



SHIRE OF SHARK BAY

2023/2024 BUDGET

Image Credit: Nick Thake

Annual Budget 2023/2024



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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.

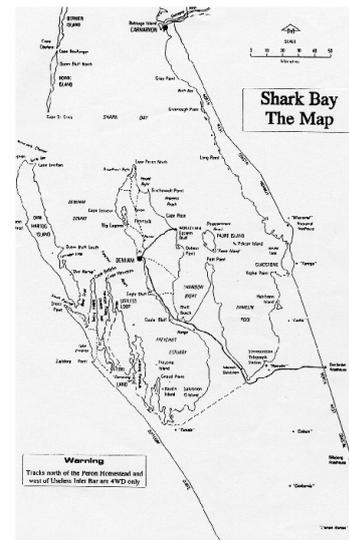
Shark Bay has a strong community spirit with several sporting, recreational, children's educational and special interest groups, clubs and committees. Many of these groups organise regular events for residents and visitors in the Shire of Shark Bay.

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

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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.



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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

Current members as at 1 July 2023 are –

		Elected	Retires
Cr Cheryl Cowell	President	2019	2023
Cr Mira Vankova	Deputy President	2021	2025
Cr Laurence Bellottie		2021	2025
Cr Ed Fenny		2021	2025
Cr Mark Smith		2019	2023
Cr Peter Stubberfield		2019	2023
Cr Greg Ridgley		2019	2023

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 .

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

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Statement by the President

With the constraints and restrictions associated with the COVID-19 pandemic behind us, the Shire can be more certain of a positive economic outcome during the 2023/2024 financial period, and has budgeted accordingly.

However, with our Shire's limited rate base and reduced ability to raise revenue via this source, we remain reliant to a high degree on Commonwealth Government funding grants, under the Financial Assistance Grant Scheme to continue providing essential services to the local community and also support the Shire's normal operations, future potential projects and expansion.

State and Commonwealth Government grant funding received last financial year will contribute to several capital projects to be delivered during the current period, which will enhance infrastructure and amenities for the community and the local environment.

These projects include;

- construction of 12 independent living units (\$4m+)
- restoration and upgrade to seawall along Denham foreshore (\$2m+)
- finger jetty from carpark, Knight Terrace western end (\$314,000), and
- various local roads and community infrastructure projects (\$526,756).

Projects completed in the previous financial period include;

- major air conditioning upgrade in the Discovery Centre
- new reticulation/resurfacing of town oval
- construction of dual use pathway in Stella Rowley Drive

Mandatory reviews for the Shire's Strategic Planning reports – Community, Corporate, Long-Term Financial, Asset Management and Workforce Plans were undertaken during the previous financial year and input from the local community into the Community Plan will guide Council's decisions regarding the community's aspirations for future potential projects.

Despite current staffing constraints, in this budget Council will strive to achieve the continued high levels of service delivery and maintenance of current facilities and amenities, that are a hallmark of our Shire.

Council will continue to pursue avenues to alleviate the challenge of housing and accommodation issues currently being experienced within the Shire and liaise with both government and commercial entities for solutions to the existing situation.

A significant capital expenditure is budgeted for the 2023/2024 financial year, with \$9m+ estimated to be expended. This relates largely to the amount of capital grant funding that has been allocated to the Shire.

I commend the efforts of the Shire staff in delivering this budget, which will maintain the service provision and quality of the amenities and facilities that the local community

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appreciates, whilst also providing vital new infrastructure and facilities for our residents and visitors.

Council encourages and supports appropriate development and tourism ventures within the Shire which will contribute to further economic sustainability, and ultimately provide future opportunities for residents and visitors.

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

Cheryl Cowell
President

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Chief Executive Officer's Report

The Shire of Shark Bays 2023/2024 financial year budget has been developed following a positive 2022/2023 post COVID-19. There is now much more certainty moving forward and much to be excited about for 2023/2024 and beyond.

