



# Shire of Dandaragan

## Annual Budget

2015/2016

AVAILABLE IN LARGE PRINT UPON REQUEST



SHIRE OF DANDARAGAN

Local Government Act 1995

Health Act 1911

Budget for the Financial Year 2015/2016

Presented and Adopted at the Budget meeting held 30 July 2015

---

W. F. GIBSON  
SHIRE PRESIDENT

---

A.G. NOTTLE  
CHIEF EXECUTIVE OFFICER

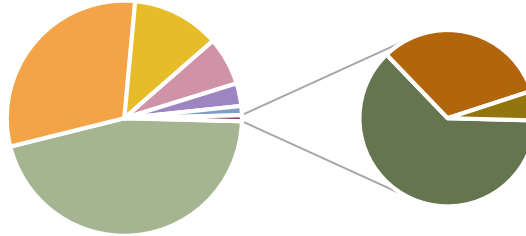
## Table of Contents

Summary of Income.....	1
Summary of Key Revenue Sources .....	2
Summary of Operating Expenditure .....	2
Summary of Capital Expenditure .....	4
Rate Setting Statement – by Department .....	5
Statement of Comprehensive Income – by Nature or Type.....	6
Statement of Comprehensive Income – by Department .....	7
Statement of Financial Position .....	8
Statement of Cash Flows .....	9
Budget Note 1 - Significant Accounting Policies .....	10
(a) Basis of Preparation.....	10
(b) The Local Government Reporting Entity .....	10
(c) 2013/2014 Actual Balances .....	10
(d) Rounding Off Figures .....	10
(e) Rates, Grants, Donations and Other Contributions .....	10
(f) Goods and Services Tax.....	10
(g) Superannuation .....	10
(h) Cash and Cash Equivalents .....	11
(i) Trade and Other Receivables.....	11
(j) Inventories.....	11
(k) Fixed Assets.....	11
(m) Investments and Other Financial Assets .....	14
(n) Fair Value of Assets and Liabilities .....	15
(o) Impairment.....	18
(p) Trade and Other Payables .....	18
(q) Employee Benefits.....	18
(r) Interest-bearing Loans and Borrowings.....	19
(s) Provisions .....	19
(t) Current and Non-Current Classification.....	19
Schedules – Department by Nature or Type .....	20
Note 2 – Operating Revenues & Expenses .....	46
Note 3 – Acquisition of Assets .....	47
Note 3 additional information continued.....	49
Note 4 – Disposal of Assets.....	50
Note 5 – Borrowings .....	51
Note 6 – Reserve Accounts .....	52
Note 6 – continued .....	53
Note 6 – continued .....	54
Note 6 – continued .....	55
Note 6 – continued .....	56
Note 6 – continued .....	57
Note 7 – Net Current Assets .....	58
Note 8 – Schedule of Rates and Charges .....	59
Note 8 continued .....	60
Note 9 – Rating Information .....	61

Note 10 – Fees & Charges .....	62
Note 11 – Elected Members Remuneration .....	63
Note 12 – Details of Overdraft Facility .....	63
Note 13 – Notes to the Cash Flow Reconciliation .....	64
Note 14 – Details of Other Financial Information .....	65
Fees and Charges .....	66
MEMBERS OF COUNCIL.....	67
OTHER GOVERNANCE .....	67
RATES .....	68
FIRE PREVENTION .....	68
ANIMAL CONTROL .....	68
OTHER LAW, ORDER AND PUBLIC SAFETY .....	70
PREVENTATIVE SERVICES - ADMINISTRATION & INSPECTION .....	71
SANITATION – HOUSEHOLD AND OTHER .....	71
SEWERAGE .....	74
TOWN PLANNING AND REGIONAL DEVELOPMENT.....	75
OTHER TOWN PLANNING .....	76
OTHER COMMUNITY AMENITIES.....	77
PUBLIC HALLS & RECREATION CENTRES .....	78
SWIMMING AREAS AND BEACHES.....	79
TOURISM AND AREA PROMOTION .....	79
BUILDING CONTROL.....	81
OTHER ECONOMIC SERVICES.....	82
AIRFIELDS .....	83
PRIVATE WORKS.....	83

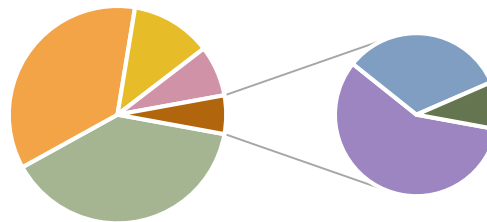
**Summary of Income**

Revenue by Department



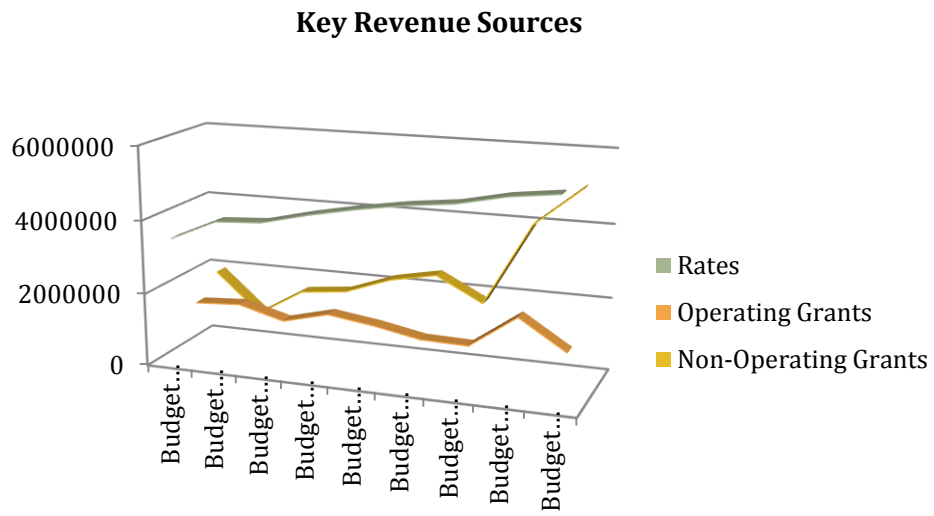
- General Purpose Funding
- Transport
- Community Amenities
- Recreation and Culture
- Law, Order, Public Safety
- Economic Services
- Other Property and Services
- Governance
- Health

Revenue by Nature or Type



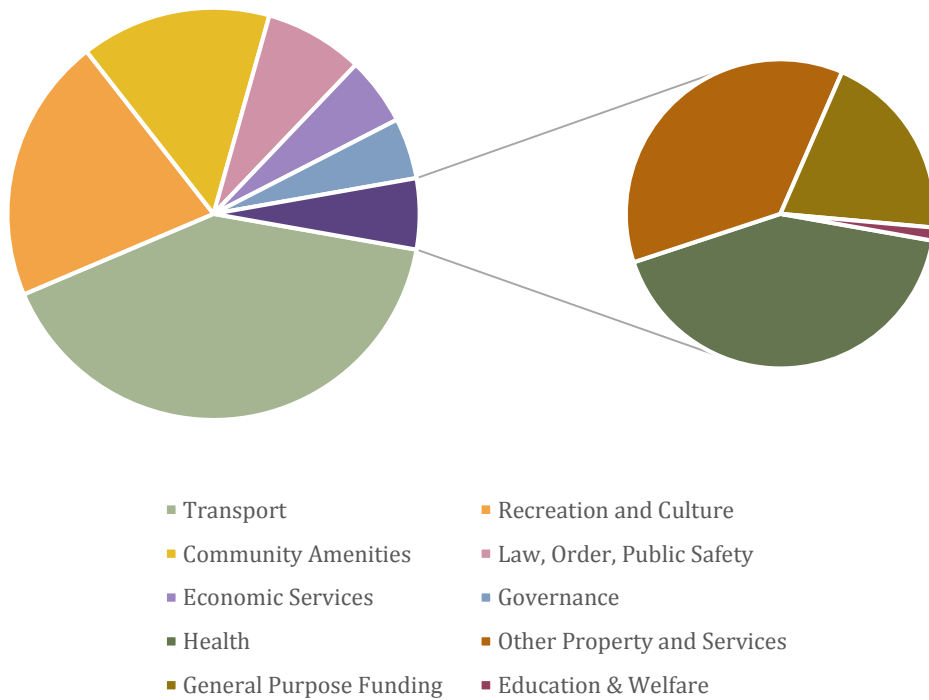
- Rates
- Grants & Subsidies (towards non-operating activities)
- Fees and Charges
- Grants and Subsidies
- Contributions Reimbursements Donations
- Interest Earnings
- Other Revenue

**Summary of Key Revenue Sources**

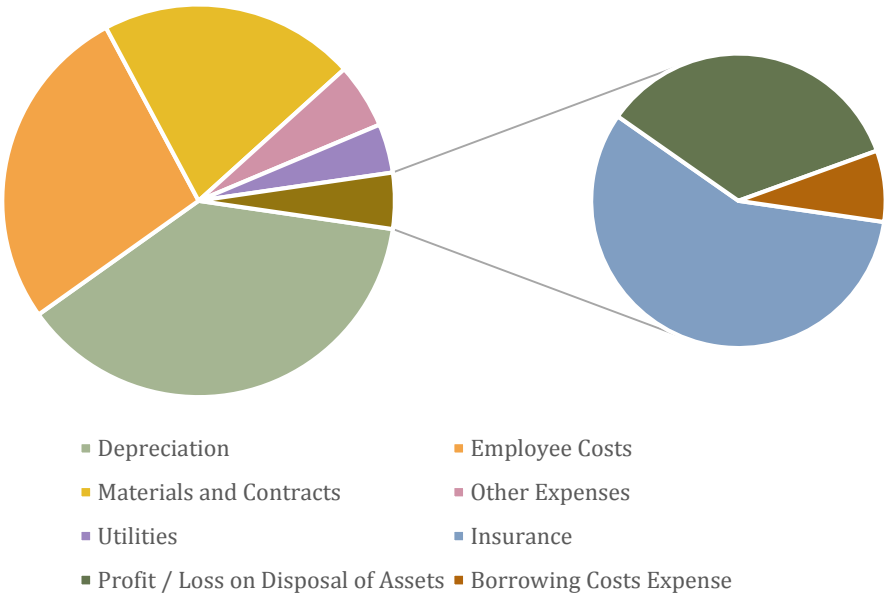


**Summary of Operating Expenditure**

Operating Expenditure by Department

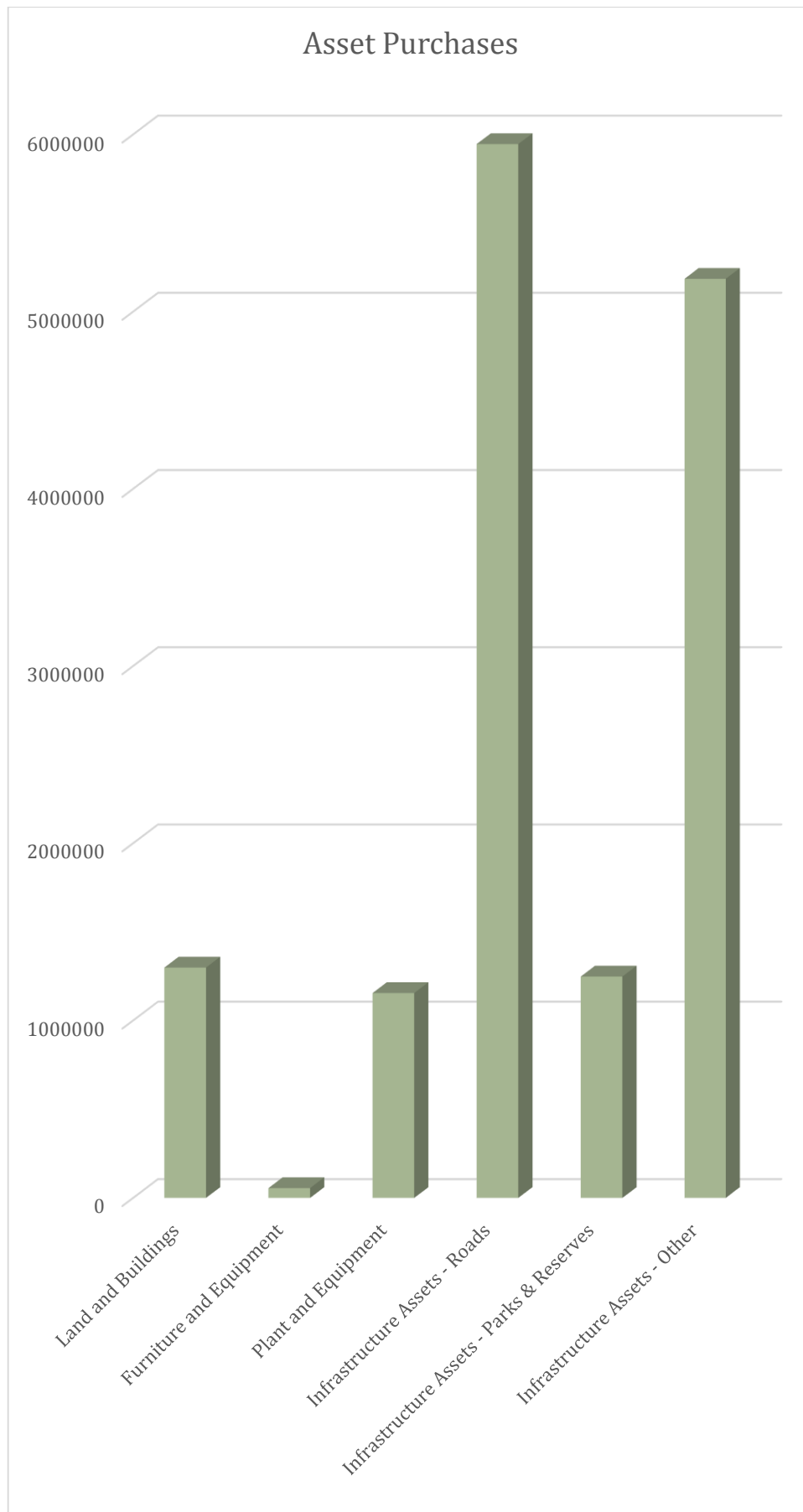


### Operating Expenditure by Nature or Type





**Summary of Capital Expenditure**



## Rate Setting Statement – by Department

SHIRE OF DANDARAGAN  
RATE SETTING STATEMENT by Department  
for the year ending 30 June 2016

