

# SHIRE OF SHARK BAY



## 2022 / 2023 BUDGET

Image Credit: Nick Thake

# Annual Budget 2022/2023



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# Annual Budget 2022/2023



## General Information

The Shire of Shark Bay is made up of two peninsulas on the western most point of Australia, 1,500 km of coastline, together with some 25,000 square kilometres of hinterland. The bay's main body of water covers an area of approximately 8,000 square kilometres with average water depth of 10-15 metres and is divided by shallow banks and many peninsulas and islands.

The town of Denham, the main settlement within the Shire, is 833km from Perth, 405km from Geraldton, 330km from Carnarvon and 129km from the Overlander turnoff on the North West Coastal Highway. Shark Bay has a permanent population of approximately 950 people. This increases significantly during the winter months due to an accommodation capacity of 6,025 people.

Shark Bay enjoys a mild climate all year round with an average temperature of 26.5°C. The average annual rainfall is 228mm, most of which occurs between May and August.

Settlements also exist at Monkey Mia, Nanga, Overlander, Billabong, Hamelin Pool Telegraph Station and Useless Loop. Useless Loop is a "closed" mining town located 250km from Denham by road or 25km across the bay.

The region's landscapes and habitats range from rugged sea cliffs along the coast to tranquil bays and inlets fringed with wide beaches of sand and shells.

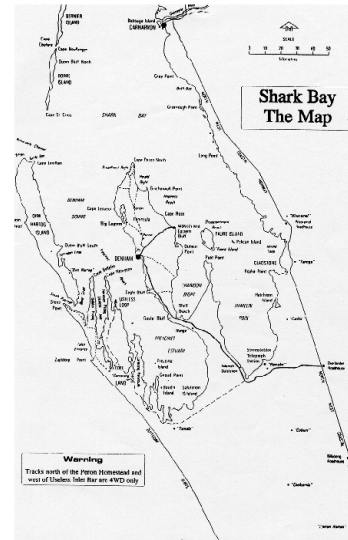
Shark Bay has a strong community spirit with several sporting, recreational, children's educational and special interest groups, clubs and committees. Many of these groups organise regular events for residents and visitors in the Shire of Shark Bay.

## Tourist Attractions

Shark Bay World Heritage Discovery and Visitor Centre, World Heritage attractions such as, Monkey Mia, Stromatolites, Shell Beach, Steep Point, Fishing, Indigenous Culture, Dirk Hartog Island, Peron Peninsula, Ocean Park Aquarium and Cape Inscription (first recorded landing by Europeans on Australian soil) in 1616 by Dirk Hartog.

## Local Industries

Pastoral, tourism, fishing, salt production, pearl culturing and shell grit mining.



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## Contact Information

Address	65 – 67 Knight Terrace Denham WA 6537
Postal Address	PO Box 126 Denham WA 6537
Telephone	08 9948 1218
Fax	08 9948 1237
Email	<a href="mailto:admin@sharkbay.wa.gov.au">admin@sharkbay.wa.gov.au</a>
Website	<a href="http://www.sharkbay.wa.gov.au">www.sharkbay.wa.gov.au</a>

## Strategic Focus and Main Business Activity

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

These objectives provide a framework for the future direction of the Shire of Shark Bay.

## Our Vision

***Shark Bay is a proud unified community, respecting and sharing our pristine environment and great lifestyle.***



# Annual Budget 2022 / 2023



The Shire of Shark Bay is a corporate body consisting of seven elected Councillors. The Council members elect the Shire President and Deputy Shire President every two years.

## Your Elected Members

There are two Wards in the Shire of Shark Bay and the current members as at 30 June 2022 are –

<b>Denham Ward</b>		<b>Elected</b>	<b>Retires</b>
Cr Cheryl Cowell	President	2019	2023
Cr Laurence Bellottie		2021	2025
Cr Ed Fenny		2021	2025
Cr Mark Smith		2019	2023
Cr Peter Stubberfield		2019	2023
<b>Useless Loop / Pastoral Ward</b>			
Cr Greg Ridgley		2019	2023
Cr Mira Vankova	Deputy President	2021	2025

Elections are normally held biennially on the third Saturday in October and are subject to electoral procedures as governed by the *Local Government Act 1995*. Voting at local government elections is not compulsory, however participation by residents in elections is vital to the effectiveness of local government. Residents not included in the state electoral roll should contact the Australian Electoral Commission to register to vote.

Council meetings are held on the last Wednesday of each month and are open to the public. Minutes of the meetings are available at the shire offices in Denham and at the Shire's website [www.sharkbay.wa.gov.au](http://www.sharkbay.wa.gov.au).

An annual meeting of electors is held each financial year, a notice of which is published in the local newspaper as is the case with a special electors meeting.

# Annual Budget 2022/2023



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## Statement by the President

A handwritten signature in black ink, appearing to read 'Cheryl Cowell', with a horizontal line underneath.

Cheryl Cowell  
**President**

# Annual Budget 2022/2023



## Chief Executive Officer's Report

The Shire of Shark Bays 2022/23 financial year budget has been developed following an extremely challenging 2021/22 on number of fronts, but there is now some certainty moving forward in a post COVID-19 restrictions and protocols world.

There has been significant growth in visitor numbers to Shark Bay during and post the COVID-19 pandemic, to an extent and an unpredictability not before seen, and with no short to medium term sign of respite. With this in mind, it is timely that a comprehensive review of the Shires Strategic Community, Corporate and Resource Plans is due to be undertaken in the 2022/23 financial year, this will be the opportunity to revisit and potentially reset the communities expectations and aspirations.

Council has considered the rates income required to deliver on the current and future aspirations of the Shire and the community and has budgeted for a 4% overall increase in rates levied.

The Shire continues to be reliant on State and Federal grant funding to help deliver numerous capital projects that in turn deliver on communities expectations and aspirations. In 2022/23 the Shire is looking to deliver several exciting community projects, thanks in the main to Phase 3 of the Local Roads and Community Infrastructure funding, a Federal funding program. Projects include – Major air-conditioning upgrade at the Shark Bay Discovery Centre, permanent shade structures at the foreshore playground, installation of new reticulation and resurfacing of the town oval, the construction of the Stella Rowley dual use pathway, and the installation and purchase of access matting and beach wheelchair to facilitate special needs access to the beach and water on the foreshore.

Finding a solution to the ongoing challenge of medium to long term accommodation within the Shire, and efforts to source funding for an expansion to the Shires pensioner unit complex, will continue to be priorities for Council in 2022/23.

The Shires capital expenditure program for the financial year 2022/23 is budgeted to be \$3,453,918, representing an increase of approximately \$880,000 on the 2021/22 budget. This increase is primarily driven by a more significant, planned plant replacement program, and an increased expenditure on roads, dictating a budgeted drawing of \$400,000 from reserves to enable this increase in capital expenditure.

In summary this budget continues a strategy that is conservative in its development and focusses on operational expenditure and an ongoing infrastructure maintenance program, but with an eye on the Shires current and future infrastructure needs.

Dale Chapman  
**Chief Executive Officer**

# Annual Budget 2022/2023



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## BUDGET OVERVIEW

The 2022/2023 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2023. The budget has taken into consideration the Shire of Shark Bay Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan and Forward Capital Works Plan.

### Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$2,050,899. This carried forward surplus is predominately comprised of the Financial Assistance Grant prepayment of \$1,510,335. This prepayment has been increased this year to approximately 75 percent of the grant instead of the historical 50 percent thereby boosting the end of year surplus.

### Operating Revenue

Operating revenue for 2022/2023 being \$4,538,836 is below the 2021/2022 year budget due to approximately 75 percent of the Financial Assistance Grant being prepaid instead of the historical 50 percent equaling \$484,647 which increased the carried forward surplus as noted above.

**General Purpose Funding** of \$2,029,672 includes General Rates and these have been set to raise total revenue of \$1,510,025 and \$36,616 for the specified area rate for the Monkey Mia Bore. General Purpose Grants are also included and are received from the Western Australian Local Government Grants Commission.

These Financial Assistance Grants contribute significantly to the operations of Council and therefore minimal increases and decreases on the level of payment will continue to impact on the overall funding of operations in future budgets. The Council reviews these grant allocations on a regular basis to ensure the Council is receiving the maximum available and it will be reviewed in 2022/2023.

**Law, Order and Public Safety** Revenue of \$106,884 includes operating grants for State Emergency Services and Volunteer Bush Fire Brigade as well as Preparing Australian Communities – Emergency Recovery Exercise of \$36,323. The revenue for the Emergency Service Levy and Volunteer Bush Fire Brigade has been budgeted at \$47,580 and \$8,863 respectively for the 2022/2023 year.

**Community Amenities** Revenue of \$374,631 includes fees and charges relating to Refuse Site Fees and Annual Bin Pickup Service Charges.

**Recreation and Culture** Revenue of \$363,220 mainly comprises Entrance Fees, Visitor Centre Booking Commission and Merchandise Sales generated at the Shark Bay Discovery Centre.



# Annual Budget 2022/2023



**Transport** Revenue of \$529,801 includes grant funding of \$472,638 for maintenance works on the Useless Loop Road \$330,000 and preservation of general roads \$132,265. In addition management fees of \$43,720 has been included for the Department of Transport Marina Facility.

**Economic Services** Revenue of \$1,021,140 is predominately comprised of fees and charges from Main Roads totaling \$632,000 for the work done by the Shire on the Shark Bay and Monkey Mia Roads. The remaining revenue is attributable to Grants for Day Care Provider Accommodation, Beats in the Bay Festival and GDC Workforce Accommodation Business Case, as well as Camping Fees, Caravan Park Registrations and Leases, Building Fees and Rental income.

A detailed breakdown of operating revenue by nature and type is outlined in the Income Statement by Nature and Type contained in this document.

## Operating Expenditure

Operating expenditure for 2022/2023 being \$7,209,207 is above the 2021/2022 budget year due to increases in Depreciation and Loss on Sale of Assets as we have taken a conservative approach to vehicle trade in values and kept them in line with the 5 year Plant replacement program. This is in addition to the overall increase in annual operating budget expenditure due to consumer price index.

**General Purpose Funding** includes operating expenditure of \$103,749 which relates to the collection of rates and overheads allocated from Governance.

**Governance** includes operating expenditure relating to the provision of services to members of Council of \$443,442 and governance expenditure associated with administration of the Shire which is allocated in accordance with the principles of activity based costing to the various other Shire functions.

**Law, Order and Public Safety** includes operating expenditure of \$321,637 relating to the Shires local laws, fire prevention and animal control. Included in this total is an amount allocated to enable the Council to introduce control measures associated with the Cat and Dog Acts. Other Law, Order and Public Safety includes expenses relate to ranger patrols, Grant Funded Emergency Recovery Exercise Training and State Emergency Services operations.

**Health** includes operating expenditure of \$108,225 relating to health inspection services, food quality control, Public Health Plan and support for the Doctors and Silver Chain Medical services.

**Housing** includes operating expenditure of \$208,111 relating to the maintenance of housing accommodation for pensioners and Staff. Staff housing costs are allocated to other Shire functions in accordance with activity based costing principles.

# Annual Budget 2022/2023



**Community Amenities** includes operating expenditure of \$728,161 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

**Recreation and Culture** includes operating expenditure of \$2,177,493 relating to Shire public facilities, parks and gardens, tennis courts, operation of the library, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps and the foreshore.

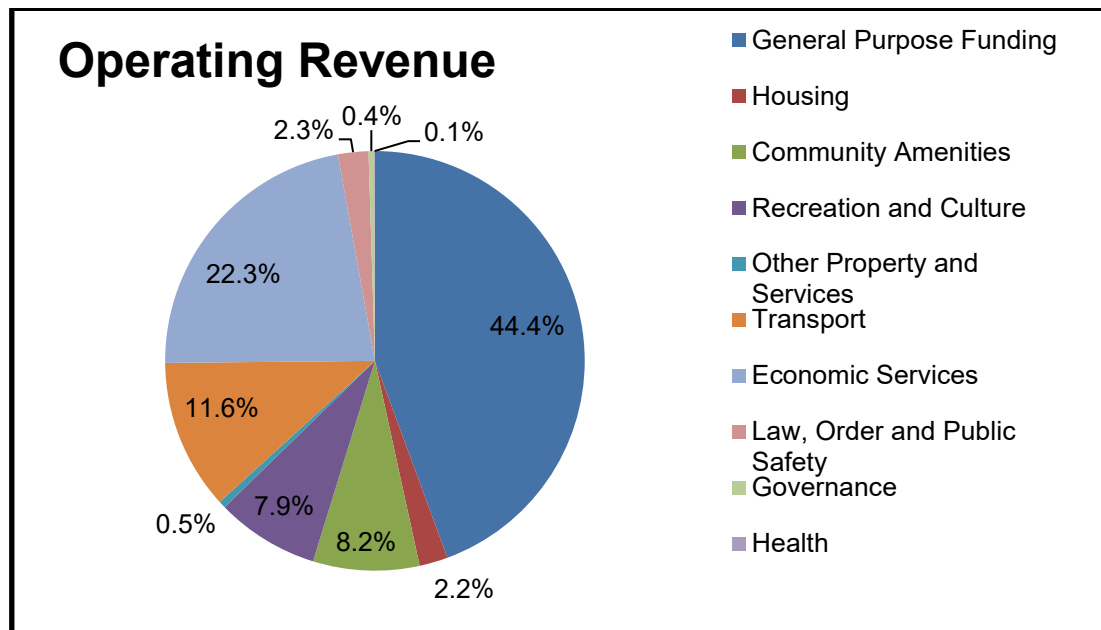
**Transport** includes operating expenditure of \$1,794,720 relating to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, management of marine facilities and cleaning of streets.

**Economic Services** includes operating expenditure of \$1,277,881 relating to tourism and area promotion, community development, pest control, building services, private works, rental property and caravan parks.

**Other Property and Services** includes operating expenditure of \$26,000 relating to refunded expenditures.

A detailed breakdown of operating revenue by nature and type is outlined in the Income Statement by Nature and Type contained in this document.

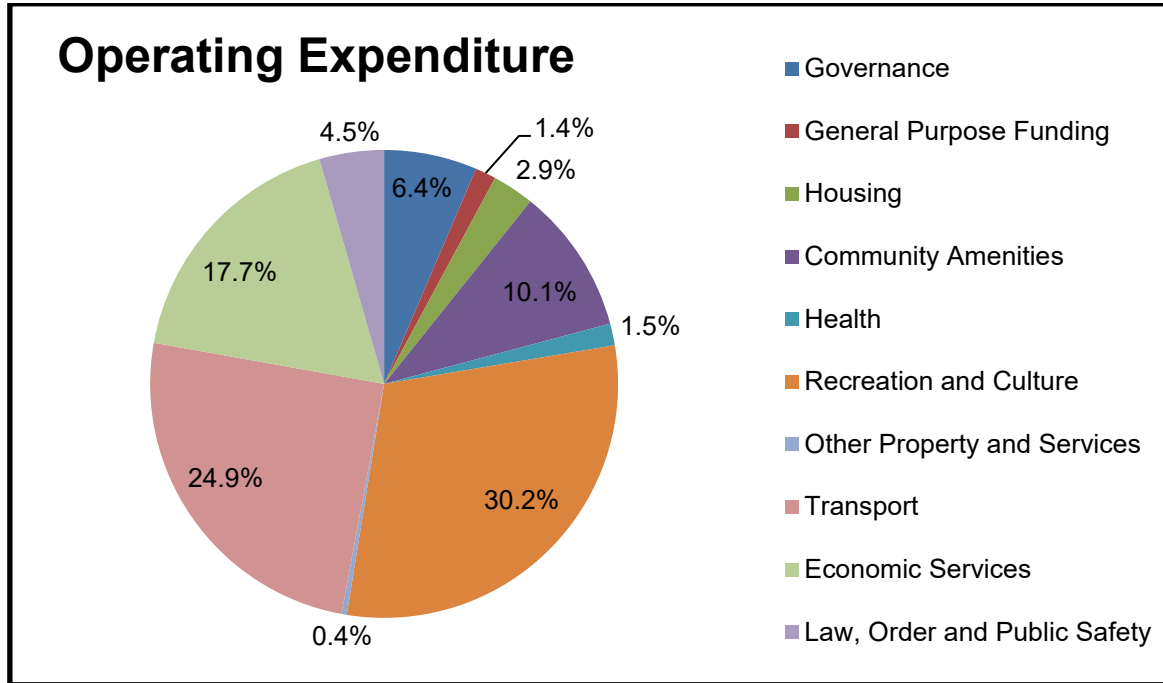
## BUDGETED OPERATING REVENUE 2022/2023



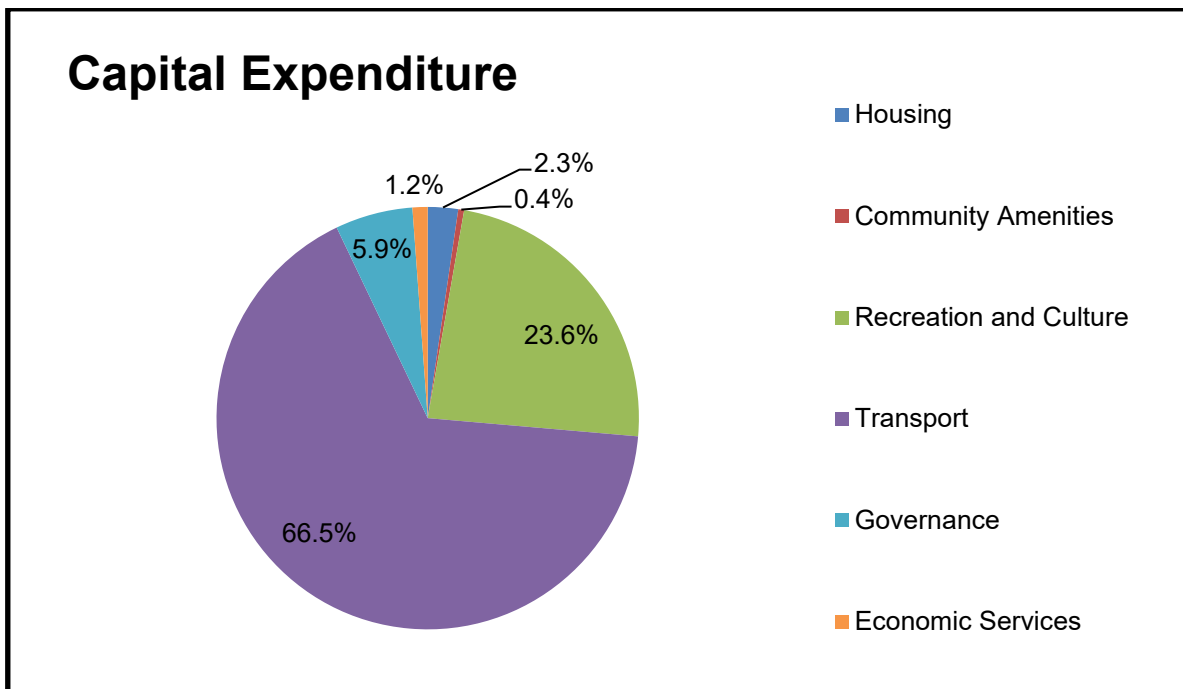
# Annual Budget 2022/2023



## BUDGETED OPERATING EXPENDITURE 2022/2023



## BUDGETED CAPITAL EXPENDITURE 2022/2023



# Annual Budget 2022/2023



## Revenue

**Operating grants and subsidies** are made up of Grants Commission funding of \$450,638 (in addition to \$1,510,335 that was paid in advance in May 2022), \$56,443 for State Emergency Services and Volunteer Bush Fire Brigade operating, \$36,323 for Preparing Australian Communities – Emergency Recovery Exercise Grant, \$132,265 from Main Roads for general roads maintenance works and \$330,000 for works on the Useless Loop Road, \$10,373 ex-gratia rates contribution for the gas pipeline road maintenance, \$25,000 for Day Care Provider Accommodation Subsidy, \$41,068 for GDC Workforce Accommodation Business Case, \$33,933 towards Beats in the Bay Festival and other minor grants for Community Development projects.

**Non-operating grants and subsidies** finance capital projects shown in the Capital Expenditure Program in this budget, and total \$1,382,416 comprising Lotterywest Dugong Interactive Zone Project, Department of Transport Stella Rowley Drive Footpath extension, Local Road and Community Infrastructure Program projects and road construction.

**Fees and charges** revenue is budgeted at \$1,740,000 which is a decrease in comparison to 2021/2022 revenue. Main sources of fees and charges revenue is from private works including Main Roads private works, Rental and Caravan Leases, the collection of rubbish and operation of the Denham refuse site, entrance fees and merchandise sales from the Shark Bay World Heritage Discovery and Visitor Centre, management fees for the Denham Marine Facility and police licensing.

**Interest earned revenue** is based on conservative estimates of \$9,155 due to lower rates of interest and the level of funds held in reserves.

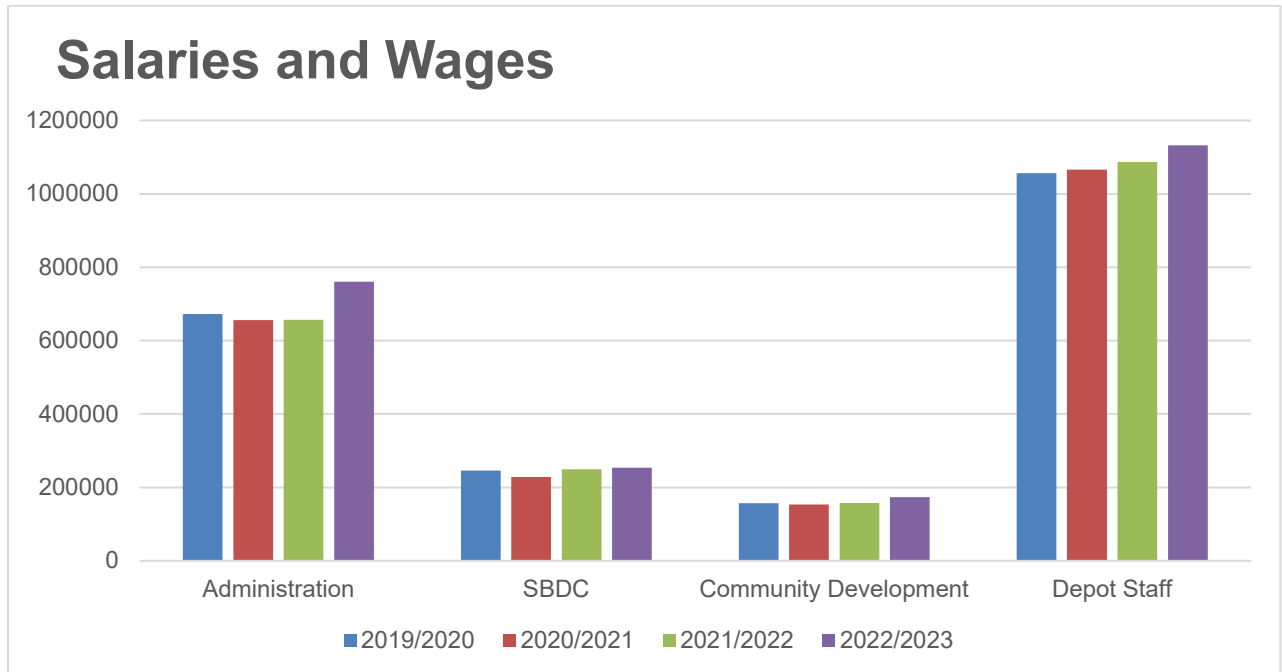
**Other revenue** of \$123,406 comprises of commissions, rebates and reimbursements.

## Expenditure

Budgeted employee cost for 2022/2023 is \$2,474,103 and incorporates an increase in direct wages of 3.5% and the superannuation guarantee rate increase from 10% to 10.5%. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment and leave entitlements. Staff costs have been reviewed and allocated to areas where increased activity is required to maintain levels of service, while minimizing any additional costs.

The following graph provides a breakdown of employee salary and wages for the 2022/2023 budget with comparison to the 2019/2020 to 2021/2022 budget.

