



Shire of Dandaragan Annual Budget

2014/2015

AVAILABLE IN LARGE PRINT UPON REQUEST



SHIRE OF DANDARAGAN

Local Government Act 1995

Health Act 1911

Budget for the Financial Year 2014/2015

Presented and Adopted at the Budget meeting held 24 July 2014

A handwritten signature in black ink, appearing to be "W. F. Gibson", written over a horizontal line.

W. F. GIBSON
SHIRE PRESIDENT

A handwritten signature in blue ink, appearing to be "A.G. Nottle", written over a horizontal line.

A.G. NOTTLE
CHIEF EXECUTIVE OFFICER

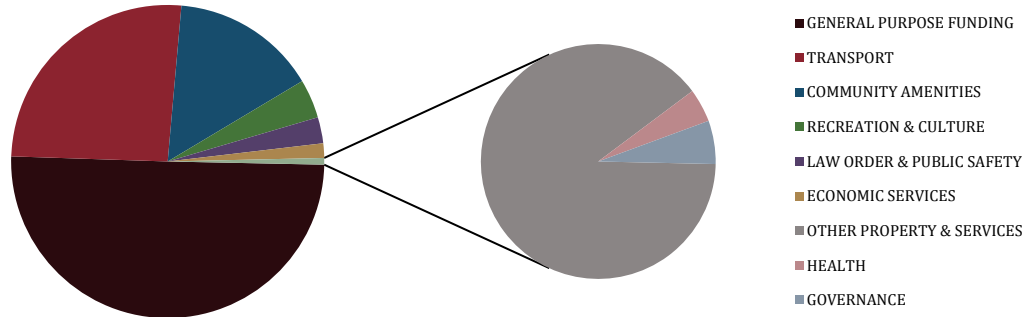
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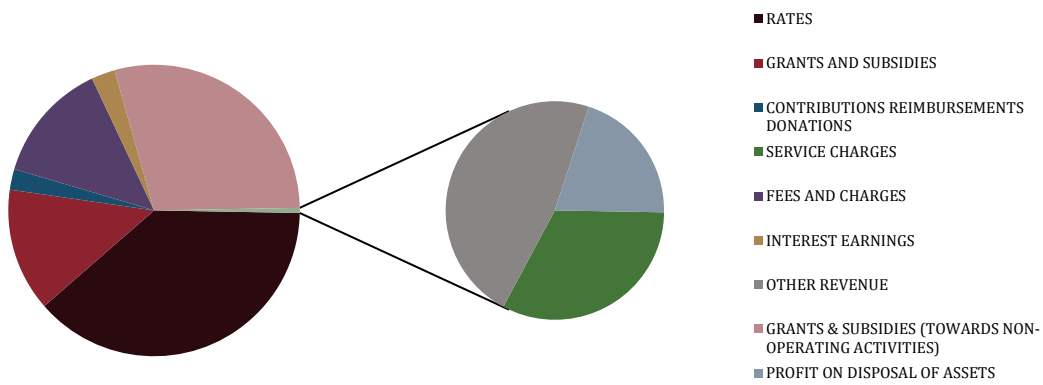
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Summary of Income

Revenue by Department

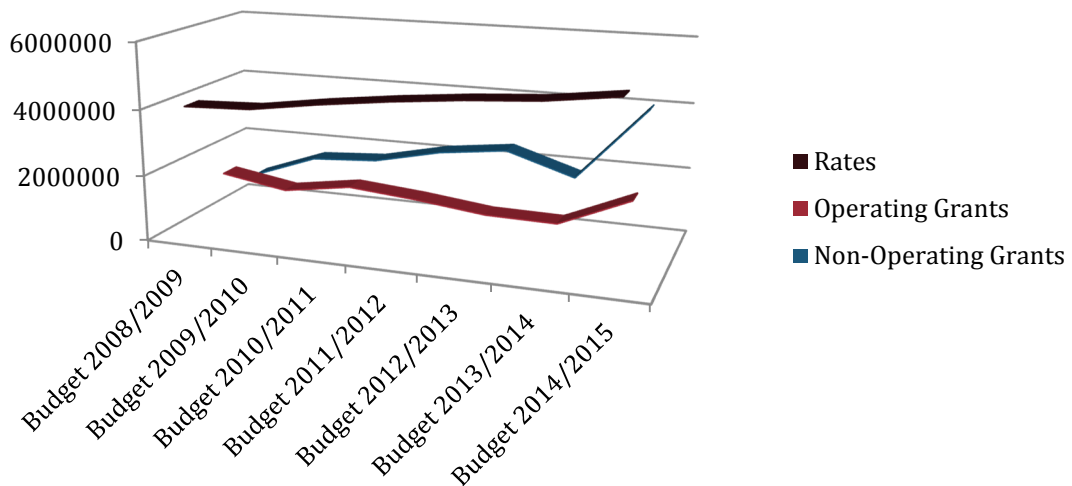


Revenue by Nature or Type



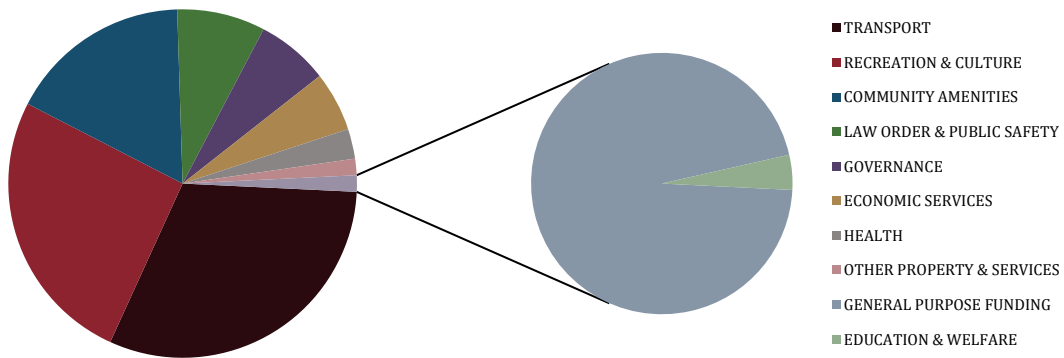
Summary of Key Revenue Sources

Key Revenue Sources

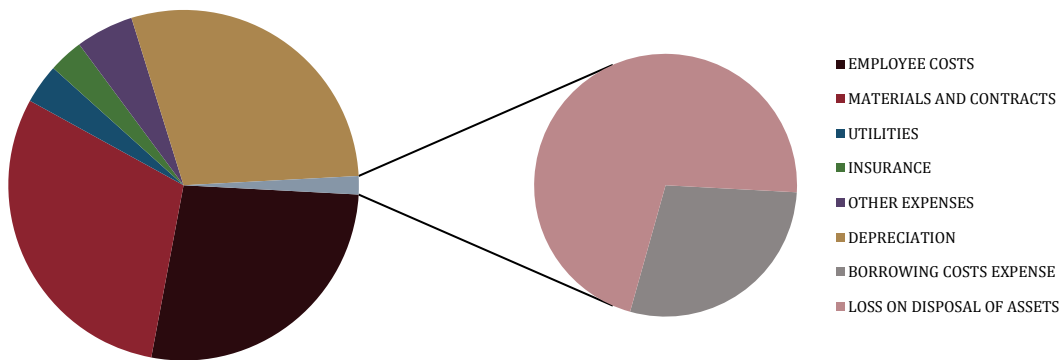


Summary of Operating Expenditure

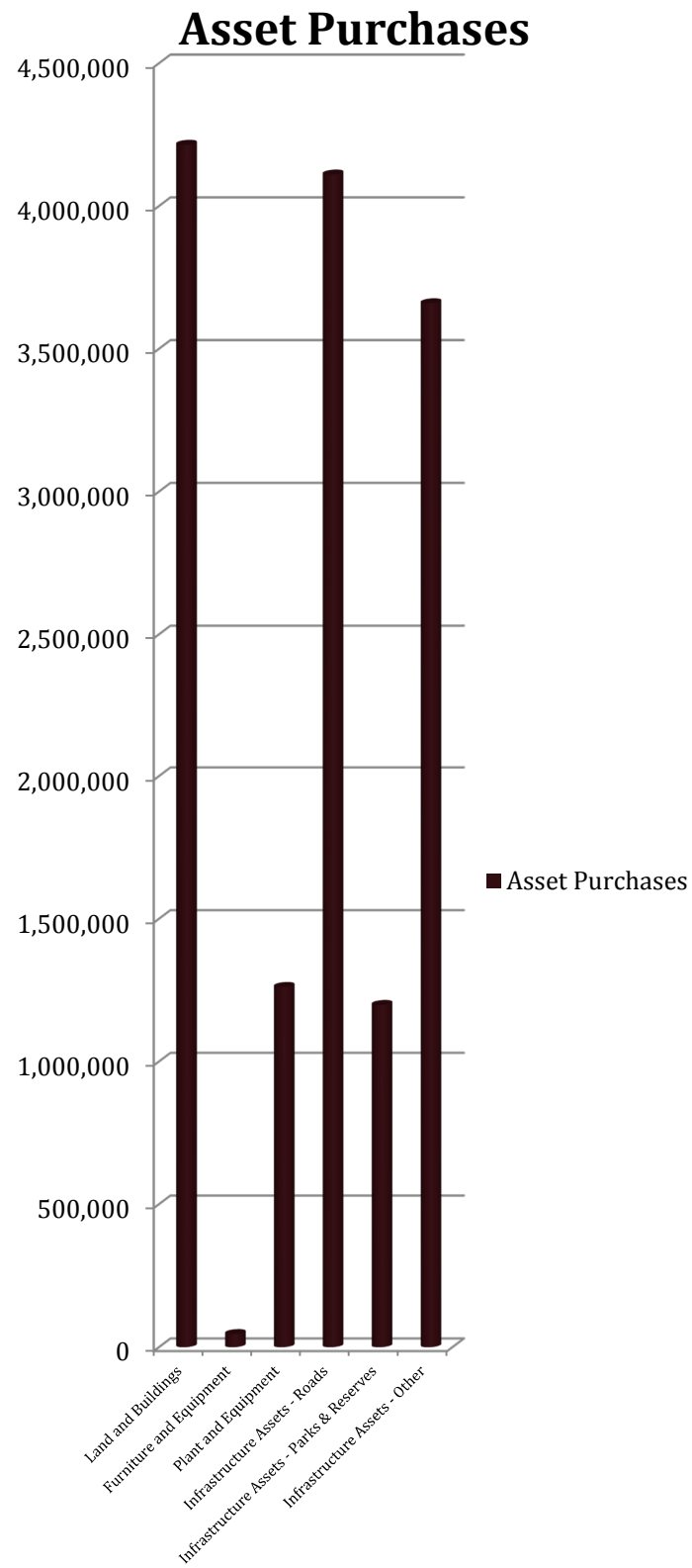
Operating Expenditure by Department



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 2015

Description	Notes	Annual Budget 2014/2015	Actual 2013/2014	Annual Budget 2013/2014
Operating				
Revenues / Sources	1,2			
Governance		11,103	36,788	13,834
General Purpose Funding (Excluding Rate Revenue)		1,985,350	1,232,076	1,155,684
Law, Order and Public Safety		414,095	477,569	405,431
Health		8,530	34,541	41,525
Education & Welfare		(0)	(0)	(0)
Community Amenities		1,105,558	1,073,417	1,064,173
Recreation and Culture		747,766	223,247	678,459
Transport		4,147,535	1,023,092	1,507,643
Economic Services		166,597	202,705	201,197
Other Property and Services		96,913	118,341	132,941
		8,683,447	4,421,776	5,200,887
Expenses / (Application)	1,2			
Governance		(760,364)	(583,966)	(572,854)
General Purpose Funding		(166,112)	(140,780)	(137,522)
Law, Order and Public Safety		(922,564)	(810,152)	(865,248)
Health		(310,601)	(334,036)	(401,956)
Education & Welfare		(7,500)	(0)	(0)
Community Amenities		(1,914,963)	(1,556,831)	(1,819,487)
Recreation and Culture		(2,907,282)	(1,934,108)	(2,523,393)
Transport		(3,505,960)	(3,409,931)	(3,644,408)
Economic Services		(626,433)	(458,579)	(518,446)
Other Property and Services		(425,863)	(387,464)	(172,299)
		(11,547,642)	(9,615,847)	(10,655,614)
Adjustments for Non-Cash				
(Revenue) and Expenditure				
(Profit)/Loss on Asset Disposals	4(b)	(132,819)	(40,822)	(111,223)
Movement in Accrued Interest		(0)	1,725	(0)
Movement in Accrued Salaries and Wages		(0)	(35,806)	(0)
Movement in Employee Provisions		(0)	(34,210)	(0)
Movement in Deferred Rates		(0)	(25,412)	(0)
Movement in Accrued Expenses		(0)	413	(0)
Depreciation on Assets	2	(3,572,443)	(2,495,465)	(2,833,556)
Total Operating less non cash items		841,068	(2,564,494)	(2,509,948)
Capital Revenue and (Expenditure)				
Purchase Land and Buildings	3	(4,214,841)	(5,597,622)	(7,379,333)
Purchase Furniture and Equipment	3	(46,143)	(121,500)	(39,700)
Purchase Plant and Equipment	3	(1,261,500)	(254,702)	(895,000)
Purchase Infrastructure Assets - Roads	3	(4,110,702)	(1,876,182)	(2,402,150)
Purchase Infrastructure Assets - Parks & Reserves	3	(1,198,492)	(125,368)	(904,951)
Purchase Infrastructure Assets - Other	3	(3,659,903)	(187,387)	(2,662,850)
Proceeds from disposal of assets	4(b)	298,500	80,636	314,000
Repayment of Debentures	5(a)	(214,121)	(202,957)	(202,957)
Self-Supporting Loan Principal Income	5(a)	34,736	32,757	32,757
Transfer to Reserves	6	(856,982)	(1,267,569)	(811,022)
Transfer from Reserves	6	8,048,852	4,812,158	8,958,073
Surplus/(Deficit) July 1 B/Fwd	7	1,188,808	3,471,413	3,496,748
Surplus/(Deficit) June 30 C/Fwd	7	0	1,188,808	0
Amount raised from rates	8	5,150,719	4,989,628	5,006,334

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

Statement of Comprehensive Income – by Nature or Type

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME by Nature or Type
for the year ending 30 June 2015