The Shire undertook a comprehensive review of its Strategic Community, Corporate, Long Term Financial, Asset Management and Workforce Plans. This represented a great opportunity to revisit and reset the communities' expectations and aspirations for the longer term with the benefit of the COVID-19 experience.

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 2022/2023 the Shire secured several significant funding outcomes that will facilitate the delivery of several exciting community projects during 2023/2024 and beyond.

These projects include \$4,118,200 from the Social Housing Economic Recovery Package for the design and construction of twelve (12) Independent Living Units, \$2,146,649 from the Coastal and Estuarine Mitigation Program for a rebuild and upgrade of the Denham Foreshore Seawall, \$314,413 from the Recreational Boating Facilities Scheme for the construction of a new finger jetty at the western end of Knight Terrace, and \$526,756 under Phase 4 of the Local Roads and Community Infrastructure Program, that will fund various community infrastructure projects.

Phase 3 of the Local Roads and Community Infrastructure Program facilitated the delivery of the following key projects through 2022/2023, major air-conditioning upgrade at the Shark Bay Discovery Centre, installation of new reticulation and resurfacing of the town oval, and the construction of the Stella Rowley dual use pathway. Projects still to be delivered under Phase 3 include the installation and purchase of access matting and beach wheelchairs to facilitate special needs access to the beach and water on the foreshore, the installation of shade structures over the foreshore playground, and the installation of bollard lighting along the Stella Rowley lookout dual use pathway.

Finding a solution to the ongoing challenge of medium to long term accommodation within the Shire, will continue to be a priority for Council in 2023/2024.

The Shires capital expenditure program for the financial year 2023/2024 is budgeted to be \$9,799,555 representing an increase of \$6,345,637 on the 2022/2023 budget. This increase is primarily driven by the significant grant funded capital projects mentioned previously.

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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.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Dale Chapman
Chief Executive Officer

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BUDGET OVERVIEW

The 2023/2024 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2024. 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 \$2,808,628. This carried forward surplus is predominately comprised of the Financial Assistance Grant pre-payment of \$2,277,506. This grant prepayment has been increased this year to the equivalent of 100% of the 2022/2023 grant rather than the previous 75 percent, thereby boosting the end of year surplus.

Operating Revenue

Operating revenue for 2023/2024 is budgeted to be \$4,348,254 is less than the 2022/2023 actual due to the pre-payment of the Financial Assistance Grant which increased the carried forward surplus as noted above.

General Purpose Funding of \$1,745,716 includes General Rates which have been set to raise total revenue of \$1,587,227 and \$15,000 for the specified area rate for the Monkey Mia Bore reserve.

Law, Order and Public Safety Revenue of \$81,511 includes operating grants for State Emergency Services and Volunteer Bush Fire Brigade. The revenue for the Emergency Service Levy and Volunteer Bush Fire Brigade has been budgeted at \$53,806 and \$11,655 respectively for the 2023/2024 year.

Community Amenities Revenue of \$531,316 includes fees and charges relating to Refuse Site Fees, Annual Bin Pickup Service Charges, and a \$130,000 grant from the Department of Planning Lands and Heritage to undertake a review of the Shires Planning Strategy.

Recreation and Culture Revenue of \$370,670 mainly comprises Entrance Fees, Visitor Centre Booking Commission and Merchandise Sales generated at the Shark Bay World Heritage Discovery and Visitor Centre.

Transport Revenue of \$533,690 includes grant funding of \$481,527 comprising maintenance works on the Useless Loop Road of \$330,000 and preservation of general roads \$141,902. In addition, management fees of \$40,750 have been included relative to the Department of Transport Marina Facility.

Economic Services Revenue of \$931,591 is predominately comprised of fees and charges from Main Roads totaling \$552,982 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, the Beats in the Bay Festival, as well as Camping Fees, Caravan Park Registrations and Leases, Building Fees, and Rental income.

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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 2023/2024 of \$7,675,135 is above the 2022/2023 budget by \$192,152 predominately due to a general overall increase in annual operating expenditure.

General Purpose Funding includes operating expenditure of \$119,056 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 \$529,411, 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 \$295,465 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 related to ranger patrols, and State Emergency Services operations.