# Annual Budget 2022/2023



**Materials and Contracts** at \$2,193,803 is less than the 2021/2022 budget as the Council has adopted to minimise expenditure where possible without reducing service standard.

**Depreciation** for the 2022/2023 year is \$1,805,485 which is in recognition of the analysis that has been undertaken on the residual values and estimated lives on major assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken at the beginning of 2021/2022.

**Insurance** costs are budgeted to be \$200,882 which is in recognition of an overall increase of between 6-13% in the various insurance categories.

## Strategic Planning

The Shire of Shark Bay four year Corporate Business Plan sets the priorities for the coming year to address the outcomes and objectives of the Shire of Shark Bay fifteen year Community Strategic Plan.

The table below identifies projects that have been included in the budget for the coming year, the amount of funding allocated for the project and the strategic outcomes that the project addresses.

# Annual Budget 2022/2023



The remaining outcomes identified in the Corporate Business Plan for actioning in the 2022/2023 financial year will be funded as part of the day to day operations on the Shire.

Project	Amount \$	Strategic Plan Outcomes Addressed
Strategy: Appropriately integrated transport services that improve connectivity and access		
Implement road program in accordance with Council's adopted Plans and budget process	974,562	1.1
Implement footpath program in accordance with Council's adopted Plans and budget process inclusive of the installation/upgrade of lighting on footpaths on Stella Rowley Drive and Francis Street	306,350	1.1/4.1/5.1
Strategy: A well planned built environment and infrastructure supporting our community		
Continue to improve and maintain staff housing	40,000	4.1
Pensioner Unit Upgrades and Shed Door upgrade	40,000	4.1
Charlie Sappi Park Bed Removal and Replacement	11,600	4.1
Cemetery Shade Refurbishment	5,500	4.1
Hamelin Pool Carpark Resheet due to Water Damage	10,000	4.1
Video Conferencing Equipment Upgrade	20,000	4.1/7.1
Removal of Asbestos from Shire Buildings	160,000	3.1/4.1
Recreation Centre External Cladding Replacement and painting	50,000	4.1
Hard Shade Structures – Playgrounds	75,000	4.1/5.1/5.2
Heritage Stables Refurbishment	45,000	4.1
Disability Beach/Water Access	50,000	4.1/5.1/5.2
Town Ovals and Recreation Reticulation/Resurfacing Upgrade	90,000	4.1/5.1/5.2
Shark Bay Discovery Centre Airconditioner Upgrade	300,000	4.1/5.1/5.2
Automatic Sliding Door – Library	25,000	4.1, 7.2
Electronic Entry System for Town Hall and Recreation Centre	20,000	4.1
CCTV Upgrades	50,000	4.1
Dugong Interactive Zone with Hungry Sky Software	18,956	2.2/4.1
Electronic Road Closed Sign	30,000	4.1/5.1/5.2
Strategy: Provide appropriate services to the community in a professional and efficient manner		
Renewal Shire Plant and Equipment	1,121,950	4.1/7.1
Depot Upgrades	10,000	4.1.

## Rates

In order to maintain the level of services and facilities in the coming year and to keep rates revenue in line with the Shire of Shark Bay Long Term Financial Plan, the Shire of Shark

# Annual Budget 2022/2023

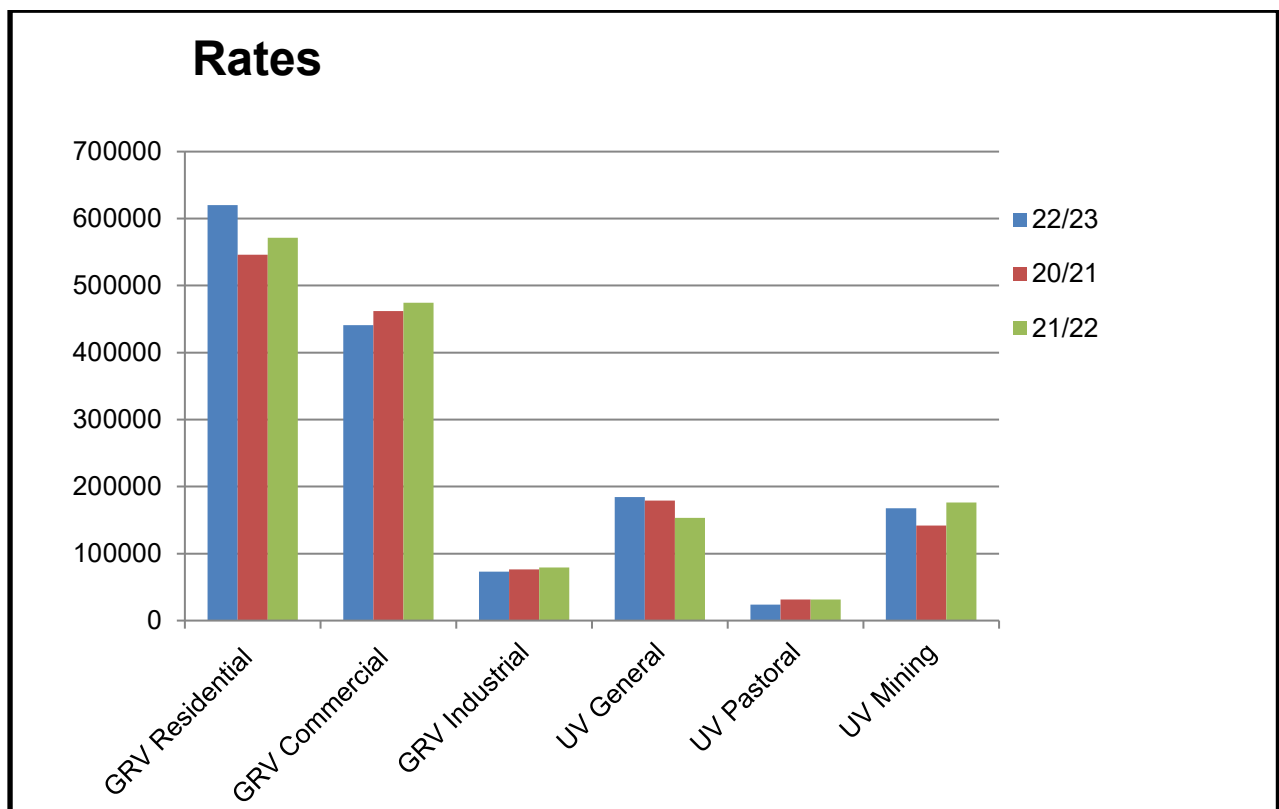


Bay has advertised to increase differential rates in the dollar by an overall by 4% but this will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2022 on which the rate model yield is based.

To address the increasing disparity between the Unimproved Value rate in the dollar and the Unimproved Value Pastoral rate in the dollar, the Shire of Shark Bay will provide a concession to properties in the Unimproved Value Pastoral category. This concession is gradually being reduced to reflect greater equity in the property classifications.

A concession will also be provided to the Unimproved Value Exploration category to reflect the inequity of the valuation system for mining land and to recognise that the assessments are not in the production phase.

Rates Levied Comparison 2020/2021 to 2022/2023



The rates comparison graph is based on total rates levied and includes the budgeted concessions that have been granted by Council in previous years.

The concessions included in the 2022/2023 are in the following areas.

UV Pastoral \$50,237, UV Exploration \$103,404 GRV Commercial \$1,204 and UV General \$3,266. Total Budgeted concessions \$158,111.

# Annual Budget 2022/2023



## **Refuse and Recycling Charges**

The domestic kerbside annual rubbish removal charge of \$433 per household, \$492 per commercial/industrial and \$701 for non-rateable charges have increased in line with the consumer price index.

These annual charges total \$239,181 and will assist towards cost recovery for the service and contribute towards the operating costs of the refuse site.

Refuse site fees are budgeted to provide revenue of \$120,000 which is above the 2021/2022 budget of \$110,000 as the actual year to date revenue received was \$131,112.

The total 2021/2022 budgeted costs to operate the waste services including the recycling service are budgeted at \$409,544. Total budgeted income is \$360,981 which requires an amount of \$48,563 from general revenue to meet the costs of the services and facilities for the refuse site.

## **Reserve Transfers**

Reserve funds budgeted to be utilised in the 2022/2023 year total \$1,448,001 and includes \$675,506 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects. An amount of \$682,495 is to be drawn from the Plant Replacement Reserve to contribute towards the replacement of Council's plant and equipment. \$40,000 is to be drawn down from the Pensioners Reserve to support capital upgrades to the Pensioner Units. \$50,000 will be drawn from the Recreation Facilities Upgrade Reserve to support the Recreational Infrastructure projects.

Transfers to Reserves total \$1,036,570 and includes transfers of \$350,500 to the Plant Replacement Reserve, \$40,180 to the Pensioner Unit Reserve, \$595,015 to the Infrastructure Reserve and \$50,500 to the Recreation Facilities Upgrade Reserve for the funding of future projects.

These budgeted transfers result in a decrease in reserve funds of \$411,431 in the 2022/2023 year.



**SHIRE OF SHARK BAY**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

**Shark Bay is a proud unified community, respecting and sharing our pristine environment and great lifestyle.**

**SHIRE OF SHARK BAY**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	1,546,641	1,486,330	1,483,381
Operating grants, subsidies and contributions	10	1,119,634	2,997,796	1,526,637
Fees and charges	13	1,740,000	1,784,485	1,746,697
Service charges	2(f)	0	0	0
Interest earnings	11(a)	9,155	11,159	8,640
Other revenue	11(b)	123,406	162,400	170,371
		4,538,836	6,442,170	4,935,726
<b>Expenses</b>				
Employee costs		(2,474,103)	(2,265,144)	(2,311,035)
Materials and contracts		(2,193,803)	(1,784,731)	(2,264,350)
Utility charges		(185,721)	(176,004)	(179,475)
Depreciation on non-current assets	6	(1,805,485)	(1,656,993)	(1,753,645)
Interest expenses	11(d)	(21,959)	(24,727)	(24,622)
Insurance expenses		(200,882)	(189,227)	(192,630)
Other expenditure		(223,374)	(196,688)	(203,090)
		(7,105,327)	(6,293,514)	(6,928,847)
		(2,566,491)	148,656	(1,993,121)
Non-operating grants, subsidies and contributions	10	1,382,416	1,340,344	2,009,128
Profit on asset disposals	5(b)	34,275	18,187	28,281
Loss on asset disposals	5(b)	(103,880)	0	(18,362)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Share of profit or (loss) of associates accounted for using the equity method	12	0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		1,312,811	1,358,531	2,019,047
<b>Net result for the period</b>		<b>(1,253,680)</b>	<b>1,507,187</b>	<b>25,926</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,253,680)</b>	<b>1,507,187</b>	<b>25,926</b>

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

**SHIRE OF SHARK BAY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,546,641	1,464,372	1,446,497
Operating grants, subsidies and contributions		1,119,634	3,317,991	1,526,637
Fees and charges		1,740,000	1,784,485	1,746,697
Service charges		0	0	0
Interest received		9,155	11,159	8,640
Goods and services tax received		0	(13,132)	0
Other revenue		123,406	162,400	170,371
		4,538,836	6,727,275	4,898,842
<b>Payments</b>				
Employee costs		(2,474,103)	(2,283,447)	(2,311,035)
Materials and contracts		(2,193,803)	(2,056,840)	(2,264,350)
Utility charges		(185,721)	(176,004)	(179,475)
Interest expenses		(21,959)	(25,482)	(24,622)
Insurance paid		(200,882)	(189,227)	(192,630)
Goods and services tax paid		0	0	0
Other expenditure		(223,374)	(196,688)	(203,090)
		(5,299,842)	(4,927,688)	(5,175,202)
<b>Net cash provided by (used in) operating activities</b>	4	(761,006)	1,799,587	(276,360)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,850,906)	(892,261)	(1,796,584)
Payments for construction of infrastructure	5(a)	(1,603,012)	(1,353,546)	(1,857,854)
Non-operating grants, subsidies and contributions		1,382,416	1,340,344	2,009,128
Proceeds from sale of property, plant and equipment	5(b)	439,455	187,702	321,158
<b>Net cash provided by (used in) investing activities</b>		(1,632,047)	(717,761)	(1,324,152)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(69,277)	(67,132)	(67,132)
Principal elements of lease payments	7	0	0	0
Proceeds from new borrowings	7(a)	0	0	0
<b>Net cash provided by (used in) financing activities</b>		(69,277)	(67,132)	(67,132)
<b>Net increase (decrease) in cash held</b>		(2,462,330)	1,014,694	(1,667,644)
Cash at beginning of year		7,890,593	6,875,899	6,874,771
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,428,263</b>	<b>7,890,593</b>	<b>5,207,127</b>

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

**SHIRE OF SHARK BAY**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	2,050,899	1,747,398	1,747,398
		2,050,899	1,747,398	1,747,398
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	36,616	36,884	36,884
Operating grants, subsidies and contributions	10	1,119,634	2,997,796	1,526,637
Fees and charges	13	1,740,000	1,784,485	1,746,697
Interest earnings	11(a)	9,155	11,159	8,640
Other revenue	11(b)	123,406	162,400	170,371
Profit on asset disposals	5(b)	34,275	18,187	28,281
		3,063,086	5,010,911	3,517,510
<b>Expenditure from operating activities</b>				
Employee costs		(2,474,103)	(2,265,144)	(2,311,035)
Materials and contracts		(2,193,803)	(1,784,731)	(2,264,350)
Utility charges		(185,721)	(176,004)	(179,475)
Depreciation on non-current assets	6	(1,805,485)	(1,656,993)	(1,753,645)
Interest expenses	11(d)	(21,959)	(24,727)	(24,622)
Insurance expenses		(200,882)	(189,227)	(192,630)
Other expenditure		(223,374)	(196,688)	(203,090)
Loss on asset disposals	5(b)	(103,880)	0	(18,362)
		(7,209,207)	(6,293,514)	(6,947,209)
Non-cash amounts excluded from operating activities	3(b)	1,875,090	1,638,806	1,743,726
<b>Amount attributable to operating activities</b>		(220,132)	2,103,601	61,425
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10	1,382,416	1,340,344	2,009,128
Payments for property, plant and equipment	5(a)	(1,850,906)	(892,261)	(1,796,584)
Payments for construction of infrastructure	5(a)	(1,603,012)	(1,353,546)	(1,857,854)
Proceeds from disposal of assets	5(b)	439,455	187,702	321,158
<b>Amount attributable to investing activities</b>		(1,632,047)	(717,761)	(1,324,152)
<b>Amount attributable to investing activities</b>		(1,632,047)	(717,761)	(1,324,152)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(69,277)	(67,132)	(67,132)
Transfers to cash backed reserves (restricted assets)	8(a)	(1,036,570)	(1,305,556)	(1,304,277)
Transfers from cash backed reserves (restricted assets)	8(a)	1,448,001	588,301	1,187,639
<b>Amount attributable to financing activities</b>		<b>342,154</b>	<b>(784,387)</b>	<b>(183,770)</b>
<b>Budgeted deficiency before general rates</b>		(1,510,025)	601,453	(1,446,497)
<b>Estimated amount to be raised from general rates</b>	2(a)	1,510,025	1,449,446	1,446,497
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>0</b>	<b>2,050,899</b>	<b>0</b>

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

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**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

All funds through which the Shire of Shark Bay controls resources to carry on its functions have been included in the financial statements forming part of this annual 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 12 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

**HEALTH**

To provide an operational framework for environmental and community health.

**HOUSING**

To provide and maintain housing for the elderly and staff.

**COMMUNITY AMENITIES**

To provide services required by the community.

**COMMUNITY AMENITIES**

To provide services required by the community.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

**TRANSPORT**

To provide safe, effective and efficient transport services to the community.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing

**OTHER PROPERTY AND SERVICES**

To monitor and control council's overhead operating accounts.

**ACTIVITIES**

Expenses associated with the provision of services to members of council and elections.

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. This also includes the costs associated with raising these revenues e.g. valuation expenses, debt collection and overheads.

Enforcement of Local Laws, fire prevention, animal control and the provision of ranger services.

Health inspection services, food quality control and mosquito control.

Provision and maintenance of rented housing accommodation for pensioners and employees.

Sanitation, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

Sanitation, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, foreshore, public halls and the Shark Bay Recreation Centre.

Construction and maintenance of roads, footpaths, drainage, parking facilities, traffic control, depot operations, marine facilities and street cleaning.

Tourism, community development, building services and private works.

Plant maintenance, administration, labour overheads and stock.



**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates or general rates</b>										
GRV Residential	Gross Rental	0.098307	375	5,228,660	514,014	0	0	514,014	416,823	414,280
GRV Commercial	Gross Rental	0.101026	41	2,333,191	235,713	0	0	235,713	232,406	232,406
GRV Vacant	Gross Rental	0.098307	16	310,500	30,524	0	0	30,524	37,357	36,762
GRV Rural Commercial	Gross Rental	0.102173	5	324,980	33,204	0	0	33,204	34,720	34,720
GRV Industrial / Residential	Gross Rental	0.108786	47	648,094	70,504	0	0	70,504	77,228	77,228
GRV Industrial / Residential Vacant	Gross Rental	0.098307	0	0	0	0	0	0	0	0
GRV Rural Resort	Gross Rental	0.107848	2	1,474,653	159,038	0	0	159,038	156,506	156,506
UV General	Unimproved	0.197958	7	922,204	182,558	0	0	182,558	152,412	152,412
UV Pastoral	Unimproved	0.135571	11	544,676	73,842	0	0	73,842	81,677	87,487
UV Mining	Unimproved	0.270001	1	9,350	2,525	0	0	2,525	2,473	24,340
UV Exploration	Unimproved	0.259606	14	1,027,522	266,751	0	0	266,751	252,661	225,172
<b>Sub-Total</b>			<b>519</b>	<b>12,823,830</b>	<b>1,568,673</b>	<b>0</b>	<b>0</b>	<b>1,568,673</b>	<b>1,444,263</b>	<b>1,441,313</b>
<b>Minimum payment</b>										
		\$								
GRV Residential	Gross Rental	833	9	54,964	7,497	0	0	7,497	44,900	44,900
GRV Commercial	Gross Rental	833	17	90,076	14,161	0	0	14,161	15,266	15,266
GRV Vacant	Gross Rental	833	82	237,625	68,306	0	0	68,306	72,738	72,738
GRV Rural Commercial	Gross Rental	833	0	0	0	0	0	0	0	0
GRV Industrial / Residential	Gross Rental	833	3	20,040	2,499	0	0	2,499	1,796	1,796
GRV Industrial / Residential Vacant	Gross Rental	520	0	0	0	0	0	0	0	0
GRV Rural Resort	Gross Rental	833	0	0	0	0	0	0	0	0
UV General	Unimproved	875	6	9,863	5,250	0	0	5,250	4,524	4,524
UV Pastoral	Unimproved	875	0	0	0	0	0	0	0	0
UV Mining	Unimproved	875	1	770	875	0	0	875	943	943
UV Exploration	Unimproved	875	1	2,192	875	0	0	875	943	943
<b>Sub-Total</b>			<b>119</b>	<b>415,530</b>	<b>99,463</b>	<b>0</b>	<b>0</b>	<b>99,463</b>	<b>141,110</b>	<b>141,110</b>
<hr/>										
			638	13,239,360	1,668,136	0	0	1,668,136	1,585,373	1,582,423
								(158,111)	(135,927)	(135,926)
<b>Total amount raised from general rates</b>								<b>1,510,025</b>	<b>1,449,446</b>	<b>1,446,497</b>
<hr/>										
<b>(ii) Specified area and ex gratia rates</b>										
<b>Specified area rates</b>										
Monkey Mia Bore Replacement	Gross Rental	0.0259495		1,411,050	36,616	0	0	36,616	36,884	36,884
<b>Total specified area rates</b>				<b>1,411,050</b>	<b>36,616</b>	<b>0</b>	<b>0</b>	<b>36,616</b>	<b>36,884</b>	<b>36,884</b>
<b>Total ex-gratia rates</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>										
Discounts on specified area and ex gratia rates (Refer note 2(g))								0	0	0
Concessions on specified area and ex gratia rates (Refer note 2(g))								0	0	0
<b>Total specified area and ex gratia rates</b>								<b>36,616</b>	<b>36,884</b>	<b>36,884</b>
<b>Total rates</b>								<b>1,546,641</b>	<b>1,486,330</b>	<b>1,483,381</b>

All land (other than exempt land) in the Shire of Shark Bay is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Shark Bay.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	7/10/2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	7/10/2022	10	5.5%	7.0%
Second instalment	10/02/2023	10	5.5%	7.0%
<b>Option three</b>				
First instalment	7/10/2022	10	5.5%	7.0%
Second instalment	9/12/2022	10	5.5%	7.0%
Third instalment	10/02/2023	10	5.5%	7.0%
Fourth instalment	14/04/2023	10	5.5%	7.0%

	<b>2022/23 Budget revenue</b>	<b>2021/22 Actual revenue</b>	<b>2021/22 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	5,000	5,386	5,000
Unpaid Rates and Instalment Plan interest earned	2,600	3,391	2,600
	7,600	8,777	7,600

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	This category is applied to properties with a land use that does not fall within any other categories in GRV.	The rate reflects the level of rating to provide a diverse range of services and programs required for developed residential areas.	Residential areas have a full range of services and facilities available for use.
GRV Residential Vacant	This category is applied to residential land that has not been developed.	This rate reflects the level of contribution by vacant land for basic services and infrastructure	Undeveloped residential areas require the same level as developed areas.
GRV Commercial	This category is applied to properties with a commercial land use.	This rate reflects the level of services to commercial properties.	Commercial areas are provided with high quality infrastructure and facilities and also have the ability to utilise taxation benefits.
GRV Industrial/ Commercial	This category is applied to all properties with an industrial land use with has the capacity for a catetaker's residence and is located in the industrial estate.	This rate reflects the level of infrastructure required to maintain an industrial area.	Industrial areas with residential capacity require infrastructure similar to residential areas and have the ability to utilise taxation benefits.
GRV Industrial/ Commercial Vacant	This category is applied to all properties with an industrial land use which have not been developed.	This rate reflects the level of contribution by vacant land for basic services and infrastructure.	Industrial areas with residential capacity require infrastructure similar to residential areas and have the ability to utilise taxation benefits.
GRV Rural Commercial	This category is applied to properties of a commercial nature which are located out of the town centre.	This rate reflects the level of infrastructure and services provides to these properties.	These properties are remote from the town centre and do not require many services from Council but do have the ability to utilise taxation benefits.
GRV Resort	This category is applied to properties of a commercial nature which are established with the purpose of providing accommodation and activities to the tourism market.	This rate reflects the level of infrastructure and services provides to these properties.	Resort areas are generally self contained but require the provision of quality infrastructure to attract visitors and also have the ability to utilise taxation benefits.
Unimproved Value General	This category is applied to properties which do not fall into one of the other UV categories and includes all unimproved vacant land.	This rate relects the contribution to built infrastructure.	Unimproved Value properties require infrastructure to assist with the generation of income.
Unimproved Value Mining	This category applied to all mining tenement leases.	This rate reflects the contribution by mining to the maintenance of the Shire's assets and services.	Mining properties utilise the Council's assets and services in generating income.
Unimproved Value Pastoral	This category applied to all pastoral properties.	This rate reflects the contribution by pastoral properties to the facilities that are available for use by these properties.	Pastoral properties utilise the Council's assets and services in generating income.
Unimproved Value Exploration	This category applies to mining exploration and applied until the exploration moves to the establishment of mining activities.	This rate reflects the contribution to the maintenance of the Council's assets and services.	Exploration properties generally do not utilise the Council infrastructure and services on an ongoing basis but utilise these intensively for short periods.