Description	Notes	Annual Budget 2014/2015	Actual 2013/2014	Annual Budget 2013/2014
Revenue from Ordinary Activities				
Rates	8	5,276,937	5,104,428	5,133,389
Grants and Subsidies		1,884,397	974,281	972,886
Contributions Reimbursements Donations		319,215	206,176	168,935
Service Charges	9(b)	24,145	24,145	24,145
Fees and Charges	10	1,845,520	1,558,726	1,577,279
Interest Earnings	2(a)	361,000	468,595	394,600
Other Revenue		97,599	133,758	98,960
		9,808,813	8,470,109	8,370,194
Expenses from Ordinary Activities				
Employee Costs		(3,345,241)	(3,227,565)	(3,197,081)
Materials and Contracts		(2,918,970)	(2,435,026)	(2,961,481)
Utilities		(449,523)	(379,889)	(409,989)
Insurance		(393,671)	(373,770)	(371,052)
Other Expenses		(661,049)	(580,377)	(629,144)
Depreciation	2(a)	(3,572,443)	(2,495,465)	(2,833,556)
		(11,340,898)	(9,492,092)	(10,402,303)
		(1,532,085)	(1,021,983)	(2,032,109)
Borrowing Costs Expense	2(a)	(58,925)	(68,387)	(70,088)
Grants & Subsidies (towards non-operating activities)		4,010,353	926,749	1,765,027
Profit / Loss on Disposal of Assets	4(b)	(132,819)	(40,822)	(111,223)
NET RESULT		2,286,524	(204,443)	(448,393)
Other Comprehensive Income		(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME		2,286,524	(204,443)	(448,393)

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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 2015

Description	Annual Budget 2014/2015	Actual 2013/2014	Annual Budget 2013/2014
Revenues from Ordinary Activities			
Governance	11,103	36,788	13,834
General Purpose Funding	7,136,069	6,221,704	6,162,018
Law, Order, Public Safety	414,095	425,274	378,136
Health	8,530	19,995	41,525
Education & Welfare	(0)	(0)	(0)
Community Amenities	1,105,558	1,073,417	1,064,173
Recreation and Culture	340,313	190,800	188,468
Transport	529,635	181,084	187,902
Economic Services	166,597	202,705	201,197
Other Property and Services	96,913	118,341	132,941
	9,808,813	8,470,109	8,370,194
Expenses from Ordinary Activities			
Governance	(712,270)	(546,305)	(518,995)
General Purpose Funding	(166,112)	(140,780)	(137,522)
Law, Order, Public Safety	(909,068)	(810,152)	(853,788)
Health	(310,601)	(334,036)	(390,482)
Education & Welfare	(7,500)	(0)	(0)
Community Amenities	(1,914,963)	(1,548,735)	(1,819,487)
Recreation and Culture	(2,877,959)	(1,898,627)	(2,487,293)
Transport	(3,392,387)	(3,409,931)	(3,520,341)
Economic Services	(626,433)	(450,653)	(505,983)
Other Property and Services	(423,604)	(352,873)	(168,412)
	(11,340,898)	(9,492,092)	(10,402,303)
	(1,532,085)	(1,021,983)	(2,032,109)
Borrowing Costs Expense			
Governance	(27,344)	(29,057)	(30,101)
Recreation and Culture	(29,322)	(35,480)	(36,100)
Other Property and Services	(2,259)	(3,850)	(3,887)
	(58,925)	(68,387)	(70,088)
Grants and Subsidies Non-Operating			
Law, Order, Public Safety	(0)	52,295	27,295
Recreation and Culture	407,453	32,447	489,991
Transport	3,602,900	842,007	1,247,741
	4,010,353	926,749	1,765,027
Profit / Loss on Asset Disposal			
Governance	(20,750)	(8,604)	(23,758)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(13,496)	(0)	(11,460)
Health	(0)	14,545	(11,475)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(0)	(8,097)	(0)
Recreation and Culture	(0)	(0)	(0)
Transport	(98,573)	(0)	(52,067)
Economic Services	(0)	(7,926)	(12,464)
Other Property and Services	(0)	(30,740)	(0)
	(132,819)	(40,822)	(111,223)
NET RESULT	2,286,524	(204,443)	(448,393)
Other Comprehensive Income	(0)	(0)	(0)
TOTAL COMPREHENSIVE INCOME	2,286,524	(204,443)	(448,393)

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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 2015

Description	Notes	1 July 2013	30 June 2014
CURRENT ASSETS			
Cash	7	13,644,029	5,342,075
Trade & Other Receivables		643,420	400,025
Inventories		21,439	21,439
Other Current Assets		0	0
TOTAL CURRENT ASSETS		14,308,888	5,763,538
NON-CURRENT ASSETS			
Land		759,796	759,796
Buildings and Improvements		15,259,132	18,290,391
Furniture and Equipment		912,907	847,882
Plant and Equipment		3,976,924	4,406,797
Infrastructure		176,487,321	183,579,033
Trade & Other Receivables		275,120	240,384
TOTAL NON-CURRENT ASSETS		197,671,201	208,124,283
TOTAL ASSETS		211,980,089	213,887,821
CURRENT LIABILITIES			
Creditors		(212,528)	(47,857)
Provisions		(389,683)	(389,683)
Loans Leases Overdrafts		(214,121)	(196,272)
Accruals		(136,224)	(136,224)
TOTAL CURRENT LIABILITIES		(952,556)	(770,035)
NON-CURRENT LIABILITIES			
Provisions		(98,182)	(98,182)
Loans Leases and Overdrafts		(907,318)	(711,046)
Other Non-Current Liabilities		0	0
TOTAL NON-CURRENT LIABILITIES		(1,005,499)	(809,228)
TOTAL LIABILITIES		(1,958,055)	(1,579,263)
TOTAL NET ASSETS		210,022,034	212,308,558
EQUITY			
Reserves	6	12,907,527	5,715,657
Revaluation Surplus		1,213,538	1,213,538
Accumulations		195,900,969	205,379,363
TOTAL EQUITY		210,022,034	212,308,558

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 2015**

	Note	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
Cash Flows from Operating Activities				
Receipts				
Rates		5,388,935	5,036,784	5,133,389
Grants and Subsidies (Operating)		2,335,010	1,215,320	1,141,821
Service Charges		24,145	24,145	24,145
Fees and Charges		1,845,520	1,558,726	1,577,279
Interest Earnings		361,000	468,595	394,600
Other Revenue		97,599	133,758	98,960
		10,052,209	8,437,328	8,370,194
Payments				
Employee Costs		(3,345,241)	(3,157,548)	(3,197,081)
Materials and Contracts		(3,083,641)	(2,997,194)	(2,961,481)
Utilities		(449,523)	(379,889)	(409,989)
Insurance		(393,671)	(373,770)	(371,052)
Interest Expenses		(58,925)	(70,501)	(70,088)
Other Expenses		(661,049)	(580,377)	(629,144)
		(7,992,050)	(7,559,279)	(7,638,835)
Net Cash provided by Operating Activities	13b	2,060,159	878,049	731,359
Cash Flows from Investing Activities				
Payment for Property, Plant and Equipment		(5,522,484)	(5,973,824)	(8,314,033)
Payments for Construction of Infrastructure		(8,969,097)	(2,188,937)	(5,969,951)
Grants/Contributions for Assets		4,010,353	926,749	1,765,027
Proceeds from Sale of assets	4b	298,500	80,636	314,000
Net Cash Used in Investing Activities		(10,182,728)	(7,155,376)	(12,204,957)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(214,121)	(202,957)	(202,957)
Proceeds from Self-Supporting Loans		34,736	32,757	32,757
Payment to Community Group (self supporting loan)		(0)	(0)	(0)
Proceeds from New Debentures		(0)	(0)	(0)
Net Cash Provided by (Used in) Financing Activities		(179,385)	(170,200)	(170,200)
Net Increase (Decrease) in Cash Held		(8,301,954)	(6,447,527)	(11,643,798)
Cash at Beginning of Year		13,644,029	20,091,556	20,091,394
Cash at End of Year	13a	5,342,075	13,644,029	8,447,596

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

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

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

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.

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Schedules – Department by Nature or Type

Rate Revenue	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Rates	(\$5,162,219)	(\$4,989,628)	(\$5,018,334)
Contributions, Reimbursements and Donations	(\$16,000)	(\$16,135)	(\$4,000)
Fees and Charges	(\$8,000)	(\$19,411)	(\$4,500)
Interest Earnings	(\$41,000)	(\$46,279)	(\$34,000)
Total Revenue	(\$5,227,219)	(\$5,071,453)	(\$5,060,834)
Expenditure			
Employee Costs	\$38,475	\$22,774	\$25,455
Contracts and Consultants	\$25,000		\$15,000
Materials	\$16,500	\$45,370	\$15,500
Insurance	\$891	\$781	\$781
Allocations	\$63,247	\$55,918	\$58,785
Total Expenditure	\$144,112	\$124,843	\$115,522
TOTAL OPERATING	(\$5,083,107)	(\$4,946,610)	(\$4,945,312)
Rate Revenue	(\$5,083,107)	(\$4,946,610)	(\$4,945,312)
Other General Purpose Income	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$1,588,550)	(\$728,610)	(\$740,884)
Contributions, Reimbursements and Donations		(\$270)	
Fees and Charges	(\$300)	(\$30)	(\$300)
Interest Earnings	(\$320,000)	(\$421,341)	(\$360,000)
Total Revenue	(\$1,908,850)	(\$1,150,251)	(\$1,101,184)
Expenditure			
Other Expenses	\$22,000	\$15,938	\$22,000
Total Expenditure	\$22,000	\$15,938	\$22,000
TOTAL OPERATING	(\$1,886,850)	(\$1,134,313)	(\$1,079,184)
Other General Purpose Income	(\$1,886,850)	(\$1,134,313)	(\$1,079,184)
TOTAL GENERAL PURPOSE FUNDING	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Rates	(\$5,162,219)	(\$4,989,628)	(\$5,018,334)
Grants and Subsidies Operating	(\$1,588,550)	(\$728,610)	(\$740,884)
Contributions, Reimbursements and Donations	(\$16,000)	(\$16,405)	(\$4,000)
Fees and Charges	(\$8,300)	(\$19,441)	(\$4,800)
Interest Earnings	(\$361,000)	(\$467,620)	(\$394,000)
Total Revenue	(\$7,136,069)	(\$6,221,704)	(\$6,162,018)
Expenditure			
Employee Costs	\$38,475	\$22,774	\$25,455
Contracts and Consultants	\$25,000		\$15,000
Materials	\$16,500	\$45,370	\$15,500
Insurance	\$891	\$781	\$781
Other Expenses	\$22,000	\$15,938	\$22,000
Allocations	\$63,247	\$55,918	\$58,785
Total Expenditure	\$166,112	\$140,780	\$137,522
TOTAL OPERATING	(\$6,969,957)	(\$6,080,923)	(\$6,024,496)
TOTAL GENERAL PURPOSE FUNDING	(\$6,969,957)	(\$6,080,923)	(\$6,024,496)

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Members of Council	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$6,700)	(\$6,947)	(\$6,700)
Fees and Charges	(\$25)	(\$78)	(\$25)
Total Revenue	(\$6,725)	(\$7,025)	(\$6,725)
Expenditure			
Employee Costs		\$883	
Contracts and Consultants		\$8,743	
Materials	\$107,917	\$95,101	\$106,425
Insurance	\$6,243	\$5,752	\$5,752
Other Expenses	\$176,420	\$200,452	\$197,700
Allocations	\$269,632	\$238,511	\$250,609
Depreciation	\$1,530		\$552
Total Expenditure	\$561,742	\$549,442	\$561,039
TOTAL OPERATING	\$555,017	\$542,418	\$554,314
Members of Council	\$555,017	\$542,418	\$554,314
Other Governance	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$4,328)	(\$29,131)	(\$7,059)
Fees and Charges	(\$50)	(\$632)	(\$50)
Total Revenue	(\$4,378)	(\$29,764)	(\$7,109)
Expenditure			
Employee Costs	\$860,541	\$787,186	\$799,405
Contracts and Consultants	\$353,963	\$125,387	\$302,570
Materials	\$161,307	\$277,711	\$151,422
Utilities	\$60,839	\$65,689	\$67,224
Insurance	\$28,309	\$26,179	\$26,179
Interest	\$27,344	\$29,057	\$30,101
Other Expenses	\$20,150	\$20	\$20,600
Allocations	(\$1,646,830)	(\$1,470,215)	(\$1,524,167)
Depreciation	\$312,250	\$184,906	\$114,725
Loss on Disposal of Asset	\$20,750	\$8,604	\$23,758
Total Expenditure	\$198,622	\$34,523	\$11,816
TOTAL OPERATING	\$194,244	\$4,759	\$4,707
Other Governance	\$194,244	\$4,759	\$4,707
TOTAL GOVERNANCE	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$11,028)	(\$36,078)	(\$13,759)
Fees and Charges	(\$75)	(\$710)	(\$75)
Total Revenue	(\$11,103)	(\$36,788)	(\$13,834)
Expenditure			
Employee Costs	\$860,541	\$788,069	\$799,405
Contracts and Consultants	\$353,963	\$134,130	\$302,570
Materials	\$269,224	\$372,812	\$257,847
Utilities	\$60,839	\$65,689	\$67,224
Insurance	\$34,552	\$31,931	\$31,931
Interest	\$27,344	\$29,057	\$30,101
Other Expenses	\$196,570	\$200,472	\$218,300
Allocations	(\$1,377,199)	(\$1,231,704)	(\$1,273,558)
Depreciation	\$313,780	\$184,906	\$115,277
Loss on Disposal of Asset	\$20,750	\$8,604	\$23,758
Total Expenditure	\$760,364	\$583,966	\$572,854
TOTAL OPERATING	\$749,261	\$547,177	\$559,020
TOTAL GOVERNANCE	\$749,261	\$547,177	\$559,020