Description	Notes	Annual Budget 2015/2016	Actual 2014/2015	Annual Budget 2014/2015
<b>Operating</b>				
<b>Revenues / Sources</b>	<b>1,2</b>			
Governance		37,375	54,320	11,103
General Purpose Funding (Excluding Rate Revenue)		1,067,223	2,797,023	1,985,350
Law, Order and Public Safety		443,775	1,010,640	414,095
Health		6,298	16,650	8,530
Education & Welfare		(0)	10,000	(0)
Community Ammenities		1,718,961	2,430,201	1,105,558
Recreation and Culture		943,968	705,896	747,766
Transport		4,314,602	3,289,696	4,147,535
Economic Services		178,797	190,536	166,597
Other Property and Services		72,520	161,835	96,913
		<b>8,783,519</b>	<b>10,666,796</b>	<b>8,683,447</b>
<b>Expenses / (Application)</b>	<b>1,2</b>			
Governance		(633,458)	(833,966)	(760,364)
General Purpose Funding		(146,781)	(118,599)	(166,112)
Law, Order and Public Safety		(1,029,941)	(1,036,944)	(922,564)
Health		(311,020)	(319,311)	(310,601)
Education & Welfare		(10,000)	(6,290)	(7,500)
Community Ammenities		(1,988,164)	(1,799,064)	(1,914,963)
Recreation and Culture		(2,765,815)	(2,626,286)	(2,907,282)
Transport		(5,421,319)	(3,283,459)	(3,505,960)
Economic Services		(706,888)	(496,016)	(626,433)
Other Property and Services		(270,082)	(501,626)	(425,863)
		<b>(13,283,468)</b>	<b>(11,021,562)</b>	<b>(11,547,642)</b>
<b>Adjustments for Non-Cash</b>				
<b>(Revenue) and Expenditure</b>				
Profit/(Loss) on Asset Disposals	4(b)	(212,648)	(164,298)	(132,819)
Movement in Accrued Interest		(0)	1,872	(0)
Movement in Accrued Salaries and Wages		(0)	102,297	(0)
Movement in Employee Provisions		(0)	(72,299)	(0)
Movement in Deferred Rates		(0)	(24,415)	(0)
Movement in Accrued Expenses		(0)	(404,812)	(0)
Depreciation on Assets	2	(5,026,811)	(3,475,793)	(3,572,443)
<b>Total Operating less non cash items</b>		<b>739,510</b>	<b>3,682,683</b>	<b>841,068</b>
<b>Capital Revenue and (Expenditure)</b>				
Purchase Land and Buildings	3	(1,298,434)	(3,882,207)	(4,214,841)
Purchase Furniture and Equipment	3	(55,450)	(12,333)	(46,143)
Purchase Plant and Equipment	3	(1,154,859)	(1,419,033)	(1,261,500)
Purchase Infrastructure Assets - Roads	3	(5,945,674)	(0)	(4,110,702)
Purchase Infrastructure Assets - Parks & Reserves	3	(1,247,970)	(144,885)	(1,198,492)
Purchase Infrastructure Assets - Other	3	(5,185,196)	(239,922)	(3,659,903)
Capital Works in Progress	2	(0)	(2,997,258)	(0)
Proceeds from New Debentures	5(a)	109,066	(0)	(0)
Proceeds from disposal of assets	4(b)	278,363	186,556	298,500
Repayment of Debentures	5(a)	(199,104)	(214,121)	(214,121)
Payment Self Supporting Loan to Community Group	5(a)	(80,000)	(0)	(0)
Self-Supporting Loan Principal Income	5(a)	44,673	34,737	34,736
Transfer to Reserves	6	(863,224)	(2,050,759)	(856,982)
Transfer from Reserves	6	5,787,447	4,390,169	8,048,852
Surplus/(Deficit) July 1 B/Fwd	7	3,640,700	1,145,560	1,188,808
Surplus/(Deficit) June 30 C/Fwd	7	0	3,640,700	0
<b>Amount raised from rates</b>	<b>8</b>	<b>5,430,153</b>	<b>5,161,512</b>	<b>5,150,719</b>

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 2016

Description	Notes	Annual Budget 2015/2016	Actual 2014/2015	Annual Budget 2014/2015
<b>Revenue form Ordinary Activities</b>				
Rates	8	5,557,872	5,277,120	5,276,937
Grants and Subsidies		1,072,751	2,795,871	1,884,397
Contributions Reimbursements Donations		471,572	272,458	319,215
Service Charges	9(b)	(0)	24,145	24,145
Fees and Charges	10	1,705,777	1,911,681	1,845,520
Interest Earnings	2(a)	267,000	334,921	361,000
Other Revenue		76,599	102,787	97,599
		<b>9,151,572</b>	<b>10,718,984</b>	<b>9,808,813</b>
<b>Expenses from Ordinary Activities</b>				
Employee Costs		(3,587,839)	(3,397,862)	(3,345,241)
Materials and Contracts		(2,803,990)	(2,501,431)	(2,918,970)
Utilities		(535,591)	(421,934)	(449,523)
Insurance		(351,295)	(372,037)	(393,671)
Other Expenses		(717,394)	(628,806)	(661,049)
Depreciation	2(a)	(5,026,811)	(3,475,793)	(3,572,443)
		<b>(13,022,921)</b>	<b>(10,797,862)</b>	<b>(11,340,898)</b>
		<b>(3,871,349)</b>	<b>(78,878)</b>	<b>(1,532,085)</b>
Borrowing Costs Expense	2(a)	(47,899)	(57,051)	(58,925)
Grants & Subsidies (towards non-operating activities)		5,062,100	5,106,974	4,010,353
Profit / Loss on Disposal of Assets	4(b)	(212,648)	(164,298)	(132,819)
<b>NET RESULT</b>		<b>930,204</b>	<b>4,806,747</b>	<b>2,286,524</b>
Other Comprehensive Income		(0)	(0)	(0)
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>930,204</b>	<b>4,806,747</b>	<b>2,286,524</b>

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 2016

Description	Annual Budget 2015/2016	Actual 2014/2015	Annual Budget 2014/2015
<b>Revenues from Ordinary Activities</b>			
Governance	37,375	54,320	11,103
General Purpose Funding	6,497,376	7,958,536	7,136,069
Law, Order, Public Safety	443,775	431,189	414,095
Health	6,298	16,650	8,530
Education & Welfare	(0)	10,000	(0)
Community Amenities	1,156,961	1,368,150	1,105,558
Recreation and Culture	331,770	298,442	340,313
Transport	426,700	231,677	529,635
Economic Services	178,797	190,536	166,597
Other Property and Services	72,520	159,484	96,913
	<b>9,151,572</b>	<b>10,718,984</b>	<b>9,808,813</b>
<b>Expenses from Ordinary Activities</b>			
Governance	(594,663)	(807,725)	(712,270)
General Purpose Funding	(146,781)	(118,599)	(166,112)
Law, Order, Public Safety	(1,029,941)	(974,286)	(909,068)
Health	(303,338)	(319,311)	(310,601)
Education & Welfare	(10,000)	(6,290)	(7,500)
Community Amenities	(1,980,482)	(1,799,064)	(1,914,963)
Recreation and Culture	(2,743,267)	(2,597,718)	(2,877,959)
Transport	(5,251,126)	(3,196,968)	(3,392,387)
Economic Services	(699,706)	(496,016)	(626,433)
Other Property and Services	(263,617)	(481,884)	(423,604)
	<b>(13,022,921)</b>	<b>(10,797,862)</b>	<b>(11,340,898)</b>
	<b>(3,871,349)</b>	<b>(78,878)</b>	<b>(1,532,085)</b>
<b>Borrowing Costs Expense</b>			
Governance	(24,432)	(26,241)	(27,344)
Recreation and Culture	(22,548)	(28,568)	(29,322)
Other Property and Services	(920)	(2,242)	(2,259)
	<b>(47,899)</b>	<b>(57,051)</b>	<b>(58,925)</b>
<b>Grants and Subsidies Non-Operating</b>			
Law, Order, Public Safety	(0)	579,451	(0)
Recreation and Culture	612,198	407,453	407,453
Transport	3,887,902	3,058,019	3,602,900
	<b>5,062,100</b>	<b>5,106,974</b>	<b>4,010,353</b>
<b>Profit / Loss on Asset Disposal</b>			
Governance	(14,364)	(0)	(20,750)
General Purpose Funding	(0)	(0)	(0)
Law, Order, Public Safety	(0)	(62,658)	(13,496)
Health	(7,682)	(0)	(0)
Education & Welfare	(0)	(0)	(0)
Community Amenities	(7,682)	(0)	(0)
Recreation and Culture	(0)	(0)	(0)
Transport	(170,193)	(86,491)	(98,573)
Economic Services	(7,182)	(0)	(0)
Other Property and Services	(5,545)	(15,149)	(0)
	<b>(212,648)</b>	<b>(164,298)</b>	<b>(132,819)</b>
<b>NET RESULT</b>	<b>930,204</b>	<b>4,806,747</b>	<b>2,286,524</b>
Other Comprehensive Income	(0)	(0)	(0)
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>930,204</b>	<b>4,806,747</b>	<b>2,286,524</b>

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 2016

Description	Notes	1 July 2015	30 June 2016
<b>CURRENT ASSETS</b>			
Cash	7	13,612,925	5,371,558
Trade & Other Receivables		951,177	425,177
Inventories		26,466	26,466
Other Current Assets		0	0
<b>TOTAL CURRENT ASSETS</b>		<b>14,590,569</b>	<b>5,823,202</b>
<b>NON-CURRENT ASSETS</b>			
Land		2,643,000	2,643,000
Buildings and Improvements		31,977,633	32,772,728
Furniture and Equipment		826,605	773,095
Plant and Equipment		4,638,274	4,804,315
Infrastructure		177,595,337	186,057,475
Trade & Other Receivables		240,384	275,711
<b>TOTAL NON-CURRENT ASSETS</b>		<b>217,921,234</b>	<b>227,326,323</b>
<b>TOTAL ASSETS</b>		<b>232,511,803</b>	<b>233,149,525</b>
<b>CURRENT LIABILITIES</b>			
Creditors		(381,754)	(179,310)
Provisions		(462,487)	(462,487)
Loans Leases Overdrafts		(0)	(16,669)
Accruals		(441,026)	(441,026)
<b>TOTAL CURRENT LIABILITIES</b>		<b>(1,285,267)</b>	<b>(1,099,492)</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions		(97,677)	(97,677)
Loans Leases and Overdrafts		(907,318)	(800,611)
Other Non-Current Liabilities		0	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>(1,004,995)</b>	<b>(898,288)</b>
<b>TOTAL LIABILITIES</b>		<b>(2,290,262)</b>	<b>(1,997,780)</b>
<b>TOTAL NET ASSETS</b>		<b>230,221,541</b>	<b>231,151,745</b>
<b>EQUITY</b>			
Reserves	6	10,568,117	5,643,893
Revaluation Surplus		16,769,111	16,769,111
Accumulations		202,884,314	208,738,741
<b>TOTAL EQUITY</b>		<b>230,221,541</b>	<b>231,151,745</b>

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 2016

	Note	2015/2016 Budget	2014/2015 Actual	2014/2015 Budget
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Rates		5,571,872	5,375,072	5,388,935
Grants and Subsidies (Operating)		2,056,323	3,068,329	2,335,010
Service Charges		(0)	24,145	24,145
Fees and Charges		1,705,777	1,485,190	1,845,520
Interest Earnings		267,000	334,921	361,000
Other Revenue		76,599	102,787	97,599
		<b>9,677,571</b>	<b>10,390,444</b>	<b>10,052,209</b>
<b>Payments</b>				
Employee Costs		(3,587,839)	(3,427,860)	(3,345,241)
Materials and Contracts		(3,006,434)	(1,930,548)	(3,083,641)
Utilities		(535,591)	(421,934)	(449,523)
Insurance		(351,295)	(372,037)	(393,671)
Interest Expenses		(47,899)	(58,925)	(58,925)
Other Expenses		(717,394)	(628,806)	(661,049)
		<b>(8,246,452)</b>	<b>(6,840,110)</b>	<b>(7,992,050)</b>
<b>Net Cash provided by Operating Activities</b>	<b>13b</b>	<b>1,431,119</b>	<b>3,550,334</b>	<b>2,060,159</b>
<b>Cash Flows from Investing Activities</b>				
Payment for Property, Plant and Equipment		(2,508,743)	(5,313,572)	(5,522,484)
Payments for Construction of Infrastructure		(12,378,840)	(3,382,064)	(8,969,097)
Grants/Contributions for Assets		5,062,100	5,106,974	4,010,353
Advances to Community Groups		(80,000)		
Proceeds on repayment of advances		5,000		
Proceeds from Sale of assets	<b>4b</b>	278,363	186,556	298,500
<b>Net Cash Used in Investing Activities</b>		<b>(9,622,120)</b>	<b>(3,402,106)</b>	<b>(10,182,728)</b>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	<b>5</b>	(199,104)	(214,121)	(214,121)
Proceeds from Self-Supporting Loans		39,673	34,737	34,736
Proceeds from New Debentures		109,066	(0)	(0)
<b>Net Cash Provided by (Used in) Financing Activities</b>		<b>(50,365)</b>	<b>(179,384)</b>	<b>(179,385)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(8,241,366)</b>	<b>(31,156)</b>	<b>(8,301,954)</b>
Cash at Beginning of Year		13,612,926	13,644,079	13,644,029
<b>Cash at End of Year</b>	<b>13a</b>	<b>5,371,560</b>	<b>13,612,923</b>	<b>5,342,075</b>

**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.



**Schedules – Department by Nature or Type**

	2015/2016	201/2015	2014/2015
Rate Revenue	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Rates	(\$5,443,153)	(\$5,161,512)	(\$5,162,219)
Contributions, Reimbursements and Donations	(\$16,000)	(\$15,254)	(\$16,000)
Fees and Charges	(\$6,000)	(\$20,050)	(\$8,000)
Interest Earnings	(\$42,000)	(\$40,508)	(\$41,000)
<b>Total Revenue</b>	<b>(\$5,507,153)</b>	<b>(\$5,237,324)</b>	<b>(\$5,227,219)</b>
<b>Expenditure</b>			
Employee Costs	\$24,997	\$18,855	\$38,475
Contracts and Consultants	\$25,000		\$25,000
Materials	\$16,500	\$46,105	\$16,500
Insurance	\$831	\$891	\$891
Allocations	\$57,454	\$52,748	\$63,247
<b>Total Expenditure</b>	<b>\$124,781</b>	<b>\$118,599</b>	<b>\$144,112</b>
<b>TOTAL OPERATING</b>	<b>(\$5,382,372)</b>	<b>(\$5,118,725)</b>	<b>(\$5,083,107)</b>
<b>Rate Revenue</b>	<b>(\$5,382,372)</b>	<b>(\$5,118,725)</b>	<b>(\$5,083,107)</b>
	2015/2016	201/2015	2014/2015
Other General Purpose Income	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$764,923)	(\$2,427,434)	(\$1,588,550)
Fees and Charges	(\$300)	(\$221)	(\$300)
Interest Earnings	(\$225,000)	(\$293,557)	(\$320,000)
<b>Total Revenue</b>	<b>(\$990,223)</b>	<b>(\$2,721,211)</b>	<b>(\$1,908,850)</b>
<b>Expenditure</b>			
Other Expenses	\$22,000		\$22,000
<b>Total Expenditure</b>	<b>\$22,000</b>		<b>\$22,000</b>
<b>TOTAL OPERATING</b>	<b>(\$968,223)</b>	<b>(\$2,721,211)</b>	<b>(\$1,886,850)</b>
<b>Other General Purpose Income</b>	<b>(\$968,223)</b>	<b>(\$2,721,211)</b>	<b>(\$1,886,850)</b>