**(d) Differential Minimum Payment**

GRV Minimum	This category applies to all GRV properties.	This rate is considered the minimum contribution for basic infrastructure and services.	This is considered to be the base minimum for GRV rated properties.
UV Minimum	This category applies to all UV properties.	This rate is considered the minimum contribution for basic infrastructure and services.	This is considered to be the base minimum for UV rated properties.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Specified Area Rate**

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
	\$	\$	\$		
Specified area rate					
Monkey Mia Bore Replacement	36,622	0	0	The specified area rate is designated for the repayment of the principle and interest of the loan funds utilised for the replacement of the bore at Monkey Mia.	Monkey Mia
	36,622	0	0		

**(f) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2023.

**(g) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons of the waiver or concession
				\$	\$	\$			
General Rate	Concession	0.00%	50,237	50,237	52,740	52,740	UV Pastoral	To address the disparity between UV Rates	To provide equitable rates for properties in this category
General Rate	Concession	0.00%	103,404	103,404	78,511	78,510	UV Exploration	To address the inequalities of the valuation system.	To recognise that these properties are not in the production phase
General Rate	Waiver	100.00%	3,266	3,266	3,519	3,519	Australian Wildlife Conservancy Faure Island - Landing Only	To address the anomalies in the valuation system.	To recognise the use of the land as a landing point
General Rate	Waiver	25.00%	1,204	1,204	1,157	1,157	Yadgalah Aboriginal Corporation	To address anomalies in the valuation system	To recognise that the use of the land is partly used for charitable purposes.
				158,111	135,927	135,926			

SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents - unrestricted	4	592,740	2,643,639	738,752
Cash and cash equivalents - restricted	4	4,835,523	5,246,954	4,468,375
Receivables		180,002	180,002	175,500
Inventories		122,914	122,914	122,000
		5,731,179	8,193,509	5,504,627
<b>Less: current liabilities</b>				
Trade and other payables		(675,692)	(675,692)	(720,500)
Contract liabilities		(628,496)	(628,496)	(485,300)
Long term borrowings	7	(34,324)	(103,601)	(67,131)
Employee provisions		(219,964)	(219,964)	(280,986)
		(1,558,476)	(1,627,753)	(1,553,917)
<b>Net current assets</b>		4,172,703	6,565,756	3,950,710
<b>Less: Total adjustments to net current assets</b>	3.(c)	(4,172,703)	(4,514,857)	(3,950,710)
<b>Net current assets used in the Rate Setting Statement</b>		0	2,050,899	0

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Profit on asset disposals	5(b)	(34,275)	(18,187)	(28,281)
Add: Loss on disposal of assets	5(b)	103,880	0	18,362
Add: Depreciation on assets	6	1,805,485	1,656,993	1,753,645
<b>Non cash amounts excluded from operating activities</b>		1,875,090	1,638,806	1,743,726

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Cash - restricted reserves	8	(4,207,027)	(4,618,458)	(4,017,841)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		34,324	103,601	67,131
<b>Total adjustments to net current assets</b>		(4,172,703)	(4,514,857)	(3,950,710)

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF SHARK BAY  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 5,428,263	\$ 7,890,593	\$ 5,207,127
<b>Total cash and cash equivalents</b>		5,428,263	7,890,593	5,207,127
Held as				
- Unrestricted cash and cash equivalents	3(a)	592,740	2,643,639	738,752
- Restricted cash and cash equivalents	3(a)	4,835,523	5,246,954	4,468,375
		5,428,263	7,890,593	5,207,127
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,835,523	5,246,954	4,468,375
		4,835,523	5,246,954	4,468,375
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	4,207,027	4,618,458	4,017,841
Contract liabilities		628,496	628,496	450,534
		4,835,523	5,246,954	4,468,375
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(1,253,680)	1,507,187	25,926
Depreciation	6	1,805,485	1,656,993	1,753,645
(Profit)/loss on sale of asset	5(b)	69,605	(18,187)	(9,919)
(Increase)/decrease in receivables		0	76,671	76,600
(Increase)/decrease in inventories		0	49	50
Increase/(decrease) in payables		0	(247,094)	(250,000)
Increase/(decrease) in contract liabilities		0	162,460	116,466
Increase/(decrease) in employee provisions		0	1,852	20,000
Non-operating grants, subsidies and contributions		(1,382,416)	(1,340,344)	(2,009,128)
<b>Net cash from operating activities</b>		(761,006)	1,799,587	(276,360)

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program										2022/23 Budget total	2021/22 Actual total	2021/22 Budget total	
	Governance	General purpose funding	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b><i>Property, Plant and Equipment</i></b>														
Buildings - non-specialised	80,000				80,000							160,000	36,448	161,450
Buildings - specialised	0							475,000	10,000			485,000	388,013	777,424
Furniture and equipment	20,000							18,956				38,956	45,775	44,496
Plant and equipment	105,000								976,950	40,000		1,121,950	410,403	688,214
Heritage Assets								45,000				45,000	11,622	125,000
	205,000	0	0	0	80,000	0	538,956	986,950	40,000	0		1,850,906	892,261	1,796,584
<b><i>Infrastructure</i></b>														
Infrastructure - roads other								547,137				547,137	409,126	410,113
Infrastructure - footpaths								226,350				226,350	121,125	159,000
Infrastructure - drainage												0		
Infrastructure - roads town								427,425				427,425	470,340	535,975
Infrastructure - streetscapes												0		
Infrastructure - public facilities						15,500	276,600	110,000				402,100	352,955	752,766
	0	0	0	0	0	15,500	276,600	1,310,912	0	0		1,603,012	1,353,546	1,857,854
<b>Total acquisitions</b>	<b>205,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>15,500</b>	<b>815,556</b>	<b>2,297,862</b>	<b>40,000</b>	<b>0</b>		<b>3,453,918</b>	<b>2,245,807</b>	<b>3,654,438</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.



SHIRE OF SHARK BAY  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	60,212	80,000	19,788	0	53,396	57,273	3,877	0	65,260	82,273	17,013	0
Economic services	10,513	25,000	14,487	0	0	0	0	0	13,732	25,000	11,268	0
Other property and services	438,335	334,455	0	(103,880)	116,119	130,429	14,310	0	232,247	213,885	0	(18,362)
	509,060	439,455	34,275	(103,880)	169,515	187,702	18,187	0	311,239	321,158	28,281	(18,362)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	509,060	439,455	34,275	(103,880)	169,515	187,702	18,187	0	311,239	321,158	28,281	(18,362)
	509,060	439,455	34,275	(103,880)	169,515	187,702	18,187	0	311,239	321,158	28,281	(18,362)

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

- Plant replacement program

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Heritage Assets
Infrastructure - roads other
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - roads town
Infrastructure - streetscapes
Infrastructure - public facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	5,015	4,599	5,015
	28,515	26,169	35,935
	102,335	93,910	102,335
	36,965	33,921	36,965
	605,915	556,080	593,745
	735,040	674,597	711,155
	64,775	59,447	64,775
	226,925	208,270	203,720
	1,805,485	1,656,993	1,753,645
	134,375	123,314	134,375
	360,554	330,904	349,425
	130,930	120,161	130,095
	248,211	227,799	236,020
	16,865	15,470	16,865
	421,960	387,270	397,185
	23,970	21,997	23,860
	38,380	35,221	38,380
	85,710	78,662	78,055
	11,105	10,192	11,105
	333,425	306,003	338,280
	1,805,485	1,656,993	1,753,645

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	10 to 50 years
Buildings - specialised	10 to 80 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 25 years
Heritage Assets	25 to 100 years
Sealed Roads and Streets	
- Subgrade	Not Depreciated
- Pavement	80 to 100 years
- Seal - Bitumous	15 to 22 years
- Seal - Asphalt Surfaces	30 years
Formed Roads (Unsealed)	
- Subgrade	Not Depreciated
- Pavement	12 years
Footpaths	40 to 80 years
Drainage Systems	
- Drains and Kerbs	20 to 60 years
- Culverts	60 years
- Pipes	80 years
- Pits	60 years

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2021	New Loans	Principal Repayments	outstanding 30 June 2022	Interest Repayments	1 July 2021	New Loans	Principal Repayments	outstanding 30 June 2022	Interest Repayments
<b>Recreation and culture</b>				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Oval Bore	58	WATC	2.24%	735,066	0	(33,568)	701,498	(21,052)	767,895	0	(32,829)	735,066	(22,140)	767,895	0	(32,829)	735,066	(22,040)
<b>Economic services</b>																		
Monkey Mia Bore	57	WATC	4.06%	35,709		(35,709)	0	(907)	70,012	0	(34,303)	35,709	(2,587)	70,012	0	(34,303)	35,709	(2,582)
				770,775	0	(69,277)	701,498	(21,959)	837,907	0	(67,132)	770,775	(24,727)	837,907	0	(67,132)	770,775	(24,622)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	701,498	770,775	770,775

<b>Overdraft details</b>	<b>Purpose overdraft was established</b>	<b>Year overdraft established</b>	<b>Amount b/fwd 1 July 2022</b>	<b>2022/23 Budgeted Increase/ (Decrease)</b>	<b>Amount as at 30th June 2023</b>
			\$	\$	\$
Bankwest Line of Credit of \$50,000	To assist with short term liquidity	1983	0	0	0
			0	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant replacement reserve	744,743	350,600	(682,495)	412,848	595,873	371,570	(222,700)	744,743	595,873	371,410	(367,056)	600,227
(b) Infrastructure reserve	2,950,046	595,015	(675,506)	2,869,555	2,401,214	897,985	(349,153)	2,950,046	2,401,214	896,827	(744,133)	2,553,908
(c) Pensioner Unit Maintenance reserve	191,251	40,180	(40,000)	191,431	172,508	35,191	(16,448)	191,251	172,508	35,120	(26,450)	181,178
(d) Recreation Facilities Upgrade reserve	484,801	50,500	(50,000)	485,301	484,262	539	0	484,801	484,265	500	(50,000)	434,765
(e) Monkey Mia Jetty reserve	22,180	25	0	22,205	22,155	25	0	22,180	22,155	30	0	22,185
(f) Share Fire System reserve	29,685	30	0	29,715	29,655	30	0	29,685	29,652	40	0	29,692
(g) Leave reserve	195,752	220	0	195,972	195,536	216	0	195,752	195,536	350	0	195,886
	4,618,458	1,036,570	(1,448,001)	4,207,027	3,901,203	1,305,556	(588,301)	4,618,458	3,901,203	1,304,277	(1,187,639)	4,017,841
	4,618,458	1,036,570	(1,448,001)	4,207,027	3,901,203	1,305,556	(588,301)	4,618,458	3,901,203	1,304,277	(1,187,639)	4,017,841

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Plant replacement reserve	2022/2023	To be used for the purchase of major plant and equipment.
(b) Infrastructure reserve	2022/2023	To be used to fund the future replacement and construction of infrastructure in the Shire.
(c) Pensioner Unit Maintenance reserve	Ongoing	To be used to fund the replacement and major maintenance of the pensioner units.
(d) Recreation Facilities Upgrade reserve	Ongoing	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
(e) Monkey Mia Jetty reserve	Ongoing	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
(f) Share Fire System reserve	Ongoing	Shared with the Department of Biodiversity, Conservation and Attractions and to be used to fund the future system replacement.
(g) Leave reserve	Ongoing	To be used for the provision of employees' long service leave.

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

## 10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	19,788	5,145	17,013
General purpose funding	1,579,034	1,525,619	1,514,749
Law, order, public safety	14,118	14,795	11,968
Health	2,600	2,738	1,800
Housing	100,375	127,725	132,470
Community amenities	374,631	391,765	349,584
Recreation and culture	362,970	397,796	381,120
Transport	57,163	59,224	57,333
Economic services	917,798	876,428	921,333
Other property and services	25,000	61,326	50,000
	3,453,477	3,462,561	3,437,370
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	450,638	2,445,620	935,285
Law, order, public safety	92,766	75,895	76,213
Recreation and culture	250	1,397	250
Transport	472,638	464,442	464,189
Economic services	103,342	10,442	50,700
	1,119,634	2,997,796	1,526,637
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	0	77,637	77,637
Housing	0	20,000	20,000
Recreation and culture	18,956	230,735	223,423
Transport	1,363,460	1,011,972	1,688,068
	1,382,416	1,340,344	2,009,128
<b>Total Income</b>	5,955,527	7,800,701	6,973,135
<b>Expenses</b>			
Governance	(463,230)	(251,463)	(338,950)
General purpose funding	(103,749)	(117,738)	(117,947)
Law, order, public safety	(321,637)	(253,890)	(310,286)
Health	(108,225)	(52,376)	(90,370)
Housing	(208,111)	(171,875)	(218,961)
Community amenities	(728,161)	(616,803)	(702,612)
Recreation and culture	(2,177,493)	(1,956,226)	(2,221,762)
Transport	(1,794,720)	(1,763,559)	(1,778,107)
Economic services	(1,277,881)	(1,009,954)	(1,118,714)
Other property and services	(26,000)	(99,630)	(49,500)
<b>Total expenses</b>	(7,209,207)	(6,293,514)	(6,947,209)
<b>Net result for the period</b>	(1,253,680)	1,507,187	25,926

## 11. OTHER INFORMATION

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	3,555	4,319	3,040
- Other funds	3,000	3,449	3,000
Other interest revenue (refer to Note 2(b))	2,600	3,391	2,600
	9,155	11,159	8,640
<b>(b) Other revenue</b>			
Reimbursements and recoveries	123,406	162,400	170,371
	123,406	162,400	170,371
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	44,000	45,455	45,000
	44,000	45,455	45,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	(21,959)	24,727	24,622
	(21,959)	24,727	24,622



## 12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>President - Denham Ward</b>			
President's allowance	12,278	11,620	11,978
Meeting attendance fees	11,955	11,314	11,663
Annual allowance for ICT expenses	2,143	2,079	2,143
	<b>26,376</b>	<b>25,013</b>	<b>27,927</b>
<b>Deputy President - Useless Loop/Pastoral Ward</b>			
Deputy President's allowance	3,070	2,905	2,995
Meeting attendance fees	5,815	5,504	5,673
Annual allowance for ICT expenses	2,143	2,079	2,143
	<b>11,028</b>	<b>10,488</b>	<b>10,811</b>
<b>Councillor - Denham Ward</b>			
Meeting attendance fees	5,815	5,504	5,673
Annual allowance for ICT expenses	2,143	2,079	2,143
	<b>7,958</b>	<b>7,583</b>	<b>7,816</b>
<b>Councillor - Denham Ward</b>			
Meeting attendance fees	5,815	5,503	5,673
Annual allowance for ICT expenses	2,143	2,143	2,143
	<b>7,958</b>	<b>7,646</b>	<b>7,816</b>
<b>Councillor - Useless Loop/Pastoral Ward</b>			
Meeting attendance fees	5,815	5,673	5,673
Annual allowance for ICT expenses	2,143	2,143	2,143
	<b>7,958</b>	<b>7,816</b>	<b>7,816</b>
<b>Councillor - Denham Ward</b>			
Meeting attendance fees	5,815	5,673	5,673
Annual allowance for ICT expenses	2,143	2,143	2,143
	<b>7,958</b>	<b>7,816</b>	<b>7,816</b>
<b>Councillor - Denham Ward</b>			
Meeting attendance fees	5,815	5,673	5,673
Annual allowance for ICT expenses	2,143	2,143	2,143
	<b>7,958</b>	<b>7,816</b>	<b>7,816</b>
<b>Total Elected Member Remuneration</b>	<b>77,194</b>	<b>74,178</b>	<b>77,818</b>
President's allowance	12,278	11,620	11,978
Deputy President's allowance	3,070	2,905	2,995
Meeting attendance fees	46,845	44,844	45,701
ICT expenses	0	0	2,143
Annual allowance for ICT expenses	15,001	14,809	15,001
	<b>77,194</b>	<b>74,178</b>	<b>77,818</b>

### 13. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	7,050	9,614	6,525
Law, order, public safety	5,450	5,517	3,300
Health	2,600	2,738	1,800
Housing	95,875	123,334	127,670
Community amenities	374,631	392,059	349,584
Recreation and culture	296,920	321,327	291,920
Transport	57,163	57,106	57,333
Economic services	900,311	872,790	908,565
	<b>1,740,000</b>	<b>1,784,485</b>	<b>1,746,697</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

# SHIRE OF SHARK BAY



## 2022 / 2023 CAPITAL EXPENDITURE

Image Credit: Unknown

**SHIRE OF SHARK BAY**  
**CAPITAL EXPENDITURE PROGRAM 2022/2023**

		EXPENDITURE			FUNDING							
GOVERNANCE	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
<b>Office Equipment</b>												
	Office Video Conferencing Equipment Carried Forward	4.1, 7.1	20,000	-	20,000					20,000	20,000	
			20,000	-	20,000	-	-	-	-	20,000	20,000	
<b>Plant and Equipment</b>												
	CEO Vehicle	4.1	65,000	-	65,000		55,000		10,000		65,000	
	EMFA Vehicle Carried Forward	4.1	40,000	-	40,000		25,000		15,000		40,000	
			105,000	-	105,000	-	80,000	-	25,000	-	105,000	
<b>Buildings</b>												
	Shire Office Asbestos Removal	3.1, 4.1	80,000	-	80,000				80,000		80,000	
			80,000	-	80,000	-	-	-	80,000	-	80,000	
Commentary:												
Office Equipment	Scheduled Replacement of New Video Conferencing Equipment											
Plant and Equipment	Scheduled replacement as per plant and equipment policy.											
Buildings	Risk mitigation by removing Asbestos from the Shire Office.											
<b>Total Governance</b>			205,000	-	125,000	80,000	-	80,000	-	105,000	20,000	205,000
<b>HOUSING</b>												
	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
<b>Buildings</b>												
	Staff Housing Capital Works	4.1	40,000	-	40,000				40,000		40,000	
	Pensioner Units Shed Doors Replacement	4.1	10,000	-	10,000				10,000		10,000	
	Pensioner Unit Upgrades	4.1	30,000	-	30,000				30,000	-	30,000	
			80,000	-	80,000	-	-	-	80,000	-	80,000	
Commentary:												
Buildings	Staff Housing- Provision for Capital works to extend remaining useful life of the asset. Pensioner Units- Provision for Capital works to extend remaining useful life of the asset.											
<b>Total Housing</b>			80,000		80,000	-	-	-	80,000	-	80,000	
<b>COMMUNITY AMENITIES</b>												
	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
<b>Infrastructure Assets - Public Facilities</b>												
	Shade At Cemetery	4.1	5,500	5,500					5,500		5,500	
	Hamelin Pool Carpark	4.1	10,000	10,000					10,000	-	10,000	
			15,500	5,500	10,000	-	-	-	15,500	-	15,500	
Commentary:												
Infrastructure Assets	Install shade shelters - Resheet and repair of damage to Hamelin Pool Carpark											
<b>Total Community Amenities</b>			15,500	5,500	10,000	-	-	-	15,500	-	15,500	

RECREATION AND CULTURE													
			EXPENDITURE				FUNDING						
<i>Infrastructure Assets - Public Facilities</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
	Sappi Park Garden Bed Removal and Replacement	4.1	11,600		11,600					11,600		11,600	
	Hard Shade Structures - Playgrounds	4.1, 5.1, 5.2	75,000			75,000	75,000					75,000	
	Disability Beach/Water Access inclusive of Floating Beach Wheelchairs	4.1, 5.1, 5.2	50,000	50,000			50,000					50,000	
	Town Ovals and Recreation Reticulation/Resurfacing Upgrade	4.1, 5.1, 5.2	90,000		90,000		90,000					90,000	
	CCTV Upgrades	4.1	50,000	50,000			50,000					50,000	
			276,600	100,000	101,600	75,000	265,000	-	-	11,600	-	276,600	
Commentary:													
Infrastructure Assets	Upgrade to Sappi Park signage, infrastructure and gardens.												
	Installation of Hard Shade Structures at Foreshore Playgrounds to replace shade sails.												
	Installation of Disability Beach/Water Access in line with Disability and Inclusion Plan.												
	Upgrade of Town Oval and Recreation Reticulation/Resurfacing due to infrastructure degradation.												
	CCTV Upgrades at Foreshore												
			EXPENDITURE				FUNDING						
<i>Furniture and Equipment</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
	Dugong Interactive Zone with Hungry Sky Software Project	2.2, 4.1	18,956	18,956			18,956					18,956	
Commentary:													
Infrastructure Assets	Upgrade to Museum Exhibits												
			EXPENDITURE				FUNDING						
<i>Buildings</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL	
	Town Hall Asbestos Removal	3.1, 4.1	80,000			80,000				80,000	-	80,000	
	Recreation Centre Panel and Paint Renewal	4.1	50,000		50,000					50,000		50,000	
	Shark Bay Discovery Centre Airconditioner Upgrade	4.1, 5.1, 5.2	300,000		300,000		248,124			51,876		300,000	
	Automatic Sliding Door - Library	7.2	25,000			25,000	25,000					25,000	
	Electronic Entry System for Town Hall and Recreation Centre	4.1	20,000	20,000			20,000					20,000	
	Heritage Stables Refurbishment	4.1	45,000			45,000				45,000		45,000	
			520,000	20,000	350,000	150,000	293,124	-	-	226,876	-	520,000	
Commentary:													
Buildings	Risk mitigation by removing Asbestos from the Town Hall.												
	Recreation Centre requires external cladding replaced												
	Shark Bay Discovery Centre Airconditioner Upgrade due to climate deterioration.												
	Library new motion activated automatic sliding door to replace existing one.												
	Electronic Entry System for Town Hall and Recreation Centre controlled via Cloud Access												
	Heritage Stables to be refurbished due to age and deterioration.												
<b>Total Recreation and Culture</b>			815,556	-	138,956	451,600	225,000	# 577,080	-	-	238,476	-	815,556

<b>TRANSPORT</b>											
			EXPENDITURE			FUNDING					
<b>Plant and Equipment</b>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
Major Plant Items	4.1	20,000		20,000			-		20,000		20,000
Dual Cab Ute - Works Manager	4.1	60,000		60,000			32,000		28,000	-	60,000
Dual Cab Ute - Town Gardener Carried Forward	4.1	50,950		50,950			35,455		15,495	-	50,950
Dual Cab Ute - Town	4.1	48,000		48,000			27,000		21,000		48,000
3 Tonne Town Truck Carried Forward	4.1	65,000		65,000			18,000		47,000	-	65,000
5 Tonne Town Truck Carried Forward	4.1	80,000		80,000			30,000		50,000		80,000
Dual Cab Ute - Country	4.1	48,000		48,000			27,000		21,000		48,000
Dual Cab Truck 4x4	4.1	105,000		105,000			20,000		85,000		105,000
Grader	4.1	500,000		500,000			145,000		355,000		500,000
		<b>976,950</b>		<b>371,950</b>			<b>334,455</b>		<b>642,495</b>		<b>976,950</b>
Commentary:	Plant and Equipment Scheduled replacement as per plant and equipment replacement policy.										
<b>Buildings</b>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
Depot Office Awning Carried Forward	4.1	10,000	10,000						10,000		10,000
		<b>10,000</b>	<b>10,000</b>						<b>10,000</b>		<b>10,000</b>
Commentary:	Buildings New Office Awning for Replacement Office at the depot.										
			EXPENDITURE			FUNDING					
<b>Infrastructure Assets - Roads</b>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
RRG Eagle Bluff Road 22/23	1.1	145,000		145,000		60,000			55,000	30,000	145,000
RRG Useless Loop Road 22/23	1.1	402,137		402,137		268,091			-	134,046	402,137
R2R Durlacher Street 22/23	1.1	427,425		427,425		297,245			130,180		427,425
		<b>974,562</b>		<b>974,562</b>		<b>625,336</b>			<b>185,180</b>	<b>164,046</b>	<b>974,562</b>
Commentary:	Infrastructure Roads Provides for resheeting of Useless Loop and Eagle Bluff Road as per Road Program Roads to Recovery projects for Durlacher Street as per Road Program										
			EXPENDITURE			FUNDING					
<b>Infrastructure Assets - Footpaths</b>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
Dual Purpose Path to Lookout - Stella Rowley Drive	1.1, 4.1, 5.2	140,000	140,000			70,000			70,000		140,000
Footpath Plan - Hartog Cresnet (Hughes plus 245 m)	1.1, 4.1, 5.1	56,350	56,350						56,350		56,350
Problematic Area Street Lighting	1.1, 4.1, 5.1	80,000	80,000			80,000					80,000
Access Bicycle and Walking Paths Recreation Precinct	4.1, 5.1, 5.2	30,000	30,000			30,000					30,000
		<b>306,350</b>	<b>306,350</b>			<b>180,000</b>			<b>126,350</b>		<b>306,350</b>
Commentary:	Infrastructure Footpath upgrades is a continuing project to improve the amenity of the town. Street Lighting to Problematic Areas as decided by Council										
			EXPENDITURE			FUNDING					
<b>Infrastructure Assets - Public Facilities</b>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
Electronic Road Closed Sign	1.1, 4.1	30,000	30,000						30,000		30,000
		<b>30,000</b>	<b>30,000</b>						<b>30,000</b>		<b>30,000</b>
Commentary:	Infrastructure Electronic Road Sign Controlled from Depot to improve Communication of road closures.										
<b>Total Transport</b>		<b>2,297,862</b>	<b>346,350</b>	<b>1,346,512</b>		<b>805,336</b>	<b>334,455</b>		<b>994,025</b>	<b>164,046</b>	<b>2,297,862</b>