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Fire Prevention	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$52,000)	(\$61,259)	(\$49,000)
Grants and Subsidies Non Operating		(\$27,295)	(\$27,295)
Contributions, Reimbursements and Donations			(\$1,600)
Fees and Charges	(\$252,635)	(\$245,402)	(\$242,816)
Interest Earnings		(\$976)	(\$600)
Total Revenue	(\$304,635)	(\$334,932)	(\$321,311)
Expenditure			
Employee Costs	\$36,417	\$25,071	\$29,232
Materials	\$66,961	\$64,876	\$52,856
Utilities	\$28,330	\$730	\$28,000
Insurance	\$31,324	\$29,221	\$30,721
Other Expenses	\$243,225	\$236,896	\$233,116
Allocations	\$55,499	\$45,972	\$44,119
Depreciation	\$69,385	\$62,424	\$84,672
Total Expenditure	\$531,140	\$465,191	\$502,716
TOTAL OPERATING	\$226,506	\$130,259	\$181,405
Fire Prevention	\$226,506	\$130,259	\$181,405
Animal Control	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$50)		(\$50)
Fees and Charges	(\$11,710)	(\$13,548)	(\$6,070)
Total Revenue	(\$11,760)	(\$13,548)	(\$6,120)
Expenditure			
Employee Costs	\$37,539	\$72,259	\$32,461
Contracts and Consultants	\$600		\$600
Materials	\$5,000	\$2,547	\$6,346
Insurance	\$1,040	\$912	\$912
Allocations	\$44,939	\$39,731	\$41,768
Depreciation	\$286		
Total Expenditure	\$89,403	\$115,449	\$82,087
TOTAL OPERATING	\$77,643	\$101,901	\$75,967
Animal Control	\$77,643	\$101,901	\$75,967
Other Law Order Public Safety	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		(\$8,000)	
Grants and Subsidies Non Operating		(\$25,000)	
Contributions, Reimbursements and Donations	(\$60,950)	(\$60,692)	(\$60,950)
Fees and Charges	(\$150)	(\$645)	(\$1,450)
Total Revenue	(\$61,100)	(\$94,336)	(\$62,400)
Expenditure			
Employee Costs	\$162,358	\$123,227	\$148,463
Contracts and Consultants		\$10,000	
Materials	\$38,050	\$15,030	\$44,800
Utilities	\$4,271	\$2,688	\$11,113
Insurance	\$5,589	\$5,024	\$5,024
Allocations	\$31,623	\$28,759	\$29,392
Depreciation	\$10,032	\$10,032	\$14,592
Loss on Disposal of Asset	\$13,496		\$11,460
Total Expenditure	\$265,420	\$194,760	\$264,844
TOTAL OPERATING	\$204,320	\$100,423	\$202,444
Other Law Order Public Safety	\$204,320	\$100,423	\$202,444

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

TOTAL LAW ORDER & PUBLIC SAFETY	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$52,000)	(\$69,259)	(\$49,000)
Grants and Subsidies Non Operating		(\$52,295)	(\$27,295)
Contributions, Reimbursements and Donations	(\$61,000)	(\$60,692)	(\$62,600)
Fees and Charges	(\$264,495)	(\$259,594)	(\$250,336)
Interest Earnings		(\$976)	(\$600)
Total Revenue	(\$377,495)	(\$442,816)	(\$389,831)
Expenditure			
Employee Costs	\$236,314	\$220,558	\$210,157
Contracts and Consultants	\$600	\$10,000	\$600
Materials	\$110,011	\$82,452	\$104,002
Utilities	\$32,601	\$3,418	\$39,113
Insurance	\$37,953	\$35,157	\$36,657
Other Expenses	\$243,225	\$236,896	\$233,116
Allocations	\$132,061	\$114,462	\$115,279
Depreciation	\$79,703	\$72,456	\$99,264
Loss on Disposal of Asset	\$13,496		\$11,460
Total Expenditure	\$885,964	\$775,400	\$849,648
TOTAL OPERATING	\$508,469	\$332,584	\$459,817
TOTAL LAW ORDER & PUBLIC SAFETY	\$508,469	\$332,584	\$459,817

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Prv Srv Inspection and Administration	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		(\$2,488)	
Fees and Charges	(\$8,530)	(\$4,388)	(\$8,765)
Total Revenue	(\$8,530)	(\$6,875)	(\$8,765)
Expenditure			
Employee Costs	\$77,712	\$108,409	\$117,819
Contracts and Consultants		\$3,587	
Materials	\$9,800	\$7,701	\$9,800
Utilities	\$3,067	\$1,194	\$1,973
Insurance	\$4,342	\$3,900	\$3,900
Allocations	\$33,288	\$31,475	\$30,939
Depreciation	\$3,024	\$1,822	\$3,456
Loss on Disposal of Asset			\$11,475
Total Expenditure	\$131,233	\$158,087	\$179,362
TOTAL OPERATING	\$122,703	\$151,212	\$170,597
Prv Srv Inspection and Administration	\$122,703	\$151,212	\$170,597
Pest Control	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Materials	\$2,075	\$2,010	\$2,010
Allocations	\$8,322	\$7,358	\$7,735
Total Expenditure	\$10,397	\$9,367	\$9,745
TOTAL OPERATING	\$10,397	\$9,367	\$9,745
Pest Control	\$10,397	\$9,367	\$9,745
Other Health	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Profit on Disposal of Asset		(\$14,545)	
Total Revenue		(\$14,545)	
Expenditure			
Employee Costs		\$139	
Contracts and Consultants	\$99,229	\$97,569	\$108,105
Materials	\$9,000	\$8,466	\$31,500
Utilities	\$1,053	\$1,015	\$380
Allocations	\$38,281	\$34,340	\$35,580
Depreciation	\$21,408	\$11,933	\$4,524
Total Expenditure	\$168,971	\$153,462	\$180,089
TOTAL OPERATING	\$168,971	\$138,916	\$180,089
Other Health	\$168,971	\$138,916	\$180,089

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

TOTAL HEALTH	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		(\$2,488)	
Profit on Disposal of Asset		(\$14,545)	
Fees and Charges	(\$8,530)	(\$4,388)	(\$8,765)
Total Revenue	(\$8,530)	(\$21,421)	(\$8,765)
Expenditure			
Employee Costs	\$77,712	\$108,548	\$117,819
Contracts and Consultants	\$99,229	\$101,156	\$108,105
Materials	\$20,875	\$18,176	\$43,310
Utilities	\$4,120	\$2,208	\$2,353
Insurance	\$4,342	\$3,900	\$3,900
Allocations	\$79,891	\$73,173	\$74,255
Depreciation	\$24,432	\$13,755	\$7,980
Loss on Disposal of Asset			\$11,475
Total Expenditure	\$310,601	\$320,916	\$369,196
TOTAL OPERATING	\$302,071	\$299,495	\$360,431
TOTAL HEALTH	\$302,071	\$299,495	\$360,431

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Other Education	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Contracts and Consultants	\$7,500		
Total Expenditure	\$7,500		
TOTAL OPERATING	\$7,500		
Other Education	\$7,500		
TOTAL EDUCATION & WELFARE	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Contracts and Consultants	\$7,500		
Total Expenditure	\$7,500		
TOTAL OPERATING	\$7,500		
TOTAL EDUCATION & WELFARE	\$7,500		

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Waste Management - Household	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Fees and Charges	(\$777,115)	(\$758,621)	(\$767,761)
Total Revenue	(\$777,115)	(\$758,621)	(\$767,761)
Expenditure			
Employee Costs	\$51,624	\$105,955	\$70,182
Contracts and Consultants	\$480,975	\$299,075	\$469,770
Materials	\$10,500	\$147,431	\$11,000
Utilities	\$1,083	\$1,041	\$600
Allocations	\$124,268	\$164,408	\$116,893
Depreciation	\$16,189	\$1,521	\$47,172
Total Expenditure	\$684,639	\$719,431	\$715,617
TOTAL OPERATING	(\$92,476)	(\$39,190)	(\$52,144)
Waste Management - Household	(\$92,476)	(\$39,190)	(\$52,144)
Sanitation - Other	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Fees and Charges	(\$30,000)	(\$31,848)	(\$20,000)
Total Revenue	(\$30,000)	(\$31,848)	(\$20,000)
Expenditure			
Employee Costs	\$3,437	\$11,929	\$3,258
Contracts and Consultants	\$4,000		\$4,000
Materials		\$1,649	
Allocations	\$64,512	\$63,056	\$66,362
Depreciation	\$2,652	\$2,649	\$3,720
Total Expenditure	\$74,601	\$79,283	\$77,340
TOTAL OPERATING	\$44,601	\$47,436	\$57,340
Sanitation - Other	\$44,601	\$47,436	\$57,340
Sewerage	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		(\$205)	
Fees and Charges	(\$108,500)	(\$84,505)	(\$95,000)
Total Revenue	(\$108,500)	(\$84,710)	(\$95,000)
Expenditure			
Employee Costs	\$14,895	\$6,726	\$11,000
Materials		\$72	
Other Expenses	\$46,000	\$49,885	\$31,585
Allocations	\$19,906	\$22,978	\$39,081
Total Expenditure	\$80,801	\$79,660	\$81,666
TOTAL OPERATING	(\$27,699)	(\$5,050)	(\$13,334)
Sewerage	(\$27,699)	(\$5,050)	(\$13,334)

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Protection of the Environment	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$14,200)	(\$7,395)	(\$14,200)
Total Revenue	(\$14,200)	(\$7,395)	(\$14,200)
Expenditure			
Employee Costs	\$18,200		
Contracts and Consultants	\$8,200	\$6,687	\$8,200
Materials	\$6,000	\$2,706	\$6,000
Other Expenses		\$20,000	\$26,000
Allocations	\$11,651	\$10,301	\$10,829
Depreciation			\$54
Total Expenditure	\$44,051	\$39,694	\$51,083
TOTAL OPERATING	\$29,851	\$32,299	\$36,883
Protection of the Environment	\$29,851	\$32,299	\$36,883
Town Planning	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$5,000)	(\$553)	(\$5,000)
Fees and Charges	(\$137,390)	(\$155,356)	(\$147,890)
Total Revenue	(\$142,390)	(\$155,909)	(\$152,890)
Expenditure			
Employee Costs	\$178,968	\$186,721	\$198,374
Contracts and Consultants	\$40,000	\$2,230	\$84,466
Materials	\$13,000	\$20,798	\$15,500
Utilities	\$7,104	\$396	\$3,728
Insurance	\$6,387	\$5,669	\$5,669
Other Expenses	\$26,000		
Allocations	\$58,254	\$56,204	\$54,144
Depreciation	\$3,048	\$2,329	\$3,276
Loss on Disposal of Asset		\$8,097	
Total Expenditure	\$332,761	\$282,443	\$365,157
TOTAL OPERATING	\$190,371	\$126,534	\$212,267
Town Planning	\$190,371	\$126,534	\$212,267
Drainage	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Depreciation	\$14,988	\$14,994	\$14,988
Total Expenditure	\$14,988	\$14,994	\$14,988
TOTAL OPERATING	\$14,988	\$14,994	\$14,988
Drainage	\$14,988	\$14,994	\$14,988
Stormwater	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Allocations	\$16,644	\$14,715	\$15,470
Total Expenditure	\$16,644	\$14,715	\$15,470
TOTAL OPERATING	\$16,644	\$14,715	\$15,470
Stormwater	\$16,644	\$14,715	\$15,470

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Other Community Amenities	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$13,153)	(\$13,940)	(\$12,822)
Fees and Charges	(\$2,000)	(\$2,376)	(\$1,500)
Total Revenue	(\$15,153)	(\$16,316)	(\$14,322)
Expenditure			
Employee Costs	\$115,676	\$78,155	\$102,954
Contracts and Consultants	\$20,872	\$2,768	\$17,164
Materials	\$228,369	\$87,648	\$102,000
Utilities	\$21,478	\$19,079	\$16,687
Insurance	\$2,637	\$2,313	\$2,313
Other Expenses	\$33,054	\$22,252	\$30,143
Allocations	\$78,454	\$62,068	\$81,718
Depreciation	\$147,738	\$33,708	\$145,188
Total Expenditure	\$648,278	\$307,992	\$498,167
TOTAL OPERATING	\$633,126	\$291,676	\$483,845
Other Community Amenities	\$633,126	\$291,676	\$483,845
TOTAL COMMUNITY AMENITIES	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$32,353)	(\$22,092)	(\$32,022)
Fees and Charges	(\$1,055,005)	(\$1,032,705)	(\$1,032,151)
Total Revenue	(\$1,087,358)	(\$1,054,797)	(\$1,064,173)
Expenditure			
Employee Costs	\$382,800	\$389,486	\$385,768
Contracts and Consultants	\$554,048	\$310,759	\$583,600
Materials	\$257,869	\$260,305	\$134,500
Utilities	\$29,665	\$20,516	\$21,015
Insurance	\$9,024	\$7,982	\$7,982
Other Expenses	\$105,054	\$92,137	\$87,728
Allocations	\$373,688	\$393,730	\$384,496
Depreciation	\$184,615	\$55,200	\$214,398
Loss on Disposal of Asset		\$8,097	
Total Expenditure	\$1,896,763	\$1,538,211	\$1,819,487
TOTAL OPERATING	\$809,405	\$483,414	\$755,314
TOTAL COMMUNITY AMENITIES	\$809,405	\$483,414	\$755,314

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Public Halls and Civic Centres	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$11,368)	(\$10,072)	(\$17,171)
Fees and Charges	(\$64,364)	(\$21,077)	(\$15,000)
Total Revenue	(\$75,732)	(\$31,150)	(\$32,171)
Expenditure			
Employee Costs	\$10,754	\$5,630	\$10,841
Contracts and Consultants	\$82,048	\$181	\$58,130
Materials	\$18,000	\$66,689	\$22,000
Utilities	\$30,768	\$20,298	\$16,165
Insurance	\$129,933	\$122,221	\$122,221
Interest	\$8,056	\$8,667	\$8,891
Other Expenses	\$41,200	\$28,100	\$15,000
Allocations	\$53,050	\$44,586	\$52,379
Depreciation	\$203,123	\$24,171	\$13,512
Total Expenditure	\$576,933	\$320,542	\$319,140
TOTAL OPERATING	\$501,200	\$289,392	\$286,969
Public Halls and Civic Centres	\$501,200	\$289,392	\$286,969
Swimming Areas and Beaches	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$35,000)		
Grants and Subsidies Non Operating	(\$7,553)	(\$32,447)	(\$40,000)
Total Revenue	(\$42,553)	(\$32,447)	(\$40,000)
Expenditure			
Employee Costs	\$5,958	\$2,321	\$6,562
Contracts and Consultants	\$56,500		\$7,260
Materials		\$1,137	
Utilities	\$8,919	\$9,291	\$8,280
Insurance	\$850	\$884	\$884
Allocations	\$49,572	\$40,774	\$53,459
Depreciation	\$750	\$389	\$288
Total Expenditure	\$122,549	\$54,797	\$76,733
TOTAL OPERATING	\$79,996	\$22,350	\$36,733
Swimming Areas and Beaches	\$79,996	\$22,350	\$36,733
Other Recreation and Sport	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Rates	(\$114,718)	(\$114,800)	(\$115,055)
Grants and Subsidies Operating	(\$37,500)		
Grants and Subsidies Non Operating	(\$399,900)		(\$449,991)
Contributions, Reimbursements and Donations	(\$69,197)	(\$36,621)	(\$33,380)
Fees and Charges	(\$70)	(\$89)	(\$70)
Total Revenue	(\$621,385)	(\$151,510)	(\$598,496)
Expenditure			
Employee Costs	\$402,480	\$281,743	\$318,480
Contracts and Consultants	\$455,025	\$6,929	\$611,740
Materials	\$68,183	\$397,863	\$36,000
Utilities	\$42,097	\$40,175	\$31,199
Interest	\$21,267	\$26,814	\$27,209
Allocations	\$557,545	\$416,146	\$508,837
Depreciation	\$368,172	\$228,120	\$220,440
Total Expenditure	\$1,914,768	\$1,397,789	\$1,753,905
TOTAL OPERATING	\$1,293,383	\$1,246,280	\$1,155,409
Other Recreation and Sport	\$1,293,383	\$1,246,280	\$1,155,409

