$14.20 ex. GST per landing
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PRIVATE WORKS

Private works will be charged at cost to Council plus 20%. Cost includes wages, overheads, plant operation cost and plant depreciation.

An **estimate** of the works cost before private works will commence will be provided.

Inclusive of GST unless otherwise stated with *