<b>ECONOMIC SERVICES</b>				<b>EXPENDITURE</b>			<b>FUNDING</b>					
<b>Plant and Equipment</b>	<b>STRATEGIC PLAN REFERENCE</b>	<b>\$</b>		<b>NEW SERVICE</b>	<b>RENEWAL</b>	<b>UPGRADE</b>	<b>GRANTS</b>	<b>PROCEEDS SALE OF ASSETS</b>	<b>LOAN</b>	<b>RESERVES</b>	<b>GENERAL REVENUE</b>	<b>TOTAL</b>
EMCD Vehicle Carried Forward	4.1	40,000			40,000			25,000		15,000		40,000
		40,000			40,000			25,000	-	15,000	-	40,000
Commentary:												
Plant and Equipment	Scheduled replacement as per plant and equipment replacement policy.											
<b>Total Economic Services</b>		<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>40,000</b>
<b>Total Asset Acquisition</b>		<b>3,453,918</b>	<b>-</b>	<b>490,806</b>	<b>2,053,112</b>	<b>305,000</b>	<b>1,382,416</b>	<b>439,455</b>	<b>-</b>	<b>1,448,001</b>	<b>184,046</b>	<b>3,453,918</b>
<b>Summary of Asset Acquisitions by Function</b>												
		<b>\$</b>		<b>NEW SERVICE</b>	<b>RENEWAL</b>	<b>UPGRADE</b>	<b>GRANTS</b>	<b>PROCEEDS SALE OF ASSETS</b>	<b>LOAN</b>	<b>RESERVES</b>	<b>GENERAL REVENUE</b>	<b>TOTAL</b>
Governance		205,000	-	-	125,000	80,000	-	80,000	-	105,000	20,000	205,000
Law, Order and Public Safety		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Housing		80,000	-	-	80,000	-	-	-	-	80,000	-	80,000
Community Amenities		15,500	-	5,500	10,000	-	-	-	-	15,500	-	15,500
Recreation and Culture		815,556	-	138,956	451,600	225,000	577,080	-	-	238,476	-	815,556
Transport		2,297,862	-	346,350	1,346,512	-	805,336	334,455	-	994,025	164,046	2,297,862
Economic Services		40,000	-	-	40,000	-	-	25,000	-	15,000	-	40,000
		3,453,918	-	490,806	2,053,112	305,000	1,382,416	439,455	-	1,448,001	184,046	3,453,918
<b>Summary of Asset Acquisitions by Asset Class</b>												
		<b>\$</b>		<b>NEW SERVICE</b>	<b>RENEWAL</b>	<b>UPGRADE</b>	<b>GRANTS</b>	<b>PROCEEDS SALE OF ASSETS</b>	<b>LOAN</b>	<b>RESERVES</b>	<b>GENERAL REVENUE</b>	<b>TOTAL</b>
Furniture and Equipment		38,956	-	18,956	20,000	-	18,956	-	-	-	20,000	38,956
Land and Buildings		645,000	-	30,000	430,000	230,000	293,124	-	-	351,876	-	645,000
Plant and Equipment		1,121,950	-	-	516,950	-	-	439,455	-	682,495	-	1,121,950
Heritage Assets		45,000	-	-	-	45,000	-	-	-	45,000	-	45,000
Infrastructure Assets - Roads		974,562	-	-	974,562	-	625,336	-	-	185,180	164,046	974,562
Infrastructure Assets - Public Facilities		322,100	-	135,500	111,600	75,000	265,000	-	-	57,100	-	322,100
Infrastructure Assets - Footpaths		306,350	-	306,350	-	-	180,000	-	-	126,350	-	306,350
Infrastructure Assets - Drainage/Culverts		-	-	-	-	-	-	-	-	-	-	-
		3,453,918	-	490,806	2,053,112	350,000	1,382,416	439,455	-	1,448,001	184,046	3,453,918

# SHIRE OF SHARK BAY



## 2022 / 2023 SUPPLEMENTARY INFORMATION

Image Credit: Australia's Coral Coast



**Shire of Shark Bay**  
**5 Year Plant Replacement Program 2021/22 - 2025/26**

Type	2022/2023			2023/2024			2024/2025			2025/26			2026/27		
	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net
<b>Major Plant</b>															
Water Tanker x 2										260,000	40,000	220,000			
Semi Side Tipper															
5 Ton Town Truck															
3 Ton Town Truck													60,000	20,000	40,000
Dual Cab Truck 4X4	105,000	20,000	85,000												
Camp upgrades															
Prime Mover				250,000	40,000	210,000									
Country Loader													330,000	60,000	270,000
Multi Tyred Rubber Roller				160,000	20,000	140,000									
Community Bus															
30 KVA Generator Set															
Bob Cat, Attachments and Trailer							110,000	10,000	100,000						
Grader	500,000	145,000	355,000												
Low Loader															
Refuse Site Loader															
Excavator															
Town Loader							250,000	40,000	210,000						
Ride On Lawn Mower							50,000	5,000	45,000						
Major Plant Items	20,000		20,000	20,000		20,000	20,000		20,000	20,000		20,000	20,000		20,000
<b>Vehicles</b>															
CEO Vehicle	65,000	55,000	10,000				71,000	57,000	14,000				86,000	55,000	31,000
EMFA Vehicle				45,000	25,000	20,000				55,000	35,000	20,000			
EMTCED Vehicle				45,000	25,000	20,000				55,000	35,000	20,000			
Dual Cab Ute - Works Manager	60,000	32,000	28,000				64,000	29,000	35,000				67,000	31,000	36,000
Dual Cab Ute - Town	48,000	27,000	21,000				55,000	25,000	30,000				63,000	26,000	37,000
Dual Cab Ute- Ranger				50,000	27,000	23,000				53,000	27,000	26,000			
Dual Cab Ute- Gardner				50,000	27,000	23,000				53,000	27,000	26,000			
Space Cab Ute - Country	48,000	27,000	21,000				55,000	25,000	30,000				63,000	26,000	37,000
<b>TOTAL</b>	<b>846,000</b>	<b>306,000</b>	<b>540,000</b>	<b>620,000</b>	<b>164,000</b>	<b>456,000</b>	<b>675,000</b>	<b>191,000</b>	<b>484,000</b>	<b>496,000</b>	<b>164,000</b>	<b>332,000</b>	<b>689,000</b>	<b>218,000</b>	<b>471,000</b>
<b>Major Plant</b>	625,000	165,000	460,000	430,000	60,000	370,000	430,000	55,000	375,000	280,000	40,000	240,000	410,000	80,000	330,000
<b>Vehicles</b>	221,000	141,000	80,000	190,000	104,000	86,000	245,000	136,000	109,000	216,000	124,000	92,000	279,000	138,000	141,000
<b>Total</b>	<b>846,000</b>	<b>306,000</b>	<b>540,000</b>	<b>620,000</b>	<b>164,000</b>	<b>456,000</b>	<b>675,000</b>	<b>191,000</b>	<b>484,000</b>	<b>496,000</b>	<b>164,000</b>	<b>332,000</b>	<b>689,000</b>	<b>218,000</b>	<b>471,000</b>

*Note: We have assumed no interest on Plant Reserve due to utilising them almost fully each year*

# SHIRE OF SHARK BAY



## 2022 / 2023 FEES AND CHARGES

Image Credit: Unknown



# **Shire of Shark Bay**

## **Fees and Charges 2022 / 2023**

**Building**

**Town Planning Services**

**Health**

**Housing**

**Cemetery**

**Sanitation**

**Waste Disposal**

**Animal Control**

**Other Law, Order and Public Safety**

**Venue Hire**

**Venue Hire - Long Term/Regular Bookings**

**Equipment Hire**

**Accommodation, Caravan Parks and Camping**

**Library**

**Shark Bay Discovery Centre**

**Visitor Centre Fees and Commission**

**Marine Facility Charges**

**Sundry Income and Enquiry**

**Building Supplies**

**Engineering and Works Services**

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Building</b>				
Search Fees - Property Enquiries	Council	Y	20.10	Per Property
Application for copies of building permits and certificates	Council	Y	57.20	Per Permit/Application
Application for residential design code compliance certification - Private Certification	Council	Y	114.45	Per Hour
Single copies at photocopy rates - See Sundry Expenses (to a maximum of 4 A4 pages)				
<b>Occupancy Permits and Building Approval Certificates</b>				
Application for an occupancy permit for a completed building (s. 46)	Statutory	N	110.00	Per Application
Application for a temporary occupancy permit for an incomplete building (s. 47)	Statutory	N	110.00	Per Application
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Statutory	N	110.00	Per Application
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Statutory	N	110.00	Per Application
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Statutory	N	Min 110.00	The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Statutory	N	Min 110.00	The fee is 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$110.00
Application to replace an occupancy permit for an existing building (s.52(1))	Statutory	N	110.00	Per Application
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Statutory	N	110.00	Per Application
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Statutory	N	110.00	Per Application
<b>Building Permits and Demolition Permits</b>				
Certified application for a building permit for building work for a Class 1 or Class 10 (s. 16(1))	Statutory	N	Min 110.00	The fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure (S.16(1))	Statutory	N	Min 110.00	The fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Uncertified application for a building permit (s.16(1))	Statutory	N	Min 110.00	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure (s. 16(1))	Statutory	N	110.00	Per Application
	Statutory	N	110.00	For each storey of the building
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Statutory	N	110.00	Per Application
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	N	2,160.15	Per Application
Application for approval of battery powered smoke alarms (regulation 61)	Statutory	N	179.40	Per Application
Materials on Street	Statutory	N	1.00	per M <sup>2</sup> per month
Roads, Kerb and Footpath damage deposit	Statutory	N	1,000.00	Per Lot for Projects up to \$20,000 (Trust)
Roads, Kerb and Footpath damage deposit	Statutory	N	2,000.00	Per Lot for Projects over \$20,000 (Trust)
Swimming Pool Additional Inspection	Council	N	84.00	Per Request
Swimming Pool Inspection – Mandatory Inspection (charged on rates notices)	Statutory	N	33.00	Per Year Scheduled for 4 yearly inspection
<b>BCITF (CTF) Levy</b>				
Building Construction Industry (0.2% of estimated current value of works)	Statutory	N	0.2%	Levied on the Total Value of Construction, for all works valued at more than \$20,000
<b>Building Services Levy - Building/Demolition/Occupancy Permit for Approved Building Work</b>				
BSL < \$45,000 (Minimum Fee) BSL > \$45,000.00 0.137% value of application	Statutory	N	Min 61.65	
<b>Building Services Levy - Building/Demolition/Occupancy Permit for Unapproved Building Work</b>				
BSL < \$45,000 (Minimum Fee) BSL > \$45,000.00 0.274% value of application	Statutory	N	Min 123.30	
<b>Town Planning Services</b>				

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Determining an application to amend or cancel development approval	Statutory	N	295.00	Per Application
Search Fee - Planning Approvals	Council	Y	20.10	Per Property
Applications for copies of Planning Approvals	Council	Y	57.20	Per Approval
Single page copy of Planning Approval - See Sundry Expenses				
<b>Home Business Occupation Licence</b>				
Application Fee	Statutory	N	222.00	Per Application
If the home occupation has commenced, an additional amount by way of penalty will apply	Statutory	N	666.00	Per Application
Annual Renewal Fee	Statutory	N	73.00	Per Financial Year
If the approval to be renewed has expired, an additional amount by way of penalty	Statutory	N	219.00	Per Application
Providing a zoning certificate	Statutory	N	73.00	Per Application
Replying to a property settlement questionnaire	Statutory	N	73.00	Per Application
Issue of written planning advice	Statutory	N	73.00	Per Advice
<b>Development Application Approval</b>				
Change of use where no building work is proposed	Statutory	N	295.00	Per Application
If the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount by way of penalty	Statutory	N	885.00	Per Application
<b>Determination of Development Application where the estimated cost of the development is -</b>				
(a) Value of Project not more than \$50,000	Statutory	N	147.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	441.00	
(b) Value of Project \$50,000 but no more than \$500,000	Statutory	N	0.32%	Of Project Value
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	0.96%	Of Project Value
(c) Value of Project \$500,000 but not more than \$2,500,000	Statutory	N	1,700.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	5,100.00	
Plus for every dollar in excess of \$500,000	Statutory	N	0.257%	Of Project Value
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	0.771%	Of Project Value
(d) Value of Project \$2,500,000 but not more than \$5,000,000	Statutory	N	7,161.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	21,483.00	
Plus for every dollar in excess of \$2,500,000	Statutory	N	0.206%	Of Project Value

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	0.618%	Of Project Value
(e) Value of Project \$5,000,000 but not more than \$21,500,000	Statutory	N	12,633.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	37,899.00	
Plus for every dollar in excess of \$5,000,000	Statutory	N	0.123%	Of Project Value
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	0.369%	Of Project Value
(f) Value of Project more than \$21,500,000	Statutory	N	34,196.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	102,588.00	
<i>And, if the development has been commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f), PLUS the initial maximum application fee (Refer Above).</i>	Statutory	N		
Determination of Development Application for an Extractive Industry	Statutory	N	739.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	2,217.00	
<b>Subdivision Clearance - Including Strata Title</b>				
Not more than 5 Lots	Statutory	N	73.00	Per Lot
More than 5 Lots but not more than 195 Lots	Statutory	N	73.00	Per lot for the first five lots, then \$35.00 per lot
Plus 35 per Lot as per item above	Statutory	N	35.00	\$35 per lot as per above
More than 195 Lots	Statutory	N	7,393.00	
<b>Residential buildings of 2 or more dwelling units</b>				
Rate to be charged on value of development	Statutory	N		
<b>Advertising Charges of Development Applications</b>				
Advertisement cost	Statutory	N		
<b>Scheme Amendments</b>				
Total fee to be calculated in accordance with Schedule 2 of the Planning and Development Regulations 2009. Costs of staff time will be as per the Schedule of Charge out rates for officers (see below)	Council	Y	To be Calculated	Plus Advertising (including newspaper publications)
<b>Scheme Amendments / Structure Plans / Re-Zoning</b>				
CEO/Shire Planner	Council	Y	88.00	Per Hour
Manager/Senior Planner	Council	Y	66.00	Per Hour

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Planning Officer	Council	Y	36.86	Per Hour
Other staff eg environmental health officer	Council	Y	36.86	Per Hour
Secretary/administration clerk	Council	Y	30.20	Per Hour
Refund any monies not spent of fee paid if unsuccessful prior to advertising period	Statutory	N		
<b>Liquor Licence</b>				
Section 40 Liquor Act Certification Local Authority	Statutory	N	73.00	Per Application
<b>Health</b>				
<b>Offensive Trade Licence - Fish Processing</b>				
Offensive Trade Licence - Fish Processing	Statutory	N	298.00	Per Financial Year
<b>Septic Tanks</b>				
Search Fee	Council	Y	20.10	Per Request
Health Department Septic Tank Installation Application and Inspection Fee	Statutory	N	236.00	Per Application
Health Department of a Onsite Waste Water Disposal System	Statutory	N	85.00	Per Application
Copies of Septic Applications	Council	Y	57.20	Per Copy of Plan
Septic Tank Plans at photocopy rates below				
<b>Food Act 2008</b>				
Food Premises Registrations (Fixed or Mobile)	Statutory	N	225.00	Per Application
<b>Health Act Public Buildings</b>				
Public Building Permit (Meeting Place)	Statutory	N	150.00	Per Application
<b>Liquor Licence</b>				
Section 39 Liquor Act Certification Local Authority	Statutory	N	77.00	Per Application
<b>Housing</b>				
<b>(Aligned with Centrelinks Rental Assistance Eligibility Requirements)</b>				
<b>Pensioner Units</b>				
Rental - Single	Council	N	125.00	Per Week based on lease
Rental - Couple	Council	N	200.00	Per Week based on lease
<b>Cemetery Charges</b>				
<b>Burial Fees</b>				
Application Fee (Plot Reservation)	Council	Y	58.00	Per Application
Burials - Weekday Excavation	Council	Y	1300.00	Per Occurrence



<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Niche Wall Internments</b>				
First Internment	Council	Y	56.70	Per Occurrence
Second Internment	Council	Y	56.70	Per Occurrence
Application Fee (Reservation)	Council	Y	58.00	Per Reservation
<b>Other Cemetery Charges</b>				
Application Fee - Permit to Construct Tombstone	Council	N	58.00	Per Occurrence
Application for placement of Monumental Plaques along Cemetery fence	Council	N	70.50	Per Application
Internment of Ashes into Existing Grave	Council	Y	Cost + 10%	Per Occurrence
Exhumation	Council	Y	Cost + 10%	Per Occurrence
Funeral Directors Licence	Council	N	Free	Yearly Permit
<b>Sanitation</b>				
Rubbish Bins – Green 240 litre	Council	Y	150.00	Per Bin
Rubbish Lids	Council	Y	60.00	Per Bin
Rubbish Bin Wheels	Council	Y	30.00	Per Bin
Rubbish Bin Axles	Council	Y	30.00	Per Bin
Rubbish Bin Lid Pins	Council	Y	5.00	Per Bin
<b>Waste Disposal</b>				
<b>Refuse removal (Charged via Rates Notice)</b>				
120 or 240 litre Rubbish Bins collected Twice Weekly				
Domestic	Council	N	433.00	Per Bin Per Annum
Commercial & Industrial Properties	Council	N	492.00	Per Bin Per Annum
Non Rateable Property	Council	N	701.00	Per Bin Per Annum
<b>Domestic Charges (General Waste) At Refuse Site</b>				
Domestic utes, vans, wagons or trailers per M3 (Minimum charge \$6.00)	Council	Y	6.00	Per Cubic Metre or part thereof
Domestic clean green waste including grass clippings and sawdust	Council	Y	No Charge	Per Cubic Metre or part thereof
Domestic contaminated green waste (Green waste mixed with other waste) (Minimum charge \$6.00)	Council	Y	6.00	Per Cubic Metre or part thereof
<b>Commercial Charges (General Waste) At Refuse Site</b>				
Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$16.00)	Council	Y	16.00	Per Cubic Metre or part thereof

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Commercial clean green waste including grass clippings and sawdust (Minimum charge \$6.00)	Council	Y	6.00	Per Cubic Metre or part thereof
Commercial contaminated Green Waste (Green waste mixed with other waste) (Minimum Charge \$16.00)	Council	Y	16.00	Per Cubic Metre or part thereof
Commercial cardboard - Must to free of stickers & tape, flat packed and put in the recycle shed (Minimum Charge \$6.00)	Council	Y	6.00	Per Cubic Metre or part thereof
<b>Liquid Waste At Refuse Site</b>				
Including grease trap, sewage and offal	Council	Y	52.50	Per Kilolitre or part thereof
Used Oil Per 20L Container of part thereof	Council	Y	5.25	20 Litres or part thereof (20L Container)
Used Oil Per 200L Container or part thereof	Council	Y	52.50	200 Litres or part thereof (200L Container)
Oil and Fuel Filters	Council	Y	2.10	Per Filter
<b>Miscellaneous Charges At Refuse Site</b>				
Car / light truck tyres	Council	Y	10.50	Per Tyre
Truck / tractor tyres	Council	Y	21.00	Per Tyre
Car batteries	Council	Y	Free	Per Item
Gas bottles	Council	Y	Free	Per Item
Gassed refrigeration unit ( <i>De-gassing of refrigeration units are regulated and is a specialised service</i> ) inclusive of airconditioning units	Council	Y	52.50	Per item
De-gassed refrigeration unit ( <i>Certification of Degassing by a Licenced Provider required</i> ) inclusive of airconditioning units	Council	Y	8.50	Per Item
White Goods	Council	Y	6.50	Per Item
Electronic waste	Council	Y	2.10	Per Item
Car bodies, trailers, small boats, caravans	Council	Y	42.00	Per Item
Truck bodies, large equipment	Council	Y	63.00	Per Item
Wheelie Bin 240L - Domestic	Council	Y	6.00	Per Bin
Wheelie Bin 240L - Commercial	Council	Y	16.00	Per Bin
Mattress	Council	Y	5.25	Per Item
Couch	Council	Y	15.00	Per Item
Pallet	Council	Y	3.00	Per item
200L Drums (Empty)	Council	Y	2.10	Per Item
Hot Water System	Council	Y	5.25	Per Item
<b>Special Burials - (Asbestos waste, animal remains, etc) At Refuse Site</b>				
Asbestos per kg up to 20Kg	Council	Y	0.30	Per KG
Asbestos per sheet	Council	Y	2.65	Per sheet or part thereof

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Flat fee: Inclusive of tipping, plant and labour fees	Council	Y	89.00	Per Cubic Metre
Animal remains inclusive of Offal (Not liquid)	Council	Y	5.25	Per Cubic Metre or part thereof
<b>Closed Fee At Refuse Site</b>				
Refuse Site closed additional fee	Council	Y	100.00	Per Visit
<b>Animal Control</b>				
<b>Cats - Sterilised Only</b>				
a) Annual registration of a cat - Sterilised	Statutory	N	20.00	Per Annum
Pensioners	Statutory	N	10.00	Per Annum
b) Three year registration period - Sterilised	Statutory	N	42.50	Per 3 Year
Pensioners	Statutory	N	21.25	Per 3 Year
c) Lifetime registration period - Sterilised	Statutory	N	100.00	Per Lifetime
Pensioners	Statutory	N	50.00	Per Lifetime
d) Registration after 31 May in any year for registration until next 31 October - Sterilised	Statutory	N	10.00	Per Occurrence
Pensioners	Statutory	N	5.00	Per Occurrence
Annual application for approval or renewal of approval to breed cats (per cat)	Statutory	N	100.00	Per breeding cat (male or female)
<b>Dogs</b>				
<b>Registration Fees (3 Years) - Not in Concessional Category</b>				
(a) Unsterilised Dog or Bitch	Statutory	N	120.00	Per 3 Year Period
Pensioners	Statutory	N	60.00	Per 3 Year Period
(b) Sterilised Dog or Bitch	Statutory	N	42.50	Per 3 Year Period
Pensioners	Statutory	N	21.25	Per 3 Year Period
<b>Registration Fees (1 Year) - Not in Concessional Category</b>				
(a) Unsterilised Dog or Bitch	Statutory	N	50.00	Per Annum
Pensioners	Statutory	N	25.00	Per Annum
(b) Sterilised Dog or Bitch	Statutory	N	20.00	Per Annum
Pensioners	Statutory	N	10.00	Per Annum
(c) Dangerous Dog	Statutory	N	50.00	Per Annum
<b>Concessions</b>				
Assistance Dog	Statutory	N	Nil	Per Annum
Working Farm Dog ( Dogs used for droving or tending stock)	Statutory	N	25% of Fee	Per Annum