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Television and Radio Rebroadcast	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Fees and Charges	(\$7,896)	(\$7,896)	(\$7,592)
Total Revenue	(\$7,896)	(\$7,896)	(\$7,592)
Expenditure			
Employee Costs	\$4,168	\$499	\$3,022
Contracts and Consultants	\$22,297	\$16,260	\$20,190
Materials	\$5,750	\$2,078	
Allocations	\$40,263	\$33,087	\$36,602
Depreciation	\$10,724	\$5,968	\$17,832
Total Expenditure	\$83,202	\$57,892	\$77,646
TOTAL OPERATING	\$75,306	\$49,996	\$70,054
Television and Radio Rebroadcast	\$75,306	\$49,996	\$70,054
Libraries	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$200)	(\$25)	(\$200)
Total Revenue	(\$200)	(\$25)	(\$200)
Expenditure			
Employee Costs	\$65,019	\$30,657	\$57,187
Contracts and Consultants	\$4,260		\$8,260
Materials	\$3,163	\$7,852	\$3,636
Utilities	\$1,385	\$785	\$1,430
Insurance	\$1,020	\$895	\$895
Allocations	\$95,868	\$44,158	\$186,515
Depreciation	\$612	\$609	\$1,200
Total Expenditure	\$171,328	\$84,957	\$259,122
TOTAL OPERATING	\$171,128	\$84,932	\$258,922
Libraries	\$171,128	\$84,932	\$258,922
Other Culture	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations		(\$220)	
Total Revenue		(\$220)	
Expenditure			
Employee Costs	\$5,041	\$2,031	\$5,631
Contracts and Consultants	\$500		\$1,250
Materials	\$5,500	\$1,275	\$7,200
Utilities	\$551	\$590	\$582
Allocations	\$18,388	\$13,574	\$21,524
Depreciation	\$8,522	\$661	\$660
Total Expenditure	\$38,502	\$18,131	\$36,848
TOTAL OPERATING	\$38,502	\$17,910	\$36,848
Other Culture	\$38,502	\$17,910	\$36,848

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

TOTAL RECREATION & CULTURE	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Rates	(\$114,718)	(\$114,800)	(\$115,055)
Grants and Subsidies Operating	(\$72,500)		
Grants and Subsidies Non Operating	(\$407,453)	(\$32,447)	(\$489,991)
Contributions, Reimbursements and Donations	(\$80,765)	(\$46,939)	(\$50,751)
Fees and Charges	(\$72,330)	(\$29,062)	(\$22,662)
Total Revenue	(\$747,766)	(\$223,247)	(\$678,459)
Expenditure			
Employee Costs	\$493,421	\$322,881	\$401,723
Contracts and Consultants	\$620,630	\$23,370	\$706,830
Materials	\$100,596	\$476,893	\$68,836
Utilities	\$83,720	\$71,140	\$57,656
Insurance	\$131,803	\$124,000	\$124,000
Interest	\$29,322	\$35,480	\$36,100
Other Expenses	\$41,200	\$28,100	\$15,000
Allocations	\$814,686	\$592,325	\$859,316
Depreciation	\$591,903	\$259,918	\$253,932
Total Expenditure	\$2,907,282	\$1,934,108	\$2,523,393
TOTAL OPERATING	\$2,159,515	\$1,710,861	\$1,844,934
TOTAL RECREATION & CULTURE	\$2,159,515	\$1,710,861	\$1,844,934
Streets Roads Bridges Depots Maint	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$171,347)	(\$157,679)	(\$157,573)
Grants and Subsidies Non Operating	(\$3,573,900)	(\$842,007)	(\$1,214,241)
Contributions, Reimbursements and Donations	(\$114,500)		(\$500)
Fees and Charges	(\$227,273)		
Total Revenue	(\$4,087,020)	(\$999,687)	(\$1,372,314)
Expenditure			
Employee Costs	\$231,988	\$311,331	\$290,654
Contracts and Consultants	\$473,980	\$78,929	\$454,125
Materials	\$18,500	\$217,131	\$15,000
Utilities	\$204,831	\$188,079	\$191,486
Other Expenses	\$3,000	\$3,277	\$3,000
Allocations	\$666,542	\$962,782	\$753,111
Depreciation	\$1,728,791	\$1,556,893	\$1,681,893
Total Expenditure	\$3,327,631	\$3,318,420	\$3,389,270
TOTAL OPERATING	(\$759,388)	\$2,318,734	\$2,016,956
Streets Roads Bridges Depots Maint	(\$759,388)	\$2,318,734	\$2,016,956
Airfields	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Grants and Subsidies Operating		(\$18,733)	(\$25,429)
Grants and Subsidies Non Operating	(\$29,000)		(\$33,500)
Fees and Charges	(\$16,515)	(\$4,672)	(\$4,400)
Total Revenue	(\$45,515)	(\$23,405)	(\$63,329)
Expenditure			
Employee Costs	\$3,896	\$3,828	\$4,296
Contracts and Consultants	\$6,000	\$37,437	\$58,330
Materials	\$4,460	\$1,325	\$3,000
Utilities	\$2,511	\$2,286	\$2,196
Allocations	\$24,116	\$24,574	\$30,442
Depreciation	\$23,773	\$22,061	\$21,996
Total Expenditure	\$64,756	\$91,511	\$120,260
TOTAL OPERATING	\$19,241	\$68,106	\$56,931
Airfields	\$19,241	\$68,106	\$56,931

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Road Plant Purchase	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Profit on Disposal of Asset	(\$15,000)		(\$72,000)
Total Revenue	(\$15,000)		(\$72,000)
Expenditure			
Depreciation			\$10,812
Loss on Disposal of Asset	\$113,573		\$124,067
Total Expenditure	\$113,573		\$134,879
TOTAL OPERATING	\$98,573		\$62,879
Road Plant Purchase	\$98,573		\$62,879
	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
TOTAL TRANSPORT			
OPERATING			
Revenue			
Grants and Subsidies Operating	(\$171,347)	(\$176,412)	(\$183,002)
Grants and Subsidies Non Operating	(\$3,602,900)	(\$842,007)	(\$1,247,741)
Contributions, Reimbursements and Donations	(\$114,500)		(\$500)
Profit on Disposal of Asset	(\$15,000)		(\$72,000)
Fees and Charges	(\$243,788)	(\$4,672)	(\$4,400)
Total Revenue	(\$4,147,535)	(\$1,023,092)	(\$1,507,643)
Expenditure			
Employee Costs	\$235,883	\$315,159	\$294,950
Contracts and Consultants	\$479,980	\$116,366	\$512,455
Materials	\$22,960	\$218,455	\$18,000
Utilities	\$207,342	\$190,365	\$193,682
Other Expenses	\$3,000	\$3,277	\$3,000
Allocations	\$690,658	\$987,355	\$783,553
Depreciation	\$1,752,564	\$1,578,954	\$1,714,701
Loss on Disposal of Asset	\$113,573		\$124,067
Total Expenditure	\$3,505,960	\$3,409,931	\$3,644,408
TOTAL OPERATING	(\$641,575)	\$2,386,840	\$2,136,765
TOTAL TRANSPORT	(\$641,575)	\$2,386,840	\$2,136,765

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Rural Services	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Employee Costs	\$1,218		\$1,079
Contracts and Consultants	\$10,000		\$10,000
Materials	\$1,000	\$796	\$1,000
Allocations	\$29,270	\$23,544	\$27,347
Total Expenditure	\$41,488	\$24,341	\$39,426
TOTAL OPERATING	\$41,488	\$24,341	\$39,426
Rural Services	\$41,488	\$24,341	\$39,426
Tourism and Area Promotion	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Fees and Charges	(\$95,866)	(\$105,100)	(\$96,491)
Total Revenue	(\$95,866)	(\$105,100)	(\$96,491)
Expenditure			
Employee Costs	\$101,181	\$39,011	\$5,861
Contracts and Consultants	\$500		\$1,000
Materials	\$90,689	\$5,545	\$56,864
Utilities	\$2,917		\$2,000
Insurance	\$210	\$184	\$184
Other Expenses		\$1,436	
Allocations	\$73,406	\$65,576	\$70,437
Depreciation	\$11,208	\$11,204	\$11,628
Total Expenditure	\$280,111	\$122,956	\$147,974
TOTAL OPERATING	\$184,245	\$17,856	\$51,483
Tourism and Area Promotion	\$184,245	\$17,856	\$51,483
Building Control	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$200)		(\$200)
Fees and Charges	(\$46,550)	(\$46,911)	(\$51,860)
Other Revenue	(\$999)		(\$800)
Total Revenue	(\$47,749)	(\$46,911)	(\$52,860)
Expenditure			
Employee Costs	\$149,305	\$144,109	\$144,734
Contracts and Consultants	\$7,505	\$179	\$7,505
Materials	\$13,900	\$15,591	\$11,400
Utilities	\$2,764	\$966	\$4,275
Insurance	\$5,584	\$5,031	\$5,031
Allocations	\$59,100	\$55,742	\$55,171
Depreciation	\$14,702	\$4,982	\$6,948
Loss on Disposal of Asset		\$7,926	\$12,464
Total Expenditure	\$252,860	\$234,526	\$247,529
TOTAL OPERATING	\$205,110	\$187,615	\$194,669
Building Control	\$205,110	\$187,615	\$194,669

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Other Economic Services	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$500)	(\$599)	(\$2,000)
Fees and Charges	(\$14,682)	(\$42,296)	(\$42,046)
Total Revenue	(\$15,182)	(\$42,895)	(\$44,046)
Expenditure			
Employee Costs	\$1,146		\$1,079
Contracts and Consultants	\$500		\$500
Materials	\$13,682	\$43,183	\$41,046
Utilities	\$14,000	\$14,000	\$15,458
Allocations	\$14,846	\$11,772	\$14,971
Depreciation			\$2,664
Total Expenditure	\$44,174	\$68,956	\$75,718
TOTAL OPERATING	\$28,992	\$26,061	\$31,672
Other Economic Services	\$28,992	\$26,061	\$31,672
TOTAL ECONOMIC SERVICES	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$700)	(\$599)	(\$2,200)
Fees and Charges	(\$157,098)	(\$194,306)	(\$190,397)
Other Revenue	(\$999)		(\$800)
Total Revenue	(\$158,797)	(\$194,905)	(\$193,397)
Expenditure			
Employee Costs	\$252,850	\$183,120	\$152,754
Contracts and Consultants	\$18,505	\$179	\$19,005
Materials	\$119,271	\$65,116	\$110,310
Utilities	\$19,681	\$14,966	\$21,733
Insurance	\$5,794	\$5,216	\$5,216
Other Expenses		\$1,436	
Allocations	\$176,623	\$156,634	\$167,926
Depreciation	\$25,910	\$16,186	\$21,240
Loss on Disposal of Asset		\$7,926	\$12,464
Total Expenditure	\$618,633	\$450,779	\$510,646
TOTAL OPERATING	\$459,836	\$255,873	\$317,250
TOTAL ECONOMIC SERVICES	\$459,836	\$255,873	\$317,250

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Private Works	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Fees and Charges	(\$12,500)	(\$12,247)	(\$40,500)
Total Revenue	(\$12,500)	(\$12,247)	(\$40,500)
Expenditure			
Employee Costs		\$1,225	
Materials	\$12,000	\$7,899	\$40,000
Allocations		\$348	
Total Expenditure	\$12,000	\$9,471	\$40,000
TOTAL OPERATING	(\$500)	(\$2,776)	(\$500)
Private Works	(\$500)	(\$2,776)	(\$500)
Land Development Scheme	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Expenditure			
Employee Costs		\$67	
Materials		\$79	
Other Expenses	\$50,000		\$50,000
Allocations		\$57	
Total Expenditure	\$50,000	\$203	\$50,000
TOTAL OPERATING	\$50,000	\$203	\$50,000
Land Development Scheme	\$50,000	\$203	\$50,000
Plant Operations	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$1,000)	(\$9,111)	(\$1,000)
Fees and Charges	(\$3,400)		(\$3,193)
Other Revenue	(\$34,000)	(\$37,478)	(\$42,000)
Total Revenue	(\$38,400)	(\$46,589)	(\$46,193)
Expenditure			
Employee Costs	\$75,037	\$70,949	\$79,800
Materials	\$596,100	\$566,057	\$638,000
Insurance	\$70,088	\$73,999	\$69,781
Allocations	(\$1,053,819)	(\$893,485)	(\$1,132,742)
Depreciation	\$298,008	\$296,110	\$393,120
Loss on Disposal of Asset		\$12,451	
Total Expenditure	(\$14,586)	\$126,081	\$47,958
TOTAL OPERATING	(\$52,986)	\$79,492	\$1,765
Plant Operations	(\$52,986)	\$79,492	\$1,765