	2015/2016	201/2015	2014/2015
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Rates	(\$5,443,153)	(\$5,161,512)	(\$5,162,219)
Grants and Subsidies Operating	(\$764,923)	(\$2,427,434)	(\$1,588,550)
Contributions, Reimbursements and Donations	(\$16,000)	(\$15,254)	(\$16,000)
Fees and Charges	(\$6,300)	(\$20,271)	(\$8,300)
Interest Earnings	(\$267,000)	(\$334,065)	(\$361,000)
<b>Total Revenue</b>	<b>(\$6,497,376)</b>	<b>(\$7,958,536)</b>	<b>(\$7,136,069)</b>
<b>Expenditure</b>			
Employee Costs	\$24,997	\$18,855	\$38,475
Contracts and Consultants	\$25,000		\$25,000
Materials	\$16,500	\$46,105	\$16,500
Insurance	\$831	\$891	\$891
Other Expenses	\$22,000		\$22,000
Allocations	\$57,454	\$52,748	\$63,247
<b>Total Expenditure</b>	<b>\$146,781</b>	<b>\$118,599</b>	<b>\$166,112</b>
<b>TOTAL OPERATING</b>	<b>(\$6,350,595)</b>	<b>(\$7,839,936)</b>	<b>(\$6,969,957)</b>
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>(\$6,350,595)</b>	<b>(\$7,839,936)</b>	<b>(\$6,969,957)</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Members of Council	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$6,700)	(\$7,479)	(\$6,700)
Fees and Charges	(\$25)	(\$26)	(\$25)
<b>Total Revenue</b>	<b>(\$6,725)</b>	<b>(\$7,505)</b>	<b>(\$6,725)</b>
<b>Expenditure</b>			
Employee Costs		\$253	
Contracts and Consultants		\$13,814	
Materials	\$146,885	\$85,567	\$107,917
Insurance	\$8,675	\$6,243	\$6,243
Other Expenses	\$207,140	\$196,923	\$176,420
Allocations	\$244,934	\$225,093	\$269,632
Depreciation	\$1,536	\$1,408	\$1,530
<b>Total Expenditure</b>	<b>\$609,170</b>	<b>\$529,302</b>	<b>\$561,742</b>
<b>TOTAL OPERATING</b>	<b>\$602,445</b>	<b>\$521,797</b>	<b>\$555,017</b>
<b>Members of Council</b>	<b>\$602,445</b>	<b>\$521,797</b>	<b>\$555,017</b>
	2015/2016	201/2015	2014/2015
Other Governance	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$30,600)	(\$46,520)	(\$4,328)
Fees and Charges	(\$50)	(\$294)	(\$50)
<b>Total Revenue</b>	<b>(\$30,650)</b>	<b>(\$46,815)</b>	<b>(\$4,378)</b>
<b>Expenditure</b>			
Employee Costs	\$821,044	\$815,618	\$860,541
Contracts and Consultants	\$314,036	\$190,628	\$353,963
Materials	\$165,136	\$396,638	\$161,307
Utilities	\$84,841	\$88,295	\$60,839
Insurance	\$23,145	\$27,517	\$28,309
Interest	\$24,432	\$26,241	\$27,344
Other Expenses	\$26,033		\$20,150
Allocations	(\$1,505,646)	(\$1,381,826)	(\$1,646,830)
Depreciation	\$56,904	\$141,553	\$312,250
Loss on Disposal of Asset	\$14,364		\$20,750
<b>Total Expenditure</b>	<b>\$24,288</b>	<b>\$304,664</b>	<b>\$198,622</b>
<b>TOTAL OPERATING</b>	<b>(\$6,362)</b>	<b>\$257,850</b>	<b>\$194,244</b>
<b>Other Governance</b>	<b>(\$6,362)</b>	<b>\$257,850</b>	<b>\$194,244</b>

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
<b>TOTAL GOVERNANCE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$37,300)	(\$54,000)	(\$11,028)
Fees and Charges	(\$75)	(\$320)	(\$75)
<b>Total Revenue</b>	<b>(\$37,375)</b>	<b>(\$54,320)</b>	<b>(\$11,103)</b>
<b>Expenditure</b>			
Employee Costs	\$821,044	\$815,871	\$860,541
Contracts and Consultants	\$314,036	\$204,442	\$353,963
Materials	\$312,021	\$482,205	\$269,224
Utilities	\$84,841	\$88,295	\$60,839
Insurance	\$31,820	\$33,760	\$34,552
Interest	\$24,432	\$26,241	\$27,344
Other Expenses	\$233,173	\$196,923	\$196,570
Allocations	(\$1,260,712)	(\$1,156,732)	(\$1,377,199)
Depreciation	\$58,440	\$142,961	\$313,780
Loss on Disposal of Asset	\$14,364		\$20,750
<b>Total Expenditure</b>	<b>\$633,458</b>	<b>\$833,966</b>	<b>\$760,364</b>
<b>TOTAL OPERATING</b>	<b>\$596,083</b>	<b>\$779,647</b>	<b>\$749,261</b>
<b>TOTAL GOVERNANCE</b>	<b>\$596,083</b>	<b>\$779,647</b>	<b>\$749,261</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016 Budget	201/2015 Actual	2014/2015 Budget
<b>Fire Prevention</b>			
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$74,800)	(\$59,114)	(\$52,000)
Grants and Subsidies Non Operating		(\$579,451)	
Fees and Charges	(\$278,605)	(\$267,991)	(\$252,635)
Interest Earnings		(\$857)	
<b>Total Revenue</b>	<b>(\$353,405)</b>	<b>(\$907,412)</b>	<b>(\$304,635)</b>
<b>Expenditure</b>			
Employee Costs	\$38,784	\$41,107	\$36,417
Contracts and Consultants	\$22,580		
Materials	\$66,039	\$108,470	\$66,961
Utilities	\$35,958	\$3,819	\$28,330
Insurance	\$27,793	\$25,838	\$31,324
Other Expenses	\$259,195	\$285,365	\$243,225
Allocations	\$51,484	\$55,345	\$55,499
Depreciation	\$151,413	\$90,959	\$69,385
Loss on Disposal of Asset		\$43,017	
<b>Total Expenditure</b>	<b>\$653,246</b>	<b>\$653,920</b>	<b>\$531,140</b>
<b>TOTAL OPERATING</b>	<b>\$299,841</b>	<b>(\$253,491)</b>	<b>\$226,506</b>
<b>Fire Prevention</b>	<b>\$299,841</b>	<b>(\$253,491)</b>	<b>\$226,506</b>
	2015/2016 Budget	201/2015 Actual	2014/2015 Budget
<b>Animal Control</b>			
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$50)		(\$50)
Fees and Charges	(\$13,620)	(\$15,793)	(\$11,710)
<b>Total Revenue</b>	<b>(\$13,670)</b>	<b>(\$15,793)</b>	<b>(\$11,760)</b>
<b>Expenditure</b>			
Employee Costs	\$43,166	\$45,591	\$37,539
Contracts and Consultants	\$1,500		\$600
Materials	\$5,000	\$6,283	\$5,000
Insurance	\$969	\$1,040	\$1,040
Allocations	\$40,822	\$37,814	\$44,939
Depreciation	\$288	\$264	\$286
<b>Total Expenditure</b>	<b>\$91,746</b>	<b>\$90,992</b>	<b>\$89,403</b>
<b>TOTAL OPERATING</b>	<b>\$78,076</b>	<b>\$75,199</b>	<b>\$77,643</b>
<b>Animal Control</b>	<b>\$78,076</b>	<b>\$75,199</b>	<b>\$77,643</b>

	2015/2016	201/2015	2014/2015
Other Law Order Public Safety	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$60,950)	(\$66,110)	(\$60,950)
Fees and Charges	(\$150)	\$200	(\$150)
<b>Total Revenue</b>	<b>(\$61,100)</b>	<b>(\$65,910)</b>	<b>(\$61,100)</b>
<b>Expenditure</b>			
Employee Costs	\$169,797	\$188,772	\$162,358
Contracts and Consultants		(\$2,040)	
Materials	\$38,050	\$17,429	\$38,050
Utilities	\$3,697	\$2,776	\$4,271
Insurance	\$4,948	\$5,343	\$5,589
Allocations	\$29,497	\$28,922	\$31,623
Depreciation	\$23,361	\$9,662	\$10,032
Loss on Disposal of Asset		\$19,641	\$13,496
<b>Total Expenditure</b>	<b>\$269,350</b>	<b>\$270,506</b>	<b>\$265,420</b>
<b>TOTAL OPERATING</b>	<b>\$208,250</b>	<b>\$204,596</b>	<b>\$204,320</b>
<b>Other Law Order Public Safety</b>	<b>\$208,250</b>	<b>\$204,596</b>	<b>\$204,320</b>
	2015/2016	201/2015	2014/2015
TOTAL LAW ORDER & PUBLIC SAFETY	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$74,800)	(\$59,114)	(\$52,000)
Grants and Subsidies Non Operating		(\$579,451)	
Contributions, Reimbursements and Donations	(\$61,000)	(\$66,110)	(\$61,000)
Fees and Charges	(\$292,375)	(\$283,583)	(\$264,495)
Interest Earnings		(\$857)	
<b>Total Revenue</b>	<b>(\$428,175)</b>	<b>(\$989,114)</b>	<b>(\$377,495)</b>
<b>Expenditure</b>			
Employee Costs	\$251,746	\$275,469	\$236,314
Contracts and Consultants	\$24,080	(\$2,040)	\$600
Materials	\$109,089	\$132,183	\$110,011
Utilities	\$39,655	\$6,595	\$32,601
Insurance	\$33,711	\$32,221	\$37,953
Other Expenses	\$259,195	\$285,365	\$243,225
Allocations	\$121,803	\$122,081	\$132,061
Depreciation	\$175,062	\$100,885	\$79,703
Loss on Disposal of Asset		\$62,658	\$13,496
<b>Total Expenditure</b>	<b>\$1,014,341</b>	<b>\$1,015,418</b>	<b>\$885,964</b>
<b>TOTAL OPERATING</b>	<b>\$586,166</b>	<b>\$26,304</b>	<b>\$508,469</b>
<b>TOTAL LAW ORDER &amp; PUBLIC SAFETY</b>	<b>\$586,166</b>	<b>\$26,304</b>	<b>\$508,469</b>

	2015/2016	201/2015	2014/2015
<b>Prv Srv Inspection and Administration</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$6,298)	(\$6,688)	(\$8,530)
<b>Total Revenue</b>	<b>(\$6,298)</b>	<b>(\$6,688)</b>	<b>(\$8,530)</b>
<b>Expenditure</b>			
Employee Costs	\$79,025	\$62,390	\$77,712
Contracts and Consultants		\$39,391	
Materials	\$11,300	\$7,529	\$9,800
Utilities	\$267	\$271	\$3,067
Insurance	\$3,984	\$4,156	\$4,342
Allocations	\$31,009	\$29,595	\$33,288
Depreciation	\$3,024	\$2,772	\$3,024
<b>Total Expenditure</b>	<b>\$128,608</b>	<b>\$146,104</b>	<b>\$131,233</b>
<b>TOTAL OPERATING</b>	<b>\$122,310</b>	<b>\$139,416</b>	<b>\$122,703</b>
<b>Prv Srv Inspection and Administration</b>	<b>\$122,310</b>	<b>\$139,416</b>	<b>\$122,703</b>
	2015/2016	201/2015	2014/2015
<b>Pest Control</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Materials	\$3,000	\$1,603	\$2,075
Allocations	\$7,560	\$6,941	\$8,322
<b>Total Expenditure</b>	<b>\$10,560</b>	<b>\$8,544</b>	<b>\$10,397</b>
<b>TOTAL OPERATING</b>	<b>\$10,560</b>	<b>\$8,544</b>	<b>\$10,397</b>
<b>Pest Control</b>	<b>\$10,560</b>	<b>\$8,544</b>	<b>\$10,397</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Other Health	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating		(\$455)	
Contributions, Reimbursements and Donations		(\$8,095)	
Fees and Charges		(\$1,413)	
<b>Total Revenue</b>		<b>(\$9,962)</b>	
<b>Expenditure</b>			
Employee Costs	\$672	\$1,098	
Contracts and Consultants	\$103,885	\$97,404	\$99,229
Materials	\$9,000	\$8,792	\$9,000
Utilities	\$7,437	\$7,129	\$1,053
Allocations	\$35,245	\$32,309	\$38,281
Depreciation	\$7,932	\$17,931	\$21,408
Loss on Disposal of Asset	\$7,682		
<b>Total Expenditure</b>	<b>\$171,852</b>	<b>\$164,663</b>	<b>\$168,971</b>
<b>TOTAL OPERATING</b>	<b>\$171,852</b>	<b>\$154,701</b>	<b>\$168,971</b>
<b>Other Health</b>	<b>\$171,852</b>	<b>\$154,701</b>	<b>\$168,971</b>
	2015/2016	201/2015	2014/2015
TOTAL HEALTH	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating		(\$455)	
Contributions, Reimbursements and Donations		(\$8,095)	
Fees and Charges	(\$6,298)	(\$8,101)	(\$8,530)
<b>Total Revenue</b>	<b>(\$6,298)</b>	<b>(\$16,650)</b>	<b>(\$8,530)</b>
<b>Expenditure</b>			
Employee Costs	\$79,696	\$63,488	\$77,712
Contracts and Consultants	\$103,885	\$136,795	\$99,229
Materials	\$23,300	\$17,924	\$20,875
Utilities	\$7,704	\$7,399	\$4,120
Insurance	\$3,984	\$4,156	\$4,342
Allocations	\$73,813	\$68,845	\$79,891
Depreciation	\$10,956	\$20,703	\$24,432
Loss on Disposal of Asset	\$7,682		
<b>Total Expenditure</b>	<b>\$311,020</b>	<b>\$319,311</b>	<b>\$310,601</b>
<b>TOTAL OPERATING</b>	<b>\$304,721</b>	<b>\$302,661</b>	<b>\$302,071</b>
<b>TOTAL HEALTH</b>	<b>\$304,721</b>	<b>\$302,661</b>	<b>\$302,071</b>



Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
<b>Other Education</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Contracts and Consultants		\$6,290	\$7,500
<b>Total Expenditure</b>		<b>\$6,290</b>	<b>\$7,500</b>
<b>TOTAL OPERATING</b>		<b>\$6,290</b>	<b>\$7,500</b>
<b>Other Education</b>		<b>\$6,290</b>	<b>\$7,500</b>
	2015/2016	201/2015	2014/2015
<b>Aged and Disabled - other</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating		(\$10,000)	
<b>Total Revenue</b>		<b>(\$10,000)</b>	
<b>Expenditure</b>			
Contracts and Consultants	\$10,000		
<b>Total Expenditure</b>	<b>\$10,000</b>		
<b>TOTAL OPERATING</b>	<b>\$10,000</b>	<b>(\$10,000)</b>	
<b>Aged and Disabled - other</b>	<b>\$10,000</b>	<b>(\$10,000)</b>	

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating		(\$10,000)	
<b>Total Revenue</b>		<b>(\$10,000)</b>	
<b>Expenditure</b>			
Contracts and Consultants	\$10,000	\$6,290	\$7,500
<b>Total Expenditure</b>	<b>\$10,000</b>	<b>\$6,290</b>	<b>\$7,500</b>
<b>TOTAL OPERATING</b>	<b>\$10,000</b>	<b>(\$3,710)</b>	<b>\$7,500</b>
<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>\$10,000</b>	<b>(\$3,710)</b>	<b>\$7,500</b>