Health includes operating expenditure of \$115,161 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 \$223,691 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.

Community Amenities includes operating expenditure of \$966,565 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries, and town planning.

Recreation and Culture includes operating expenditure of \$2,296,066 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 \$1,889,403 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 \$1,333,524 relating to tourism and area promotion, community development, pest control, building services, private works, rental property, and caravan parks.

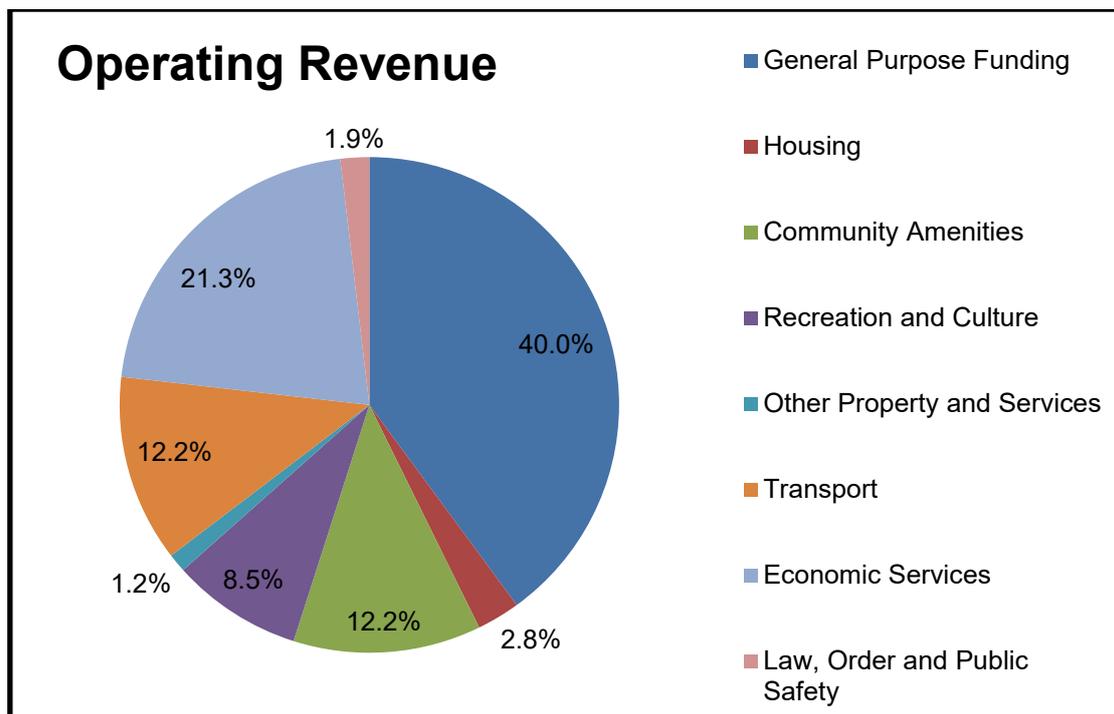
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Other Property and Services includes operating expenditure of \$52,129 relating to refunded expenditures.