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
Public Works Overheads			
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$500)	(\$10,370)	(\$500)
Fees and Charges	(\$20,000)	(\$1,600)	(\$15,000)
Total Revenue	(\$20,500)	(\$11,970)	(\$15,500)
Expenditure			
Employee Costs	\$629,609	\$708,450	\$673,091
Contracts and Consultants	\$16,645	\$55,079	\$16,645
Materials	\$2,000	\$26,045	\$2,000
Utilities	\$11,556	\$11,587	\$7,002
Insurance	\$99,224	\$90,804	\$90,804
Other Expenses		\$2,121	
Allocations	(\$724,317)	(\$739,800)	(\$810,070)
Depreciation	\$66,806	\$13,145	\$8,808
Loss on Disposal of Asset		\$18,289	
Total Expenditure	\$101,523	\$185,720	(\$11,721)
TOTAL OPERATING	\$81,023	\$173,750	(\$27,221)
Public Works Overheads	\$81,023	\$173,750	(\$27,221)
Unclassified			
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$1,369)	(\$1,403)	(\$1,603)
Service Charges	(\$24,145)	(\$24,145)	(\$24,145)
Fees and Charges			(\$5,000)
Total Revenue	(\$25,513)	(\$25,548)	(\$30,748)
Expenditure			
Utilities			\$212
Interest	\$2,259	\$3,850	\$3,887
Allocations	\$39,945	\$35,317	\$37,127
Depreciation	\$234,722	\$4,835	\$4,836
Total Expenditure	\$276,926	\$44,002	\$46,062
TOTAL OPERATING	\$251,413	\$18,454	\$15,314
Unclassified	\$251,413	\$18,454	\$15,314
TOTAL OTHER PROPERTY & SERVICES			
OPERATING			
Revenue			
Contributions, Reimbursements and Donations	(\$2,869)	(\$20,884)	(\$3,103)
Service Charges	(\$24,145)	(\$24,145)	(\$24,145)
Fees and Charges	(\$35,900)	(\$13,847)	(\$63,693)
Other Revenue	(\$34,000)	(\$37,478)	(\$42,000)
Total Revenue	(\$96,913)	(\$96,354)	(\$132,941)
Expenditure			
Employee Costs	\$704,645	\$780,691	\$752,891
Contracts and Consultants	\$16,645	\$55,079	\$16,645
Materials	\$610,100	\$600,079	\$680,000
Utilities	\$11,556	\$11,587	\$7,213
Insurance	\$169,312	\$164,803	\$160,584
Interest	\$2,259	\$3,850	\$3,887
Other Expenses	\$50,000	\$2,121	\$50,000
Allocations	(\$1,738,190)	(\$1,597,564)	(\$1,905,685)
Depreciation	\$599,536	\$314,090	\$406,764
Loss on Disposal of Asset		\$30,740	
Total Expenditure	\$425,863	\$365,477	\$172,299
TOTAL OPERATING	\$328,950	\$269,123	\$39,358
TOTAL OTHER PROPERTY & SERVICES	\$328,950	\$269,123	\$39,358

Note 2 – Operating Revenues & Expenses

**SHIRE OF DANDARAGAN
BUDGET NOTE 2
OPERATING REVENUES AND EXPENSES
for the year ended 30 June 2015**

Description	Note	2014/2015 Budget	2013 / 2014 Actual	2013/2014 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		313,780	184,906	115,277
Law Order and Public Safety		79,703	72,456	99,264
Health		24,432	13,755	7,980
Community Amenities		184,615	55,200	214,398
Recreation and Culture		591,903	259,918	253,932
Transport		1,752,564	1,578,954	1,714,701
Economic Services		25,910	16,186	21,240
Other Property and Services		599,536	314,090	406,764
		3,572,443	2,495,465	2,833,556
By Class				
Land and Buildings		1,183,582	245,687	267,804
Plant and Equipment		400,308	394,970	584,808
Furniture and Equipment		111,168	109,763	84,227
Infrastructure - Roads		1,605,261	1,471,490	1,605,261
Infrastructure - Parks and Reserves		98,292	98,928	84,072
Infrastructure - Other		173,832	174,628	207,384
		3,572,443	2,495,465	2,833,556
Borrowing Costs (Interest)				
Accrued Interest Adjustment		0	1,701	0
Debentures	5(a)	58,925	68,387	70,088
		58,925	70,088	70,088
(ii) Crediting as Revenue:				
Interest Earnings				
Investments				
- Municipal Fund		(50,000)	(41,693)	(90,000)
- Reserve Fund		(270,000)	(379,648)	(270,000)
Other Interest Revenue		(41,000)	(47,254)	(34,600)
		(361,000)	(468,595)	(394,600)

Note 3 – Acquisition of Assets

SHIRE OF DANDARAGAN

BUDGET NOTE 3

ACQUISITION OF ASSETS

for the year ended 30 June 2015

Description	2014/2015 Budget
3. ACQUISITION OF ASSETS	\$
The following assets are budgeted to be acquired during the year	
BY PROGRAM	
Governance	
Land and Buildings	196,025
Plant and Equipment	111,000
Furniture and Equipment	9,900
Law Order & Public Safety	
Land and Buildings	18,500
Plant and Equipment	82,000
Furniture and Equipment	30,650
Health	
Land and Buildings	38,210
Furniture and Equipment	5,593
Community Amenities	
Land and Buildings	3,547,420
Infrastructure - Parks and Reserves	11,000
Infrastructure - Other / Drainage	3,434,474
Recreation and Culture	
Land and Buildings	371,868
Infrastructure - Parks and Reserves	1,112,492
Infrastructure - Other / Drainage	103,429
Transport	
Land and Buildings	870
Plant and Equipment	1,068,500
Infrastructure - Roads	4,110,702
Infrastructure - Parks and Reserves	75,000
Infrastructure - Other / Drainage	98,000
Economic Services	
Infrastructure - Other / Drainage	24,000
Other Property and Services	
Land and Buildings	41,948
	14,491,581
BY CLASS	
Land and Buildings	4,214,841
Plant and Equipment	1,261,500
Furniture and Equipment	46,143
Infrastructure - Roads	4,110,702
Infrastructure - Parks and Reserves	1,198,492
Infrastructure - Other / Drainage	3,659,903
	14,491,581

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

Note 3 additional information continued

SHIRE OF DANDARAGAN
 NOTE 3 - ADDITIONAL INFORMATION
 ACQUISITION OF ASSETS

Program/Sub-program	TOTAL Budget (14/15)	Land & Buildings Budget (14/15)	Plant & Equipment Budget (14/15)	Furniture & Equipment Budget (14/15)	Parks & Reserves Budget (14/15)	Roads/ Footpaths Budget (14/15)	Other/ Drainage/Footpath Budget (14/15)
Governance							
Jurien Bay Administration Centre - Chamber Feature Wall	5083	5,083					
Jurien Bay Administration Centre - Flag Pole	6,142	6,142					
Jurien Administration Centre - Office Renovations	171,000	171,000					
Jurien Bay Administration Centre - Shade Sail Frames	11,200	11,200					
Jurien Bay Administration Centre - Cap rock wall	2,600	2,600					
Desk for CEO office	1,900			1,900			
Computer changover x 5	8,000			8,000			
Admin vehicle - DCEO	50,000		50,000				
Admin vehicle - CEO	61,000		61,000				
Law, Order & Public Safety							
Canover Fire Shed Extension	18,500	18,500					
Aerial for Two Way Repeater	5,650			5,650			
CCTV JB Foreshore	25,000			25,000			
Utility	41,000		41,000				
Utility	41,000		41,000				
Health							
Jurien Bay Well Being Centre	38,210	38,210					
Jurien Bay Well Being Centre - Furniture	5,593			5,593			
Community Amenities							
Sewer Project	3,434,474						3,434,474
PRC - Perimeter Fence	13,827	13,827					
Catalonia Park Toilet Upgrade - R4R CLGF Individual 12/13.	48,586	48,586					
Civic Centre	3,408,498	3,408,498					
Civic Centre	68,311	68,311					
Dobbryn Park - New Septic Tank	3,485	3,485					
Gazebos - JB Cemetery	9,000			9,000			
Dandaragan Cemetery Fence	2,000			2,000			
Memorial Park Toilet - Leach Drain	4,713	4,713					
Transport							
Roads	4,110,702					4,110,702	
JB depot - Screen Door Ranger Office	870	870					
Turquoise Way	30,000						30,000
Jurien Entry Statements - Nth & 5th	75,000				75,000		
Jurien Airstrip - Hanger lease extension	68,000						68,000
Road Patrol Truck	90,000		90,000				
7 Yard Truck	70,000		70,000				
Ride on Mower	5,000		5,000				
Utility	40,500		40,500				
Utility	40,500		40,500				
Utility	36,000		36,000				
Mack Prime Mover	250,000		250,000				
Hilmo Prime Mover	250,000		250,000				
Tipper	100,000		100,000				
Tipper	100,000		100,000				
Side tip pig trailer	70,000		70,000				
Skid steer trailer	16,500		16,500				

Note 3 additional information continued

SHIRE OF DANDARAGAN
 NOTE 3 - ADDITIONAL INFORMATION
 ACQUISITION OF ASSETS

Program/Sub-program	TOTAL Budget (14/15)	Land & Buildings Budget (14/15)	Plant & Equipment Budget (14/15)	Furniture & Equipment Budget (14/15)	Parks & Reserves Budget (14/15)	Roads/ Footpaths Budget (14/15)	Other/ Drainage/Footpath Budget (14/15)
Recreation and Culture							
Badgingarra Community Centre - R4R CLGF Individual 12/13.	10680	10,680					
Dandaragan Community Centre - R4R CLGF Individual 12/13.	87895	87,895					
Jurien Community Centre R4R CLGF Individual 12/13	56208	56,208					
Cervantes Community Centre lower level roof gutters	2475	2,475					
Dandaragan Community Centre lower level roof repairs	3600	3,600					
JCC - Security Screens	2300	2,300					
JCC - security lighting and carpark light	15400	15,400					
JCC - Kitchen Refurbishment	50000	50,000					
JCC - Relocate HWS	2600	2,600					
JCC - Re-tile & refurbish plumbing in changerooms	30000	30,000					
JCC - External Lighting	2200	2,200					
JCC - Stadium Lights	18000	18,000					
CCC - Shower Mod DDA	36710	36,710					
CCC - Kitchen Renewal	50000	50,000					
CCC - Concrete Apron	3800	3,800					
BCC Drainage	15000						15,000
Underwater Snorkel Trail	16229						16,229
JB Tennis Club drainage solution	7200						7,200
Badgingarra Tennis Court Drainage	25000						25,000
Badgingarra Tank Fencing	10000						10,000
Cervantes Oval Tank	15000						15,000
Dandaragan Tank Fencing	15000						15,000
Jurien Foreshore Extension	560831				560,831		
Tree Box Solution	30000				30,000		
Dobbryn Park - Shelter Screens	4900				4,900		
JC Grieve - Playground Lighting	7336				7,336		
Jurien Bay Cricket Nets	12000				12,000		
Jurien Foreshore Extension	197425				197,425		
Dandaragan Oval	100000				100,000		
Jurien Bay Oval	100000				100,000		
Cervantes Oval	100000				100,000		
Economic Services							
Standpipe Controller - Badg	12000						12,000
Standpipe Controller - Dand	12000						12,000
Other Property & Services							
Dandaragan Houses - Garden Upgrade	1146	1,146					
Dandaragan Houses - Garden Upgrade	802	802					
Dandaragan Houses - Garden Upgrade	40000	40,000					
Totals	14,491,581	4,214,841	1,261,500	46,143	1,198,492	4,110,702	3,659,903

Note 4 – Disposal of Assets

SHIRE OF DANDARAGAN
BUDGET NOTE 4
DISPOSAL OF ASSETS

Class of Asset	Proceeds from Sale		Budget \$		Actual \$		Written Down Value		Budget \$		
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual	Budget \$	Actual	Budget \$	
Plant & Machinery											
Elevated Platform	2,000						5,500		13/14	14/15	
Admin Vehicle	15,000		37,243		(22,243)		23,604		(8,604)		
Admin Vehicle	9,545		35,193		(25,647)		17,642		(8,097)		
Admin Vehicle	13,182		34,800		(21,618)		21,108		(7,926)		
Admin Vehicle	14,545		35,185		(20,639)		-		14,545		
Admin Vehicle	19,091		40,702		(21,611)		37,380		(18,289)		
Van	7,273		39,836		(32,563)		16,224		(8,951)		
Mack Prime Mover	75,000		250,000		(175,000)		75,000	60,000		15,000	
Hino Prime Mover	50,000		250,000		(200,000)		50,000	55,414		(5,414)	
Custom Bogie Tipper	10,000		100,000		(90,000)		10,000	22,500		(12,500)	
Haulmore Side tipper	10,000		100,000		(90,000)		10,000	20,000		(10,000)	
Howard Porter Pig Trailer	5,000		70,000		(65,000)		5,000	12,000		(7,000)	
Skid steer Trailer	2,000		16,500		(14,500)		2,000	5,086		(3,086)	
Hino Road Patrol Truck	20,000		90,000		(70,000)		20,000	32,711		(12,711)	
Hino 7 yard Truck	15,000		70,000		(55,000)		15,000	44,000		(29,000)	
Toro Ride on Mower	500		5,000		(4,500)		500	600		(100)	
Utility	7,000		40,500		(33,500)		7,000	20,211		(13,211)	
Utility	10,000		40,500		(30,500)		10,000	24,118		(14,118)	
Utility	10,000		36,000		(26,000)		10,000	16,433		(6,433)	
Utility	12,000		41,000		(29,000)		12,000	15,861		(3,861)	
Utility	14,000		41,000		(27,000)		14,000	23,635		(9,635)	
Holden Caprice	20,000		50,000		(30,000)		20,000	34,661		(14,661)	
Toyota Prado	38,000		61,000		(23,000)		38,000	44,089		(6,089)	
Totals	80,636	\$ 298,500	\$ 222,959	\$ 1,261,500	\$ (144,321)	\$ (963,000)	\$ 80,636	\$ 298,500	\$ 121,458	\$ (40,822)	\$ (132,819)

Note 5 – Borrowings

SHIRE OF DANDARAGAN
NOTE 5
LOAN REPAYMENT DETAILS

(a) Debenture Repayments

No.	Loan Details	Amount Outstanding 1 July 2014	New Loans 2014/2015	Interest Repayments		Principal Repayments		Principal Outstanding 30 June 2015
				Actual 13/14	Budget 14/15	Actual 13/14	Budget 14/15	
	Self Supporting Loans							
113	Advance Dandaragan	20,280		1,403	1,169	3,814	4,048	16,232
114	Cervantes Community Club	85,573		6,921	6,011	12,248	13,158	72,415
130	Jurien Bowling Club	167,404		8,891	8,056	16,695	17,530	149,874
	Other Loans							
127	Jurien Admin Centre (refinance 115)	505,443		30,101	27,344	48,999	51,756	453,688
128	Jurien Jetty	314,572		20,288	15,256	94,430	99,463	215,110
129	Heaton Street Underground Power	28,166		2,484	1,090	26,772	28,166	-
	Total	1,121,439	-	70,088	58,925	202,957	214,121	907,318

(b) Unspent Debentures:

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(c) Overdraft:

Council utilised an overdraft facility during 2013/2014 but did not require it at 30th June 2014. Details of this facility can be found at note 12. It is anticipated this facility will be required during 2014/15.

Note 6 – Reserve Accounts

Pursuant to section 6.11 of the Local Government Act 1995 the Shire of Dandaragan will change the purpose and / or use of money for several of its reserves as follows:

Building Reserve

The “Building Reserve” is to be renamed to “Building Renewal Reserve” with the purpose changed to “to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.”