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Waste Management - Household	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$838,518)	(\$984,114)	(\$777,115)
<b>Total Revenue</b>	<b>(\$838,518)</b>	<b>(\$984,114)</b>	<b>(\$777,115)</b>
<b>Expenditure</b>			
Employee Costs	\$73,748	\$118,232	\$51,624
Contracts and Consultants	\$490,248	\$310,414	\$480,975
Materials	\$11,500	\$117,376	\$10,500
Utilities	\$757	\$726	\$1,083
Allocations	\$109,322	\$162,506	\$124,268
Depreciation	\$25,766	\$21,483	\$16,189
<b>Total Expenditure</b>	<b>\$711,340</b>	<b>\$730,737</b>	<b>\$684,639</b>
<b>TOTAL OPERATING</b>	<b>(\$127,178)</b>	<b>(\$253,376)</b>	<b>(\$92,476)</b>
<b>Waste Management - Household</b>	<b>(\$127,178)</b>	<b>(\$253,376)</b>	<b>(\$92,476)</b>
	2015/2016	201/2015	2014/2015
Sanitation - Other	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$10,000)	(\$8,673)	(\$30,000)
<b>Total Revenue</b>	<b>(\$10,000)</b>	<b>(\$8,673)</b>	<b>(\$30,000)</b>
<b>Expenditure</b>			
Employee Costs	\$3,541	\$12,119	\$3,437
Contracts and Consultants	\$3,800		\$4,000
Materials		\$3,068	
Allocations	\$59,050	\$60,477	\$64,512
Depreciation			\$2,652
<b>Total Expenditure</b>	<b>\$66,391</b>	<b>\$75,664</b>	<b>\$74,601</b>
<b>TOTAL OPERATING</b>	<b>\$56,391</b>	<b>\$66,991</b>	<b>\$44,601</b>
<b>Sanitation - Other</b>	<b>\$56,391</b>	<b>\$66,991</b>	<b>\$44,601</b>

	2015/2016	201/2015	2014/2015
Sewerage	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Non Operating	(\$562,000)	(\$1,062,051)	
Fees and Charges	(\$108,500)	(\$105,467)	(\$108,500)
<b>Total Revenue</b>	<b>(\$670,500)</b>	<b>(\$1,167,518)</b>	<b>(\$108,500)</b>
<b>Expenditure</b>			
Employee Costs	\$15,345	\$3,488	\$14,895
Materials		\$12	
Other Expenses	\$46,000	\$42,850	\$46,000
Allocations	\$20,020	\$13,146	\$19,906
<b>Total Expenditure</b>	<b>\$81,365</b>	<b>\$59,496</b>	<b>\$80,801</b>
<b>TOTAL OPERATING</b>	<b>(\$589,135)</b>	<b>(\$1,108,022)</b>	<b>(\$27,699)</b>
<b>Sewerage</b>	<b>(\$589,135)</b>	<b>(\$1,108,022)</b>	<b>(\$27,699)</b>
	2015/2016	201/2015	2014/2015
Protection of the Environment	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$14,200)	(\$9,327)	(\$14,200)
<b>Total Revenue</b>	<b>(\$14,200)</b>	<b>(\$9,327)</b>	<b>(\$14,200)</b>
<b>Expenditure</b>			
Employee Costs			\$18,200
Contracts and Consultants	\$8,200	\$9,073	\$8,200
Materials	\$6,000	\$5,363	\$6,000
Insurance	\$426		
Other Expenses		\$26,000	
Allocations	\$10,584	\$9,717	\$11,651
<b>Total Expenditure</b>	<b>\$25,210</b>	<b>\$50,153</b>	<b>\$44,051</b>
<b>TOTAL OPERATING</b>	<b>\$11,010</b>	<b>\$40,826</b>	<b>\$29,851</b>
<b>Protection of the Environment</b>	<b>\$11,010</b>	<b>\$40,826</b>	<b>\$29,851</b>

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

<b>Town Planning</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$5,000)	(\$1,301)	(\$5,000)
Fees and Charges	(\$147,390)	(\$229,931)	(\$137,390)
<b>Total Revenue</b>	<b>(\$152,390)</b>	<b>(\$231,233)</b>	<b>(\$142,390)</b>
<b>Expenditure</b>			
Employee Costs	\$235,136	\$199,864	\$178,968
Contracts and Consultants	\$40,000	\$12,979	\$40,000
Materials	\$13,000	\$26,866	\$13,000
Utilities	\$4,201	\$713	\$7,104
Insurance	\$6,079	\$6,252	\$6,387
Other Expenses	\$26,000		\$26,000
Allocations	\$56,287	\$52,892	\$58,254
Depreciation	\$3,252	\$2,981	\$3,048
Loss on Disposal of Asset	\$7,682		
<b>Total Expenditure</b>	<b>\$391,636</b>	<b>\$302,546</b>	<b>\$332,761</b>
<b>TOTAL OPERATING</b>	<b>\$239,246</b>	<b>\$71,313</b>	<b>\$190,371</b>
<b>Town Planning</b>	<b>\$239,246</b>	<b>\$71,313</b>	<b>\$190,371</b>
<b>Drainage</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Employee Costs	\$4,722		
Allocations	\$6,160		
Depreciation	\$114,348	\$13,739	\$14,988
<b>Total Expenditure</b>	<b>\$125,229</b>	<b>\$13,739</b>	<b>\$14,988</b>
<b>TOTAL OPERATING</b>	<b>\$125,229</b>	<b>\$13,739</b>	<b>\$14,988</b>
<b>Drainage</b>	<b>\$125,229</b>	<b>\$13,739</b>	<b>\$14,988</b>
<b>Stormwater</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Allocations	\$15,119	\$13,881	\$16,644
<b>Total Expenditure</b>	<b>\$15,119</b>	<b>\$13,881</b>	<b>\$16,644</b>
<b>TOTAL OPERATING</b>	<b>\$15,119</b>	<b>\$13,881</b>	<b>\$16,644</b>
<b>Stormwater</b>	<b>\$15,119</b>	<b>\$13,881</b>	<b>\$16,644</b>

	2015/2016	201/2015	2014/2015
Other Community Amenities	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$13,153)	(\$16,076)	(\$13,153)
Fees and Charges	(\$2,000)	(\$1,654)	(\$2,000)
<b>Total Revenue</b>	<b>(\$15,153)</b>	<b>(\$17,730)</b>	<b>(\$15,153)</b>
<b>Expenditure</b>			
Employee Costs	\$121,067	\$152,058	\$115,676
Contracts and Consultants	\$26,777	\$2,699	\$20,872
Materials	\$191,132	\$144,224	\$228,369
Utilities	\$21,891	\$21,734	\$21,478
Insurance	\$2,458	\$2,637	\$2,637
Other Expenses	\$36,826	\$34,982	\$33,054
Allocations	\$77,144	\$72,939	\$78,454
Depreciation	\$76,377	\$109,969	\$147,738
<b>Total Expenditure</b>	<b>\$553,673</b>	<b>\$541,242</b>	<b>\$648,278</b>
<b>TOTAL OPERATING</b>	<b>\$538,520</b>	<b>\$523,512</b>	<b>\$633,126</b>
<b>Other Community Amenities</b>	<b>\$538,520</b>	<b>\$523,512</b>	<b>\$633,126</b>
	2015/2016	201/2015	2014/2015
TOTAL COMMUNITY AMENITIES	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Non Operating	(\$562,000)	(\$1,062,051)	
Contributions, Reimbursements and Donations	(\$32,353)	(\$26,705)	(\$32,353)
Fees and Charges	(\$1,106,408)	(\$1,329,839)	(\$1,055,005)
<b>Total Revenue</b>	<b>(\$1,700,761)</b>	<b>(\$2,418,595)</b>	<b>(\$1,087,358)</b>
<b>Expenditure</b>			
Employee Costs	\$453,558	\$485,762	\$382,800
Contracts and Consultants	\$569,025	\$335,166	\$554,048
Materials	\$221,632	\$296,909	\$257,869
Utilities	\$26,849	\$23,173	\$29,665
Insurance	\$8,964	\$8,889	\$9,024
Other Expenses	\$108,826	\$103,832	\$105,054
Allocations	\$353,685	\$385,558	\$373,688
Depreciation	\$219,743	\$148,172	\$184,615
Loss on Disposal of Asset	\$7,682		
<b>Total Expenditure</b>	<b>\$1,969,964</b>	<b>\$1,787,459</b>	<b>\$1,896,763</b>
<b>TOTAL OPERATING</b>	<b>\$269,203</b>	<b>(\$631,136)</b>	<b>\$809,405</b>
<b>TOTAL COMMUNITY AMENITIES</b>	<b>\$269,203</b>	<b>(\$631,136)</b>	<b>\$809,405</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Public Halls and Civic Centres	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Non Operating	(\$237,198)		
Contributions, Reimbursements and Donations	(\$28,181)	(\$17,317)	(\$11,368)
Fees and Charges	(\$71,170)	(\$12,181)	(\$64,364)
<b>Total Revenue</b>	<b>(\$336,549)</b>	<b>(\$29,498)</b>	<b>(\$75,732)</b>
<b>Expenditure</b>			
Employee Costs	\$19,411	\$16,954	\$10,754
Contracts and Consultants	\$114,217	\$5,155	\$82,048
Materials	\$18,000	\$67,583	\$18,000
Utilities	\$91,823	\$17,197	\$30,768
Insurance	\$112,440	\$125,577	\$129,933
Interest	\$7,560	\$7,821	\$8,056
Other Expenses	\$41,200	\$41,200	\$41,200
Allocations	\$54,981	\$52,185	\$53,050
Depreciation	\$34,452	\$168,266	\$203,123
<b>Total Expenditure</b>	<b>\$494,085</b>	<b>\$501,939</b>	<b>\$576,933</b>
<b>TOTAL OPERATING</b>	<b>\$157,536</b>	<b>\$472,441</b>	<b>\$501,200</b>
<b>Public Halls and Civic Centres</b>	<b>\$157,536</b>	<b>\$472,441</b>	<b>\$501,200</b>
	2015/2016	201/2015	2014/2015
Swimming Areas and Beaches	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$7,000)	(\$28,000)	(\$35,000)
Grants and Subsidies Non Operating		(\$7,553)	(\$7,553)
Contributions, Reimbursements and Donations		(\$4,000)	
<b>Total Revenue</b>	<b>(\$7,000)</b>	<b>(\$39,553)</b>	<b>(\$42,553)</b>
<b>Expenditure</b>			
Employee Costs	\$6,728	\$1,672	\$5,958
Contracts and Consultants	\$29,062	\$45,000	\$56,500
Materials		\$776	
Utilities	\$9,978	\$13,788	\$8,919
Insurance	\$952	\$850	\$850
Allocations	\$46,577	\$37,034	\$49,572
Depreciation	\$5,656	\$1,598	\$750
<b>Total Expenditure</b>	<b>\$98,953</b>	<b>\$100,719</b>	<b>\$122,549</b>
<b>TOTAL OPERATING</b>	<b>\$91,953</b>	<b>\$61,165</b>	<b>\$79,996</b>
<b>Swimming Areas and Beaches</b>	<b>\$91,953</b>	<b>\$61,165</b>	<b>\$79,996</b>

	2015/2016	201/2015	2014/2015
Other Recreation and Sport	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Rates	(\$114,719)	(\$115,608)	(\$114,718)
Grants and Subsidies Operating	(\$37,500)	(\$44,000)	(\$37,500)
Grants and Subsidies Non Operating	(\$375,000)	(\$399,900)	(\$399,900)
Contributions, Reimbursements and Donations	(\$62,219)	(\$69,030)	(\$69,197)
Fees and Charges	(\$70)	(\$89)	(\$70)
<b>Total Revenue</b>	<b>(\$589,508)</b>	<b>(\$628,627)</b>	<b>(\$621,385)</b>
<b>Expenditure</b>			
Employee Costs	\$350,465	\$303,922	\$402,480
Contracts and Consultants	\$385,491	\$11,226	\$455,025
Materials	\$63,459	\$382,476	\$68,183
Utilities	\$39,679	\$40,843	\$42,097
Interest	\$14,988	\$20,748	\$21,267
Allocations	\$467,476	\$412,504	\$557,545
Depreciation	\$567,112	\$685,960	\$368,172
<b>Total Expenditure</b>	<b>\$1,888,670</b>	<b>\$1,857,678</b>	<b>\$1,914,768</b>
<b>TOTAL OPERATING</b>	<b>\$1,299,162</b>	<b>\$1,229,051</b>	<b>\$1,293,383</b>
<b>Other Recreation and Sport</b>	<b>\$1,299,162</b>	<b>\$1,229,051</b>	<b>\$1,293,383</b>
	2015/2016	201/2015	2014/2015
Television and Radio Rebroadcast	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$8,211)	(\$8,211)	(\$7,896)
<b>Total Revenue</b>	<b>(\$8,211)</b>	<b>(\$8,211)</b>	<b>(\$7,896)</b>
<b>Expenditure</b>			
Employee Costs	\$3,195		\$4,168
Contracts and Consultants	\$23,299	\$17,167	\$22,297
Materials		\$9,072	\$5,750
Allocations	\$36,213	\$30,538	\$40,263
Depreciation	\$10,576	\$9,834	\$10,724
<b>Total Expenditure</b>	<b>\$73,282</b>	<b>\$66,611</b>	<b>\$83,202</b>
<b>TOTAL OPERATING</b>	<b>\$65,071</b>	<b>\$58,399</b>	<b>\$75,306</b>
<b>Television and Radio Rebroadcast</b>	<b>\$65,071</b>	<b>\$58,399</b>	<b>\$75,306</b>



## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

<b>Libraries</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$2,700)	(\$6)	(\$200)
<b>Total Revenue</b>	<b>(\$2,700)</b>	<b>(\$6)</b>	<b>(\$200)</b>
<b>Expenditure</b>			
Employee Costs	\$66,805	\$25,136	\$65,019
Contracts and Consultants	\$4,260		\$4,260
Materials	\$4,420	\$6,393	\$3,163
Utilities	\$1,420	\$781	\$1,385
Insurance	\$951	\$1,020	\$1,020
Allocations	\$91,559	\$41,643	\$95,868
Depreciation	\$360	\$333	\$612
<b>Total Expenditure</b>	<b>\$169,775</b>	<b>\$75,307</b>	<b>\$171,328</b>
<b>TOTAL OPERATING</b>	<b>\$167,075</b>	<b>\$75,301</b>	<b>\$171,128</b>
<b>Libraries</b>	<b>\$167,075</b>	<b>\$75,301</b>	<b>\$171,128</b>
<b>Other Culture</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Employee Costs	\$5,194	\$1,871	\$5,041
Contracts and Consultants	\$300		\$500
Materials	\$7,000	\$3,252	\$5,500
Utilities	\$230	\$219	\$551
Allocations	\$17,360	\$11,486	\$18,388
Depreciation	\$10,967	\$7,205	\$8,522
<b>Total Expenditure</b>	<b>\$41,050</b>	<b>\$24,033</b>	<b>\$38,502</b>
<b>TOTAL OPERATING</b>	<b>\$41,050</b>	<b>\$24,033</b>	<b>\$38,502</b>
<b>Other Culture</b>	<b>\$41,050</b>	<b>\$24,033</b>	<b>\$38,502</b>