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

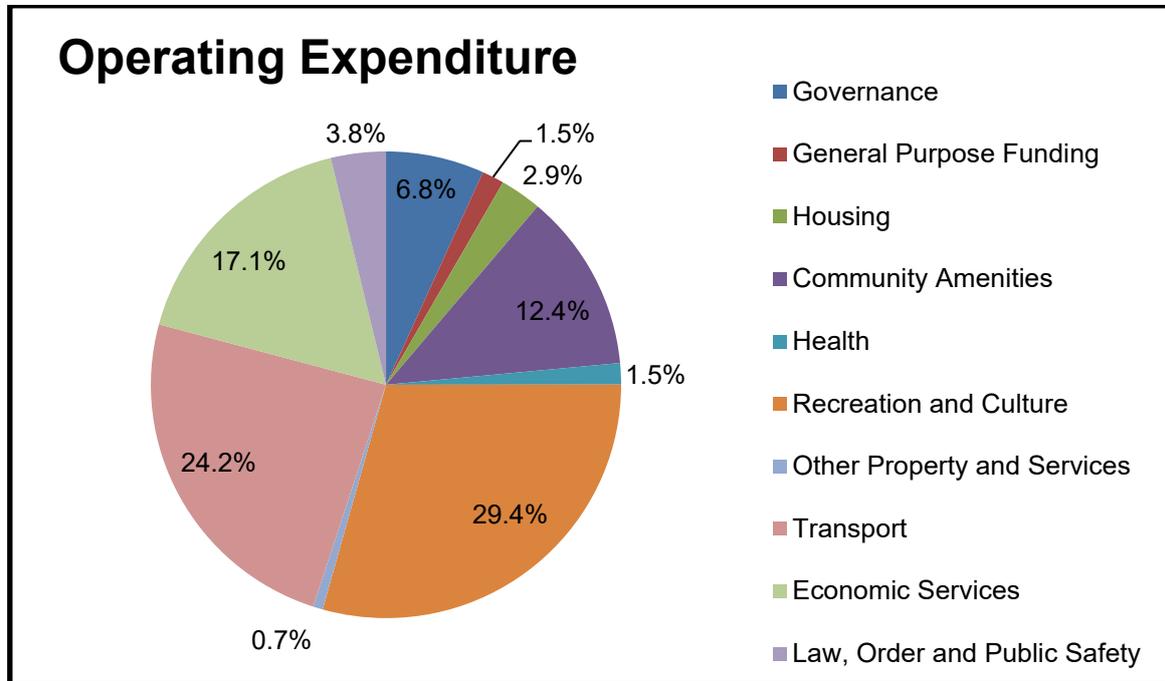
BUDGETED OPERATING REVENUE 2023/2024



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BUDGETED OPERATING EXPENDITURE 2023/2024



Revenue

Operating grants and subsidies are made up of \$65,461 for State Emergency Services and Volunteer Bush Fire Brigade, \$130,000 from Department of Planning Lands and Heritage for a Shire Planning Strategy Review, \$481,527 for general roads maintenance works and including \$330,000 for works on the Useless Loop Road, \$9,625 ex-gratia rates contribution for the gas pipeline road maintenance, \$25,000 for Day Care Provider Accommodation Subsidy, \$55,000 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 \$8,069,996 comprising SHERP Community Housing Project \$4,118,200, Seawall Revetment Capital Project \$2,146,649, Denham Finger Jetty \$314,403, Local Road and Community Infrastructure Program projects and road construction.

Fees and charges revenue is budgeted at \$1,717,150 which is a decrease in comparison to 2022/2023 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.