Rubbish Reserve

The “Rubbish Reserve” purpose is to be changed to “to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste sites”

Caravan Park Reserve

The “Caravan Park Reserve” purpose is to be changed to “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.”

Playground Reserve

The “Playground Equipment Reserve” is to be closed and the purpose of the money held in this reserve is to be changed and moved to the “Public Open Space Renewal Reserve” with the purpose “to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan.”

Parking Requirements Reserve

For clarity the “Parking Requirements Reserve” is to be renamed “Parking Requirements Reserve (Lot 1154 Sandpiper Street)” with the purpose of the reserve changed to “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

For clarity the “Parks and Recreation Grounds Development Reserve” is to be renamed “Parks and Recreation Grounds Development Reserve (Seagate Estate)” with the purpose of the reserve changed to “to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation.”

Landscaping Reserve

For clarity the “Landscaping Reserve” is to be renamed “Landscaping Reserve (Lot 1154 Sandpiper Street)” with the purpose of the reserve changed to “to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.”

Long Service Leave Reserve & Annual Leave Entitlements Reserve

The “Long Service Leave Reserve” and “Annual Leave Entitlements Reserve” are to be closed and the purpose of the money held in these reserves are to be changed and moved to a new reserve “Leave Reserve” with the purpose “to fund annual leave and long service leave entitlements.”

Road Construction Reserve & Footpath Construction Reserve

The “Road Construction Reserve” and “Footpath Construction Reserve” are to be closed and the purpose of the money held in these reserves are to be changed and moved to a new reserve “Infrastructure Construction Reserve” with the purpose “to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.”

Coastal Foreshore Development Reserve

The “Coastal Foreshore Development Reserve” is to be closed and the purpose of the money held in this reserve is to be changed and moved to “Public Open Space Construction Reserve” with the purpose “to fund capital construction and/or purchase of public open space and associated assets.”

Housing Reserve

The “Housing Reserve” is to be closed and the purpose of the money held in this reserve is to be changed and moved to “Building Construction Reserve” with the purpose “to fund capital construction and/or purchase of infrastructure and other associated assets.”

Infrastructure Construction Reserve

The “Infrastructure Construction Reserve” is to be established with the purpose of the money held in this reserve to be “to fund capital construction and/or purchase of infrastructure and associated assets.”

Shire of Dandaragan
 Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN
 NOTE 6
 RESERVE ACCOUNTS

Reserve Name	Former Name	Opening Balance	Pre - Section 6.11 changes Transfer In	Transfer Out	Sub-total	Section 6.11 Changes Movement In	Movement Out	Sub-total	Post - Section 6.11 changes Transfer In	Transfer Out	Closing Balance
Plant Reserve		\$ 1,211,530.85	\$ -	\$ 380,000.00	\$ 831,530.85	\$ -	\$ -	\$ 831,530.85	\$ 6,696.00	\$ -	\$ 840,226.85
Building Renewal Reserve	Building Reserve	\$ 966,276.02	\$ 6,516.00	\$ 244,680.00	\$ 728,112.02	\$ -	\$ -	\$ 728,112.02	\$ 2,361.00	\$ -	\$ 730,473.02
Long Service Leave Reserve		\$ 105,499.58	\$ -	\$ -	\$ 105,499.58	\$ -	\$ -	\$ 105,499.58	\$ -	\$ -	\$ -
Rubbish Reserve		\$ 341,817.63	\$ -	\$ -	\$ 341,817.63	\$ -	\$ -	\$ 341,817.63	\$ 2,459.00	\$ -	\$ 344,276.63
Community Centre Reserve		\$ 345,080.95	\$ 6,000.00	\$ -	\$ 351,080.95	\$ -	\$ -	\$ 351,080.95	\$ 2,517.00	\$ -	\$ 353,597.95
Television Services Reserve		\$ 88,084.10	\$ -	\$ -	\$ 88,084.10	\$ -	\$ -	\$ 88,084.10	\$ 631.00	\$ -	\$ 88,715.10
Computer Reserve		\$ 51,391.03	\$ -	\$ -	\$ 51,391.03	\$ -	\$ -	\$ 51,391.03	\$ 370.00	\$ -	\$ 51,761.03
Annual Leave Entitlements Reserve		\$ 79,709.22	\$ -	\$ -	\$ 79,709.22	\$ -	\$ -	\$ 79,709.22	\$ -	\$ -	\$ -
Road Construction Reserve		\$ 382,885.87	\$ -	\$ -	\$ 382,885.87	\$ -	\$ -	\$ 382,885.87	\$ -	\$ -	\$ -
Garavan Park Reserve		\$ 297,742.10	\$ 45,527.00	\$ -	\$ 343,269.10	\$ -	\$ -	\$ 343,269.10	\$ 2,434.00	\$ -	\$ 345,703.10
Playground Equipment Reserve		\$ 281,687.08	\$ 35,000.00	\$ -	\$ 316,687.08	\$ -	\$ -	\$ 316,687.08	\$ -	\$ -	\$ -
Land Development Reserve		\$ 63,968.43	\$ -	\$ 50,000.00	\$ 113,968.43	\$ -	\$ -	\$ 113,968.43	\$ 97.00	\$ -	\$ 114,065.43
Parking Resurfacing Reserve (Lot 1154 Sandalper Street)	Parking Reserve	\$ 1,212.36	\$ -	\$ -	\$ 1,212.36	\$ -	\$ -	\$ 1,212.36	\$ -	\$ -	\$ -
Coastal Fr Frontshore Reserve		\$ 389,157.18	\$ -	\$ -	\$ 389,157.18	\$ 81,112.36	\$ -	\$ 470,269.54	\$ -	\$ -	\$ 470,269.54
Parks and Recreation Grounds Development Reserve (Seagate Estate)	Parks & Recreational Grounds Reserve	\$ 78,173.87	\$ 50,000.00	\$ -	\$ 128,173.87	\$ -	\$ 90,033.68	\$ 218,207.55	\$ 2,440.00	\$ -	\$ 220,647.55
Scout Association Reserve		\$ 90,033.68	\$ -	\$ -	\$ 90,033.68	\$ -	\$ -	\$ 90,033.68	\$ -	\$ -	\$ -
Landscaping Reserve (Lot 1154 Sandalper Street)	Landscaping Reserve	\$ 172,843.37	\$ -	\$ 172,843.37	\$ 345,686.74	\$ -	\$ -	\$ 345,686.74	\$ -	\$ -	\$ 345,686.74
Leisure Reserve		\$ 2,389.58	\$ -	\$ -	\$ 2,389.58	\$ -	\$ -	\$ 2,389.58	\$ 17.00	\$ -	\$ 2,406.58
Accommodation Reserve		\$ 356,356.08	\$ -	\$ 356,356.08	\$ 712,712.16	\$ -	\$ -	\$ 712,712.16	\$ -	\$ -	\$ 712,712.16
Housing Reserve		\$ 32,814.90	\$ 22,442.00	\$ -	\$ 55,256.90	\$ -	\$ -	\$ 55,256.90	\$ 397.00	\$ -	\$ 55,653.90
Jurien Bay City Centre Enhancement Project Reserve (Super towns)		\$ 105,565.70	\$ -	\$ -	\$ 105,565.70	\$ -	\$ 105,565.70	\$ 105,565.70	\$ -	\$ -	\$ -
Staff Attraction & Incentive Reserve		\$ 7,601,644.19	\$ -	\$ 6,842,972.81	\$ 728,671.38	\$ -	\$ -	\$ 728,671.38	\$ 95,215.00	\$ -	\$ 823,886.38
Public Open Space Renewal Reserve		\$ 188,899.48	\$ -	\$ -	\$ 188,899.48	\$ -	\$ -	\$ 188,899.48	\$ 3,354.00	\$ -	\$ 192,253.48
Infrastructure Renewal Reserve		\$ 156,533.72	\$ 84,964.00	\$ -	\$ 241,497.72	\$ 236,057.06	\$ -	\$ 477,554.78	\$ 3,940.00	\$ -	\$ 481,494.78
Public Open Space Construction Reserve		\$ -	\$ -	\$ -	\$ -	\$ 472,919.55	\$ -	\$ 472,919.55	\$ 458,128.76	\$ -	\$ 931,048.31
Infrastructure Construction Reserve		\$ -	\$ -	\$ -	\$ -	\$ 81,112.36	\$ -	\$ 81,112.36	\$ 581.00	\$ -	\$ 81,693.36
Building Construction Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760.00	\$ -	\$ 760.00
Leave Reserve		\$ 12,907,526.69	\$ 260,449.00	\$ 8,048,852.26	\$ 13,216,827.95	\$ 1,140,823.47	\$ 1,140,823.47	\$ 15,198,474.89	\$ 12,140.74	\$ -	\$ 15,210,615.63

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2014/15	Actual 2014/15	Budget 2013/14
CASH TRANSFERS TO RESERVES			
Plant Reserve	(8,696)		(135,646)
Building Renewal Reserve	(8,877)		(128,707)
Long Service Leave Reserve	-		(2,277)
Rubbish Reserve	(2,459)		(7,025)
Community Centre Reserve	(8,517)		(13,161)
Television Services Reserve	(631)		(2,320)
Computer Reserve	(370)		(1,110)
Annual Leave Entitlements Reserve	-		(1,721)
Road Construction Reserve	-		-
Caravan Park Reserve	(47,961)		(47,633)
Playground Equipment Reserve	(35,000)		(40,237)
Land Development Reserve	(97)		(1,370)
Parking Requirements Reserve (Lot 1154 Sandpiper Street)	(74)		(221)
Coastal / Foreshore Reserve	-		(1,745)
Parks and Recreation Gorunds Development Reserve (Seagate Estate)	(2,440)		(7,322)
Footpath Construction Reserve	-		(1,944)
Sport and Recreation Reserve	(50,921)		(51,603)
Administration Office Extensions Reserve	-		(3,732)
Landscaping Reserve (Lot 1154 Sandpiper Street)	(17)		(51)
Jetty Reserve	-		(3,531)
Aerodrome Reserve	(22,839)		(10,853)
Housing Reserve	-		(2,279)
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	(95,215)		(190,000)
Staff Attraction & Incentive Reserve	(1,354)		-
Public Open Space Renewal Reserve	(98,904)	-	(156,534)
Infrastructure Renewal Reserve	(459,129)		-
Public Open Space Construction Reserve	(581)		-
Infrastructure Construction Reserve	-		-
Building Construction Reserve	(760)		-
Leave Reserve	(12,141)		-
	(856,983)	-	(811,022)
CASH TRANSFERS FROM RESERVES			
Plant Reserve	380,000		44,615
Building Renewal Reserve	244,680		53,159
Long Service Leave Reserve	-		-
Rubbish Reserve	-		-
Community Centre Reserve	-		-
Television Services Reserve	-		-
Computer Reserve	-		-
Annual Leave Entitlements Reserve	-		-
Road Construction Reserve	-		-
Caravan Park Reserve	-		-
Playground Equipment Reserve	-		52,500
Land Development Reserve	50,000		50,000
Parking Requirements Reserve (Lot 1154 Sandpiper Street)	-		-
Coastal / Foreshore Reserve	-		-
Parks and Recreation Gorunds Development Reserve (Seagate Estate)	-		-
Footpath Construction Reserve	-		-
Sport and Recreation Reserve	-		-
Administration Office Extensions Reserve	172,843		-
Landscaping Reserve (Lot 1154 Sandpiper Street)	-		-
Jetty Reserve	358,356		200,009
Aerodrome Reserve	-		-
Housing Reserve	-		-
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	6,842,973		8,557,790
Staff Attraction & Incentive Reserve	-		-
Public Open Space Renewal Reserve	-		-
Infrastructure Renewal Reserve	-		-
Public Open Space Construction Reserve	-		-
Infrastructure Construction Reserve	-		-
Building Construction Reserve	-		-
Leave Reserve	-		-
	8,048,852	-	8,958,073
NET RESERVE TRANSFERS	7,191,870	-	8,147,051

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2014/15	Actual 2013/14	Budget 2013/14
RESERVE BALANCES			
PLANT REPLACEMENT RESERVE			
Opening Balance	1,211,531	770,859	689,192
Transfer to/(from) Reserve	(371,304)	440,672	91,031
Reserve Movement in / (out)	-	-	-
Closing Balance	840,227	1,211,531	780,223
BUILDING RENEWAL RESERVE			
Opening Balance	566,276	602,534	500,260
Transfer to/(from) Reserve	(235,803)	(36,258)	75,548
Reserve Movement in / (out)	-	-	-
Closing Balance	330,473	566,276	575,808
LONG SERVICE LEAVE RESERVE			
Opening Balance	105,460	103,374	100,293
Transfer to/(from) Reserve	(105,460)	2,085	2,277
Reserve Movement in / (out)	-	-	-
Closing Balance	-	105,460	102,570
RUBBISH RESERVE			
Opening Balance	341,818	335,059	309,421
Transfer to/(from) Reserve	2,459	6,759	7,025
Reserve Movement in / (out)	-	-	-
Closing Balance	344,277	341,818	316,446
COMMUNITY CENTRE RESERVE			
Opening Balance	345,081	331,181	315,440
Transfer to/(from) Reserve	8,517	13,900	13,161
Reserve Movement in / (out)	-	-	-
Closing Balance	353,598	345,081	328,601
TELEVISION SERVICES RESERVE			
Opening Balance	88,084	86,032	102,198
Transfer to/(from) Reserve	631	2,052	2,320
Reserve Movement in / (out)	-	-	-
Closing Balance	88,715	88,084	104,518
ANNUAL LEAVE ENTITLEMENTS RESERVE			
Opening Balance	79,709	78,133	75,804
Transfer to/(from) Reserve	-	1,576	1,721
Reserve Movement in / (out)	(79,709)	-	-
Closing Balance	-	79,709	77,525
COMPUTER RESERVE			
Opening Balance	51,391	50,375	48,873
Transfer to/(from) Reserve	370	1,016	1,110
Reserve Movement in / (out)	-	-	-
Closing Balance	51,761	51,391	49,983
ROAD CONSTRUCTION RESERVE			
Opening Balance	382,886	375,315	170,991
Transfer to/(from) Reserve	-	7,571	-
Reserve Movement in / (out)	(382,886)	-	-
Closing Balance	-	382,886	170,991
CARAVAN PARKS RESERVE			
Opening Balance	292,742	242,327	92,758
Transfer to/(from) Reserve	47,961	50,415	47,633
Reserve Movement in / (out)	-	-	-
Closing Balance	340,703	292,742	140,391