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Registration after the 31st of May for the first year of registration	Statutory	N	50% of Fee	Per Annum
<b>Sterilisation of Dogs after Initial Registration - Refunds applicable as per regulations</b>			Per Regulations	Please contact Office
<b>Lifetime Registration period</b>				
(a) Sterilised Dog or Bitch	Statutory	N	100.00	Per Lifetime
Pensioner	Statutory	N	50.00	Per Lifetime
(b) Unsterilised Dog or Bitch (Unless a concessional rate applies)	Statutory	N	250.00	Per Lifetime
Pensioner	Statutory	N	125.00	Per Lifetime
<b>Sterilisation papers must be produced to claim discount</b>				
<b>Infringement Notices</b>				
As prescribed by Regulations			Per Regulations	Per Infringement
Release Fees	Council	N	52.50	Per Animal
Sustenance Fees	Council	N	5.25	Per Day
<b>Other Law, Order and Public Safety</b>				
<b>Impounding Fees - Vehicles</b>				
Administration Fee	Council	N	149.60	Per Infringement
Daily Storage Fee	Council	N	21.50	Per Day
Towing Charge	Council	Y	At Cost	As per Invoice from Towing Company
<b>Advertising Signs on Thoroughfares</b>				
<b>Signs - Permits</b>				
Policy Assessable Signs	Council	N	161.00	Per Sign
Impact Assessable Signs	Council	N	161.00	Per Sign
<b>Footpath Signs - Permits</b>				
Application Fee	Council	N	161.00	Per Sign
Per annum per sign	Council	N	77.50	Per Sign
<b>Portable Signs - Permits</b>				
Application Fee	Council	N	161.00	Per Sign
Per annum per sign	Council	N	77.50	Per Sign
<b>Impounding Fees - Illegal Signs</b>				
Administration Fee	Council	N	42.90	Per Infringement

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Local Government Property Local Law</b>				
1. Low risk impact -Readily assessable - No advertising	Council	N	267.00	Per Year or prorata part thereof
2. Medium risk impact/moderate time assessable/With advertising/No objections received	Council	N	800.00	Per Year or prorata part thereof
3. High risk impact/Difficult assessment/Community objection/With advertising/Monitoring Required	Council	N	1600.00	Per Year or prorata part thereof
4. Other, as determined by Council	Council	N		
<b>Application fee for Permit to Trade for Mobile Vendors, Street Traders and Temporary Businesses (includes Food Permit where applicable)</b>				
Application fee for Mobile Vendors and Street Traders 1 Day	Council	Y	30.00	Per Day
Application fee for Mobile Vendors and Street Traders 1 Week	Council	Y	100.00	Per Week or part there of
Application fee for Mobile Vendors and Street Traders 1 Month	Council	Y	250.00	Per Month or part thereof
Application fee for Mobile Vendors and Street Traders 1 Year	Council	Y	2000.00	Per Year or part thereof
Application Fee for Permit to Trade for Marketstall holders (organised events, festivals). Registered charitable organisations exempt as per S6.7(2)(b) Activities in Thoroughfares and Public Places and Trading Local Law 2014	Council	Y	11.00	Per Application/Per event
<b>Venue hire - Short term/one-off bookings</b>				
<b>Denham Town Hall Room Hire</b>				
Hourly Hire	Council	Y	25.00	Per Hour
Daily Hire	Council	Y	150.00	Per Day
Weekly Hire	Council	Y	500.00	Per Week
Funeral Service Hire (not available for wakes)	Council	Y	250.00	Per Event
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b>Shark Bay Recreation Centre Indoor Court Hire</b>				
Hourly Hire	Council	Y	25.00	Per Hour
Daily Hire	Council	Y	150.00	Per Day
Weekly Hire	Council	Y	500.00	Per Week
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b><i>Shark Bay Recreation Centre Meeting Room Hire</i></b>				
Hourly Hire	Council	Y	25.00	Per Hour
Daily Hire	Council	Y	150.00	Per Day
Weekly Hire	Council	Y	500.00	Per Week
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b><i>Overlander Hall</i></b>				
Hourly Hire	Council	Y	15.00	Per Hour
Daily Hire	Council	Y	90.00	Per Day
Weekly Hire	Council	Y	200.00	Per Week
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b><i>Denham Oval Hire (exclusive use of area)</i></b>				
Hourly Hire	Council	Y	15.00	Per Hour
Daily Hire	Council	Y	90.00	Per Day
Weekly Hire	Council	Y	200.00	Per Week
Travelling Carnivals	Council	Y	500.00	Per Event
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b><i>George Wear Park Hire (exclusive use of area)</i></b>				
Hourly Hire	Council	Y	15.00	Per Hour
Daily Hire	Council	Y	90.00	Per Day
Weekly Hire	Council	Y	200.00	Per Week
Venue Bond (Without Alcohol)	Council	N	300.00	Per Function
Venue Bond (With Alcohol)	Council	N	1000.00	Per Function
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Venue hire - Long term/regular bookings</b>				
<b>All facilities - \$5.00 or less per participant</b> (Venues must be booked through reception and booking may be cancelled for a paid hire)	<b>Council</b>	<b>N</b>	<b>No Charge</b>	
<b>Denham Town Hall - \$5.01 - \$20.00 per participant</b>				
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>60.00</b>	Per Month
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>120.00</b>	Per Term
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>80.00</b>	Per Month
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>160.00</b>	Per Term
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Month
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>200.00</b>	Per Term
Key/Tag Bond	<b>Council</b>	<b>N</b>	<b>100.00</b>	Per Key/Tag
Surcharge for Additional Cleaning	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Hour
<b>Shark Bay Recreation Centre Indoor Courts - \$5.01 - \$20.00 per participant</b>				
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>60.00</b>	Per Month
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>120.00</b>	Per Term
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>80.00</b>	Per Month
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>160.00</b>	Per Term
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Month
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>200.00</b>	Per Term
Key/Tag Bond	<b>Council</b>	<b>N</b>	<b>100.00</b>	Per Key/Tag
Surcharge for Additional Cleaning	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Hour
<b>Shark Bay Recreation Centre Meeting Room - \$5.01 - \$20.00 per participant</b>				
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>60.00</b>	Per Month
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>120.00</b>	Per Term
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>80.00</b>	Per Month
2 x weekly booking	<b>Council</b>	<b>Y</b>	<b>160.00</b>	Per Term
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Month
3 or more x weekly booking	<b>Council</b>	<b>Y</b>	<b>200.00</b>	Per Term
Key/Tag Bond	<b>Council</b>	<b>N</b>	<b>100.00</b>	Per Key/Tag
Surcharge for Additional Cleaning	<b>Council</b>	<b>Y</b>	<b>100.00</b>	Per Hour
<b>Overlander Hall - \$5.01 - \$20.00 per participant</b>				
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>30.00</b>	Per Month
1 x weekly booking	<b>Council</b>	<b>Y</b>	<b>60.00</b>	Per Term

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
2 x weekly booking	Council	Y	40.00	Per Month
2 x weekly booking	Council	Y	80.00	Per Term
3 or more x weekly booking	Council	Y	60.00	Per Month
3 or more x weekly booking	Council	Y	120.00	Per Term
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b>Town Oval - \$5.01 - \$20.00 per participant (exclusive use of area)</b>				
1 x weekly booking	Council	Y	30.00	Per Month
1 x weekly booking	Council	Y	60.00	Per Term
2 x weekly booking	Council	Y	40.00	Per Month
2 x weekly booking	Council	Y	80.00	Per Term
3 or more x weekly booking	Council	Y	60.00	Per Month
3 or more x weekly booking	Council	Y	120.00	Per Term
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b>George Wear Park - \$5.01 - \$20.00 per participant (exclusive use of area)</b>				
1 x weekly booking	Council	Y	30.00	Per Month
1 x weekly booking	Council	Y	60.00	Per Term
2 x weekly booking	Council	Y	40.00	Per Month
2 x weekly booking	Council	Y	80.00	Per Term
3 or more x weekly booking	Council	Y	60.00	Per Month
3 or more x weekly booking	Council	Y	120.00	Per Term
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
<b>Rose de Freycinet Gallery (Functions)</b>				
Facility Hire - function/meeting (exclusive use of room - theatre not in use)	Council	Y	25.00	per Hour
Facility Hire - function/meeting (exclusive use of room - theatre not in use)	Council	Y	150.00	Per Day
Event equipment set up for maximum 20 people (includes staff cleaning of crockery items as the room has no access to kitchen facilities)	Council	Y	100.00	Per Function
Hire of additional event equipment items for functions over 20 people	Council	Y	5.00	Per Person
Staff surcharge for all events held outside of Centre operating hours	Council	Y	80.00	Per staff member/per hour. Minimum 1 staff member
Venue Bond (Without Alcohol)	Council	N	300.00	Per function
Venue Bond (With Alcohol)	Council	N	1000.00	Per function
<b>SBDC - Rose de Freycinet Gallery Hire (Art exhibit) install / remove of art work is required to be completed by and/or supervised by Centre staff within Centre operating hours</b>				



<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Art Exhibit - Local Artists			150.00	Per Week
Art Exhibit - Other Artists			250.00	Per Week
Art Exhibit - Commission on sales			10.00%	on all sales
<b>Reserve 49809 (Denham Common - Approved designated areas only)</b>				
Licence to Occupy - Non Commercial Use	Council	Y	173.00	Per annum
Licence to Occupy - Commercial Use	Council	Y	525.00	Per annum
<b>Equipment Hire</b>				
A-Frame Power Box	Council	Y	20.00	Per Day
Air Balloons (per balloon)	Council	Y	15.00	Per Day
Bin (240L)	Council	Y	10.00	Per Day
Chairs (Used) (per Chair)	Council	Y	1.00	Per Day
Trestle Tables (Used) (per Table)	Council	Y	5.00	Per Day
Electronic Street Signage (Speed Awareness Monitor)	Council	Y	20.00	Per Day
Lectern with inbuilt Microphone	Council	Y	30.00	Per Day
Portable Stage	Council	Y	80.00	Per Day
Portable Sound System	Council	Y	50.00	Per Day
Temporary Fence Panels (per panel)	Council	Y	2.00	Per Day
Equipment Hire Bond Less than \$100	Council	N	100.00	Per Hire
Equipment Hire Bond Less more than \$101	Council	N	200.00	Per Hire
<b>Marquee (minimum 5 day hire fee)</b>				
5 day hire	Council	Y	1000.00	Per Event
Additional Days	Council	Y	150.00	Per Day
Marquee Bond	Council	N	1000.00	Per Function
<b>Community Bus - Use by Shark Bay domiciled Community Groups only</b>				
Hire	Council	Y	2.00	Per Kilometre
In the event of an accident, during the period of Hire, the Hirer will be liable for the Insurance Excess	Council	N	300.00	Insurance Excess
<b>Gymnasium Membership</b>	Council	Y		
<i>Adult</i>	Council	Y		
1 Month	Council	Y	30.00	
3 Months	Council	Y	60.00	
6 Months	Council	Y	100.00	

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
12 Months	Council	Y	180.00	
<b>Couple or Family - 2 Adults and 2 Children 12-17 Years of age</b>	Council	Y		
1 Month	Council	Y	40.00	
3 Months	Council	Y	120.00	
6 Months	Council	Y	200.00	
12 Months	Council	Y	360.00	
<b>Student (12 to 17) Must be accompanied with Adults</b>	Council	Y		
1 Month	Council	Y	20.00	
3 Months	Council	Y	30.00	
6 Months	Council	Y	40.00	
12 Months	Council	Y	60.00	
<b>Pensioner / Concession Card Holder</b>	Council	Y		
1 Month	Council	Y	25.00	
3 Months	Council	Y	42.00	
6 Months	Council	Y	65.00	
12 Months	Council	Y	110.00	
<b>Pensioner/Concession Card Holder Couple</b>	Council	Y		
1 Month	Council	Y	30.00	
3 Months	Council	Y	65.00	
6 Months	Council	Y	105.00	
12 Months	Council	Y	185.00	
<b>Access Key/Tag Bond</b>	Council	N	100.00	Per Key/Tag Trust
<b>Accommodation, Caravan Parks and Camping Charges</b>				
<b>Bed and Breakfast Accommodation (Lodging or Boarding of six (6) or less persons, for not more than 14 consecutive days. More than 6 guests in a deemed to be a lodging house</b>				
Registration	Council	Y	191.00	Per Application
Annual Renewal	Council	Y	131.00	Per Annum
<b>Caravan Parks</b>				
Application for grant or renewal of licence \$200_or 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	Statutory	N	Min 200.00	Per Financial Year
Licence Transfer Fee	Statutory	N	100.00	Per Application

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Lodging House Accommodation</b>				
Licence under 15 residents	Statutory	N	90.00	Per Annum
Licence over 15 residents	Statutory	N	170.00	Per Annum
<b>Camping (One night only per camp site)</b>				
Eagle Bluff, Fowlers Camp, Whalebone, Goulet Bluff	Council	Y	15.00	Per Vehicle/Per Site
<b>Overflow Camping (overnight only)</b>				
Unpowered Tent (up to 2 persons)	Council	Y	39.00	Per Day
Caravan (up to 2 persons)	Council	Y	39.00	Per Day
Additional persons (per person)	Council	Y	7.50	Per Day
<b>Library</b>				
Library Card Replacement Fee	Council	Y	5.25	Per Replacement
Library Book Withdrawal Deposit non Shire residents	Council	N	52.50	Trust
Library Book Damage/Replacement Fee as per LISWA Catalogue	Council	Y	At Cost	Per Item
<b>Shark Bay Discovery Centre</b>				
Museum Entrance Fee - Adult	Council	Y	12.00	Per Person
Museum Entrance Fee - Child (Must be accompanied by adult)	Council	Y	6.50	Per Person
Museum Entrance Fee - Concession (Seniors, Students, Veterans, Health Care Card)	Council	Y	8.50	Per Person
Museum Entrance Fee - Companion Card (Must be with person with disability)	Council	Y	No Charge	Per Person
Museum Entrance Fee - Group	Council	Y	6.50	Per Person
Museum Entrance Fee - Coach	Council	Y	6.50	Per Person
Museum Entrance Fee - Family (2 Adults & 2 Children)	Council	Y	30.00	Per Person
Museum Entrance Fee - Locals (Refer Council Policy for Eligibility)	Council	Y	No Charge	Per Person
Merchandise	Council	Y	Retail Prices	
<b>Visitor Centre Fees and Commission</b>				
Commission Rates - Locals (Bookeasy Gold / Others)	Council	Y	12%	Per Booking
Commission Rates - (Bookeasy 24hrs)	Council	Y	15%	Per Booking
Commission Rates - Outside Shire (Bookeasy gold Only)	Council	Y	15%	Per Booking
Racking Fee (for advertising material and brochures from other LG area)	Council	Y	60.00	Per annum
<b>Marine Facility Charges</b>				

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Monkey Mia Jetty Fees</b>				
Annual Fee	Council	Y	91.40	Per Metre of Vessel Length, No pro rata
Daily Casual Berthing Fee	Council	Y	8.00	Per Day Per Metre of Vessel Length
<b>Jinker Fees - Haulage Fees - Monday to Friday (Excl. Public Holidays)</b>				
Slipway Lift Out	Council	Y	300.00	Per Lift
Slipway Lift In	Council	Y	300.00	Per Lift
Slipway Lift Out with bow beam	Council	Y	450.00	Per Lift
Slipway Lift In with bow beam	Council	Y	450.00	Per Lift
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	75.00	Per hour or part thereof
<b>Jinker Fees - Haulage Fees - Outside of Normal Working Hours</b>				
Slipway Lift Out	Council	Y	400.00	Per Lift
Slipway Lift In	Council	Y	400.00	Per Lift
Slipway Lift Out with bow beam	Council	Y	500.00	Per Lift
Slipway Lift In with bow beam	Council	Y	500.00	Per Lift
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	100.00	Per hour or part thereof
<b>Jinker Travel</b>				
Travel Fee (Includes Tow Vehicle, Jinker, Lead Vehicle with Operators)	Council	Y	290.00	Per hour or part thereof
<b>Sundry Income and Enquiry Charges</b>				
<b>Printing/Scanning/Photocopying</b>				
A4 black and white	Council	Y	1.90	Per Sheet
A4 black and white double-sided	Council	Y	2.95	Per Sheet
A4 colour	Council	Y	4.20	Per Sheet
A4 colour double-sided	Council	Y	5.25	Per Sheet
A4 laminate	Council	Y	5.25	Per Sheet
A3 black and white	Council	Y	2.95	Per Sheet
A3 black and white double-sided	Council	Y	3.70	Per Sheet
A3 colour	Council	Y	7.95	Per Sheet
A3 colour double-sided	Council	Y	9.10	Per Sheet
<b>Rates and Property</b>				
Account Enquiry & Advice of Sale (EAS Enquiry)	Council	N	59.00	Per Enquiry
Rate Book Enquiry (Non Ratepayer)	Council	N	60.00	Per Enquiry
Rate Instalment Fee	Council	N	12.00	Per Instalment

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Reply to Property Settlement Questionnaire (Orders & Requisitions)	Council	N	86.00	Per Enquiry
<b>Freedom of Information</b>				
Application fee for other application (non personal)	Statutory	N	30.00	Per Application
Time taken by staff dealing with the application (per hour or pro rata or part thereof )	Statutory	N	30.00	Per Application
Access time supervised by staff.	Statutory	N	30.00	Per Hour
Photocopying - per hour or pro rata or part thereof for staff time	Statutory	N	30.00	Per Hour
Plus	Statutory	N	0.20	Per Copy
Time taken by staff transcribing information from a tape or other device (per hour or pro rata or part thereof)	Statutory	N	30.00	Per Hour
Charge for duplicating tape, film or computer information	Council	Y	Actual Cost	
Charge for delivery, packaging and postage	Council	Y	Actual Cost	
<b>Building Supplies Charges</b>				
<b>Materials</b>				
Brickies Sand	Council	Y	17.00	Per Cubic Metre or part thereof
Gravel	Council	Y	17.00	Per Cubic Metre or part thereof
Pindan Sand	Council	Y	8.00	Per Cubic Metre or part thereof
Crushed Concrete	Council	Y	25.00	Per Cubic Metre or part thereof
Wood Chips	Council	Y	7.50	Per Cubic Metre or part thereof
<b>Engineering and Works Services</b>				
<b>Private Works / Reinstatement</b>				
All Private Works	Council	Y	Cost Plus 30%	
Reinstatement of road reserves	Council	Y	Cost Plus 30%	
CrossOver - Two Coat Seal	Council	Y	75.00	per square metre
CrossOver - Pavers	Council	Y	85.00	per square metre
CrossOver - Concrete	Council	Y	115.00	per square metre
CrossOver Reimbursement	Council	Y	Not to exceed 50% of Cost	Minimum 3m wide and distance from boundary to kerb line (as per policy)
<b>Subdivision Related Fees</b>				
Supervision Fee - % of total value of all road and drainage works other than future lots.	Council	Y		

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>2022/2023 Inc GST where Applicable</b>	<b>Frequency</b>
Consulting Engineer and Clerk of Works fully supervises.	Council	Y	1.50%	
Consulting Engineer with no Clerk of Works	Council	Y	3.00%	
<b>Subdivision Works – Maintenance Bonds</b>				
% Of total value of all works – held for 12 months from practical completion and until all items are satisfactorily completed.	Council	N		
\$0 - \$100,000	Council	N	5%	
\$100,000 - \$200,000	Council	N	4%	
\$200,000 - \$400,000	Council	N	4%	
\$400,000 - \$600,000	Council	N	3%	
Over \$600,000	Council	N	3%	

# SHIRE OF SHARK BAY



## 2022 / 2023 BUDGET BREAKDOWN

Image Credit: Elise Hassey

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>General Purpose Rates</b>			
	<b>Rates</b>			
	<b>Operating Expenditure</b>			
00101420	Debt Recovery Costs - Rates	\$300	\$0	\$300
00101600	Governance Overheads Allocated	\$93,925	\$40,624	\$31,270
00102664	Rate Payment In Full Incentive Prizes - Rates	\$800	\$771	\$800
00102900	Valuation Expenses - Rates	\$2,000	\$18,279	\$19,000
	<b>Operating Expenditure Total</b>	<b>\$97,025</b>	<b>\$59,674</b>	<b>\$51,370</b>
	<b>Operating Income</b>			
00103010	Rates GRV Residential	(\$514,014)	(\$413,751)	(\$413,751)
00103011	Rates GRV Vacant Residential	(\$30,524)	(\$34,966)	(\$34,966)
00103012	Rates GRV Commercial	(\$235,713)	(\$232,406)	(\$232,406)
00103014	Rates GRV Industrial Residential	(\$70,504)	(\$77,228)	(\$77,228)
00103015	Rates GRV Rural Commercial	(\$33,204)	(\$34,721)	(\$34,721)
00103016	Rates GRV Resort	(\$159,038)	(\$156,506)	(\$156,506)
00103020	Rates UV - General	(\$182,558)	(\$152,412)	(\$152,412)
00103022	Rates UV - Mining	(\$2,525)	(\$2,473)	(\$2,473)
00103030	Rates UV - Pastoral	(\$73,842)	(\$87,487)	(\$87,487)
00103031	Rates UV Exploration	(\$266,751)	(\$228,318)	(\$228,318)
00103039	Minimum Rates GRV Vacant Residential	(\$68,306)	(\$72,738)	(\$72,738)
00103040	Minimum Rates GRV Residential	(\$7,497)	(\$44,900)	(\$44,900)
00103041	Minimum Rates - GRV Commercial	(\$14,161)	(\$15,266)	(\$15,266)
00103042	Minimum Rates GRV Industrial Residential	(\$2,499)	(\$1,796)	(\$1,796)
00103050	Minimum Rates UV - General	(\$5,250)	(\$4,524)	(\$4,524)
00103052	Minimum Rates UV Mining	(\$875)	(\$943)	(\$943)
00103053	Minimum rates UV Exploration	(\$875)	(\$943)	(\$943)
00103070	Interim Rates UV - Pastoral	\$0	\$3,146	\$3,146
00103075	Interim Rates UV - Exploration	\$0	(\$22,195)	\$0
00103080	Interim Rates GRV - Residential	\$0	(\$2,896)	(\$870)
00103085	Interim Rates GRV - Vacant	\$0	(\$2,391)	(\$1,796)
00103095	Interim UV Mining	\$0	\$0	(\$21,867)
00103100	Back Rates UV - Pastoral	\$0	\$2,664	\$0
00103110	Back Rates GRV - Residential	\$0	(\$176)	\$341
00103130	Back Rates UV - Exploration	\$0	(\$2,148)	\$0
00103158	GRV Commercial Concessions	\$1,204	\$1,157	\$1,157
00103159	UV General Concessions	\$3,266	\$3,519	\$3,519
00103160	Rates Concession UV - Pastoral	\$50,237	\$52,740	\$52,740
00103161	Rates Concession UV - Exploration	\$103,404	\$78,511	\$78,511
00103490	Specified Area Rates	(\$36,616)	(\$36,884)	(\$36,884)
00103765	Rate Book Enquiry Fee	(\$2,000)	(\$4,174)	(\$1,500)
00103767	Rate Instalment Service Fee	(\$5,000)	(\$5,386)	(\$5,000)
00104160	Plus Deferred Pensioner Interest - Rates	(\$100)	\$0	(\$100)
00104180	Penalty Interest on Rates	(\$2,500)	(\$3,391)	(\$2,500)
00104181	Ex Gratia Payment - MRAC	(\$188)	(\$203)	(\$203)
	<b>Operating Income Total</b>	<b>(\$1,556,429)</b>	<b>(\$1,499,483)</b>	<b>(\$1,492,684)</b>
	<b>Rates Total</b>	<b>(\$1,459,404)</b>	<b>(\$1,439,809)</b>	<b>(\$1,441,314)</b>
	<b>General Purpose Funding</b>			
	<b>Operating Income</b>			
00203245	Grants Commission - General	(\$386,892)	(\$1,739,267)	(\$681,602)
00203246	Grants Commission - Roads	(\$63,746)	(\$706,353)	(\$253,683)
	<b>Operating Income Total</b>	<b>(\$450,638)</b>	<b>(\$2,445,620)</b>	<b>(\$935,285)</b>
	<b>General Purpose Income Total</b>	<b>(\$450,638)</b>	<b>(\$2,445,620)</b>	<b>(\$935,285)</b>
	<b>Interest on Investments</b>			
	<b>Operating Income</b>			



COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
00304120	Interest Earned - Infrastructure Reserve	(\$2,000)	(\$2,658)	(\$1,500)
00304125	Interest Earned - Pensioner Unit Reserve	(\$180)	(\$191)	(\$120)
00304130	Interest Earned - Recreation Facilities Replacement Reserve	(\$500)	(\$539)	(\$500)
00304132	Interest Earned - Plant Replacement Reserve	(\$600)	(\$660)	(\$500)
00304133	Interest Earned - Monkey Mia Jetty Reserve	(\$25)	(\$25)	(\$30)
00304134	Interest Earned - Shared Fire System Reserve	(\$30)	(\$30)	(\$40)
00304136	Interest Earned - Leave Reserve	(\$220)	(\$216)	(\$350)
00304140	Interest Earned - Investments	(\$3,000)	(\$3,449)	(\$3,000)
	<b>Operating Income Total</b>	<b>(\$6,555)</b>	<b>(\$7,769)</b>	<b>(\$6,040)</b>
	<b>Interest on Investments Total</b>	<b>(\$6,555)</b>	<b>(\$7,769)</b>	<b>(\$6,040)</b>
	<b>Other General Purpose Funding</b>			
	<b>Operating Expenditure</b>			
00401600	Governance Overheads Allocated	\$6,724	\$58,064	\$66,577
	<b>Operating Expenditure Total</b>	<b>\$6,724</b>	<b>\$58,064</b>	<b>\$66,577</b>
	<b>Operating Income</b>			
00403755	Photocopying Income	(\$50)	(\$55)	(\$25)
00404412	Commission - Emergency Service Levy	(\$4,000)	(\$4,000)	(\$4,000)
00404413	Commission - Police Department	(\$12,000)	(\$14,313)	(\$12,000)
00404440	Other Minor Charges	\$0	\$0	\$0
	<b>Operating Income Total</b>	<b>(\$16,050)</b>	<b>(\$18,368)</b>	<b>(\$16,025)</b>
	<b>Other General Purpose Income Total</b>	<b>(\$9,326)</b>	<b>\$39,696</b>	<b>\$50,552</b>
	<b>General Purpose Funding Total</b>	<b>(\$1,925,923)</b>	<b>(\$3,853,501)</b>	<b>(\$2,332,087)</b>
	<b>Governance</b>			
	<b>Members of Council</b>			
	<b>Operating Expenditure</b>			
05100731	Maintenance - Council Chambers	\$500	\$557	\$500
05100732	Council Chambers Items < \$5k	\$5,000	\$0	\$5,000
05100980	Publications & Subscriptions - Members	\$16,852	\$17,919	\$21,360
05101010	Conference Expenses - Members	\$15,000	\$6,433	\$10,000
05101060	Meeting Attendance Fees - Members	\$46,845	\$44,844	\$45,701
05101062	Members Allowances (Comms & IT)	\$15,001	\$14,809	\$15,001
05101080	Travel External - Members	\$7,000	\$2,113	\$3,000
05101085	President's Allowance	\$12,278	\$11,620	\$11,978
05101086	Deputy President Allowance	\$3,070	\$2,905	\$2,995
05101091	Public Receptions	\$500	\$0	\$500
05101092	Gifts and Plaques	\$1,000	\$1,416	\$500
05101093	Refreshments - Council Meetings	\$2,500	\$1,000	\$4,500
05101094	Refreshments - Staff Functions	\$8,000	\$7,754	\$6,900
05101126	Donations - Cash	\$1,000	\$133	\$1,000
05101281	Strategic Planning	\$30,000	\$0	\$30,000
05101282	Policy and Local Laws Review	\$10,000	\$0	\$10,000
05101300	Fair Value Valuations	\$20,000	\$0	\$15,000
05101403	Audit Fees	\$44,000	\$45,455	\$45,000
05101404	Reg 17 Review	\$6,000	\$0	\$6,000
05101600	Governance Overheads Allocated	\$149,096	\$35,924	\$41,192
05102480	Election Expenses	\$0	\$15,186	\$14,610
05102615	Elected Members Training	\$28,800	\$1,950	\$25,200
05102616	Shire Logo Update	\$20,000	\$0	\$5,000
05102665	Other Minor Expenditure	\$1,000	\$81	\$1,000
	<b>Operating Expenditure Total</b>	<b>\$443,442</b>	<b>\$210,098</b>	<b>\$321,937</b>
	<b>Members Of Council Total</b>	<b>\$443,442</b>	<b>\$210,098</b>	<b>\$321,937</b>
	<b>Administration Other</b>			

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>Operating Expenditure</b>			
05200001	Staff Housing Costs	\$37,568	\$27,849	\$36,938
05200560	Fringe Benefits Tax	\$20,000	\$17,167	\$25,000
05200592	Recruitment/Relocation Costs	\$10,000	\$14,915	\$20,000
05200610	Salaries & Wages	\$760,364	\$697,146	\$656,859
05200611	Central Records Upgrade	\$0	\$10,489	\$15,000
05200613	Salary Sacrifice - CEO	\$0	\$2,312	\$7,500
05200615	CEO's Performance Review	\$0	\$0	\$7,500
05200620	Memberships/Subscriptions	\$1,000	\$775	\$1,000
05200660	Staff Training	\$20,000	\$6,573	\$20,000
05200665	Staff Uniforms	\$4,000	\$714	\$4,203
05200670	Superannuation - CC 3.5%	\$21,936	\$16,095	\$19,202
05200675	Superannuation - Occupational SG 10.50%	\$77,948	\$59,159	\$65,686
05200680	Travel & Accommodation - Staff	\$1,500	\$165	\$1,500
05200685	Insurance - Workers Compensation	\$15,539	\$6,471	\$16,750
05200686	OHS Reviews	\$15,000	\$0	\$15,000
05200715	Cleaning - Shire Office	\$8,000	\$7,338	\$8,000
05200776	Utilities - Shire Office	\$9,900	\$9,083	\$9,800
05200860	Vehicle Running Costs - CEO (OSB)	\$16,000	\$11,118	\$16,000
05200862	Vehicle Running Costs - EMFA Vehicle	\$11,000	\$6,259	\$11,000
05200905	Advertising - General	\$4,500	\$4,271	\$4,000
05200921	COVID-19 Pandemic Expenditure	\$0	\$9,416	\$10,000
05200925	Computer Hardware Maintenance	\$5,000	\$2,869	\$5,000
05200926	Shire Website	\$8,060	\$7,685	\$7,685
05200928	Hardware Purchases < \$5k	\$7,500	\$7,082	\$7,500
05200929	Software Purchases < \$5k	\$3,200	\$2,467	\$3,200
05200930	Computer Software Support	\$12,000	\$8,821	\$12,000
05200931	Computer Licence Fees	\$53,061	\$51,531	\$50,615
05200950	Office Equipment Maintenance	\$5,000	\$176	\$5,000
05200951	Office Furniture and Equipment < \$5k	\$5,000	\$3,989	\$5,000
05200970	Postage - Office	\$3,500	\$1,914	\$3,500
05200975	Printing & Stationery - Governance	\$14,000	\$11,048	\$13,700
05200990	Staff Amenities	\$3,500	\$2,045	\$3,500
05200995	Telephone - Office	\$4,500	\$3,468	\$4,500
05201302	Depreciation - Furniture & Equipment	\$5,015	\$4,600	\$5,015
05201413	Bank Fees	\$1,500	\$699	\$1,500
05201416	Bank Service Charges Other	\$3,000	\$2,432	\$3,000
05201470	Insurance - General	\$80,856	\$57,999	\$71,488
05201605	Governance Overheads Recovered	(\$1,250,159)	(\$1,044,312)	(\$1,182,128)
05202580	Legal Expenses	\$10,000	\$3,807	\$15,000
05202581	Maintenance - Shire Office	\$10,000	\$5,729	\$10,000
05202665	Other Minor Expenditure	\$1,000	\$1	\$1,000
	<b>Operating Expenditure Total</b>	<b>\$19,788</b>	<b>\$41,365</b>	<b>\$17,013</b>
	<b>Operating Income</b>			
05204250	Profit on Sale of Asset	(\$19,788)	(\$3,877)	(\$17,013)
05204405	Insurance Reimbursement	\$0	(\$1,268)	\$0
	<b>Operating Income Total</b>	<b>(\$19,788)</b>	<b>(\$5,145)</b>	<b>(\$17,013)</b>
	<b>Capital Expenditure</b>			
05204734	Shire Office Capital Works	\$80,000	\$1,491	\$75,000
05204975	Office Furniture & Equipment	\$20,000	\$10,707	\$20,000
05205335	CEO Vehicle Replacement	\$65,000	\$58,074	\$58,100
05205338	EMFA Vehicle Replacement	\$40,000	\$0	\$38,000
	<b>Capital Expenditure Total</b>	<b>\$205,000</b>	<b>\$70,271</b>	<b>\$191,100</b>
	<b>Administration Other Total</b>	<b>\$205,000</b>	<b>\$106,492</b>	<b>\$191,100</b>

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>Goverance Total</b>	<b>\$648,442</b>	<b>\$316,590</b>	<b>\$513,037</b>
	<b>Law, Order And Public Safety</b>			
	<b>Fire Prevention</b>			
	<b>Operating Expenditure</b>			
10101600	Governance Overheads Allocated	\$28,799	\$16,291	\$18,680
10102496	Bush Fire Brigade Expenditure	\$8,863	\$9,704	\$10,069
10102501	Fire Prevention	\$1,000	\$0	\$1,000
	<b>Operating Expenditure Total</b>	<b>\$38,662</b>	<b>\$25,995</b>	<b>\$29,749</b>
	<b>Operating Income</b>			
10103218	FESA Grant - Operating Bush Fire Brigade	(\$8,863)	(\$9,791)	(\$10,069)
	<b>Operating Income Total</b>	<b>(\$8,863)</b>	<b>(\$9,791)</b>	<b>(\$10,069)</b>
	<b>Fire Prevention Total</b>	<b>\$29,799</b>	<b>\$16,204</b>	<b>\$19,680</b>
	<b>Animal Control</b>			
	<b>Operating Expenditure</b>			
10201600	Governance Overheads Allocated	\$11,053	\$16,291	\$18,680
10202312	Dog Sustenance Costs	\$100	\$0	\$100
10202315	Contribution to Biosecurity Council	\$0	\$5,000	\$5,000
10202450	Dog License Discs	\$350	\$0	\$350
10202460	Dog Tidy Dispensers	\$3,000	\$3,548	\$3,000
10202580	Legal Expenses - Law & Order	\$2,500	\$0	\$2,500
	<b>Operating Expenditure Total</b>	<b>\$17,003</b>	<b>\$24,839</b>	<b>\$29,630</b>
	<b>Operating Income</b>			
10203858	Dog Registration Fees	(\$2,900)	(\$2,885)	(\$3,200)
10203859	Cat Registration Fees	\$0	(\$81)	(\$100)
	<b>Operating Income Total</b>	<b>(\$2,900)</b>	<b>(\$2,966)</b>	<b>(\$3,300)</b>
	<b>Animal Control Total</b>	<b>\$14,103</b>	<b>\$21,873</b>	<b>\$26,330</b>
	<b>Other Law, Order &amp; Public Safety</b>			
	<b>Operating Expenditure</b>			
10301301	Depreciation - Plant & Equipment	\$1,910	\$1,753	\$9,330
10301303	Depreciation - Buildings	\$26,605	\$24,416	\$26,605
10301600	Governance Overheads Allocated	\$25,788	\$19,738	\$22,632
10302550	Coastal Monitoring Expenses	\$2,500	\$0	\$4,500
10302751	Ranger Patrols	\$86,000	\$75,634	\$85,000
10302752	Vehicle Search Expenses	\$0	\$0	\$50
10302791	Maintenance - Emergency Services Building	\$2,500	\$0	\$2,500
10302792	Emergency Management Consultant	\$18,700	\$0	\$18,700
10302794	Emergency Management Expenses	\$500	\$627	\$500
10302795	SES Denham - Operating	\$47,580	\$48,097	\$46,315
10302796	FESA AWARE Emergency Management Training Expenditure	\$0	\$18,007	\$19,829
10302797	Emergency Recovery Excercise - Expenditure	\$38,943	\$0	\$0
10303403	SES Charges to be recovered	\$11,960	\$11,608	\$11,960
10303405	St Johns Ambulance - Charges to be recovered	\$2,886	\$3,177	\$2,886
10309950	Road Sign Trailer Expenses	\$100	\$0	\$100
	<b>Operating Expenditure Total</b>	<b>\$265,972</b>	<b>\$203,055</b>	<b>\$250,907</b>
	<b>Operating Income</b>			
10303218	Grant FESA - SES	(\$47,580)	(\$48,097)	(\$46,315)
10303219	Grant FESA - AWARE Funding	\$0	(\$18,007)	(\$19,829)
10303223	Grant - Preparing Australian Communities - Emergency Recovery Exercise	(\$36,323)	\$0	\$0
10303402	Reimbursements - SES	(\$5,782)	(\$6,102)	(\$5,782)

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
10303406	Reimbursements - St Johns Ambulance	(\$2,886)	(\$3,177)	(\$2,886)
10303824	Fines and Penalties Local Laws	(\$2,550)	(\$2,550)	\$0
	<b>Operating Income Total</b>	<b>(\$95,121)</b>	<b>(\$77,933)</b>	<b>(\$74,812)</b>
	<b>Capital Income</b>			
10303221	FESA SES Capital Grants - Rear Verandah	\$0	(\$27,637)	(\$27,637)
10303222	FESA SES Capital Grants - ERT Useless Loop Shed Fitout	\$0	(\$50,000)	(\$50,000)
	<b>Capital Income Total</b>	<b>\$0</b>	<b>(\$77,637)</b>	<b>(\$77,637)</b>
	<b>Capital Expenditure</b>			
10305305	DFES - SES Capital Expenditure	\$0	\$77,637	\$77,637
	<b>Capital Expenditure Total</b>	<b>\$0</b>	<b>\$77,637</b>	<b>\$77,637</b>
	<b>Other Law, Order &amp; Public Safety Total</b>	<b>\$170,851</b>	<b>\$125,123</b>	<b>\$176,095</b>
	<b>Law, Order And Public Safety Total</b>	<b>\$214,753</b>	<b>\$163,200</b>	<b>\$222,105</b>
	<b>Health</b>			
	<b>Health Inspection</b>			
	<b>Operating Expenditure</b>			
15100625	Consultant Fees - Health	\$20,000	\$8,200	\$25,000
15101600	Governance Overheads Allocated	\$26,109	\$22,035	\$25,266
	<b>Operating Expenditure Total</b>	<b>\$46,109</b>	<b>\$30,235</b>	<b>\$50,266</b>
	<b>Operating Income</b>			
15103870	Itinerant Food Vendors Licence	(\$1,000)	(\$1,260)	(\$700)
15103871	Notification/Registration Food Vendors Licence	(\$300)	\$0	(\$300)
15103875	Offensive Trade License	(\$300)	(\$298)	(\$300)
15103884	Septic Tank Application Fees	(\$1,000)	(\$1,180)	(\$500)
	<b>Operating Income Total</b>	<b>(\$2,600)</b>	<b>(\$2,738)</b>	<b>(\$1,800)</b>
	<b>Health Inspection Total</b>	<b>\$43,509</b>	<b>\$27,497</b>	<b>\$48,466</b>
	<b>Preventative Services</b>			
	<b>Operating Expenditure</b>			
15201600	Governance Overheads Allocated	\$20,558	\$0	\$0
15202310	Analytical Expenses	\$500	\$360	\$500
15202321	Mosquito Fogging	\$8,000	\$3,134	\$5,000
	<b>Operating Expenditure Total</b>	<b>\$29,058</b>	<b>\$3,494</b>	<b>\$5,500</b>
	<b>Preventative Services Total</b>	<b>\$29,058</b>	<b>\$3,494</b>	<b>\$5,500</b>
	<b>Other Health</b>			
	<b>Operating Expenditure</b>			
15301600	Governance Overheads Allocated	\$20,558	\$10,443	\$11,974
15302505	Health Services Provision Expenses	\$8,500	\$8,204	\$13,880
15302506	Public Health Plan	\$4,000	\$0	\$8,000
15302813	Utilities - Mortuary Shark Bay	\$0	\$0	\$750
	<b>Operating Expenses Total</b>	<b>\$33,058</b>	<b>\$18,647</b>	<b>\$34,604</b>
	<b>Other Health Total</b>	<b>\$33,058</b>	<b>\$18,647</b>	<b>\$34,604</b>
	<b>Health Total</b>	<b>\$105,625</b>	<b>\$49,638</b>	<b>\$88,570</b>
	<b>Housing</b>			
	<b>Staff Housing</b>			
	<b>Operating Expenses</b>			
09100001	House 5 Spaven Way (CEO)	\$18,854	\$15,448	\$18,529
09100020	House 65 Brockman Street	\$19,309	\$17,427	\$19,008
09100040	House 80 Durlacher St	\$16,435	\$13,392	\$16,164
09100050	House 51 Durlacher St	\$18,714	\$16,640	\$18,409
09100060	House 16A Sunter Place	\$31,011	\$11,745	\$17,640
09100070	House 16B Sunter Place	\$22,011	\$16,574	\$21,440

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
09100080	House 12 Mead Street	\$0	\$10,253	\$19,800
09100100	Staff Housing Costs Allocated to Services	(\$77,823)	(\$57,876)	(\$83,020)
	<b>Operating Expenses Total</b>	<b>\$48,511</b>	<b>\$43,603</b>	<b>\$47,970</b>
	<b>Operating Income</b>			
09110531	Rental Income 16A Sunter Place	\$0	(\$20,391)	(\$20,280)
09110532	Rental 16B Sunter Place	(\$13,000)	(\$13,000)	(\$13,000)
09110540	Rental Income 80 Durlacher St	\$0	(\$2,600)	(\$3,640)
09110550	Rental Income 12 Mead Street	\$0	(\$3,200)	(\$6,250)
09110602	Reimbursement - 16B Sunter Place	(\$4,500)	(\$4,390)	(\$3,800)
09110603	Reimbursement 12 Mead Street	\$0	\$0	(\$1,000)
	<b>Operating Income Total</b>	<b>(\$17,500)</b>	<b>(\$43,582)</b>	<b>(\$47,970)</b>
	<b>Capital Expenditure</b>			
09128000	Capital Works Staff Housing	\$40,000	\$0	\$40,000
	<b>Capital Expenditure Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>
	<b>Staff Housing Total</b>	<b>\$71,011</b>	<b>\$21</b>	<b>\$40,000</b>
	<b>Pensioner Units</b>			
	<b>Operating Expenditure</b>			
25100733	Pensioner Units - Maintenance	\$45,000	\$20,717	\$55,000
25100799	Pensioner Units - Utilities	\$19,080	\$18,511	\$18,000
25101303	Depreciation - Buildings	\$47,905	\$43,965	\$47,905
25101470	Insurance - Pensioner Units	\$7,554	\$6,753	\$6,140
25101600	Governance Overheads Allocated	\$40,061	\$38,326	\$43,946
	<b>Operating Expenditure Total</b>	<b>\$159,600</b>	<b>\$128,272</b>	<b>\$170,991</b>
	<b>Operating Income</b>			
25103960	Rent - Pensioner Unit 1	(\$6,500)	(\$6,518)	(\$6,500)
25103961	Rent - Pensioner Unit 2	(\$6,500)	(\$6,518)	(\$6,500)
25103962	Rent - Pensioner Unit 3	(\$6,500)	(\$6,518)	(\$6,500)
25103963	Rent - Pensioner Unit 4	(\$4,875)	(\$5,929)	(\$6,500)
25103964	Rent - Pensioner Unit 5	(\$6,500)	(\$6,518)	(\$6,500)
25103965	Rent - Pensioner Unit 6	(\$6,500)	(\$6,518)	(\$6,500)
25103966	Rent - Pensioner Unit 7	(\$6,500)	(\$6,518)	(\$6,500)
25103967	Rent - Pensioner Unit 8	(\$6,500)	(\$6,518)	(\$6,500)
25103968	Rent - Pensioner Unit 9	(\$6,500)	(\$6,518)	(\$6,500)
25103969	Rent - Pensioner Unit 10	(\$6,500)	(\$6,518)	(\$6,500)
25103970	Rent - Pensioner Unit 11	(\$6,500)	(\$6,518)	(\$6,500)
25103971	Rent - Pensioner Unit 12	(\$6,500)	(\$6,518)	(\$6,500)
25103972	Rent - Pensioner Unit 13	(\$6,500)	(\$6,518)	(\$6,500)
	<b>Operating Income Total</b>	<b>(\$82,875)</b>	<b>(\$84,143)</b>	<b>(\$84,500)</b>
	<b>Capital Income</b>			
25103976	Grant - CHO Maintenance Pensioner Unit Roof	\$0	(\$20,000)	(\$20,000)
	<b>Capital Income Total</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>(\$20,000)</b>
	<b>Capital Expenditure</b>			
25104785	Pensioner Units Capital Works	\$40,000	\$36,448	\$46,450
	<b>Capital Expenditure Total</b>	<b>\$40,000</b>	<b>\$36,448</b>	<b>\$46,450</b>
	<b>Pensioner Units Total</b>	<b>\$116,725</b>	<b>\$60,577</b>	<b>\$112,941</b>
	<b>Housing Total</b>	<b>\$187,736</b>	<b>\$60,597</b>	<b>\$152,941</b>
	<b>Community Amenities</b>			
	<b>Sanitation - Household Refuse</b>			
	<b>Operating Expenditure</b>			
30101304	Depreciation - Public Facility	\$1,775	\$1,629	\$1,775
30101600	Governance Overheads Allocated	\$16,371	\$26,734	\$30,654

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
30102196	Refuse Site Maintenance	\$135,000	\$153,045	\$135,000
30102211	Refuse Site Operations	\$84,000	\$67,728	\$84,000
30102465	Domestic Refuse Collection	\$70,525	\$62,390	\$65,000
	<b>Operating Expenditure Total</b>	<b>\$307,671</b>	<b>\$311,525</b>	<b>\$316,429</b>
	<b>Operating Income</b>			
30103769	Refuse Removal	(\$239,181)	(\$227,785)	(\$227,784)
	<b>Operating Income Total</b>	<b>(\$239,181)</b>	<b>(\$227,785)</b>	<b>(\$227,784)</b>
	<b>Sanitation - Household Refuse Total</b>	<b>\$68,490</b>	<b>\$83,740</b>	<b>\$88,645</b>
	<b>Sanitation Other</b>			
	<b>Operating Expenditure</b>			
30201304	Depreciaton - Public Facility	\$6,470	\$5,936	\$6,470
30201470	Insurance - Waste Facilities	\$1,049	\$935	\$935
30201600	Governance Overheads Allocated	\$37,554	\$30,181	\$34,606
30202190	Rural Rubbish Tip Maintenance	\$10,000	\$0	\$10,000
30202601	Recycling Expenses	\$29,300	\$21,299	\$37,650
30202607	BRING Centre Maintenance	\$1,500	\$361	\$2,654
30202695	Purchase Of Bins	\$5,000	\$4,877	\$3,000
30202815	Street Bins	\$5,000	\$4,645	\$5,000
30202821	Maintenance - Street Bins	\$4,500	\$4,134	\$4,500
30202824	Recycling Service Review	\$1,500	\$0	\$15,000
	<b>Operating Expenditure Total</b>	<b>\$101,873</b>	<b>\$72,368</b>	<b>\$119,815</b>
	<b>Operating Income</b>			
30203720	Refuse Site Fees	(\$120,000)	(\$131,112)	(\$110,000)
30203775	Sale Of Rubbish Bins	(\$1,800)	(\$2,979)	(\$1,500)
	<b>Operating Income Total</b>	<b>(\$121,800)</b>	<b>(\$134,091)</b>	<b>(\$111,500)</b>
	<b>Sanitation Other Total</b>	<b>(\$19,927)</b>	<b>(\$61,722)</b>	<b>\$8,315</b>
	<b>Town Planning &amp; Regional Develop</b>			
	<b>Operating Expenditure</b>			
30301600	Governance Overheads Allocated	\$114,864	\$46,367	\$53,166
30302410	Planning Consultant Fees	\$65,000	\$57,099	\$65,000
30302859	Town Planning Schemes	\$15,000	\$817	\$20,000
	<b>Operating Expenditure Total</b>	<b>\$194,864</b>	<b>\$104,284</b>	<b>\$138,166</b>
	<b>Operating Income</b>			
30303716	Development Applications	(\$10,000)	(\$18,778)	(\$7,000)
30303761	Planning Orders & Requisitions	(\$350)	(\$394)	(\$1,000)
30303781	Scheme Amendments/Rezoning	\$0	(\$3,132)	\$0
30303867	Certificate for Liquor Licence	(\$300)	(\$300)	(\$300)
	<b>Operating Income Total</b>	<b>(\$10,650)</b>	<b>(\$22,604)</b>	<b>(\$8,300)</b>
	<b>Town Planning &amp; Regional Develop Total</b>	<b>\$184,214</b>	<b>\$81,679</b>	<b>\$129,866</b>
	<b>Other Community Amenities</b>			
	<b>Operating Expenditure</b>			
30400715	Cleaning - Public Conveniences	\$37,600	\$34,758	\$35,000
30400731	Maintenance - Public Conveniences	\$15,000	\$18,230	\$15,000
30400761	Maintenance - Mortuary	\$500	\$100	\$500
30401303	Depreciation - Buildings	\$16,670	\$15,297	\$16,670
30401304	Depreciation - Public Facility	\$12,050	\$11,059	\$12,050
30401600	Governance Overheads Allocated	\$17,830	\$24,333	\$27,900
30401931	Maintenance - Cemeteries	\$14,000	\$16,080	\$12,750
30402383	Cemetery Burial Expenses	\$5,480	\$5,482	\$5,000
30410715	Cleaning - Mortuary	\$500	\$456	\$500
30411470	Insurance - Other Community Amenities	\$4,123	\$2,832	\$2,832