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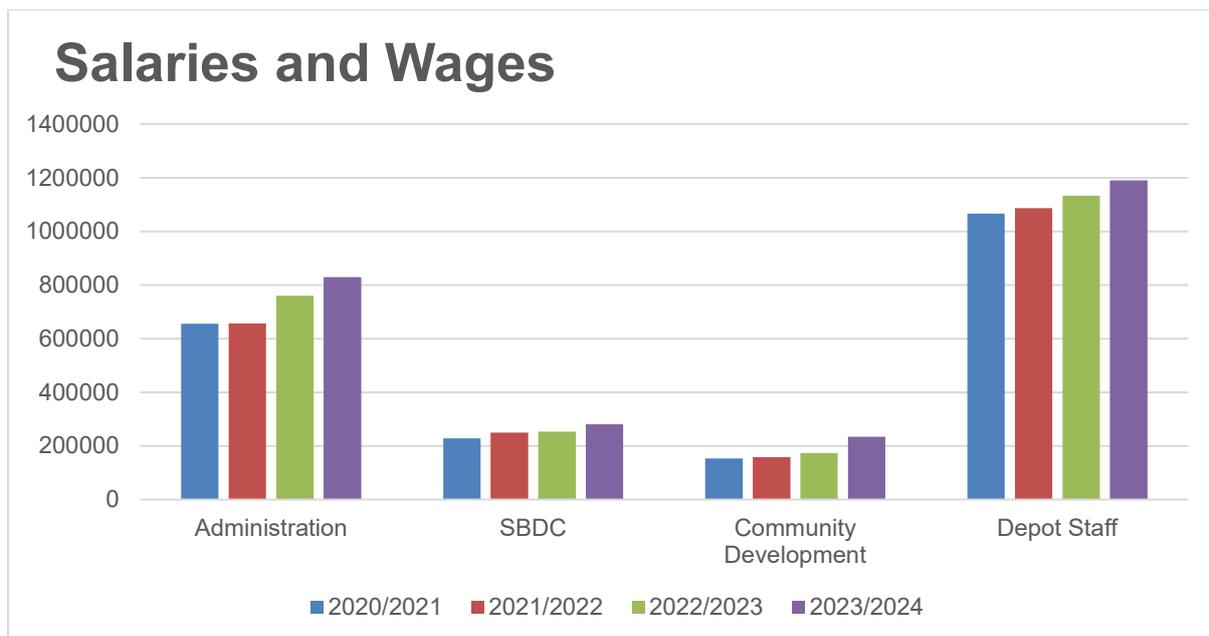
Interest earned revenue is based on conservative estimates of \$117,250 due to higher interest rates and the level of funds held in reserves.

Other revenue of \$141,189 comprises of commissions, rebates, and reimbursements.

Expenditure

Budgeted employee costs for 2023/2024 are \$2,803,877, incorporating an increase in direct wages of 5.75%, and the superannuation guarantee rate increase from 10.5% to 11%. 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 minimising any additional costs.

The following graph provides a breakdown of employee salaries and wages for the 2023/2024 budget with comparison to the 2020/2021 through to the 2022/2023 budget.



Materials and Contracts at \$2,317,521 is less than the 2022/2023 budget, as there continues to be a focus on minimising expenditure where possible without reducing service levels.

Depreciation for the 2023/2024 year is \$1,881,680 which is in recognition of the analysis that has been undertaken on the residual values and estimated lives on major

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assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken at the beginning of 2022/2023.

Insurance costs are budgeted to be \$242,362 which is in recognition of an overall increase across the various insurance categories.

Strategic Planning

The Shire of Shark Bay four (4) year Corporate Business Plan sets the priorities for the coming year to address the outcomes and objectives of the Shire of Shark Bay fifteen (15) 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.

The remaining outcomes identified in the Corporate Business Plan for actioning in the 2023/2024 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	1,354,725	1.1
Implement footpath program in accordance with Council's adopted Plans and budget process inclusive of the installation of path lighting to Stella Rowley Drive Lookout.	193,120	1.1/4.1/5.1/5.2
Strategy: A well planned built environment and infrastructure supporting our community		
Continue to improve and maintain staff housing	52,000	4.1
Pensioner Unit Upgrades and Shed Door upgrade	60,000	4.1
Independent Living Units – New Build	4,118,200	4.1
Finger Jetty Western End of Knight Terrace	419,217	4.1
Town Oval Reticulation/Resurfacing and Pump Station Upgrade	203,000	4.1/5.1/5.2
Sewall/Revetment Upgrade	2,146,649	4.1/5.1/5.2
Charlie Sappi Park Bed Removal and Replacement	12,000	4.1
Cemetery Shade Refurbishment	5,500	4.1
Hamelin Pool Carpark Re-sheet due to Water Damage	10,000	4.1
Video Conferencing Equipment Upgrade	30,000	4.1/7.1
Removal of Asbestos from Town Hall	80,000	3.1/4.1

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Recreation Centre External Cladding Replacement and painting	50,000	4.1
Hard Shade Structures – Playgrounds	63,129	4.1/5.1/5.2
Heritage Stables Refurbishment	27,000	4.1
Disability Beach/Water Access	50,000	4.1/5.1/5.2
CCTV Upgrades	50,000	4.1
Electronic Road Closed Sign	30,000	4.1/5.1/5.2
Little Lagoon Signage	5,000	4.1/5.1/5.2
Beach Emergency Numbers Signage	11,230	4.1/5.1/5.2
Strategy: Provide appropriate services to the community in a professional and efficient manner		
Renewal Shire Plant and Equipment	828,785	4.1/7.1

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 Bay has advertised to increase differential rates in the dollar by an overall 4% but this will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1st of July 2023 on which the rate model yield is based.