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2014/15	Actual 2013/14	Budget 2013/14
RESERVE BALANCES			
PLANT REPLACEMENT RESERVE			
Opening Balance	1,211,531	770,859	689,192
Transfer to/(from) Reserve	(371,304)	440,672	91,031
Reserve Movement in / (out)	-		
Closing Balance	840,227	1,211,531	780,223
BUILDING RENEWAL RESERVE			
Opening Balance	566,276	602,534	500,260
Transfer to/(from) Reserve	(235,803)	(36,258)	75,548
Reserve Movement in / (out)	-		
Closing Balance	330,473	566,276	575,808
LONG SERVICE LEAVE RESERVE			
Opening Balance	105,460	103,374	100,293
Transfer to/(from) Reserve	(105,460)	2,085	2,277
Reserve Movement in / (out)	-		
Closing Balance	-	105,460	102,570
RUBBISH RESERVE			
Opening Balance	341,818	335,059	309,421
Transfer to/(from) Reserve	2,459	6,759	7,025
Reserve Movement in / (out)	-		
Closing Balance	344,277	341,818	316,446
COMMUNITY CENTRE RESERVE			
Opening Balance	345,081	331,181	315,440
Transfer to/(from) Reserve	8,517	13,900	13,161
Reserve Movement in / (out)	-		
Closing Balance	353,598	345,081	328,601
TELEVISION SERVICES RESERVE			
Opening Balance	88,084	86,032	102,198
Transfer to/(from) Reserve	631	2,052	2,320
Reserve Movement in / (out)	-		
Closing Balance	88,715	88,084	104,518
ANNUAL LEAVE ENTITLEMENTS RESERVE			
Opening Balance	79,709	78,133	75,804
Transfer to/(from) Reserve	-	1,576	1,721
Reserve Movement in / (out)	(79,709)		
Closing Balance	-	79,709	77,525
COMPUTER RESERVE			
Opening Balance	51,391	50,375	48,873
Transfer to/(from) Reserve	370	1,016	1,110
Reserve Movement in / (out)	-		
Closing Balance	51,761	51,391	49,983
ROAD CONSTRUCTION RESERVE			
Opening Balance	382,886	375,315	170,991
Transfer to/(from) Reserve	-	7,571	-
Reserve Movement in / (out)	(382,886)		
Closing Balance	-	382,886	170,991
CARAVAN PARKS RESERVE			
Opening Balance	292,742	242,327	92,758
Transfer to/(from) Reserve	47,961	50,415	47,633
Reserve Movement in / (out)	-		
Closing Balance	340,703	292,742	140,391

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2012/13	Actual 2013/14	Budget 2013/14
PLAYGROUND EQUIPMENT RESERVE			
Opening Balance	261,057	273,049	230,675
Transfer to/(from) Reserve	35,000	(11,992)	(12,263)
Reserve Movement in / (out)	(296,057)		
Closing Balance	0	261,057	218,412
LAND DEVELOPMENT RESERVE			
Opening Balance	63,688	62,205	60,350
Transfer to/(from) Reserve	(49,903)	1,484	(48,630)
Reserve Movement in / (out)			
Closing Balance	13,785	63,688	11,720
PARKING REQUIREMENTS RESERVE (LOT 1154 SANDPIPER STREET)			
- Lot 1154 Sandpiper Street			
Opening Balance	10,280	10,040	9,741
Transfer to/(from) Reserve	74	240	221
Reserve Movement in / (out)			
Closing Balance	10,354	10,280	9,962
COASTAL / FORESHORE RESERVE			
Opening Balance	81,112	79,223	76,861
Transfer to/(from) Reserve	-	1,890	1,745
Reserve Movement in / (out)	(81,112)		
Closing Balance	-	81,112	78,606
PARKS AND RECREATION GORUNDS DEVELOPMENT RESERVE (SEAGATE ESTATE)			
- Seagate Public Open Space			
Opening Balance	339,157	332,451	322,541
Transfer to/(from) Reserve	2,440	6,706	7,322
Reserve Movement in / (out)			
Closing Balance	341,597	339,157	329,863
FOOTPATH CONSTRUCTION RESERVE			
Opening Balance	90,034	88,254	85,623
Transfer to/(from) Reserve	-	1,780	1,944
Reserve Movement in / (out)	(90,034)		
Closing Balance	-	90,034	87,567
LANDSCAPING RESERVE (LOT 1154 SANDPIPER STREET)			
Opening Balance	2,390	2,334	2,264
Transfer to/(from) Reserve	17	56	51
Reserve Movement in / (out)			
Closing Balance	2,407	2,390	2,315
SPORT AND RECREATION RESERVE			
Opening Balance	78,174	27,518	70,621
Transfer to/(from) Reserve	50,921	50,656	51,603
Reserve Movement in / (out)			
Closing Balance	129,095	78,174	122,224
ADMINISTRATION OFFICE EXTENSIONS RESERVE			
Opening Balance	172,843	169,426	164,375
Transfer to/(from) Reserve	(172,843)	3,418	3,732
Reserve Movement in / (out)			
Closing Balance	-	172,843	168,107
JETTY RESERVE			
Opening Balance	358,356	351,271	255,563
Transfer to/(from) Reserve	(358,356)	7,085	(196,478)
Reserve Movement in / (out)			
Closing Balance	(0)	358,356	59,085

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

AERODROME RESERVE			
Opening Balance	32,815	21,687	10,661
Transfer to/(from) Reserve	22,839	11,128	10,853
Reserve Movement in / (out)			
Closing Balance	55,654	32,815	21,514
HOUSING RESERVE			
Opening Balance	105,566	103,478	100,394
Transfer to/(from) Reserve	-	2,087	2,279
Reserve Movement in / (out)	(105,566)		
Closing Balance	-	105,566	102,673
JURIEN BAY CITY CENTRE ENHANCEMENT PROJECT RESERVE (SUPERTOWNS)			
Opening Balance	7,501,644	11,771,492	12,140,145
Transfer to/(from) Reserve	(6,747,758)	(4,269,847)	(8,367,790)
Reserve Movement in / (out)			
Closing Balance	753,887	7,501,644	3,772,355
STAFF ATTRACTION & INCENTIVE RESERVE			
Opening Balance	188,899	184,499	-
Transfer to/(from) Reserve	1,354	4,401	-
Reserve Movement in / (out)			
Closing Balance	190,253	188,899	-
PUBLIC OPEN SPACE RENEWAL RESERVE			
Opening Balance	156,534	-	-
Transfer to/(from) Reserve	98,904	156,534	156,534
Reserve Movement in / (out)	296,057		
Closing Balance	551,495	156,534	156,534
INFRASTRUCTURE RENEWAL RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	459,129	-	-
Reserve Movement in / (out)	472,920		
Closing Balance	932,048	-	-
PUBLIC OPEN SPACE CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	581	-	-
Reserve Movement in / (out)	81,112		
Closing Balance	81,693	-	-
INFRASTRUCTURE CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)			
Closing Balance	-	-	-
BUILDING CONSTRUCTION RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	760	-	-
Reserve Movement in / (out)	105,566		
Closing Balance	106,326	-	-
LEAVE RESERVE			
Opening Balance	-	-	-
Transfer to/(from) Reserve	12,141	-	-
Reserve Movement in / (out)	185,169		
Closing Balance	197,310	-	-
TOTAL CASH BACKED RESERVES	5,715,657	12,907,527	7,787,995

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

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 6 – continued

Shire of Dandaragan

Budget Information Note 6 (Cont.)

Reserve Accounts

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.

Long Service Leave Reserve

- to be used in order to pay claims made on council for current employees and on council from other Local Governments employing former employees of this council, for contributions towards the payment of Long Service Leave entitlements.

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.

Annual Leave Entitlements Reserve

- to fund annual leave entitlements for designated senior staff.

Computer Reserve

- to be used for the future purchase of computers.

Road Construction Reserve

- to fund the material and design components of Road Construction including reseals and upgrades.

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.

Playground Equipment Reserve

- to fund replacement requirements of Playground Equipment throughout the shire.

Land Development Reserve

- For the purpose of funding land development in the townsites 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.

Coastal / Foreshore Reserve

- To fund future coastal and foreshore developments of land.

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.

Footpath Construction Reserve

- To fund future footpath and walkway construction programs

Shire of Dandaragan

Budget Information Note 6 (Cont.)

Reserve Accounts

Landscaping Reserve (Lot 1154 Sandpiper Street)

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

Sport and Recreation Reserve

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

Administration Office Extensions Reserve

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

Aerodrome Reserve

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

Jetty Reserve

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

Housing Reserve

- to fund staff housing

Jurien Bay City Centre Enhancement Project Reserve (SuperTowns)

- to be used to fulfilling the requirements, outcomes and achievables 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 AssetsSHIRE OF DANDARAGAN
BUDGET NOTE 7
NET CURRENT ASSETS

Description	Notes	1-Jul	Closing Balance
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSET			
Cash - Unrestricted		736,503	(373,582)
Cash - Restricted		12,907,527	5,715,657
Receivables		643,395	400,000
Inventories		21,439	21,439
		14,308,863	5,763,514
LESS: CURRENT LIABILITIES			
Payables and Provisions		(212,528)	(47,857)
		14,096,335	5,715,657
Less: Restricted Cash - Reserves		12,907,527	5,715,657
NET CURRENT ASSET POSITION		1,188,808	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 2014/15.

The following rate in the dollars will apply:

General GRV	7.1997c
Vacant Residential - GRV	18.2310c

Budgeted rates varied slightly from those advertised to ensure a balanced budget

Unimproved Values (UV)

Council resolved to impose a rate of 0.71214 cents in the dollar for all Unimproved Values for 2014/15

Minimum Rates:

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

The following minimum rates apply:

General GRV	\$601.00
Vacant Residential - GRV	\$601.00
UV	\$601.00
UV Mining	\$748.00

Discount:

Discount of 5% allowed on current rates paid in full by 26 September 2014. The total value of the discount is estimated at \$190,000.00

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 \$13,000.00.

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 \$11,500.00.

Due Dates for payment of Rates and Services 2014/15:

One Instalment Plan

Tuesday 26th September 2014

Four Instalment Plan

Friday, 26 September 2014

Wednesday, 26th November 2014

Tuesday, 27 January 2015

Thursday, 26 March 2015

Note 8 continued

SHIRE OF DANDARAGAN
NOTE 8
RATING INFORMATION

RATE TYPE	2014/15 BUDGET						2013/14 BUDGET							
	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Interim Rate	Budget Back Rates	Budget Total Revenue	Rate in \$	Number of Properties	Rateable Value	Budget Rate Revenue	Budget Interim Rate	Budget Back Rates	Budget Total Revenue
General Rate														
General GRV	0.071997	1,799	27,024,854	1,945,708	-	-	1,945,708	0.069900	1,761	26,472,048	1,850,396	-	-	1,850,396
Vacant Residential - GRV	0.182310	695	3,704,660	675,396	-	-	675,396	0.177000	721	3,917,860	693,461	-	-	693,461
Vacant Rural Residential GRV														
UV	0.007121	688	335,780,500	2,391,227	-	-	2,391,227	0.007010	685	331,263,000	2,322,153	-	-	2,322,153
UV - Mining	0.007121	1	413,719	2,946	-	-	2,946	0.007010	1	413,754	2,900	-	-	2,900
Sub-Total		3,183	366,923,733	5,015,277	-	-	5,015,277		3,168	362,066,662	4,868,910	-	-	4,868,910
Minimum Rates														
General GRV	\$ 601	199	1,395,810	119,599	-	-	119,599	\$ 584	186	1,326,128	108,624	-	-	108,624
Vacant Residential - GRV	\$ 601	179	503,330	107,579	-	-	107,579	\$ 584	183	518,480	106,872	-	-	106,872
Vacant Rural Residential GRV														
UV	\$ 601	52	2,440,400	31,252	-	-	31,252	\$ 584	51	2,377,700	29,784	-	-	29,784
UV - Mining	\$ 748	88	1,514,619	65,824	-	-	65,824	\$ 726	98	1,469,763	71,148	-	-	71,148
Sub-Total		518	5,854,159	324,254	0	0	324,254		518	5,692,071	316,428	0	0	316,428
Ex Gratia Rates														
			372,777,892	5,339,531			5,339,531			367,758,733	5,185,338			5,185,338
Discounts														
			365,875,216	5,185,232			5,185,232			365,875,216	5,185,232			5,186,334
Total as per Rate Setting Statement							(190,000)							(180,000)
Specified Area Rate														
Instalment Admin Fee														
Total as per Income Statement							5,150,719							5,006,334
							114,718							115,055
							11,500							12,000
							5,276,937							5,133,389

Note 9 – Rating Information**SHIRE OF DANDARAGAN**

NOTE 9

RATING INFORMATION

(a) SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

	Rate in \$	Rateable Value \$	2014/15 Budgeted Revenue \$	Budget Applied to Costs \$	2013/14 Actual \$
Jetty / Foreshore Design, feasibility and construction					
GRV - Jurien Bay	0.005651	20,316,982	114,718	114,718	114,800

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

(b) SERVICE CHARGES - 2014/15 FINANCIAL YEAR

	Amount of Charge (\$)	2014/15 Budgeted Revenue \$	Budget Applied to Cost \$	2013/14 Actual \$
UNDERGROUND POWER CHARGE				
GRV - Heaton Street Underground Power	928.65	24,145	24,145	24,145

The service charge is for the underground power project on Heaton Street, Jurien Bay. The charge is applicable to 26 identified land owners on Heaton Street, Jurien Bay.

The proceeds of the service charge will be applied to Loan number 129 - Heaton Street Underground Power.