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>Operating Expenditure Total</b>	<b>\$123,753</b>	<b>\$128,626</b>	<b>\$128,202</b>
	<b>Operating Income</b>			
30403706	Cemetery Fees	(\$3,000)	(\$7,285)	(\$2,000)
	<b>Operating Income Total</b>	<b>(\$3,000)</b>	<b>(\$7,285)</b>	<b>(\$2,000)</b>
	<b>Capital Expenditure</b>			
30404756	Morgue Building	\$0	\$79,510	\$79,500
30405593	Cemetery Upgrade	\$5,500	\$0	\$5,000
30445150	Carpark Capital Works	\$10,000	\$0	\$10,000
	<b>Capital Expenditure Total</b>	<b>\$15,500</b>	<b>\$79,510</b>	<b>\$94,500</b>
	<b>Other Community Amenities Total</b>	<b>\$136,253</b>	<b>\$200,851</b>	<b>\$220,702</b>
	<b>Community Amenities Total</b>	<b>\$369,030</b>	<b>\$304,548</b>	<b>\$447,528</b>
	<b>Recreation And Culture</b>			
	<b>Public Hall &amp; Civic Centres</b>			
	<b>Operating Expenditure</b>			
35100715	Cleaning - Denham Hall	\$6,100	\$5,621	\$7,000
35100731	Maintenance - Childcare Centre	\$3,000	\$2,995	\$2,000
35100732	Maintenance - Community Hub	\$3,000	\$5,369	\$7,000
35100733	Maintenance - Mens Shed	\$2,000	\$1,387	\$1,000
35100774	Utilities - Community Hub	\$840	(\$212)	\$2,000
35100777	Utilities - Community Resource Centre	\$2,550	\$2,311	\$2,000
35101302	Depreciation - Furniture & Equipment	\$2,265	\$2,078	\$2,265
35101303	Depreciation - Buildings	\$148,560	\$136,350	\$141,025
35101310	Depreciation - Heritage Assets	\$10,175	\$9,337	\$10,175
35101452	Insurance - Community Buildings	\$24,128	\$20,725	\$20,725
35101453	Insurance - Mens Shed	\$353	\$276	\$276
35101600	Governance Overheads Allocated	\$30,241	\$27,883	\$31,972
35110732	Maintenance - Denham Hall	\$20,000	\$13,021	\$33,350
35110776	Utilities - Childcare Centre	\$500	(\$527)	\$1,000
35120731	Maintenance - Overlander Hall	\$600	\$466	\$4,600
35120776	Utilities - Denham Hall	\$7,700	\$7,011	\$6,700
35120777	Utilities - Overlander Hall	\$100	\$88	\$100
35130732	Maintenance - Community Resource Centre	\$7,400	\$1,711	\$9,200
	<b>Operating Expenditure Total</b>	<b>\$269,512</b>	<b>\$235,890</b>	<b>\$282,388</b>
	<b>Operating Income</b>			
35103906	Rent - Community Child Care Centre	(\$1,620)	(\$1,105)	(\$1,620)
35103908	Reimbursement Child Care Centre	\$0	(\$368)	\$0
35103911	Hire of Public Halls	(\$1,000)	(\$5,553)	(\$500)
35103912	Hire of Equipment	(\$500)	(\$146)	(\$500)
35103956	Rent - Community Resource Centre	(\$5,200)	(\$5,690)	(\$5,200)
35103957	Reimbursement CRC	(\$2,550)	(\$3,043)	(\$2,000)
35104405	Insurance Reimbursement	\$0	(\$3,700)	(\$3,700)
36003776	Hire of SBDC Rose de Freycinet Gallery	(\$2,000)	(\$9,000)	(\$9,000)
	<b>Operating Income Total</b>	<b>(\$12,870)</b>	<b>(\$28,605)</b>	<b>(\$22,520)</b>
	<b>Capital Expenditure</b>			
35104702	Denham Town Hall Capital Works	\$80,000	\$42,212	\$115,000
35104710	Electronic Entry System for Town Hall and Recreation Centre	\$20,000	\$0	\$20,000
35104732	Child Care Building	\$0	\$5,602	\$0
35104733	Mens Shed Building	\$0	\$115,307	\$110,287
35104734	Mens Shed Site Works	\$0	\$2,396	\$10,000
	<b>Capital Expenditure Total</b>	<b>\$100,000</b>	<b>\$165,518</b>	<b>\$255,287</b>

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>Capital Income</b>			
35103907	Grant - Mens Shed Gaming Community Trust	\$0	(\$110,287)	(\$110,287)
	<b>Capital Income Total</b>	<b>\$0</b>	<b>(\$110,287)</b>	<b>(\$110,287)</b>
	<b>Public Hall &amp; Civic Centre Total</b>	<b>\$356,642</b>	<b>\$262,516</b>	<b>\$404,868</b>
	<b>Foreshore</b>			
	<b>Operating Expenditure</b>			
35200715	Cleaning - Fish Cleaning Fac.	\$37,500	\$34,680	\$35,000
35200731	Maintenance - Fish Cleaning Facilities	\$4,000	\$2,859	\$4,000
35200732	Maintenance - Foreshore Playground	\$25,000	\$18,921	\$27,000
35200776	Utilities - Fish Cleaning Facilities	\$5,440	\$7,037	\$5,270
35201303	Depreciation - Buildings	\$12,290	\$11,276	\$12,290
35201304	Depreciation - Public Facility	\$77,330	\$70,971	\$76,520
35201463	Insurance-Foreshore Facilities	\$4,791	\$3,700	\$3,700
35201600	Governance Overheads Allocated	\$9,781	\$27,883	\$31,972
35201921	Maintenance - Beach/Rock Wall	\$5,000	\$444	\$11,500
35202061	Maintenance - Foreshore BBQ Facilities	\$5,500	\$1,366	\$5,700
35202234	Maintenance - Swimming Hole	\$7,000	\$1,852	\$7,000
35202236	Dredging - Foreshore	\$5,000	\$0	\$5,000
35210715	Cleaning BBQs - Foreshore/Lagoon	\$77,000	\$71,235	\$75,000
35210776	Utilities - Foreshore/Lagoon	\$1,100	\$1,090	\$1,100
	<b>Operating Expenditure Total</b>	<b>\$276,732</b>	<b>\$253,315</b>	<b>\$301,052</b>
	<b>Capital Expenditure</b>			
35205537	Adventure Park Lighting Upgrade	\$0	\$15,994	\$15,000
35205538	Hard Shade Structures - Playgrounds	\$75,000	\$0	\$75,000
35205539	Disability Beach/Water Access and Equipment	\$50,000	\$0	\$50,000
35205540	CCTV Upgrades	\$50,000	\$0	\$50,000
	<b>Capital Expenditure Total</b>	<b>\$175,000</b>	<b>\$15,994</b>	<b>\$190,000</b>
	<b>Foreshore Total</b>	<b>\$451,732</b>	<b>\$269,309</b>	<b>\$491,052</b>
	<b>Other Recreation &amp; Sport</b>			
	<b>Operating Expenditure</b>			
35300861	Running Costs - Community Bus	\$6,000	\$5,643	\$6,000
35301166	Council Assistance Program	\$50,000	\$38,093	\$50,000
35301301	Depreciation - Plant & Equip.	\$3,595	\$3,296	\$3,595
35301302	Depreciation - Furn & Equip	\$5,375	\$4,930	\$4,535
35301304	Depreciation - Public Facility	\$97,295	\$89,297	\$94,305
35301475	Insurance-Recreation Facilitie	\$5,941	\$4,512	\$4,512
35301600	Governance Overheads Allocated	\$35,972	\$40,624	\$46,580
35302126	Maintenance - Multi-Purpose Courts	\$5,000	\$1,918	\$10,000
35302196	Shark Bay Recreation Centre Equipment	\$3,000	\$3,264	\$2,000
35302241	Maintenance - Town Common/Little Lagoon	\$10,000	\$8,313	\$10,000
35302244	Maintenance - Town Oval	\$60,000	\$58,899	\$55,000
35302245	Sport and Recreation Centre Grounds Maint	\$0	\$328	\$0
35302247	Maintenance - Sport and Recreation Centre Grounds	\$20,240	\$19,360	\$16,000
35302248	Cleaning - BBQ Facilities	\$22,000	\$20,808	\$22,000
35302250	Reserve Maintenance	\$300	\$0	\$300
35302255	Interest Loan - Town Bore	\$21,052	\$22,139	\$22,040
35302281	Maintenance - Walk Trail	\$7,000	\$454	\$9,500
35303000	Shark Bay Recreation Centre Operating	\$123,890	\$98,845	\$124,090
35302291	Gym Membership Refunds	\$0	\$228	\$0
35304730	Maintenance Community Gym	\$6,000	\$7,291	\$6,000
35310776	Utilities - Multi-Purpose Courts	\$1,200	\$1,134	\$600
35312161	Parks And Gardens- Town Parks	\$30,000	\$37,001	\$22,000
35312162	Parks And Gardens- Foreshore Parks	\$85,000	\$82,059	\$89,000



COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
35320776	Utilities - Parks and Gardens	\$3,300	\$4,524	\$3,300
35330776	Utilities - Town Oval	\$3,500	\$993	\$7,500
	<b>Operating Expenditure Total</b>	<b>\$605,660</b>	<b>\$553,954</b>	<b>\$608,857</b>
	<b>Operating Income</b>			
35303736	Community Bus - Hire Income	(\$500)	(\$2,527)	(\$500)
35303738	Marquee Hire Charges	(\$500)	\$0	(\$500)
35303810	SBRC Gymnasium Fees	(\$15,000)	(\$18,543)	(\$10,000)
35303820	SBRC Hire Fees	(\$2,000)	(\$3,766)	(\$2,000)
35303945	Property Reserves Rent - Clubs	(\$600)	(\$601)	(\$600)
35303946	Town Common Fees	(\$1,000)	(\$1,059)	(\$1,000)
	<b>Operating Income Total</b>	<b>(\$19,600)</b>	<b>(\$26,495)</b>	<b>(\$14,600)</b>
	<b>Capital Expenditure</b>			
35302283	Little Lagoon Signs and Barriers	\$0	\$68	\$0
35302284	Little Lagoon Upgrades, Gazebo, Bollards and Signage	\$0	\$38,650	\$35,000
35302285	Little Lagoon Trail Planning	\$0	\$19,980	\$19,980
35304736	Sport and Recreation Buildings Capital Works	\$50,000	\$8,244	\$50,000
35305508	Skate Park Upgrade	\$0	\$32,017	\$30,200
35305510	Shark Bay Bowling Sport and Recreation Building - External Light Upgrade	\$0	\$80,000	\$91,500
35305511	Town Oval and Recreation Reticulation/Resurfacing	\$90,000	\$0	\$90,000
35305512	Access Bicycle and Walking Paths - Recreation Precinct	\$30,000	\$0	\$30,000
35305586	Parks & Gardens Capital Exp	\$11,600	\$15,159	\$20,000
	<b>Capital Expenditure Total</b>	<b>\$181,600</b>	<b>\$194,119</b>	<b>\$366,680</b>
	<b>Capital Income</b>			
35303388	Grant - Little Lagoon WA State Trail Planning Program	\$0	(\$10,580)	(\$13,640)
35303391	Grant - Department Primary Industries and Regional Development - Shark Bay Bowling Club External Light Upgrade	\$0	(\$80,000)	(\$80,000)
	<b>Capital Income Total</b>	<b>\$0</b>	<b>(\$90,580)</b>	<b>(\$93,640)</b>
	<b>Other Recreation &amp; Sport Total</b>	<b>\$767,660</b>	<b>\$630,998</b>	<b>\$867,297</b>
	<b>Tv &amp; Radio Re-Broadcasting</b>			
	<b>Operating Expenditure</b>			
35401301	Depreciation - TV Re-Transmission.	\$10,870	\$9,974	\$10,870
35401470	Insurance - TV Satellite	\$1,337	\$1,191	\$1,192
35401600	Governance Overheads Allocated	\$7,632	\$15,038	\$17,243
35402255	TV Receiver/Transmitter	\$7,000	\$5,012	\$9,000
	<b>Operating Expenditure Total</b>	<b>\$26,839</b>	<b>\$31,215</b>	<b>\$38,305</b>
	<b>Tv &amp; Radio Re-Broadcasting Total</b>	<b>\$26,839</b>	<b>\$31,215</b>	<b>\$38,305</b>
	<b>Libraries</b>			
	<b>Operating Expenditure</b>			
35500970	Postage - Library	\$1,100	\$590	\$1,100
35501600	Governance Overheads Allocated	\$36,371	\$49,918	\$57,237
35502307	AMLIB Library License	\$2,000	\$1,944	\$2,000
35502585	Library Books	\$500	\$0	\$500
35502665	Other Minor Expenditure Library	\$500	\$50	\$500
	<b>Operating Expenditure Total</b>	<b>\$40,471</b>	<b>\$52,502</b>	<b>\$61,337</b>
	<b>Capital Expenditure</b>			

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
35504902	Library Automatic Sliding Door	\$25,000	\$0	\$25,000
	<b>Capital Expenditure Total</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>
	<b>Libraries Total</b>	<b>\$65,471</b>	<b>\$52,502</b>	<b>\$86,337</b>
	<b>Other Culture</b>			
	<b>Operating Expenditure</b>			
35260281	Maintenance - Outdoor Sculptures and Models	\$3,000	\$0	\$3,000
35601304	Depreciation - Public facilities	\$1,550	\$1,418	\$1,550
35601310	Depreciation - Heritage Assets	\$3,570	\$3,273	\$3,570
35601600	Governance Overheads Allocation	\$4,366	\$0	\$0
35602080	Maintenance - Heritage Assets	\$0	(\$1,949)	\$0
35602085	Maintenance - Velsheda/Galla	\$20,000	\$731	\$20,000
	<b>Operating Expenditure Total</b>	<b>\$32,486</b>	<b>\$3,473</b>	<b>\$28,120</b>
	<b>Capital Expenditure</b>			
35605182	Heritage Stables Refurbishment	\$45,000	\$11,622	\$50,000
	<b>Capital Expenditure Total</b>	<b>\$45,000</b>	<b>\$11,622</b>	<b>\$50,000</b>
	<b>Other Culture Total</b>	<b>\$77,486</b>	<b>\$15,095</b>	<b>\$78,120</b>
	<b>Museum</b>			
	<b>Operating Expenditure</b>			
35701310	Depreciation - Heritage Assets	\$3,120	\$2,860	\$3,120
35701470	Insurance - Heritage Assets	\$899	\$802	\$802
35701600	Governance Overheads Allocated	\$4,366	\$11,592	\$13,292
	<b>Operating Expenditure Total</b>	<b>\$8,385</b>	<b>\$15,254</b>	<b>\$17,214</b>
	<b>Operating Income</b>			
35703011	Donations - HMAS Sydney Exhibit	(\$250)	(\$221)	(\$250)
	<b>Operating Income Total</b>	<b>(\$250)</b>	<b>(\$221)</b>	<b>(\$250)</b>
	<b>Museum Total</b>	<b>\$8,135</b>	<b>\$15,033</b>	<b>\$16,964</b>
	<b>World Heritage</b>			
	<b>Operating Expenditure</b>			
36000611	Salaries and Wages SBDC	\$253,619	\$243,761	\$249,364
36000660	Staff Training - SBDC	\$4,000	\$2,398	\$4,000
36000661	Less Wages Recovery - DOT	(\$10,000)	(\$8,315)	(\$10,000)
36000665	Staff Uniforms - SBDC	\$1,000	\$355	\$1,000
36000670	Superannuation - CC Super 3.5%	\$4,393	\$3,896	\$2,190
36000675	Superannuation - Occupational SG 10%	\$26,630	\$24,286	\$24,936
36000680	Travel & Accom. Staff - SBDC	\$2,500	\$1,912	\$2,500
36000683	Staff Housing Costs	\$16,435	\$10,570	\$12,524
36000685	Insurance - Workers Comp	\$5,899	\$6,359	\$6,359
36000690	Staff Amenities - SBDC	\$450	\$478	\$450
36000716	Cleaning - SBDC	\$37,600	\$34,815	\$34,000
36000731	Maintenance - SBDC	\$25,000	\$22,540	\$35,000
36000751	Maintenance - SBDC Fire Fighting System	\$18,000	\$6,362	\$18,880
36000776	Utilities - SBDC	\$34,970	\$33,005	\$25,500
36000901	Merchant Fees - SBWHDC	\$13,000	\$16,504	\$12,500
36000902	Commission Expense - Visitor Centre	\$9,000	\$9,296	\$9,000
36000904	Subscriptions and Memberships - Tourism	\$3,000	\$2,351	\$3,000
36000905	Travelling Exhibition Costs	\$7,500	\$1,416	\$7,500
36000970	Postage - SBDC	\$0	\$145	\$0
36000975	Postage, Printing & Stationery	\$10,000	\$6,144	\$10,000
36000977	Promo Material - SBDC	\$10,000	\$9,532	\$10,000
36000986	Website Development	\$2,000	\$0	\$2,000
36000987	Website/Computer Licences	\$3,500	\$3,447	\$3,200
36000995	Telephone - SBDC	\$1,500	\$1,481	\$2,000

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
36000999	Shop Equipment and Furniture < \$5K	\$8,000	\$6,344	\$10,000
36001000	Dirk Hartog Virtual Reality Project	\$0	\$1,180	\$0
36001301	Depreciation - Plant & Equipment	\$1,750	\$1,606	\$1,750
36001302	Depreciation - Furniture and Equipment (SBDC)	\$115,875	\$106,351	\$115,880
36001303	Depreciation - Buildings	\$112,295	\$103,062	\$112,295
36001470	Insurance - SBDC	\$26,973	\$24,054	\$24,055
36001600	Governance Overheads Allocated	\$57,519	\$30,181	\$34,606
36001601	Stock Balancing	\$0	(\$5,606)	\$0
36002699	Purchase - Merchandise	\$115,000	\$110,712	\$120,000
	<b>Operating Expenditure Total</b>	<b>\$917,408</b>	<b>\$810,623</b>	<b>\$884,489</b>
	<b>Operating Income</b>			
36003372	CDP Employer Incentive Funding	\$0	(\$10,000)	(\$10,000)
36003660	Fire System Monitoring Reimbursement	(\$7,000)	(\$2,988)	(\$7,000)
36003722	Entrance Fees - SBDC	(\$85,000)	(\$91,111)	(\$80,000)
36003770	Sale - Merchandise	(\$182,000)	(\$182,219)	(\$180,000)
36003772	Sale - Dept of Parks & Wildlife Park Passes	\$0	\$0	(\$500)
36003774	Sales Unders/Overs	\$0	(\$9)	\$0
36003790	Visitor Centre Miscellaneous Fee	(\$1,500)	(\$1,473)	(\$1,500)
36003791	Visitor Centre Booking Commission	(\$55,000)	(\$54,896)	(\$65,000)
36003793	Grant - AMAGA Dirk Hartog Virtual Reality Project	\$0	(\$1,175)	\$0
	<b>Operating Income Total</b>	<b>(\$330,500)</b>	<b>(\$343,871)</b>	<b>(\$344,000)</b>
	<b>Capital Expenditure</b>			
36004993	SBDC Door Upgrade	\$0	\$21,925	\$25,000
36004994	SBDC Roof Upgrade	\$0	\$30,500	\$30,000
36004997	SBDC Lighting Upgrade	\$0	\$5,199	\$5,000
36004998	SBDC Airconditioner Upgrade	\$300,000	\$0	\$300,000
36004999	SBDC Rose De Freycinet Gallery Upgrade	\$0	\$19,325	\$19,496
36005000	Dugong Interactive Zone with Hungry Sky Software Project	\$18,956	\$10,544	\$0
	<b>Capital Expenditure Total</b>	<b>\$318,956</b>	<b>\$87,493</b>	<b>\$379,496</b>
	<b>Capital Income</b>			
36003798	Grant - PRGIF Rose De Freycinet Gallery	\$0	(\$19,325)	(\$19,496)
36003799	Grant - Lotterywest Dugong Interactive Zone Project	(\$18,956)	(\$10,544)	\$0
	<b>Capital Income Total</b>	<b>(\$18,956)</b>	<b>(\$29,869)</b>	<b>(\$19,496)</b>
	<b>World Heritage Total</b>	<b>\$886,908</b>	<b>\$524,375</b>	<b>\$900,489</b>
	<b>Recreation And Culture Total</b>	<b>\$2,640,873</b>	<b>\$1,801,044</b>	<b>\$2,883,432</b>
	<b>Transport</b>			
	<b>Streets, Roads, Bridges, Depots</b>			
	<b>Operating Expenditure</b>	<b>\$3,508,825</b>	<b>\$2,295,551</b>	<b>\$5,804,376</b>
45100761	Maintenance and Operating - Depot	\$55,000	\$36,341	\$55,000
45100762	Communication Improvements	\$4,000	\$720	\$4,000
45100776	Utilities - Depot	\$15,000	\$12,802	\$15,000
45100980	Subscriptions	\$6,700	\$7,670	\$6,700
45100995	Telephone - Depot	\$1,000	\$746	\$1,000
45101301	Depreciation - Plant & Equip.	\$2,035	\$1,866	\$2,035
45101303	Depreciation - Land & Building	\$42,935	\$39,405	\$42,420
45101305	Depreciation - Roads (Non Town)	\$421,960	\$387,270	\$397,185
45101306	Depreciation - Town Streets	\$85,710	\$78,662	\$78,055
45101307	Depreciation - Footpaths	\$24,000	\$22,023	\$23,860
45101308	Depreciation - Drain & Culvert	\$38,380	\$35,221	\$38,380
45101309	Depreciation - Streetscapes	\$11,105	\$10,192	\$11,105
45101470	Insurance - Depot	\$5,926	\$4,186	\$4,186