The Unimproved Value rate in the dollar concessions for Pastoral and Exploration have been removed in order for the Shire to meet its differential rating compliance obligations.

Refuse and Recycling Charges

The domestic kerbside annual rubbish removal charge of \$458 per household, \$520 per commercial/industrial and \$740 for non-rateable charges have increased in line with the consumer price index.

These annual charges total \$255,666 and will assist towards cost recovery for the overall provision of the waste service, including contribution to the operating costs of the refuse site.

Refuse site fees are conservatively budgeted to provide revenue of \$130,000 which is the same as the 2022/2023 budget, the actual year to date revenue received for 2022/23 was \$137,539.

The total 2023/2024 budgeted costs to operate the waste services including the recycling service are budgeted at \$519,445. Total budgeted income is \$387,166 meaning and additional amount of \$132,279 will be required from general revenue to meet the costs of the provision of waste services and operation of the refuse site.

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Reserve Transfers

Reserve funds budgeted to be utilised in the 2023/2024-year total \$1,189,340 and include \$577,555 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects. An amount of \$501,785 is to be drawn from the Plant Replacement Reserve to contribute towards the replacement of Council's plant and equipment. \$60,000 is to be drawn down from the Pensioners Reserve to support capital upgrades to the Pensioner Units, and \$50,000 will be drawn from the Recreation Facilities Upgrade Reserve to support Recreational Infrastructure projects.

Transfers to Reserves total \$1,100,684 and include transfers of \$392,000 to the Plant Replacement Reserve, \$53,000 to the Pensioner Unit Reserve, \$643,534 to the Infrastructure Reserve and \$8,000 to the Recreation Facilities Upgrade Reserve for the funding of future projects.

These budgeted transfers result in a decrease in reserve funds of \$73,456 in the 2023/2024 year.

SHIRE OF SHARK BAY
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,602,227	1,562,693	1,566,653
Grants, subsidies and contributions	10	770,438	3,577,627	1,301,942
Fees and charges	13	1,717,150	1,771,957	1,760,250
Interest revenue	11(a)	117,250	134,689	82,890
Other revenue	11(b)	141,189	255,823	179,476
		4,348,254	7,302,789	4,891,211
Expenses				
Employee costs		(2,803,877)	(2,486,232)	(2,430,586)
Materials and contracts		(2,317,521)	(2,034,709)	(2,524,375)
Utility charges		(179,775)	(176,541)	(185,721)
Depreciation	6	(1,881,680)	(1,726,932)	(1,882,489)
Finance costs	11(d)	(20,139)	(22,070)	(21,959)
Insurance		(242,362)	(217,501)	(214,479)
Other expenditure		(229,781)	(229,468)	(223,374)
		(7,675,135)	(6,893,453)	(7,482,983)
		(3,326,881)	409,336	(2,591,772)
Capital grants, subsidies and contributions	10	8,069,996	797,574	1,392,083
Profit on asset disposals	5	24,483	106,960	128,046
Loss on asset disposals		(145,336)	(1,860)	(34,230)
		7,949,143	902,674	1,485,899
Net result for the period		4,622,262	1,312,010	(1,105,873)
Total comprehensive income for the period		4,622,262	1,312,010	(1,105,873)

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		1,602,227	1,566,455	1,566,653
Grants, subsidies and contributions		770,438	6,294,926	1,301,942
Fees and charges		1,717,150	1,771,957	1,760,250
Interest revenue		117,250	134,689	82,890
Goods and services tax received		0	0	0
Other revenue		141,189	255,823	179,476
		4,348,254	10,023,850	4,891,211