Note 10 – Fees & Charges

**SHIRE OF DANDARAGAN
NOTE 10
FEES AND CHARGES
for the year ended 30 June 2015**

	2014/2015 Budget	2013/2014 Actual	2013/2014 Budget
FEES AND CHARGES REVENUE			
Governance	(75)	(710)	(75)
General Purpose Funding	(8,300)	(19,441)	(4,800)
Law, Order, Public Safety	(264,495)	(259,594)	(250,336)
Health	(8,530)	(4,388)	(8,765)
Community Amenities	(1,055,005)	(1,032,705)	(1,032,151)
Recreation & Culture	(72,330)	(29,062)	(22,662)
Transport	(243,788)	(4,672)	(4,400)
Economic Services	(157,098)	(194,306)	(190,397)
Other Property and Services	(35,900)	(13,847)	(63,693)
	<u>(1,845,520)</u>	<u>(1,558,726)</u>	<u>(1,577,279)</u>

Note 11 – Elected Members Remuneration

SHIRE OF DANDARAGAN
NOTE 11
ELECTED MEMBERS REMUNERATION

	Budget 2014/15 \$	Budget 2013/14 \$
The following fees, expenses and allowances are to be paid to council members and/or the president.		
Meeting Fees	152,440	148,000
Presidents Allowance	12,000	8,000
Deputy Presidents Allowance	3,000	2,000
Travelling Expenses	25,000	25,000
Telecommunications Allowance	4,500	4,500
Technology Allowance	9,000	9,000
	205,940	196,500

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 2015
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

	2014/2015 Budget	2013/2014 Actual	2013/2014 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	(373,582)	736,503	142,531
Cash - Restricted Note 6	5,715,657	12,907,527	8,305,064
	5,342,075	13,644,030	8,447,595
(b) Reconciliation of Net Cash Provided by Operating Change in Net Assets (Per Income Statement)			
Net Result	2,286,524	(204,443)	(448,393)
(Increase)/Decrease in Receivables	243,397	(32,781)	
Grants and Subsidies for the development of assets	(4,010,353)	(926,749)	(1,765,027)
(Profit)/Loss on Disposal of Assets	132,819	40,822	111,223
(Increase)/Decrease in Stock		16,978	
Depreciation	3,572,443	2,495,465	2,833,556
Increase/Decrease in Payables and Provisions	(164,671)	(511,243)	(0)
Net Cash provided by Operating Activities	2,060,159	878,049	731,359
(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	13,000
Credit Card at Balance Date	0	(1,332)	0
Total Credit Unused	371,000	369,668	363,000
Loan Facilities			
Loan Facilities in use at balance date Note 5	907,318	1,121,439	1,121,439
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

Note 14 – Details of Other Financial Information

SHIRE OF DANDARAGAN
NOTE 14
DETAILS OF OTHER FINANCIAL INFORMATION

(a) Trading Undertakings

During the 2013/14 financial year and the budget for the 2014/15 financial year the Shire of Dandaragan has/will not be entering into any trading undertakings.

(b) Major Land Transactions

During the 2013/14 financial year and the budget for the 2014/15 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 2014 is as follows;

	Balance 1/07/2014
	\$
Housing Bonds	\$250.00
Seagate Estate	\$37,300.00
Dust Bond	\$50,007.00
Fire Fighting Facility	\$5,000.00
Housing Relocation Bond	\$4,000.00
Footpath Deposit	\$2,600.00
Burial Plots	\$1,692.73
Other Development Bonds	\$19,000.00
Dandaragan Recreation Fund	\$9,500.00
Unclaimed monies	\$4,476.32
Development Assessment Panel Fee	\$5,885.00
BCITF	\$4,855.83
Scheme Amendment Deposit	\$1,000.00
	<u>\$145,566.88</u>

The balance of the Restricted Assets as at 1 July 2014 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
Rehabilitation Bond (Sand Pit Holdings Lot 290 Canover)	\$ 5,000.00
Interest on Restricted Assets	\$ 59,550.16
	<u>\$ 320,705.62</u>

Note 15 – Strategic Plan**SHIRE OF DANDARAGAN**

NOTE 15

STRATEGIC PLAN

The following items identified in the Shire of Dandaragan's Strategic Community Plan have been funded for 2013/2014:

5.15.1 GOAL NUMBER ONE: Strong Economic Base and Enabling Infrastructure

OBJECTIVE 1: Ensure planning and land availability provides opportunity to generate quality growth and economic benefits to the community and Shire			
CODE	STRATEGIES	Budget	Outcome / Comment
G1-O1-A2	Progress Town Centre Strategy relevant key elements.	\$326,455	Planning – Jurien Bay town centre road network and traffic management plan incorporating Bashford Street design. Stage 1 Bashford Street redevelopment and entry statements
G1-O1-A6	Ensure further residential land is available in Dandaragan through application to LandCorp Regional Development Assistance Program.	\$50,000	Landcorp undertaking studies in order to progress
G1-O1-A9	Continue to work in partnership and encourage land developers to bring range of land available ahead of demand.	\$68,000	Hangar lease area extension Part RAD funded
G1-O1-A11	Adopt recommendations and progress actions from Local Tourism Planning Strategy 2011.	Core Operating Expense	Ongoing progress

OBJECTIVE 2: Ensure timely provision of essential and strategic infrastructure to ensure investment and growth for the Shire is maximised			
CODE	STRATEGIES	Budget	Outcome / Comment
G1-O2-A1	Develop civic precinct concept in Jurien Bay.	\$3,408,498 \$3,434,474	Progress Construction of Jurien Bay Civic Centre Progress Installation of Central Sewerage Pumping Station
G1-O2-A5	Assess feasibility and develop plan for Regional Airport via RADS application.	Core Operating Expense	Completion of Regional Airport plan
G1-O2-A4	Work with developers and communities to coordinate plan for entrance statements with development nodes and town.	\$75,000	Jurien Bay Entry Statements
G1-O2-A3	Ongoing priority investment in roads program: Implement road reconstruction programme; Implement road resealing programme; Whole of life costing on Jurien East Road, Munbinea, Cervantes and Bibby Road prior to hand over of state roads; and Planning for future "inherited roads". Work with Department of Transport to ensure appropriate levels of regional	\$4,110,702	Capital Road Works Budget

OBJECTIVE 4: Facilitate industry attraction, expansion and growth to generate diversified regional economy that attracts investment, wealth and income from outside the region and retains it for the benefit of the communities.			
CODE	STRATEGIES	Budget	Outcome / Comment
G1-O6-A7	Continue financial and in-kind support for events.	\$28,054 \$5,000 \$3,500	Community Grants Policy Indian Ocean Festival Lion's Convention
G1-O6-A8	Build on Shire web page as source of induction information. Encourage local groups in each community to welcome and customise town specific welcome packages.	\$8,000	Shire webpage
G1-O6-A5	Develop and market Shire of Dandaragan tourism product.	\$85,889 Plus core operating expenses	Implement marketing plan

5.15.2 GOAL NUMBER TWO: Build high level of amenity and lifestyle

OBJECTIVE 1: Develop Health and Well-being Centre and services which enable the community to have healthy and active long lives			
CODE	STRATEGIES	Budget	Outcome / Comment

OBJECTIVE 2: Well networked and community based aged care industry that attracts new residents and allows community members to age in their home communities			
CODE	STRATEGIES	Budget	Outcome / Comment
G2-O2-A6	Review Disability, Access and Inclusion Plan annually and undertake implementation as required.	Core Operating Expense	Review

OBJECTIVE 3: Develop, deliver and maintain a high quality of community infrastructure that continues to build the amenity and liveability of the communities			
CODE	STRATEGIES	Budget	Outcome / Comment
G2-O3-A4	Support existing community precincts in smaller communities where cultural activities can occur.	\$10,680 \$91,495 \$89,185	Badgingarra Community Centre Renewal Dandaragan Community Centre Renewal Cervantes Community Centre Renewal
G2-O3-A2	Continue with public toilet program renewal and upgrade	\$56,000	Catalonia Park Toilet Upgrade, septic works Dobbyn and Memorial Park
G2-O3-A6	Plan and support development high quality regionally relevant educational facilities.	Part of Civic Centre Budget	ICT centre at Civic Centre to come online
G2-O3-A3	Plan for overall cultural precinct in Jurien Bay. Conduct cultural and arts development planning process for whole of Shire. Build on the established event and arts culture in Cervantes.	Part of Civic Centre Budget	Amphitheatre to open

OBJECTIVE 4: Develop recreation facilities and activities to support a healthy community			
CODE	STRATEGIES	Budget	Outcome / Comment

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2015

G2-04-A2	Continue foreshore development and jetty area Jurien Bay and investigate amphitheatre installation via developer funds.	\$758,000	Stage 1 – Jurien Bay Foreshore Extension
G2-04-A8	Engage with DEC to maximise marine park use eg dive trail, snorkel trail.	\$16,228	Snorkel Trail
G2-04-A6	Work with developers and support Turquoise Coast Path from Jurien Bay to Hill River and beyond.	\$30,000	Renewal Works Communication ongoing with developer

OBJECTIVE 5: Develop a brand for the Shire and each community which communicates the role each plays in creating the diversity and liveability of the Shire and market the brand

CODE	STRATEGIES	Budget	Outcome / Comment
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5.15.3 GOAL NUMBER THREE: Focus on community

OBJECTIVE 1: Develop strong and supportive community social services

CODE	STRATEGIES	Budget	Outcome / Comment
G3-01-A3	Support Community Resource Centres linked network across Shire.	\$30,000 \$30,000	Service Agreement – Dandaragan CRC Service Agreement – Jurien Bay CRC (six months)

OBJECTIVE 3: Develop linked and comprehensive Child Care and Development Strategy

CODE	STRATEGIES	Budget	Outcome / Comment
G3-03-A2	After school care program to be assessed and review use of facility.	No direct cost	Provision of FRC building access

OBJECTIVE 4: Develop connected communities through communication, engagement and targeted support

CODE	STRATEGIES	Budget	Outcome / Comment
G3-04-A2	Set community grant program at % of rates and review every four years when developing new Corporate Business Plan.	\$28,054	0.05% Rate Revenue

OBJECTIVE 5: Young peoples' development strategy

CODE	STRATEGIES	Budget	Outcome / Comment
G3-05-A2	Continue youth leadership scholarships program and to include alternative programs as identified.	\$22,505	Youth Services allocation

5.15.4 GOAL NUMBER FOUR: Sustain a healthy natural environment

OBJECTIVE 2: Support positive land and biodiversity management practices			
CODE	STRATEGIES	Budget	Outcome / Comment
G4-O2-A3	Rehabilitate priority road verges which link or are strategic sites on Shire reserves.	\$460,925	Verge maintenance
G4-O2-A2	Develop and implement gravel pit restoration program. Cost through roads program and develop financial reserves.	\$23,858	Gravel Pit Maintenance

OBJECTIVE 4: Significant cultural and built heritage to be maintained and conserved			
CODE	STRATEGIES	Budget	Outcome / Comment
G4-O4-A4	Facilitate a local collection of heritage in each community with local community group ownership of collections, and local collection policy. Conduct oral history project in each community to capture local community knowledge.	\$3,500	Covert Plateau, Plain & Coast to audiobook

OBJECTIVE 5: Eco-industry initiatives			
CODE	STRATEGIES	Budget	Outcome / Comment
G4-O5-A2	Shire to model eco-sustainability principles in buildings and facilities.	Part of Civic Centre Budget	Solar panel installation

5.15.5 GOAL NUMBER FIVE: Build a proactive and leading local government

OBJECTIVE 1: Build capacity of elected Councillors and staff to ensure Shire of Dandaragan is a highly performing local government which attracts high quality Councillors and staff			
CODE	STRATEGIES	Budget	Outcome / Comment
G5-O1-A1	Invest in leadership and management capacity development for Councillors and staff to build their capacity to manage complexity and growth.	\$47,405 \$33,985	Members Training / Conference Professional Development
G5-O1-A2	Invest in training and development plan for all Council staff to ensure top performance is able to be achieved and maintained.	\$38,500	Staff Training

OBJECTIVE 2: Implement integrated strategic planning, and asset management planning to generate high level of sustainability of Council services			
CODE	STRATEGIES	Budget	Outcome / Comment
G5-O2-A4	Develop asset management plan (AMP), link planning to AMP annually and assess financial sustainability and strategies to address.	\$50,000	Further refinement of asset management plans

Various strategies involving lobbying and support for the Council's strategic objectives that don't require a monetary budget figure have excluded from this note.

Fees and Charges



SHIRE OF DANDARAGAN

2014/2015 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
Unsterilised 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
Lodging House Annual Registration	\$200
Trading in Public Places Permit Permit for one month Permit for twelve months *parking location restrictions may apply	\$100* \$600*
Feedlot Permit	\$150
Itinerant Food Vendors Permit Permit for one month Permit for twelve months *parking location restrictions may apply	\$100* \$600*

Food Act 2008

Annual Registration fee (includes one inspection)	\$90
Reinspection (due to non-compliance matter)	\$90

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

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.

SANITATION – HOUSEHOLD AND OTHER**Rubbish Removal Service**

Name	Description of Service	Rubbish Rate	Pensioner Rubbish Rate
Rubbish Service Level 1	Collection of one rubbish bin weekly and one recycling bin fortnightly	\$321	\$279
Rubbish Service Level 2	Collection of one rubbish bin weekly and two recycling bin fortnightly	\$389	\$347
Rubbish Service Level 3	Collection of one rubbish bin weekly and three recycling bin fortnightly	\$457	\$415
Rubbish Service Level 4	Collection of one rubbish bin weekly and four recycling bin fortnightly	\$525	\$483
Rubbish Service Level 5	Collection of one rubbish bin weekly and five recycling bin fortnightly	\$593	\$551
Rural Facility Pass	Rural 240l Disposal Charge	\$131	N/A
Replacement Bins (ex GST)		\$85	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)	\$39.50
Water Corporation disposal charge per kl	\$109.37
Water Corporation Grease Trap Disposal Fee	\$107.11
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	\$113.00*
Permit to Use an Apparatus	\$113.00*

*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:

\$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*

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).

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*

District Planning Study	\$25.00
Aquaculture Planning Strategy	\$25.00
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

Events in Public Places

Event application fee	\$100*
*Only applies to events that attract more than 1000 people	
Bond for use of Council facility	\$500*
*Only applies to events that attract more than 1000 people	
Event stall/joint (no power)	\$8
Event stall/joint (power)	\$10
Camping for event workers per site	\$10
*per site = 2 adults & 2 children)	
Permit to consume alcohol associated with an event	\$0

(Note: balance of retention to be refunded after outgoings and approval from the relevant supervisor.)

Bond for all other hirers	\$200.00
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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

Overflow Camping (incl. GST)

Minimum Charge (includes up to two adults and two children)	\$30.00
Additional adults per site per night	\$10.00
Additional children (3 year to 16 years old) per site per night	\$5.00

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

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 \$92*
Uncertified Application Classification 1 to 10	0.32%, but not less than \$92*
Other Classifications Class 2 to Class 9	0.09%, but no less than \$92*

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 \$92*
Other Classifications	0.38%, but no less than \$92*

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	*\$92
Demolition work in respect of a Class 2 to Class 9 Building	\$92for 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 lengths of 300mm concrete pipes or	\$300.00*

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	
Landing Fee – General Rate	\$5.70 per landing* (ex GST)
Landing Fee – Discounted Rate ®	\$4.00 per landing* (ex GST)
Royal Flying Doctors Service	Exempt from charge

® The discounted rate for landing at the Jurien Bay Airfield / Aerodrome is only applied to planes housed at the hangars at the Jurien Bay airstrip and owned by Jurien Bay hangar lease holders.

PRIVATE WORKS

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

An will provide an **estimate** of the works cost before private works will commence.

Inclusive of GST unless otherwise stated with *