	2015/2016	201/2015	2014/2015
TOTAL RECREATION & CULTURE	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Rates	(\$114,719)	(\$115,608)	(\$114,718)
Grants and Subsidies Operating	(\$44,500)	(\$72,000)	(\$72,500)
Grants and Subsidies Non Operating	(\$612,198)	(\$407,453)	(\$407,453)
Contributions, Reimbursements and Donations	(\$93,100)	(\$90,353)	(\$80,765)
Fees and Charges	(\$79,451)	(\$20,481)	(\$72,330)
<b>Total Revenue</b>	<b>(\$943,968)</b>	<b>(\$705,896)</b>	<b>(\$747,766)</b>
<b>Expenditure</b>			
Employee Costs	\$451,798	\$349,556	\$493,421
Contracts and Consultants	\$556,629	\$78,547	\$620,630
Materials	\$92,879	\$469,553	\$100,596
Utilities	\$143,130	\$72,828	\$83,720
Insurance	\$114,343	\$127,448	\$131,803
Interest	\$22,548	\$28,568	\$29,322
Other Expenses	\$41,200	\$41,200	\$41,200
Allocations	\$714,165	\$585,390	\$814,686
Depreciation	\$629,123	\$873,196	\$591,903
<b>Total Expenditure</b>	<b>\$2,765,815</b>	<b>\$2,626,286</b>	<b>\$2,907,282</b>
<b>TOTAL OPERATING</b>	<b>\$1,821,847</b>	<b>\$1,920,391</b>	<b>\$2,159,515</b>
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$1,821,847</b>	<b>\$1,920,391</b>	<b>\$2,159,515</b>
	2015/2016	201/2015	2014/2015
Streets Roads Bridges Depots Maint	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$188,528)	(\$177,764)	(\$171,347)
Grants and Subsidies Non Operating	(\$3,887,902)	(\$3,058,019)	(\$3,573,900)
Contributions, Reimbursements and Donations	(\$228,500)		(\$114,500)
Fees and Charges			(\$227,273)
<b>Total Revenue</b>	<b>(\$4,304,930)</b>	<b>(\$3,235,783)</b>	<b>(\$4,087,020)</b>
<b>Expenditure</b>			
Employee Costs	\$308,839	\$236,161	\$231,988
Contracts and Consultants	\$640,561	\$39,222	\$473,980
Materials	\$20,100	\$243,491	\$18,500
Utilities	\$205,834	\$198,541	\$204,831
Other Expenses	\$3,000	\$1,485	\$3,000
Allocations	\$723,062	\$761,931	\$666,542
Depreciation	\$3,136,696	\$1,598,761	\$1,728,791
<b>Total Expenditure</b>	<b>\$5,038,092</b>	<b>\$3,079,591</b>	<b>\$3,327,631</b>
<b>TOTAL OPERATING</b>	<b>\$733,161</b>	<b>(\$156,193)</b>	<b>(\$759,388)</b>
<b>Streets Roads Bridges Depots Maint</b>	<b>\$733,161</b>	<b>(\$156,193)</b>	<b>(\$759,388)</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Parking Services	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Expenditure</b>			
Employee Costs		\$72	
Allocations		\$43	
<b>Total Expenditure</b>		<b>\$115</b>	
<b>TOTAL OPERATING</b>		<b>\$115</b>	
<b>Parking Services</b>		<b>\$115</b>	
	2015/2016	201/2015	2014/2015
Airfields	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating		(\$49,105)	
Grants and Subsidies Non Operating			(\$29,000)
Fees and Charges	(\$9,672)	(\$4,808)	(\$16,515)
<b>Total Revenue</b>	<b>(\$9,672)</b>	<b>(\$53,913)</b>	<b>(\$45,515)</b>
<b>Expenditure</b>			
Employee Costs	\$4,013	\$10,959	\$3,896
Contracts and Consultants	\$5,500		\$6,000
Materials	\$4,460	\$37,732	\$4,460
Utilities	\$2,971	\$2,829	\$2,511
Allocations	\$22,082	\$26,068	\$24,116
Depreciation	\$121,868	\$25,069	\$23,773
<b>Total Expenditure</b>	<b>\$160,894</b>	<b>\$102,657</b>	<b>\$64,756</b>
<b>TOTAL OPERATING</b>	<b>\$151,222</b>	<b>\$48,744</b>	<b>\$19,241</b>
<b>Airfields</b>	<b>\$151,222</b>	<b>\$48,744</b>	<b>\$19,241</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
Road Plant Purchase	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Profit on Disposal of Asset			(\$15,000)
<b>Total Revenue</b>			<b>(\$15,000)</b>
<b>Expenditure</b>			
Depreciation	\$52,140	\$14,605	
Loss on Disposal of Asset	\$170,193	\$86,491	\$113,573
<b>Total Expenditure</b>	<b>\$222,333</b>	<b>\$101,096</b>	<b>\$113,573</b>
<b>TOTAL OPERATING</b>	<b>\$222,333</b>	<b>\$101,096</b>	<b>\$98,573</b>
Road Plant Purchase	\$222,333	\$101,096	\$98,573
	2015/2016	201/2015	2014/2015
TOTAL TRANSPORT	Budget	Actual	Budget
<b>OPERATING</b>			
<b>Revenue</b>			
Grants and Subsidies Operating	(\$188,528)	(\$226,869)	(\$171,347)
Grants and Subsidies Non Operating	(\$3,887,902)	(\$3,058,019)	(\$3,602,900)
Contributions, Reimbursements and Donations	(\$228,500)		(\$114,500)
Profit on Disposal of Asset			(\$15,000)
Fees and Charges	(\$9,672)	(\$4,808)	(\$243,788)
<b>Total Revenue</b>	<b>(\$4,314,602)</b>	<b>(\$3,289,696)</b>	<b>(\$4,147,535)</b>
<b>Expenditure</b>			
Employee Costs	\$312,852	\$247,192	\$235,883
Contracts and Consultants	\$646,061	\$39,222	\$479,980
Materials	\$24,560	\$281,223	\$22,960
Utilities	\$208,805	\$201,370	\$207,342
Other Expenses	\$3,000	\$1,485	\$3,000
Allocations	\$745,144	\$788,042	\$690,658
Depreciation	\$3,310,704	\$1,638,435	\$1,752,564
Loss on Disposal of Asset	\$170,193	\$86,491	\$113,573
<b>Total Expenditure</b>	<b>\$5,421,319</b>	<b>\$3,283,459</b>	<b>\$3,505,960</b>
<b>TOTAL OPERATING</b>	<b>\$1,106,717</b>	<b>(\$6,237)</b>	<b>(\$641,575)</b>
<b>TOTAL TRANSPORT</b>	<b>\$1,106,717</b>	<b>(\$6,237)</b>	<b>(\$641,575)</b>

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

<b>Rural Services</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Employee Costs	\$1,255		\$1,218
Contracts and Consultants	\$5,000		\$10,000
Materials	\$1,000		\$1,000
Allocations	\$50,846	\$22,210	\$29,270
<b>Total Expenditure</b>	<b>\$58,101</b>	<b>\$22,210</b>	<b>\$41,488</b>
<b>TOTAL OPERATING</b>	<b>\$58,101</b>	<b>\$22,210</b>	<b>\$41,488</b>
<b>Rural Services</b>	<b>\$58,101</b>	<b>\$22,210</b>	<b>\$41,488</b>
<b>Tourism and Area Promotion</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$113,066)	(\$90,073)	(\$95,866)
<b>Total Revenue</b>	<b>(\$113,066)</b>	<b>(\$90,073)</b>	<b>(\$95,866)</b>
<b>Expenditure</b>			
Employee Costs	\$97,958	\$94,588	\$101,181
Contracts and Consultants	\$200		\$500
Materials	\$137,259	\$11,630	\$90,689
Utilities	\$2,000		\$2,917
Insurance	\$196	\$210	\$210
Allocations	\$67,824	\$61,935	\$73,406
Depreciation	\$45,967	\$10,274	\$11,208
<b>Total Expenditure</b>	<b>\$351,403</b>	<b>\$178,638</b>	<b>\$280,111</b>
<b>TOTAL OPERATING</b>	<b>\$238,337</b>	<b>\$88,565</b>	<b>\$184,245</b>
<b>Tourism and Area Promotion</b>	<b>\$238,337</b>	<b>\$88,565</b>	<b>\$184,245</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
<b>Building Control</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$200)		(\$200)
Fees and Charges	(\$41,550)	(\$51,430)	(\$46,550)
Other Revenue	(\$999)		(\$999)
<b>Total Revenue</b>	<b>(\$42,749)</b>	<b>(\$51,430)</b>	<b>(\$47,749)</b>
<b>Expenditure</b>			
Employee Costs	\$148,672	\$150,345	\$149,305
Contracts and Consultants	\$3,605	\$31	\$7,505
Materials	\$13,900	\$8,924	\$13,900
Utilities	\$984	\$1,352	\$2,764
Insurance	\$5,453	\$5,312	\$5,584
Allocations	\$56,253	\$51,059	\$59,100
Depreciation	\$12,204	\$11,187	\$14,702
Loss on Disposal of Asset	\$7,182		
<b>Total Expenditure</b>	<b>\$248,253</b>	<b>\$228,210</b>	<b>\$252,860</b>
<b>TOTAL OPERATING</b>	<b>\$205,503</b>	<b>\$176,779</b>	<b>\$205,110</b>
<b>Building Control</b>	<b>\$205,503</b>	<b>\$176,779</b>	<b>\$205,110</b>
	2015/2016	201/2015	2014/2015
<b>Other Economic Services</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$500)	(\$2,658)	(\$500)
Fees and Charges	(\$14,682)	(\$38,275)	(\$14,682)
<b>Total Revenue</b>	<b>(\$15,182)</b>	<b>(\$40,933)</b>	<b>(\$15,182)</b>
<b>Expenditure</b>			
Employee Costs	\$1,180	\$52	\$1,146
Contracts and Consultants	\$300		\$500
Materials	\$13,682	\$32,052	\$13,682
Utilities	\$12,534	\$11,937	\$14,000
Allocations	\$13,636	\$11,150	\$14,846
Depreciation		\$3,667	
<b>Total Expenditure</b>	<b>\$41,332</b>	<b>\$58,858</b>	<b>\$44,174</b>
<b>TOTAL OPERATING</b>	<b>\$26,150</b>	<b>\$17,925</b>	<b>\$28,992</b>
<b>Other Economic Services</b>	<b>\$26,150</b>	<b>\$17,925</b>	<b>\$28,992</b>

	2015/2016	201/2015	2014/2015
<b>TOTAL ECONOMIC SERVICES</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$700)	(\$2,658)	(\$700)
Fees and Charges	(\$169,298)	(\$179,778)	(\$157,098)
Other Revenue	(\$999)		(\$999)
<b>Total Revenue</b>	<b>(\$170,997)</b>	<b>(\$182,436)</b>	<b>(\$158,797)</b>
<b>Expenditure</b>			
Employee Costs	\$249,064	\$244,985	\$252,850
Contracts and Consultants	\$9,105	\$31	\$18,505
Materials	\$165,841	\$52,607	\$119,271
Utilities	\$15,518	\$13,289	\$19,681
Insurance	\$5,649	\$5,522	\$5,794
Allocations	\$188,559	\$146,353	\$176,623
Depreciation	\$58,171	\$25,128	\$25,910
Loss on Disposal of Asset	\$7,182		
<b>Total Expenditure</b>	<b>\$699,088</b>	<b>\$487,916</b>	<b>\$618,633</b>
<b>TOTAL OPERATING</b>	<b>\$528,091</b>	<b>\$305,479</b>	<b>\$459,836</b>
<b>TOTAL ECONOMIC SERVICES</b>	<b>\$528,091</b>	<b>\$305,479</b>	<b>\$459,836</b>

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

<b>Private Works</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Fees and Charges	(\$12,500)	(\$64,500)	(\$12,500)
<b>Total Revenue</b>	<b>(\$12,500)</b>	<b>(\$64,500)</b>	<b>(\$12,500)</b>
<b>Expenditure</b>			
Employee Costs		\$2,695	
Materials	\$12,000	\$33,749	\$12,000
Allocations		\$2,791	
<b>Total Expenditure</b>	<b>\$12,000</b>	<b>\$39,235</b>	<b>\$12,000</b>
<b>TOTAL OPERATING</b>	<b>(\$500)</b>	<b>(\$25,265)</b>	<b>(\$500)</b>
<b>Private Works</b>	<b>(\$500)</b>	<b>(\$25,265)</b>	<b>(\$500)</b>
<b>Land Development Scheme</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Expenditure</b>			
Employee Costs		\$471	
Other Expenses	\$50,000		\$50,000
Allocations		\$7	
<b>Total Expenditure</b>	<b>\$50,000</b>	<b>\$477</b>	<b>\$50,000</b>
<b>TOTAL OPERATING</b>	<b>\$50,000</b>	<b>\$477</b>	<b>\$50,000</b>
<b>Land Development Scheme</b>	<b>\$50,000</b>	<b>\$477</b>	<b>\$50,000</b>



Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

	2015/2016	201/2015	2014/2015
<b>Plant Operations</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$1,000)	(\$3,469)	(\$1,000)
Profit on Disposal of Asset		(\$2,351)	
Fees and Charges	(\$3,400)		(\$3,400)
Other Revenue	(\$34,000)	(\$36,086)	(\$34,000)
<b>Total Revenue</b>	<b>(\$38,400)</b>	<b>(\$41,905)</b>	<b>(\$38,400)</b>
<b>Expenditure</b>			
Employee Costs	\$76,544	\$73,684	\$75,037
Materials	\$591,100	\$605,422	\$596,100
Insurance	\$50,362	\$54,197	\$70,088
Allocations	(\$1,228,245)	(\$1,000,178)	(\$1,053,819)
Depreciation	\$277,296	\$262,940	\$298,008
Loss on Disposal of Asset		\$17,500	
<b>Total Expenditure</b>	<b>(\$232,943)</b>	<b>\$13,565</b>	<b>(\$14,586)</b>
<b>TOTAL OPERATING</b>	<b>(\$271,343)</b>	<b>(\$28,340)</b>	<b>(\$52,986)</b>
<b>Plant Operations</b>	<b>(\$271,343)</b>	<b>(\$28,340)</b>	<b>(\$52,986)</b>
	2015/2016	201/2015	2014/2015
<b>Public Works Overheads</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$500)	(\$4,646)	(\$500)
Fees and Charges	(\$20,000)		(\$20,000)
<b>Total Revenue</b>	<b>(\$20,500)</b>	<b>(\$4,646)</b>	<b>(\$20,500)</b>
<b>Expenditure</b>			
Employee Costs	\$824,938	\$753,132	\$629,609
Contracts and Consultants	\$12,645		\$16,645
Materials	\$3,965	\$15,074	\$2,000
Utilities	\$9,090	\$8,983	\$11,556
Insurance	\$101,632	\$104,953	\$99,224
Allocations	(\$841,313)	(\$758,194)	(\$724,317)
Depreciation	\$57,384	\$52,602	\$66,806
Loss on Disposal of Asset	\$5,545		
<b>Total Expenditure</b>	<b>\$173,886</b>	<b>\$176,550</b>	<b>\$101,523</b>
<b>TOTAL OPERATING</b>	<b>\$153,386</b>	<b>\$171,904</b>	<b>\$81,023</b>
<b>Public Works Overheads</b>	<b>\$153,386</b>	<b>\$171,904</b>	<b>\$81,023</b>

## Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

<b>Unclassified</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$1,120)	(\$1,169)	(\$1,369)
Service Charges		(\$24,145)	(\$24,145)
<b>Total Revenue</b>	<b>(\$1,120)</b>	<b>(\$25,313)</b>	<b>(\$25,513)</b>
<b>Expenditure</b>			
Interest	\$920	\$2,242	\$2,259
Allocations	\$36,287	\$33,315	\$39,945
Depreciation	\$229,932	\$210,771	\$234,722
<b>Total Expenditure</b>	<b>\$267,138</b>	<b>\$246,328</b>	<b>\$276,926</b>
<b>TOTAL OPERATING</b>	<b>\$266,019</b>	<b>\$221,014</b>	<b>\$251,413</b>
<b>Unclassified</b>	<b>\$266,019</b>	<b>\$221,014</b>	<b>\$251,413</b>
<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	<b>2015/2016 Budget</b>	<b>201/2015 Actual</b>	<b>2014/2015 Budget</b>
<b>OPERATING</b>			
<b>Revenue</b>			
Contributions, Reimbursements and Donations	(\$2,620)	(\$9,284)	(\$2,869)
Profit on Disposal of Asset		(\$2,351)	
Service Charges		(\$24,145)	(\$24,145)
Fees and Charges	(\$35,900)	(\$64,500)	(\$35,900)
Other Revenue	(\$34,000)	(\$36,086)	(\$34,000)
<b>Total Revenue</b>	<b>(\$72,520)</b>	<b>(\$136,365)</b>	<b>(\$96,913)</b>
<b>Expenditure</b>			
Employee Costs	\$901,482	\$829,982	\$704,645
Contracts and Consultants	\$12,645		\$16,645
Materials	\$607,065	\$654,245	\$610,100
Utilities	\$9,090	\$8,983	\$11,556
Insurance	\$151,994	\$159,151	\$169,312
Interest	\$920	\$2,242	\$2,259
Other Expenses	\$50,000		\$50,000
Allocations	(\$2,033,271)	(\$1,722,260)	(\$1,738,190)
Depreciation	\$564,612	\$526,313	\$599,536
Loss on Disposal of Asset	\$5,545	\$17,500	
<b>Total Expenditure</b>	<b>\$270,082</b>	<b>\$476,157</b>	<b>\$425,863</b>
<b>TOTAL OPERATING</b>	<b>\$197,562</b>	<b>\$339,792</b>	<b>\$328,950</b>
<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	<b>\$197,562</b>	<b>\$339,792</b>	<b>\$328,950</b>

**Note 2 – Operating Revenues & Expenses**

**SHIRE OF DANDARAGAN**  
**BUDGET NOTE 2**  
**OPERATING REVENUES AND EXPENSES**  
for the year ended 30 June 2016

Description	Note	2015/2016 Budget	2014 / 2015 Actual	2014/2015 Budget
<b>2. OPERATING REVENUES AND EXPENSES</b>				
(a) Result from Ordinary Activities				
The result from ordinary activities includes:				
(i) Charging as an Expense:				
<b>Depreciation</b>				
<b>By Program</b>				
Governance		58,440	142,961	313,780
Law Order and Public Safety		175,062	100,885	79,703
Health		10,956	20,703	24,432
Community Amenities		219,743	148,172	184,615
Recreation and Culture		629,123	873,196	591,903
Transport		3,310,704	1,638,435	1,752,564
Economic Services		58,171	25,128	25,910
Other Property and Services		564,612	526,313	599,536
		5,026,812	3,475,793	3,572,443
<b>By Class</b>				
Land and Buildings		503,340	836,075	1,183,582
Plant and Equipment		497,808	406,828	400,308
Furniture and Equipment		108,960	99,998	111,168
Infrastructure - Roads		2,863,000	1,502,702	1,605,261
Infrastructure - Parks and Reserves		143,410	456,909	98,292
Infrastructure - Other		910,293	173,281	173,832
		5,026,812	3,475,793	3,572,443
<b>Borrowing Costs (Interest)</b>				
Accrued Interest Adjustment		0	(1,874)	0
Debentures	5(a)	47,899	58,925	58,925
		47,899	57,051	58,925
(ii) Crediting as Revenue:				
<b>Interest Earnings</b>				
Investments				
- Municipal Fund		(25,000)	(31,832)	(50,000)
- Reserve Fund		(200,000)	(242,623)	(270,000)
Other Interest Revenue		(42,000)	(41,365)	(41,000)
		(267,000)	(315,819)	(361,000)

**Note 3 – Acquisition of Assets**

**SHIRE OF DANDARAGAN  
BUDGET NOTE 3  
ACQUISITION OF ASSETS  
for the year ended 30 June 2016**

Description	2015/2016 Budget
<b>3. ACQUISITION OF ASSETS</b>	
The following assets are budgeted to be acquired during the year	
<b>BY PROGRAM</b>	
<b>Governance</b>	
Land and Buildings	178,800
Plant and Equipment	92,728
Furniture and Equipment	8,000
<b>Law Order &amp; Public Safety</b>	
Land and Buildings	9,000
<b>Health</b>	
Plant and Equipment	34,636
<b>Community Amenities</b>	
Land and Buildings	66,742
Plant and Equipment	34,636
Infrastructure - Other	4,876,996
Infrastructure - Parks and Reserves	500
<b>Recreation and Culture</b>	
Land and Buildings	924,290
Furniture and Equipment	47,450
Infrastructure - Parks and Reserves	1,175,720
Infrastructure - Other	7,200
<b>Transport</b>	
Land and Buildings	77,654
Plant and Equipment	918,314
Infrastructure - Roads	5,945,674
Infrastructure - Parks and Reserves	71,750
Infrastructure - Other	301,000
<b>Economic Services</b>	
Plant and Equipment	34,636
<b>Other Property and Services</b>	
Land and Buildings	41,948
Plant and Equipment	39,909
	14,887,584
<b>BY CLASS</b>	
Land and Buildings	1,298,434
Plant and Equipment	1,154,859
Furniture and Equipment	55,450
Infrastructure - Roads	5,945,674
Infrastructure - Parks and Reserves	1,247,970
Infrastructure - Other	5,185,196
	14,887,584

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

# Shire of Dandaragan

## Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

**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 Budget (14/15)	Other/ Drainage/Footpath Budget (14/15)
<b>Governance</b>							
Jurien Administration Centre - Office Renovations	171000	171,000					
Kitchen Mod Pinetree	7800	7,800					
Admin Vehicle	55455		55,455				
Admin Vehicle	37273		37,273				
Computer Changeover	8000			8,000			
<b>Health</b>							
Admin Vehicle	34636		34,636				
<b>Law Order &amp; Public Safety</b>							
Canover BFB floor	9000	9,000					
<b>Community Amenities</b>							
Cervantes Waste Transfer Door	6240	6,240					
Catalonia Park Toilet Upgrade - R4R CLGF Individual 12/13.	48586	48,586					
Dobbyn Park - New Septic Tank	5116	5,116					
Badgingarra Toilet	5000	5,000					
Dandaragan Toilet	1800	1,800					
Sewer Project	4856996						4,856,996
Cervantes Transfer Fence	20000						20,000
Gazebo - JB Cemetery	500				500		
Admin Vehicle	34636		34,636				
<b>Transport</b>							
Jurien Bay Airstrip Modifications RFDS	37654	37,654					
Footpaths	250000						250,000
RSL carpark	36000						36,000
Renew Cervantes Entry Statement	15000						15,000
Jurien Entry Statements - Nth & Sth	71750				71,750		
Cantabilling Road	122897					122,897	
Agaton Road	130649					130,649	
Coalara Road	122000					122,000	
Goonderdoo Road	140544					140,544	
Kayanaba Road	125368					125,368	
Waddi Road	71975					71,975	
Dandaragan Road	284740					284,740	
Sandy Cape Road	50000					50,000	
Jurien East Road	362000					362,000	
Mimegarra Road	3263626					3,263,626	
Leseuer Drive	455000					455,000	
Hammersley Street	150000					150,000	
Meagher Drive	40000					40,000	
Corunna Road	200000					200,000	
Ocean View Parade	49143					49,143	
Cervantes Drainage	25000					25,000	
Lesueur Drive	177031					177,031	
Casuarine Crescent	145700					145,700	
Aragon Street Drainage	30000					30,000	

Shire of Dandaragan

Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

**Note 3 additional information continued**

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 Budget (14/15)	Other/ Drainage/Footpath Budget (14/15)
Grader	350000		350,000				
Water Tanker	60000		60,000				
Tractor	72727		72,727				
Pig Trailer	70000		70,000				
Loader	50000		50,000				
Ride On Mower	7200		7,200				
Utility	30000		30,000				
Utility	30000		30,000				
Road Patrol truck	90000		90,000				
7 year truck	70000		70,000				
Silvan Spray Unit	2400		2,400				
Bitumen Emulsion Sprayer	13000		13,000				
Flail Mower	23000		23,000				
Fuel Trailer	1500		1,500				
Flatbed Trailer DN	9500		9,500				
Flatbed Trailer JB	9500		9,500				
Chipper	29487		29,487				
Dandaragan Depot OSH Mods	40000	40,000					
<b>Recreation and Culture</b>							
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	42234	42,234					
Cervantes Community Centre lower level roof gutters	2475	2,475					
Dandaragan Community Centre lower level roof repairs	3600	3,600					
JCC - Kitchen Refurbishment	50000	50,000					
JCC - Relocate HWS	2600	2,600					
JCC - Re-tile & refurbish plumbing in changerooms	30000	30,000					
CCC Renewal Project	667106	667,106					
Civic Centre	9000	9,000					
Badgingarra CC	3600	3,600					
Jurien CC	13000	13,000					
Cervantes CC	2100	2,100					
Baudin Park Playground Equipment	45000			45,000			
JB Tennis Club drainage solution	7200						7,200
Jurien Foreshore Extension	534648				534,648		
Jurien Foreshore Enhancement	216776				216,776		
Tree Box Solution	30000				30,000		
Dobbyn Park Stage	3840				3,840		
JC Grieve - Playground Lighting	3456				3,456		
Jurien Bay Cricket Nets	12000				12,000		
Sandy Cape Project	375000				375,000		
Mindray BeneHeart Defibrillator	2450			2,450			
Admin Vehicle	34636		34,636				
<b>Other Property &amp; Services</b>							
Dandaragan Houses - Garden Upgrade	41948	41,948					
Admin Vehicle	39909		39,909				
<b>Totals</b>	<b>14,887,584</b>	<b>1,298,434</b>	<b>1,154,859</b>	<b>55,450</b>	<b>1,247,970</b>	<b>5,945,674</b>	<b>5,185,196</b>

**Note 4 – Disposal of Assets**

**SHIRE OF DANDARAGAN**  
BUDGET NOTE 4  
DISPOSAL OF ASSETS

Note 4 (A)

Class of Asset	Proceeds from Sale		Cost of Replacement/Asset		Net Cost for Change Over	
	Actual \$ 14/15	Budget \$ 15/16	Actual \$ 14/15	Budget \$ 15/16	Actual \$ 14/15	Budget \$ 15/16
<b>Plant &amp; Machinery</b>						
Grader		65,000		350,000		285,000
Water Tanker		5,000		60,000		55,000
Tractor		11,818		72,727		60,909
Pig Trailer		5,000		70,000		65,000
Loader		3,000		50,000		45,000
Ride On Mower		29,091		7,200		4,200
Light Vehicle CEO		25,455		55,455		26,364
Light Vehicle EMI		24,545		39,909		14,455
Light Vehicle EMCCS		21,818		37,273		12,727
Light Vehicle MPS		21,818		34,636		12,818
Light Vehicle MBS		21,818		34,636		12,818
Light Vehicle EHO		2,000		30,000		28,000
Light Vehicle Utility		2,000		30,000		28,000
Road Patrol Truck		20,000		90,000		70,000
7 Yard Truck		15,000		70,000		55,000
Mack Prime Mover	30,000		195,115		165,115	
Hino Prime Mover	30,000		215,842		185,842	
Chipper	26,800		-		-	
Fire Tender	19,045		115,773		96,728	
Fire Tender	18,439		115,773		97,334	
Utility	8,182		35,907		27,725	
Utility	4,545		37,364		32,819	
Utility	8,182		37,152		28,970	
Utility	10,000		35,590		25,590	
Utility	6,364		35,611		29,248	
Custom Bogie Tipper	13,000		93,500		80,500	
Haulmore Side tipper	12,000		93,500		81,500	

Totals \$ 186,557 \$ 278,363 \$ 1,011,128 \$ 1,066,472 \$ 851,371 \$ 788,109

Note 4 (B)

Class of Asset	Proceeds from Sale		Written Down Value		Profit/(Loss) on Disposal	
	Actual 14/15	Budget \$ 15/16	Actual 14/15	Budget \$ 15/16	Actual 14/15	Budget \$ 15/16
Grader		65,000		142,000		(77,000)
Water Tanker		5,000		15,000		(10,000)
Tractor		11,818		20,000		(8,182)
Pig Trailer		5,000		12,000		(7,000)
Loader		3,000		12,500		(7,500)
Ride On Mower		29,091		3,300		(300)
Light Vehicle CEO		25,455		37,000		(7,909)
Light Vehicle EMI		24,545		31,000		(5,545)
Light Vehicle EMCCS		21,818		31,000		(6,455)
Light Vehicle MPS		21,818		29,500		(7,682)
Light Vehicle MBS		21,818		29,500		(7,182)
Light Vehicle EHO		2,000		11,000		(9,000)
Light Vehicle Utility		2,000		11,500		(9,500)
Road Patrol Truck		20,000		32,711		(12,711)
7 Yard Truck		15,000		44,000		(29,000)
Mack Prime Mover	30,000		60,000		(30,000)	
Hino Prime Mover	30,000		51,244		(21,244)	
Chipper	26,800		24,449		2,351	
Fire Tender	19,045		35,000		(15,955)	
Fire Tender	18,439		45,500		(27,061)	
Utility	8,182		22,284		(14,102)	
Utility	4,545		18,755		(14,210)	
Utility	8,182		15,117		(6,935)	
Utility	10,000		21,187		(11,187)	
Utility	6,364		14,818		(8,454)	
Custom Bogie Tipper	13,000		22,500		(9,500)	
Haulmore Side tipper	12,000		20,000		(8,000)	

Totals \$ 186,557 \$ 278,363 \$ 350,854 \$ 491,011 \$ (164,298) \$ (212,648)

**Note 5 – Borrowings**SHIRE OF DANDARAGAN  
NOTE 5  
LOAN REPAYMENT DETAILS**(a) Debenture Repayments**

No.	Loan Details	Amount Outstanding 1 July 2015	New Loans 2015/2016	Interest Repayments		Principal Repayments		Principal Outstanding 30 June 2016
				Actual 14/15	Budget 15/16	Actual 14/15	Budget 15/16	
	<b>Self Supporting Loans</b>							
113	Advance Dandaragan	16,232		1,169	920	4,048	4,297	11,935
114	Cervantes Community Club	72,415		6,011	5,033	13,158	14,136	58,279
130	Jurien Bowling Club	167,404		8,056	8,056	17,530	18,407	148,998
	Jurien Bowling Club	-	30,000		381		2,833	27,167
	<b>Other Loans</b>							
127	Jurien Admin Centre (refinance 115)	453,687		27,344	24,432	51,756	54,668	399,019
128	Jurien Jetty	215,110		15,256	9,955	99,463	104,763	110,346
129	Heaton Street Underground Power	-		1,090	-	28,166	-	-
	Cervantes Community Centre	-	79,066		-			79,066
	<b>Total</b>	<b>924,848</b>	<b>109,066</b>	<b>58,925</b>	<b>48,776</b>	<b>214,121</b>	<b>199,104</b>	<b>834,810</b>

**Community Group Cash Advance**

No.	Loan Details	Amount Outstanding 1 July 2015	New Loans 2015/2016	Interest Repayments		Principal Repayments		Principal Outstanding 30 June 2016
				Actual 14/15	Budget 15/16	Actual 14/15	Budget 15/16	
	<b>Self Supporting</b>							
	Cervantes Bowling Club	-	50,000		-		5,000	45,000
	<b>Total</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>45,000</b>
	<b>GRAND TOTAL</b>	<b>924,848</b>	<b>159,066</b>	<b>58,925</b>	<b>48,776</b>	<b>214,121</b>	<b>204,104</b>	<b>879,810</b>

**(b) Unspent Debentures:**

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

**(c) Overdraft:**

Council utilised an overdraft facility during 2014/2015 but did not require it at 30th June 2015. Details of this facility can be found at note 12. It is anticipated this facility will be required during 2014/15.