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
45101600	Governance Overheads Allocated	\$57,170	\$42,921	\$49,215
45101941	Crossovers	\$10,000	\$6,419	\$5,000
45102001	Maintenance - Drainage/Sump	\$12,500	\$7,366	\$12,500
45102051	Maintenance - Entry Statements	\$6,000	\$2,297	\$6,250
45102216	Maintenance - Street and Traffic Signs	\$7,800	\$9,021	\$6,750
45102221	Maintenance - Street Lights	\$1,500	\$572	\$1,500
45102225	Street Lighting	\$45,000	\$41,318	\$45,000
45102440	Depot Tools and Minor Plant	\$10,000	\$9,892	\$10,000
45102762	Road Data Collection	\$500	\$0	\$500
45110150	Pastoral Airstrip - Mtce	\$3,000	\$0	\$3,000
45112246	Maintenance - Town Streets	\$148,000	\$158,760	\$145,000
45121945	Maintenance - Country Roads	\$140,000	\$98,849	\$140,000
45121946	Useless Loop Road Maintenance	\$330,000	\$462,844	\$350,000
45132232	Street Sweeping	\$59,000	\$62,604	\$59,000
	<b>Operating Expenditure Total</b>	<b>\$1,544,221</b>	<b>\$1,539,968</b>	<b>\$1,512,641</b>
	<b>Operating Income</b>			
45103270	Road Preservation Grant	(\$132,265)	(\$124,069)	(\$124,069)
45103280	Useless Loop Road - Mtce	(\$330,000)	(\$330,000)	(\$330,000)
45103291	Contribution to Road Maintenance - Pipeline	(\$10,373)	(\$10,373)	(\$10,120)
45103386	Insurance Reimbursements	\$0	(\$2,118)	\$0
	<b>Operating Income Total</b>	<b>(\$472,638)</b>	<b>(\$466,560)</b>	<b>(\$464,189)</b>
	<b>Capital Expenditure</b>			
45104722	Depot Office Awning	\$10,000	\$3,189	\$10,000
45145250	Town Footpaths - Dual Use Path Construction	\$276,350	\$272,211	\$390,086
45156690	Roads To Recovery - R2R	\$427,425	\$470,340	\$535,975
45156790	Electronic Road Closed Sign - Useless Loop Road	\$30,000	\$0	\$0
45165670	Regional Roads Group - RRG	\$547,137	\$409,126	\$410,113
	<b>Capital Expenditure Total</b>	<b>\$1,290,912</b>	<b>\$1,154,866</b>	<b>\$1,346,174</b>
	<b>Capital Income</b>			
45103360	Roads To Recovery Grant - Cap	(\$297,245)	(\$403,220)	(\$403,220)
45103365	RRG Grants - Capital Projects	(\$328,091)	(\$240,075)	(\$239,786)
45103366	Local Road and Community Infrastructure Program Grant	(\$668,124)	(\$368,677)	(\$1,045,062)
45103367	Department of Transport - Stella Rowley Dr Footpath Grant	(\$70,000)	\$0	\$0
	<b>Capital Income Total</b>	<b>(\$1,363,460)</b>	<b>(\$1,011,972)</b>	<b>(\$1,688,068)</b>
	<b>Streets, Roads, Bridges, Depots Total</b>	<b>\$999,035</b>	<b>\$1,216,302</b>	<b>\$706,558</b>
	<b>Road Plant Purchases</b>			
	<b>Operating Expenditure</b>			
45201600	Governance Overheads Allocated	\$26,264	\$23,184	\$26,583
	<b>Operating Expenditure Total</b>	<b>\$26,264</b>	<b>\$23,184</b>	<b>\$26,583</b>
	<b>Capital Expenditure</b>			
45205319	Tamala Camp Fuel Tanker and Bowser	\$0	\$26,565	\$26,565
45205346	Town Gardener's Ute	\$50,950	\$0	\$50,950
45205475	Major Plant Items - Capital	\$20,000	\$14,393	\$20,000
45205499	Dual Cab Ute - Town Supervisor	\$48,000	\$0	\$0
45205500	Grader	\$500,000	\$0	\$0
45205501	Town Truck - 5 Tonne	\$80,000	\$0	\$80,000
45205502	Town Truck - 3 Tonne	\$65,000	\$0	\$65,000
45205504	Refuse Site Loader	\$0	\$260,598	\$260,649
45205507	Dual Cab Ute - Works Manager	\$60,000	\$0	\$0
45205510	Dual Cab Truck 5T	\$105,000	\$0	\$0

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
45205515	Rangers Vehicle	\$0	\$50,773	\$50,950
45205516	Dual Cab Ute - Country	\$48,000	\$0	\$0
	<b>Capital Expenditure Total</b>	<b>\$976,950</b>	<b>\$352,329</b>	<b>\$554,114</b>
	<b>Road Plant Purchases Total</b>	<b>\$1,003,214</b>	<b>\$375,513</b>	<b>\$580,697</b>
	<b>Monkey Mia Boating Facilities</b>			
	<b>Operating Expenditure</b>			
45401304	Depreciation - Pub. Facilities	\$101,415	\$93,077	\$101,415
45401470	Insurance - MMia Jetty/Boat Rp	\$8,787	\$7,843	\$7,844
45401600	Governance Overheads Allocated	\$5,444	\$11,592	\$13,292
45402111	Maintenance - Monkey Mia Boat Ramp	\$2,500	\$1,090	\$2,500
45402117	Maintenance - Monkey Mia Jetty	\$5,000	\$2,984	\$3,250
	<b>Operating Expenditure Total</b>	<b>\$123,146</b>	<b>\$116,585</b>	<b>\$128,301</b>
	<b>Operating Income</b>			
45403708	Charges -Monkey Mia Jetty	(\$1,413)	(\$1,345)	(\$2,333)
	<b>Operating Income Total</b>	<b>(\$1,413)</b>	<b>(\$1,345)</b>	<b>(\$2,333)</b>
	<b>Monkey Mia Boating Facilities Total</b>	<b>\$121,733</b>	<b>\$115,240</b>	<b>\$125,968</b>
	<b>Denham Marine Facilities</b>			
	<b>Operating Expenditure</b>			
45500776	Utilities - Denham Marina	\$6,500	\$6,905	\$5,700
45501304	Depreciation - Public Facilit	\$7,500	\$6,881	\$16,700
45501470	Insurance - Denham Marina	\$619	\$551	\$550
45501600	Governance Overheads Allocated	\$20,720	\$19,738	\$22,632
45501998	Denham Marina Slipway Haulage	\$22,000	\$20,655	\$22,000
45502107	DOT Marina Facility Agreement Expenses	\$43,750	\$29,094	\$43,000
	<b>Operating Expenditure Total</b>	<b>\$101,089</b>	<b>\$83,822</b>	<b>\$110,582</b>
	<b>Operating Income</b>			
45503785	Denham Marina Slipway Haulage Fees	(\$12,000)	(\$10,381)	(\$12,000)
45503786	Service Jetty Hardstand Fees	\$0	(\$600)	\$0
45510776	DOT Marina Facility Agreement Income	(\$43,750)	(\$44,780)	(\$43,000)
	<b>Operating Income Total</b>	<b>(\$55,750)</b>	<b>(\$55,761)</b>	<b>(\$55,000)</b>
	<b>Denham Marine Facilities Total</b>	<b>\$45,339</b>	<b>\$28,060</b>	<b>\$55,582</b>
	<b>Transport Total</b>	<b>\$2,169,321</b>	<b>\$1,735,116</b>	<b>\$1,468,805</b>
	<b>Economic Services</b>			
	<b>Community Development</b>			
	<b>Operating Expenditure</b>			
50100610	Salaries & Wages-CD	\$173,100	\$160,788	\$157,800
50100611	Salary Sacrifice - CDO	\$2,000	\$0	\$0
50100660	Staff Training - CD	\$5,000	\$4,262	\$5,000
50100670	Superannuation - CC 3.5%	\$3,885	\$3,253	\$3,360
50100675	Superannuation - Occupational SG 10%	\$18,175	\$16,017	\$15,780
50100680	Travel & Accommodation - Staff	\$2,500	\$1,924	\$2,500
50100685	Insurance Worker's Comp.	\$3,736	\$4,024	\$4,024
50100770	Staff Housing	\$19,309	\$24,530	\$31,558
50100771	Telephone Costs - Comm Dev	\$2,000	\$1,971	\$3,000
50100862	Vehicle Running Costs - EMCD	\$11,000	\$7,009	\$10,500
50101600	Governance Overheads Allocated	\$13,418	\$24,333	\$27,900
50102660	Printing and Stationery	\$500	\$0	\$1,500
50102663	GDC Workforce Accommodation Business Case Expenses	\$41,068	\$8,932	\$50,000
50102664	Community Development Projects/Activities	\$4,500	\$503	\$4,500
50102666	Subsidised Day Care Provider Accomodation	\$25,000	\$0	\$0
50102750	Community Events and Festivals	\$67,785	\$34,162	\$37,175

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
50102791	Community Support - In Kind	\$0	\$8,015	\$0
	<b>Operating Expenditure Total</b>	<b>\$392,976</b>	<b>\$299,722</b>	<b>\$354,597</b>
	<b>Operating Income</b>			
50102748	Grants - Community Development	(\$1,300)	(\$900)	(\$700)
50102754	Grants - Department of Communities - Day Care Provider Accomodation Subsidy	(\$25,000)	\$0	\$0
50103120	Stall Hire - Market and Community Events	(\$1,000)	(\$1,079)	\$0
50103678	Grant - Meerilinga Children's Week	\$0	(\$610)	\$0
50104250	Profit on Sale of Assets	(\$14,487)	\$0	(\$11,268)
50103679	Grant - GDC Workforce Accommodation Business Case	(\$41,068)	(\$8,932)	(\$50,000)
50103866	Grant - Lotterywest - Beats in the Bay	(\$20,000)	\$0	\$0
50103867	Grant - Horizon - Beats in the Bay	(\$8,933)	\$0	\$0
50103868	Grant - RAC Monkey Mia Resort - Beats in the Bay	(\$5,000)	\$0	\$0
	<b>Operating Income Total</b>	<b>(\$116,788)</b>	<b>(\$11,521)</b>	<b>(\$61,968)</b>
	<b>Capital Expenditure</b>			
50104002	EMCD Vehicle	\$40,000	\$0	\$38,000
	<b>Capital Expenditure Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$38,000</b>
	<b>Community Development Total</b>	<b>\$316,188</b>	<b>\$288,201</b>	<b>\$330,629</b>
	<b>Tourism &amp; Area Promotion</b>			
	<b>Operating Expenditure</b>			
50201470	Insurance - General	\$1,531	\$12,279	\$900
50201600	Governance Overheads Allocated	\$33,589	\$33,627	\$38,557
50202440	Insurance Reimbursement	\$0	(\$273)	\$0
50202850	Tourism Promotion	\$33,500	\$7,445	\$10,000
50202852	Knight Terrace Promotional Materials (Banners)	\$6,480	\$1,932	\$3,950
50202862	Safe 4WD Exploring Project Expenses	\$2,041	\$0	\$0
50202863	Shark Bay Business Association Contribution	\$5,000	\$5,000	\$5,000
	<b>Operating Expenditure Total</b>	<b>\$82,141</b>	<b>\$60,010</b>	<b>\$58,407</b>
	<b>Operating Income</b>			
50203850	Camping fees	(\$28,000)	(\$32,354)	(\$27,000)
50203855	Caravan Park Registration	(\$5,600)	(\$5,605)	(\$6,000)
50203863	Lodging House Lic/ B&B Accom	(\$350)	(\$341)	(\$400)
50203865	Grant - Safe 4WD Exploring Project	(\$2,041)	\$0	\$0
50203903	Caravan Park Leases	(\$180,000)	(\$180,726)	(\$180,000)
50203923	Lease - Reserve 30716	(\$120)	(\$120)	(\$120)
	<b>Operating Income Total</b>	<b>(\$216,111)</b>	<b>(\$219,145)</b>	<b>(\$213,520)</b>
	<b>Tourism &amp; Area Promotion Total</b>	<b>(\$133,970)</b>	<b>(\$159,135)</b>	<b>(\$155,113)</b>
	<b>Building Services</b>			
	<b>Operating Expenditure</b>			
50301600	Governance Overheads Allocated	\$120,758	\$27,883	\$31,972
50301620	Building Consulting Fees	\$20,000	\$8,229	\$20,000
	<b>Operating Expenditure Total</b>	<b>\$140,758</b>	<b>\$36,113</b>	<b>\$51,972</b>
	<b>Operating Income</b>			
50303703	Building Search Fees	(\$150)	(\$134)	(\$330)
50303793	Swimming Pool Inspection Fees	(\$400)	(\$450)	(\$390)
50303853	Building Permits	(\$10,000)	(\$25,355)	(\$23,000)
50304410	Commission - BCITF Levy	\$0	(\$33)	\$0
50304411	Commission - Builders Registration	\$0	(\$146)	\$0
	<b>Operating Income Total</b>	<b>(\$10,550)</b>	<b>(\$26,118)</b>	<b>(\$23,720)</b>
	<b>Building Control Total</b>	<b>\$130,208</b>	<b>\$9,995</b>	<b>\$28,252</b>

COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
	<b>Other Economic Services</b>			
	<b>Operating Expenditure</b>			
50401303	Depreciation -Buildings	\$32,040	\$29,404	\$32,040
50401304	Depreciation Public Facilities	\$32,735	\$30,043	\$32,735
50401428	Loan 57 - MM Bore Interest	\$907	\$2,587	\$2,582
50401470	Insurance - Bores	\$4,424	\$3,748	\$3,748
50401482	Insurance - McCleary House	\$6,377	\$5,682	\$5,682
50401600	Governance Overheads Allocated	\$37,554	\$29,032	\$33,289
50402711	Quarries and Sandpits	\$500	\$0	\$500
50402712	Quarry Rehabilitation and Safety Expenses	\$5,000	\$0	\$5,000
50402713	Standpipe - Water Charges	\$900	\$614	\$900
50402714	Standpipe - Maintenance	\$500	\$142	\$500
50402905	Bore Readings	\$500	\$0	\$500
50410731	Maintenance - McCleary Property	\$5,000	\$1,121	\$5,000
50410777	Utilities - McCleary Property	\$550	\$526	\$550
50430740	Maintenance Monkey Mia Bore	\$660	\$0	\$660
	<b>Operating Expenditure Total</b>	<b>\$127,647</b>	<b>\$102,899</b>	<b>\$123,686</b>
	<b>Operating Income</b>			
50403645	Reimburse.- McCleary Utilities	(\$3,000)	(\$3,186)	(\$1,500)
50403902	Brickies Sand Sales	(\$1,000)	(\$684)	(\$1,000)
50403903	Standpipe Sales	(\$3,000)	(\$4,844)	(\$3,000)
50403925	McCleary Rental-Shop 2 - Hairdresser	(\$9,161)	(\$8,872)	(\$8,670)
50403930	McCleary Rental Shop 4 - Pharmacy	(\$13,211)	(\$13,040)	(\$12,805)
50403935	McCleary Rental - Shop 6 MM Yacht Charters	(\$6,319)	(\$5,394)	(\$5,850)
	<b>Operating Income Total</b>	<b>(\$35,691)</b>	<b>(\$36,020)</b>	<b>(\$32,825)</b>
	<b>Other Economic Services Total</b>	<b>\$91,956</b>	<b>\$66,879</b>	<b>\$90,861</b>
	<b>Private Works</b>			
	<b>Operating Expenditure</b>			
50501900	Private Works - Other	\$7,692	\$75,562	\$25,332
50521810	MRWA M/Mia Rd Totaling A/c	\$110,600	\$54,391	\$91,667
50531900	MRWA Shark Bay Rd - Total A/c	\$416,067	\$401,376	\$433,333
	<b>Operating Expenditure Total</b>	<b>\$534,359</b>	<b>\$531,329</b>	<b>\$550,332</b>
	<b>Operating Income</b>			
50504010	Private Works Control (Income)	(\$10,000)	(\$55,701)	(\$30,280)
50504030	MRWA Monkey Mia Road	(\$132,720)	(\$171,585)	(\$110,000)
50504040	MRWA Shark Bay Road	(\$499,280)	(\$386,899)	(\$520,000)
	<b>Operating Income Total</b>	<b>(\$642,000)</b>	<b>(\$614,184)</b>	<b>(\$660,280)</b>
	<b>Private Works Total</b>	<b>(\$107,641)</b>	<b>(\$82,856)</b>	<b>(\$109,948)</b>
	<b>Economic Services Total</b>	<b>\$296,741</b>	<b>\$123,084</b>	<b>\$184,681</b>
	<b>Other Property And Services</b>			
	<b>Public Works Overheads</b>			
	<b>Operating Expenditure</b>			
55100509	Annual Leave	\$90,125	\$48,758	\$86,524
55100520	Camp Allowance	\$18,381	\$7,753	\$16,966
55100550	Shark Bay Allowance	\$71,570	\$49,284	\$71,570
55100555	On-Call Allowance	\$0	\$1,324	\$0
55100561	FBT - Works	\$9,700	\$9,670	\$9,500
55100565	Long Service Leave	\$10,000	\$15,003	\$0
55100570	Other Allowances	\$7,000	\$5,000	\$7,000
55100571	Backpay - Works	\$0	\$363	\$0
55100585	Public Holidays	\$30,681	\$23,040	\$29,455
55100600	Rostered Days Off	\$0	\$151	\$0
55100630	Sick Leave	\$30,681	\$14,568	\$29,455

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55100650	Staff Meetings	\$2,000	\$1,135	\$2,000
55100660	Staff Training	\$20,000	\$18,734	\$18,000
55100675	Superannuation - Occupational SG 10%	\$118,915	\$86,572	\$108,698
55100676	Superannuation - CC 3.5%	\$17,995	\$14,024	\$9,224
55100685	Workers Compensation Ins.	\$25,723	\$27,719	\$27,718
55100691	Clothing and Safety Equipment - Works	\$15,000	\$9,417	\$15,000
55100692	Staff Amenities - Depot	\$1,500	\$672	\$1,500
55100693	Administration Expenses	\$2,000	\$721	\$2,000
55100773	Telephone - Works Supervisor	\$1,800	\$1,657	\$1,530
55100775	Salary Sacrifice - Works Supervisor	\$8,250	\$7,146	\$8,250
55101555	Administration Assistance	\$70,190	\$58,096	\$63,920
55101556	Allocation Of Deputy Works Supervisor	\$39,000	\$41,710	\$34,000
55101559	Allocation Of Works Supervisor	\$101,378	\$98,321	\$100,927
55101560	Works Supervisor - Vehicle Costs	\$16,000	\$15,933	\$16,000
55101562	Staff Housing Costs	\$4,511	\$3,574	\$4,640
55101580	Less Public Works Overheads Allocated Works/Services	(\$819,974)	(\$674,050)	(\$849,299)
55101600	Governance Overheads Allocated	\$107,574	\$170,432	\$195,422
	<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$56,727</b>	<b>\$10,000</b>
	<b>Operating Income</b>			
55104410	CDP Employment Incentive Funding	\$0	(\$10,000)	(\$10,000)
	<b>Operating Income Total</b>	<b>\$0</b>	<b>(\$10,000)</b>	<b>(\$10,000)</b>
	<b>Public Works Overheads Total</b>	<b>\$0</b>	<b>\$46,727</b>	<b>\$0</b>
	<b>Plant Operation Costs</b>			
	<b>Operating Expenditure</b>			
55201502	Loss On Sale Of Asset	\$103,880	(\$14,310)	\$18,362
55201585	Less Plant Operating Costs Allocated Works/Services	(\$750,196)	(\$689,641)	(\$668,823)
55201600	Governance Overheads Allocated	\$32,130	\$73,101	\$83,821
55201623	Plant Operating Costs - Deprec	\$226,925	\$208,271	\$203,720
55201626	Plant Oper Costs - Fuels & Oil	\$170,000	\$138,117	\$170,000
55201632	Plant Op.Cost - Ins/Lic/Borrow	\$23,961	\$25,598	\$28,500
55201635	Plant Oper Cost - Parts/Repair	\$90,000	\$126,494	\$80,000
55201637	Plant Oper Cost - Wages/Plant	\$95,300	\$98,548	\$91,420
55201639	Plant Operating Costs - Tyres	\$10,000	\$1,218	\$10,000
55201640	WORKSHOP CONSUMABLES	\$8,000	\$4,810	\$8,000
	<b>Operating Expenditure Total</b>	<b>\$10,000</b>	<b>(\$27,795)</b>	<b>\$25,000</b>
	<b>Operating Income</b>			
55204420	Diesel Fuel Rebate	(\$10,000)	(\$20,111)	(\$25,000)
	<b>Operating Income Total</b>	<b>(\$10,000)</b>	<b>(\$20,111)</b>	<b>(\$25,000)</b>
	<b>Plant Operation Costs Total</b>	<b>\$0</b>	<b>(\$47,907)</b>	<b>\$0</b>
	<b>Stock Purchases &amp; Issues</b>			
	<b>Operating Expenses</b>			
55301653	Purchases - Bulk Fuel Depot	\$120,000	\$123,763	\$120,000
55301654	Issues - Bulk Fuel Depot	(\$120,000)	(\$105,228)	(\$120,000)
55301656	Issues - Rubbish Bins	(\$500)	(\$763)	(\$500)
55301657	Purchases - Bulk Fuel Tanker (Tamala)	\$40,000	\$45,438	\$40,000
55301658	Issues - Bulk Fuel Tanker (Tamala)	(\$40,000)	(\$32,104)	(\$40,000)
55301659	Purchases - 800 litre tank	\$6,000	\$0	\$6,000
55301660	Issues - 800 litre Tank	(\$6,000)	\$0	(\$6,000)
55301661	Purchases Emulsion	\$2,000	\$0	\$2,000
55301662	Issues - Emulsion	(\$2,000)	\$0	(\$2,000)
55301663	Purchases - Engine Oil Stock	\$3,000	\$2,380	\$2,500



COA	Description	Draft Budget 2022/2023	Estimated Actual 2021/2022	Budget 2021/2022
55301664	Issues - Engine Oil	(\$2,500)	(\$358)	(\$2,500)
55301667	Purchases-Gear/Diff Oil Stock	\$300	\$166	\$300
55301668	Issues - Gear Oil	(\$300)	\$0	(\$300)
55301669	Purchases - Grease Stock	\$1,500	\$527	\$1,500
55301670	Issues - Grease	(\$1,500)	(\$179)	(\$1,500)
55301673	Purchases-Hydraulic Oil Stock	\$3,000	\$2,976	\$2,000
55301674	Issues - Hydraulic Oil	(\$2,000)	(\$118)	(\$2,000)
55301675	Purchases - AddBlue	\$1,200	\$596	\$1,200
55301676	Issues - AddBlue	(\$1,200)	\$59	(\$1,200)
55301690	Purchases - 300 litre Tank - Landfill	\$6,000	\$0	\$6,000
55301691	Issues - 300 litre Tank - Landfill	(\$6,000)	\$0	(\$6,000)
	<b>Operating Expenses Total</b>	<b>\$1,000</b>	<b>\$37,155</b>	<b>(\$500)</b>
	<b>Stock Purchases &amp; Issues Total</b>	<b>\$1,000</b>	<b>\$37,155</b>	<b>(\$500)</b>
	<b>Salaries &amp; Wages</b>			
	<b>Operating Expenditure</b>			
55401570	Gross Total Salaries & Wages	\$2,319,609	\$2,029,477	\$2,151,005
55401590	Less Salaries/Wages Allocated	(\$2,319,609)	(\$2,029,477)	(\$2,151,005)
	<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Salaries &amp; Wages Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Unclassified</b>			
	<b>Operating Expenditure</b>			
55501280	Refunds Expenditure	\$15,000	\$10,213	\$15,000
55501645	Workers Compensation	\$0	\$8,448	\$0
55501646	Court Attendance Wages Expenditure	\$0	\$571	\$0
	<b>Operating Expenditure Total</b>	<b>\$15,000</b>	<b>\$19,232</b>	<b>\$15,000</b>
	<b>Operating Income</b>			
55503690	Workers Comp Reimbursement	\$0	(\$9,136)	\$0
55503691	Court Attendance Wages Reimbursement	\$0	(\$571)	\$0
55504460	Refunds Income	(\$15,000)	(\$7,199)	(\$15,000)
	<b>Operating Income Total</b>	<b>(\$15,000)</b>	<b>(\$16,905)</b>	<b>(\$15,000)</b>
	<b>Unclassified Total</b>	<b>\$0</b>	<b>\$2,327</b>	<b>\$0</b>
	<b>Other Property And Services Total</b>	<b>\$1,000</b>	<b>\$38,302</b>	<b>(\$500)</b>
	<b>Grand Total</b>	<b>\$4,707,598</b>	<b>\$738,618</b>	<b>\$3,628,512</b>