# Shire of Dandaragan

## Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

### Note 6 – Reserve Accounts

#### SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2015/16	Actual 2015/16	Budget 2014/15
<b>CASH TRANSFERS TO RESERVES</b>			
Plant Reserve	16,198	24,280	8,696
Building Renewal Reserve	274,053	21,776	8,877
Long Service Leave Reserve			-
Rubbish Reserve	6,644	9,211	2,459
Community Centre Reserve	12,821	15,299	8,517
Television Services Reserve	1,712	2,374	631
Computer Reserve	999	1,385	370
Annual Leave Entitlements Reserve			-
Road Construction Reserve			-
Caravan Park Reserve	52,080	53,416	47,961
Playground Equipment Reserve		35,000	35,000
Land Development Reserve	1,238	1,716	97
Parking Requirements Reserve (Lot 1154 Sandpiper Street)	200	277	74
Coastal / Foreshore Reserve			-
Parks and Recreation Grounds Development Reserve (Seagate Estate)	6,592	9,139	2,440
Footpath Construction Reserve			-
Sport and Recreation Reserve	57,467	52,107	50,921
Administration Office Extensions Reserve	8	425	-
Landscaping Reserve (Lot 1154 Sandpiper Street)	46	61	17
Jetty Reserve	6,371	9,657	-
Aerodrome Reserve	23,505	23,326	22,839
Housing Reserve			-
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	72,430	133,693	95,215
Staff Attraction & Incentive Reserve	3,672	5,090	1,354
Public Open Space Renewal Reserve	181,886	104,782	98,904
Infrastructure Renewal Reserve	117,761	464,671	459,129
Public Open Space Construction Reserve	1,564	1,534	581
Infrastructure Construction Reserve		-	-
Building Construction Reserve	2,036	1,997	760
Leave Reserve	3,776	14,310	12,141
Sewer Stage 1B Reserve	20,164	1,065,231	-
	<b>863,224</b>	<b>2,050,759</b>	<b>856,983</b>
<b>CASH TRANSFERS FROM RESERVES</b>			
Plant Reserve	296,362	380,000	380,000
Building Renewal Reserve	227,390		244,680
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			-
Land Development Reserve	50,000		50,000
Parking Requirements Reserve (Lot 1154 Sandpiper Street)			-
Coastal / Foreshore Reserve			-
Parks and Recreation Grounds Development Reserve (Seagate Estate)			-
Footpath Construction Reserve			-
Sport and Recreation Reserve	50,000		-
Administration Office Extensions Reserve		172,843	172,843
Landscaping Reserve (Lot 1154 Sandpiper Street)			-
Jetty Reserve	327,003	31,353	358,356
Aerodrome Reserve			-
Housing Reserve			-
Jurien Bay City Centre Enhancement Project Reserve (Supertowns)	3,729,641	3,805,972	6,842,973
Staff Attraction & Incentive Reserve			-
Public Open Space Renewal Reserve	45,000		-
Infrastructure Renewal Reserve			-
Public Open Space Construction Reserve			-
Infrastructure Construction Reserve			-
Building Construction Reserve			-
Leave Reserve			-
Sewer Stage 1B Reserve	1,062,051		-
	<b>5,787,447</b>	<b>4,390,169</b>	<b>8,048,852</b>
<b>NET RESERVE TRANSFERS</b>	<b>6,650,671</b>	<b>6,440,927</b>	<b>7,191,870</b>

**Note 6 – continued**

**SHIRE OF DANDARAGAN  
NOTE 6  
RESERVE ACCOUNTS**

	Budget 2015/16	Actual 2014/15	Budget 2014/15
<b>RESERVE BALANCES</b>			
<b>PLANT REPLACEMENT RESERVE</b>			
Opening Balance	855,811	1,211,531	1,211,531
Transfer to/(from) Reserve	(280,163)	(355,720)	(371,304)
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>575,648</b>	<b>855,811</b>	<b>840,227</b>
<b>BUILDING RENEWAL RESERVE</b>			
Opening Balance	588,052	566,276	566,276
Transfer to/(from) Reserve	46,663	21,776	(235,803)
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>634,714</b>	<b>588,052</b>	<b>330,473</b>
<b>LONG SERVICE LEAVE RESERVE</b>			
Opening Balance	-	105,460	105,460
Transfer to/(from) Reserve	-	(105,460)	(105,460)
Reserve Movement in / (out)	-	-	-
Closing Balance	-	-	-
<b>RUBBISH RESERVE</b>			
Opening Balance	351,029	341,818	341,818
Transfer to/(from) Reserve	6,644	9,211	2,459
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>357,673</b>	<b>351,029</b>	<b>344,277</b>
<b>COMMUNITY CENTRE RESERVE</b>			
Opening Balance	360,380	345,081	345,081
Transfer to/(from) Reserve	12,821	15,299	8,517
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>373,201</b>	<b>360,380</b>	<b>353,598</b>
<b>TELEVISION SERVICES RESERVE</b>			
Opening Balance	90,458	88,084	88,084
Transfer to/(from) Reserve	1,712	2,374	631
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>92,170</b>	<b>90,458</b>	<b>88,715</b>
<b>ANNUAL LEAVE ENTITLEMENTS RESERVE</b>			
Opening Balance	-	79,709	79,709
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)	-	(79,709)	(79,709)
Closing Balance	-	-	-
<b>COMPUTER RESERVE</b>			
Opening Balance	52,776	51,391	51,391
Transfer to/(from) Reserve	999	1,385	370
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>53,775</b>	<b>52,776</b>	<b>51,761</b>
<b>ROAD CONSTRUCTION RESERVE</b>			
Opening Balance	-	382,886	382,886
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)	-	(382,886)	(382,886)
Closing Balance	-	-	-
<b>CARAVAN PARKS RESERVE</b>			
Opening Balance	346,158	292,742	292,742
Transfer to/(from) Reserve	52,080	53,416	47,961
Reserve Movement in / (out)	-	-	-
Closing Balance	<b>398,238</b>	<b>346,158</b>	<b>340,703</b>

# Shire of Dandaragan

## Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

### Note 6 – continued

#### SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

	Budget 2015/16	Actual 2014/15	Budget 2014/15
<b>PLAYGROUND EQUIPMENT RESERVE</b>			
Opening Balance	-	261,057	261,057
Transfer to/(from) Reserve	-	35,000	35,000
Reserve Movement in / (out)		(296,057)	(296,057)
Closing Balance	-	-	0
<b>LAND DEVELOPMENT RESERVE</b>			
Opening Balance	65,405	63,688	63,688
Transfer to/(from) Reserve	(48,762)	1,716	(49,903)
Reserve Movement in / (out)			
Closing Balance	<b>16,643</b>	<b>65,405</b>	<b>13,785</b>
<b>PARKING REQUIREMENTS RESERVE (LOT 1154 SANDPIPER STREET)</b>			
- Lot 1154 Sandpiper Street			
Opening Balance	10,557	10,280	10,280
Transfer to/(from) Reserve	200	277	74
Reserve Movement in / (out)			
Closing Balance	<b>10,757</b>	<b>10,557</b>	<b>10,354</b>
<b>COASTAL / FORESHORE RESERVE</b>			
Opening Balance	-	81,112	<b>81,112</b>
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		(81,112)	(81,112)
Closing Balance	-	-	-
<b>PARKS AND RECREATION GORUNDS DEVELOPMENT RESERVE (SEAGATE ESTATE)</b>			
- Seagate Public Open Space			
Opening Balance	348,297	339,157	339,157
Transfer to/(from) Reserve	6,592	9,139	2,440
Reserve Movement in / (out)			
Closing Balance	<b>354,889</b>	<b>348,297</b>	<b>341,597</b>
<b>FOOTPATH CONSTRUCTION RESERVE</b>			
Opening Balance	-	90,034	90,034
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		(90,034)	(90,034)
Closing Balance	-	-	-
<b>LANDSCAPING RESERVE (LOT 1154 SANDPIPER STREET)</b>			
Opening Balance	2,451	2,390	2,390
Transfer to/(from) Reserve	46	61	17
Reserve Movement in / (out)			
Closing Balance	<b>2,497</b>	<b>2,451</b>	<b>2,407</b>
<b>SPORT AND RECREATION RESERVE</b>			
Opening Balance	130,280	78,174	78,174
Transfer to/(from) Reserve	7,467	52,107	50,921
Reserve Movement in / (out)			
Closing Balance	<b>137,748</b>	<b>130,280</b>	<b>129,095</b>
<b>ADMINISTRATION OFFICE EXTENSIONS RESERVE</b>			
Opening Balance	425	172,843	172,843
Transfer to/(from) Reserve	8	(172,418)	(172,843)
Reserve Movement in / (out)			
Closing Balance	<b>433</b>	<b>425</b>	-
<b>JETTY RESERVE</b>			
Opening Balance	336,660	358,356	<b>358,356</b>
Transfer to/(from) Reserve	(320,632)	(21,696)	(358,356)
Reserve Movement in / (out)			
Closing Balance	<b>16,028</b>	<b>336,660</b>	<b>(0)</b>

# Shire of Dandaragan

## Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

### Note 6 – continued

#### SHIRE OF DANDARAGAN NOTE 6 RESERVE ACCOUNTS

<b>AERODROME RESERVE</b>			
Opening Balance	56,141	32,815	<b>32,815</b>
Transfer to/(from) Reserve	23,505	23,326	22,839
Reserve Movement in / (out)			
Closing Balance	<b>79,647</b>	<b>56,141</b>	<b>55,654</b>
<b>HOUSING RESERVE</b>			
Opening Balance	-	105,566	<b>105,566</b>
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)		(105,566)	(105,566)
Closing Balance	-	-	-
<b>JURIEN BAY CITY CENTRE ENHANCEMENT PROJECT RESERVE (SUPERTOWNS)</b>			
Opening Balance	3,829,365	7,501,644	<b>7,501,644</b>
Transfer to/(from) Reserve	(3,657,211)	(3,672,279)	(6,747,758)
Reserve Movement in / (out)			
Closing Balance	<b>172,153</b>	<b>3,829,365</b>	<b>753,887</b>
<b>STAFF ATTRACTION &amp; INCENTIVE RESERVE</b>			
Opening Balance	193,990	188,899	<b>188,899</b>
Transfer to/(from) Reserve	3,672	5,090	1,354
Reserve Movement in / (out)			
Closing Balance	<b>197,662</b>	<b>193,990</b>	<b>190,253</b>
<b>PUBLIC OPEN SPACE RENEWAL RESERVE</b>			
Opening Balance	557,373	156,533.72	<b>156,534</b>
Transfer to/(from) Reserve	136,886	104,782	98,904
Reserve Movement in / (out)		296,057	296,057
Closing Balance	<b>694,259</b>	<b>557,373</b>	<b>551,495</b>
<b>INFRASTRUCTURE RENEWAL RESERVE</b>			
Opening Balance	937,591	-	-
Transfer to/(from) Reserve	117,761	464,671	459,129
Reserve Movement in / (out)		472,920	472,920
Closing Balance	<b>1,055,352</b>	<b>937,591</b>	<b>932,048</b>
<b>PUBLIC OPEN SPACE CONSTRUCTION RESERVE</b>			
Opening Balance	82,647	-	-
Transfer to/(from) Reserve	1,564	1,534	581
Reserve Movement in / (out)		81,112	81,112
Closing Balance	<b>84,211</b>	<b>82,647</b>	<b>81,693</b>
<b>INFRASTRUCTURE CONSTRUCTION RESERVE</b>			
Opening Balance	-	-	-
Transfer to/(from) Reserve	-	-	-
Reserve Movement in / (out)			
Closing Balance	-	-	-
<b>BUILDING CONSTRUCTION RESERVE</b>			
Opening Balance	107,563	-	-
Transfer to/(from) Reserve	2,036	1,997	760
Reserve Movement in / (out)		105,566	105,566
Closing Balance	<b>109,598</b>	<b>107,563</b>	<b>106,326</b>
<b>LEAVE RESERVE</b>			
Opening Balance	199,479	-	-
Transfer to/(from) Reserve	3,776	14,310	12,141
Reserve Movement in / (out)		185,169	185,169
Closing Balance	<b>203,255</b>	<b>199,479</b>	<b>197,310</b>
<b>SEWER STAGE 1B RESERVE</b>			
Opening Balance	1,065,231	-	-
Transfer to/(from) Reserve	(1,041,887)	1,065,231	12,141
Reserve Movement in / (out)		-	185,169
Closing Balance	<b>23,343</b>	<b>1,065,231</b>	<b>197,310</b>
<b>TOTAL CASH BACKED RESERVES</b>	<b>5,643,894</b>	<b>10,568,117</b>	<b>5,912,967</b>

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 2016

### **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

### Notes to and Forming part of the Adopted Budget for the year ended 30 June 2016

#### **Note 6 – continued**

##### **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 Assets**SHIRE OF DANDARAGAN  
BUDGET NOTE 7  
NET CURRENT ASSETS

Description	Notes	1-Jul	Closing Balance
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
CURRENT ASSET			
Cash - Unrestricted		3,044,809	(272,335)
Cash - Restricted		10,568,117	5,643,893
Receivables		1,053,171	527,171
Inventories		26,466	26,466
		14,692,562	5,925,195
LESS: CURRENT LIABILITIES			
Payables and Provisions		(483,745)	(281,302)
		<b>14,208,817</b>	<b>5,643,893</b>
Less: Restricted Cash - Reserves		10,568,117	5,643,893
Less: Restricted Cash - Trust & Restricted Assets		0	0
<b>NET CURRENT ASSET POSITION</b>		<b>3,640,700</b>	<b>0</b>

**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 2015/16.

The following rate in the dollars will apply:

General GRV	7.5600c
Vacant Residential - GRV	19.1400c

**Unimproved Values (UV)**

Council resolved to impose a rate of 0.74770 cents in the dollar for all Unimproved Values for 2015/16

**Minimum Rates:**

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

The following minimum rates apply:

General GRV	\$627.00
Vacant Residential - GRV	\$627.00
UV	\$627.00
UV Mining	\$785.00

**Discount:**

Discount of 5% allowed on current rates paid in full by 25 September 2015. 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 2015/16:**

One Instalment Plan

Tuesday 25th September 2015

Four Instalment Plan

Friday, 25 September 2015

Wednesday, 25th November 2015

Monday, 25th January 2016

Tuesday, 29th March 2016



**Note 8 continued**

RATE TYPE	2015/16 BUDGET						2014/15 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
<b>General Rate</b>														
General GRV	0.075600	1,835	27,614,498	2,087,656	-	-	2,087,656	0.071997	1,799	27,024,854	1,945,708	-	-	1,945,708
Vacant Residential - GRV	0.191400	685	3,653,810	699,339	-	-	699,339	0.182310	695	3,704,660	675,396	-	-	675,396
Vacant Rural Residential GRV														
UV	0.007477	686	334,840,500	2,503,603	-	-	2,503,603	0.007121	688	335,780,500	2,391,227	-	-	2,391,227
UV - Mining	0.007477	2	736,932	5,510	-	-	5,510	0.007121	1	413,719	2,946	-	-	2,946
<b>Sub-Total</b>		<b>3,208</b>	<b>366,845,740</b>	<b>5,296,108</b>			<b>5,296,108</b>		<b>3,183</b>	<b>366,923,733</b>	<b>5,015,277</b>			<b>5,015,277</b>
<b>Minimum Rates</b>														
General GRV	\$ 627	187	1,293,254	117,249	-	-	117,249	\$ 601	199	1,395,810	119,599	-	-	119,599
Vacant Residential - GRV	\$ 627	169	475,880	105,963	-	-	105,963	\$ 601	179	503,330	107,579	-	-	107,579
Vacant Rural Residential GRV							0							0
UV	\$ 627	50	2,440,400	31,350	-	-	31,350	\$ 601	52	2,440,400	31,252	-	-	31,252
UV - Mining	\$ 785	87	1,648,125	68,295	-	-	68,295	\$ 748	88	1,514,619	65,824	-	-	65,824
<b>Sub-Total</b>		<b>493</b>	<b>5,857,659</b>	<b>322,857</b>	<b>0</b>	<b>0</b>	<b>322,857</b>		<b>518</b>	<b>5,854,159</b>	<b>324,254</b>	<b>0</b>	<b>0</b>	<b>324,254</b>
Ex Gratia Rates							1,188							1,188
Discounts							5,620,153							5,340,719
<b>Total as per Rate Setting Statement</b>							<b>(190,000)</b>							<b>(190,000)</b>
Specified Area Rate							5,430,153							5,150,719
Instalment Admin Fee							114,719							114,718
<b>Total as per Income Statement</b>							<b>13,000</b>							<b>11,500</b>
							<b>5,557,872</b>							<b>5,276,937</b>

**Note 9 – Rating Information**

**SHIRE OF DANDARAGAN**  
NOTE 9  
RATING INFORMATION

**(a) SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

	Rate in \$	Rateable Value \$	2015/16 Budgeted Revenue \$	Budget Applied to Costs \$	2014/15 Actual \$
<b>Jetty / Foreshore Design, feasibility and construction</b>					
GRV - Jurien Bay	0.005594	20,507,076	114,719	114,719	114,718

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 - 2015/16 FINANCIAL YEAR**

	Amount of Charge (\$)	2015/16 Budgeted Revenue \$	Budget Applied to Cost \$	2014/15 Actual \$
<b>UNDERGROUND POWER CHARGE</b>				
GRV - Heaton Street Underground Power	0.00	0	0	24,145

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

The proceeds of the service charge was 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 2016**

<b>FEES AND CHARGES REVENUE</b>	<b>2015/2016 Budget</b>	<b>2014/2015 Actual</b>	<b>2014/2015 Budget</b>
Governance	(75)	(320)	(75)
General Purpose Funding	(6,300)	(20,271)	(8,300)
Law, Order, Public Safety	(292,375)	(283,583)	(264,495)
Health	(6,298)	(8,101)	(8,530)
Community Amenities	(1,106,408)	(1,329,839)	(1,055,005)
Recreation & Culture	(79,451)	(20,481)	(72,330)
Transport	(9,672)	(4,808)	(243,788)
Economic Services	(169,298)	(179,778)	(157,098)
Other Property and Services	(35,900)	(64,500)	(35,900)
	<b>(1,705,777)</b>	<b>(1,911,681)</b>	<b>(1,845,520)</b>

**Note 11 – Elected Members Remuneration**

**SHIRE OF DANDARAGAN**  
NOTE 11  
ELECTED MEMBERS REMUNERATION

	<b>Budget 2015/16</b>	<b>Budget 2014/15</b>
	\$	\$
The following fees, expenses and allowances are to be paid to council members and/or the president.		
Meeting Fees	152,440	152,440
Presidents Allowance	12,000	12,000
Deputy Presidents Allowance	3,000	3,000
Travelling Expenses	25,000	25,000
Telecommunications Allowance	4,500	4,500
Technology Allowance	9,000	9,000
	<b>205,940</b>	<b>205,940</b>

**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.

<b>Overdraft Limit:</b>	\$350,000.00
<b>Expiry Date:</b>	30th June 2016
<b>Interest rate:</b>	Variable - equal to Bankwest's indicator rates plus a margin of 1% per annum
<b>Fees and Charges:</b>	\$1050.00 per quarter
<b>Security:</b>	Local Government Statutory borrowing powers

**Note 13 – Notes to the Cash Flow Reconciliation**

SHIRE OF DANDARAGAN  
NOTE 13  
NOTES TO THE CASH FLOW RECONCILIATION

	2015/2016 Budget	2014/2015 Actual	2014/2015 Budget
<b>(a) Reconciliation of Cash</b>			
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	(272,335)	3,044,809	(373,582)
Cash - Restricted <b>Note 6</b>	5,649,966	10,568,117	5,715,657
	<b>5,377,631</b>	<b>13,612,926</b>	<b>5,342,075</b>
<b>(b) Reconciliation of Net Cash Provided by Operating Change in Net Assets (Per Income Statement)</b>			
Net Result	930,204	4,806,747	2,286,524
(Increase)/Decrease in Receivables	526,000	(328,539)	243,397
Grants and Subsidies for the development of assets	(5,062,100)	(5,106,974)	(4,010,353)
(Profit)/Loss on Disposal of Assets	212,648	164,298	132,819
(Increase)/Decrease in Stock	(0)	(5,028)	
Depreciation	5,026,812	3,475,793	3,572,443
Increase/Decrease in Payables and Provisions	(202,444)	544,039	(164,671)
<b>Net Cash provided by Operating Activities</b>	<b>1,431,120</b>	<b>3,550,336</b>	<b>2,060,159</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank Overdraft Limit <b>Note 12</b>	350,000	350,000	350,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	21,000	21,000	21,000
Credit Card at Balance Date	0	0	0
<b>Total Credit Unused</b>	<b>371,000</b>	<b>371,000</b>	<b>371,000</b>
Loan Facilities			
Loan Facilities in use at balance date <b>Note 5</b>	834,810	924,848	907,318
Unused Loan Facilities at Balance Date	Nil	Nil	Nil

**Note 14 – Details of Other Financial Information**

**SHIRE OF DANDARAGAN**  
NOTE 14  
DETAILS OF OTHER FINANCIAL INFORMATION

**(a) Trading Undertakings**

During the 2014/15 financial year and the budget for the 2015/16 financial year the Shire of Dandaragan has/will not be entering into any trading undertakings.

**(b) Major Land Transactions**

During the 2014/15 financial year and the budget for the 2015/16 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 2015 is as follows;

	<b>Balance 1/07/2015</b>
	<b>\$</b>
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	\$1,868.73
Other Development Bonds	\$19,000.00
Dandaragan Recreation Fund	\$9,500.00
Unclaimed monies	\$4,476.32
BCITF	\$639.41
Scheme Amendment Deposit	\$1,000.00
	<b>\$135,641.46</b>

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

Central Coast Strategy	\$ 13,540.14
DOLA Sub-Divisions Cervantes	\$ 41,401.12
Jurien Bay Heights - Stage 2	\$ 15,900.00
Seagate Estate Footpath	\$ 20,814.20
Cash in Lieu - Landscaping	\$ 2,000.00
Cash in Lieu POS - Landcorp	\$ 162,500.00
Rehabilitation Bond (Sand Pit Holdings Lot 290 Canover)	\$ 5,000.00
Interest on Restricted Assets	\$ 59,550.16
	<b>\$ 320,705.62</b>

**Fees and Charges**



# SHIRE OF DANDARAGAN

## 2015/2016 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
------------------------	---------

**Facsimile**

Facsimile	(Local) 1 <sup>st</sup> Transmission	\$3.10
	(STD) 1 <sup>st</sup> Transmission	\$5.70
	2 <sup>nd</sup> + Transmission	\$1.05
	Receipt of 1 <sup>st</sup> page	\$1.05
	Receipt of 2 <sup>nd</sup> 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
--------------------------	--------

### 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
------------------------	---------

***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 twelve months *parking location restrictions may apply	\$90* *

**Food Act 2008**

Annual Registration fee	\$90

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

<b>Offensive Trades</b>	
Fish / Lobster Processing Works	\$298.00
Processing Establishments - Pet Foods	\$298.00*
All offensive trade fees are prescribed by the Dept. of Health	

All other fees not listed above shall be charged in accordance with the Health Act 1911

**SANITATION – HOUSEHOLD AND OTHER**

**Rubbish Removal Service**

General refuse (per cubic meter)	\$26.00
Separated recyclables	Free
Clean fill	Free
Scrap metal	Free
Car Tyres without rims (each)	\$3.60
4x4 Tyres without rims (each)	\$4.80
Truck Tyres without rims (each)	\$12.00
4x4 & Car tyres with rims (each)	\$12.00
Truck Tyres with rims (each)	\$33.00
Asbestos (per cubic meter)	\$72.00
Asbestos – Minimum Charge	\$72.00
Freezers, Fridges, Air conditioners (each)	\$15.00
Used Oil (per litre)	\$0.30
Oil Filters (each)	\$1.00
Uncontaminated green waste i.e. No weeds	Free
Uncontaminated concrete/ bricks	Free
Problematic wastes (per cubic meter)#	\$72.00
Emergency opening fee (per hour)	\$72.00

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

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

Name	Description of Service	Rubbish Rate	Pensioner Rubbish Rate
Rubbish Service Level 1	Collection of one rubbish bin weekly and one recycling bin fortnightly	\$337	\$293
Rubbish Service Level 2	Collection of one rubbish bin weekly and two recycling bin fortnightly	\$460	\$418
Rubbish Service Level 3	Collection of one rubbish bin weekly and three recycling bin fortnightly	\$528	\$486
Rubbish Service Level 4	Collection of one rubbish bin weekly and four recycling bin fortnightly	\$596	\$554
Rubbish Service Level 5	Collection of one rubbish bin weekly and five recycling bin fortnightly	\$664	\$622
Rural Facility Pass	Rural 240l Disposal Charge	\$138	N/A
Replacement Bins (ex GST)		\$89	N/A

**SEWERAGE****Sewerage - Septic Tank Servicing Charges**

Septic Tank Clean/Pump out per load (3 hours Maximum)	\$350
Cleaning of grease traps or chemical toilet per load	\$186
Cleaning of grease traps in conjunction with other grease trap servicing on same day	\$125
Travel cost outside shire	\$2.40 km
Labour charge for additional work where it is not a straight forward pump out or clean out (i.e. greater than 3 hours)	\$125.00 / per hour
Department of Environment Tracking Charge (per load) *Fees indicated are set by DER & increased in April in each year	\$41.00
Water Corporation disposal charge per kl - Fees indicated are set by Water Corporation and may be increased periodically	\$111.32
Water Corporation Grease Trap Disposal Fee - Fees indicated are set by Water Corporation and may be increased periodically	\$109.01
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	\$118.00*
Permit to Use an Apparatus	\$118.00*

Fees indicated are set by DOH and may be increased periodically

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

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

## **TOWN PLANNING AND REGIONAL DEVELOPMENT**

### **Town Planning - Cash in Lieu of Parking**

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

### **Town Planning Development Application Fees & Publications (GST exempt)**

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

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

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

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

Determining development application for extractive industry where development has not commenced or been carried out	\$739*
Determining initial application for approval of home occupation where home occupation has not commenced	\$222*
Determining application for renewal of approval of home occupation where application is made before approval has expired	\$73*
Determining application for renewal of planning approval where application is made before approval has expired	50% of original application fee
Determining application for change of use or alteration or extension or change of non-conforming use, where the change, alteration or extension has not commenced or been carried out	\$295*
Providing written planning advice	\$73*
Residential Design Codes Variation only	\$147

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

Planning Approval by way of an agreement	\$175**
--	---------



Agreement preparation fees	\$150**
Reserve User Fee	\$500**

\*\*For the first two years the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire.

### **SCHEME AMENDMENT APPLICATION FEES**

\$1000 / \$3000 / \$5000 deposits when making application, adjusted accordingly at the rate of \$66 per hour plus advertising.

\*To be determined by the assessing officer to ensure a fair amount is secured as payment, depending on the complexity and size of the Scheme Amendment.

### **Structure Plans / Outline Development Plans Application Fees**

#### Structure Plans Application Fee

\$66 per hour plus advertising

#### Outline Development Plan Fees (ODP)

\$66 per hour plus advertising

### **OTHER TOWN PLANNING**

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

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

**OTHER COMMUNITY AMENITIES****Cemetery Charges**

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

## **PUBLIC HALLS & RECREATION CENTRES**

### **Family Resource Centre**

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

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

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

### **Jurien Bay Visitors Centre / Civic Centre**

Minimum Fee for all facilities \$40\*

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

### **Sandy Cape (incl. GST)**

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

### **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
---	----------

### **TOURISM AND AREA PROMOTION**

#### **Holiday Planner Brochure Advertising**

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

#### **Sale of History Books**

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

#### **District Maps**

Owner Maps	\$20.00
------------	---------

### 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 \$95*
Uncertified Application Classification 1 to 10	0.32%, but not less than \$95*
Other Classifications Class 2 to Class 9	0.09%, but no less than \$95*

**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 \$95*
Other Classifications	0.38%, but no less than \$95*

**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*
----------------------	----------

**Demolition Licences (GST exempt)**

Demolition work in respect of a Class 1 or Class 10 building or incidental structure	*\$95
Demolition work in respect of a Class 2 to Class 9 Building	\$95 for each story of the building

**Rural Street Numbering (incl GST)**

Provision of plate, picket, number and installation for rural properties	\$55.00
--	---------

**Building Plans (incl. GST)**

Copy of property building plans (owner or authorised representative of owner only)	\$15.00
--	---------

**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*
--	----------

**Rehabilitation Bond (GST exempt)**

Per Hectare	\$5,000.00*
-------------	-------------

**Business Directional Sign (GST inc)**

Business Directional Sign	\$180.00
---------------------------	----------

**Dust Bond (GST exempt)**

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

***AIRFIELDS***

Jurien Bay Airstrip / Aerodrome Landing Fee	\$13.78 ex. GST per landing
---	-----------------------------

***PRIVATE WORKS***

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

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