Payments

Employee costs		(2,803,877)	(2,438,991)	(2,430,586)
Materials and contracts		(2,317,521)	(2,149,450)	(2,524,375)
Utility charges		(179,775)	(176,541)	(185,721)
Finance costs		(20,139)	(22,899)	(21,959)
Insurance		(242,362)	(217,501)	(214,479)
Other expenditure		(229,781)	(229,468)	(223,374)
		(5,793,455)	(5,248,300)	(5,600,494)

Net cash provided by (used in) operating activities 4 (1,445,201) 4,775,550 (709,283)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(5,245,985)	(1,243,265)	(1,934,273)
Payments for construction of infrastructure	5(b)	(4,553,570)	(949,028)	(1,621,512)
Capital grants, subsidies and contributions		8,069,996	797,574	1,392,083
Proceeds from sale of property, plant and equipment	5(a)	327,000	478,336	611,791
Net cash provided by (used in) investing activities		(1,402,559)	(916,383)	(1,551,911)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(34,324)	(69,277)	(69,277)
Net cash provided by (used in) financing activities		(34,324)	(69,277)	(69,277)

Net increase (decrease) in cash held (2,882,084) 3,789,890 (2,330,471)

Cash at beginning of year 11,663,686 7,873,796 7,172,079

Cash and cash equivalents at the end of the year 4 **8,781,602** **11,663,686** **4,841,608**

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

SHIRE OF SHARK BAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
General rates	2(a)	1,587,227	1,526,077	1,530,037
Rates excluding general rates	2(a)	15,000	36,616	36,616
Grants, subsidies and contributions	10	770,438	3,577,627	1,301,942
Fees and charges	13	1,717,150	1,771,957	1,760,250
Interest revenue	11(a)	117,250	134,689	82,890
Other revenue	11(b)	141,189	255,823	179,476
Profit on asset disposals	5	24,483	106,960	128,046
		4,372,737	7,409,749	5,019,257
Expenditure from operating activities				
Employee costs		(2,803,877)	(2,486,232)	(2,430,586)
Materials and contracts		(2,317,521)	(2,034,709)	(2,524,375)
Utility charges		(179,775)	(176,541)	(185,721)
Depreciation	6	(1,881,680)	(1,726,932)	(1,882,489)
Finance costs	11(d)	(20,139)	(22,070)	(21,959)
Insurance		(242,362)	(217,501)	(214,479)
Other expenditure		(229,781)	(229,468)	(223,374)
Loss on asset disposals	5	(145,336)	(1,860)	(34,230)
		(7,820,471)	(6,895,313)	(7,517,213)
Non-cash amounts excluded from operating activities	3(b)	2,002,533	1,627,933	1,788,673
Amount attributable to operating activities		(1,445,201)	2,142,369	(709,283)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	8,069,996	797,574	1,392,083
Proceeds from disposal of assets	5	327,000	478,336	611,791
		8,396,996	1,275,910	2,003,874
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(5,245,985)	(1,243,265)	(1,934,273)
Payments for construction of infrastructure	5(b)	(4,553,570)	(949,028)	(1,621,512)
		(9,799,555)	(2,192,293)	(3,555,785)
Amount attributable to investing activities		(1,402,559)	(916,383)	(1,551,911)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	1,189,340	727,588	1,368,732
		1,189,340	727,588	1,368,732
Outflows from financing activities				
Repayment of borrowings	7(a)	(34,324)	(69,277)	(69,277)
Transfers to reserve accounts	8(a)	(1,115,884)	(1,119,472)	(1,082,064)
		(1,150,208)	(1,188,749)	(1,151,341)
Amount attributable to financing activities		39,132	(461,161)	217,391
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,808,628	2,043,803	2,043,803
Amount attributable to operating activities		(1,445,201)	2,142,369	(709,283)
Amount attributable to investing activities		(1,402,559)	(916,383)	(1,551,911)
Amount attributable to financing activities		39,132	(461,161)	217,391
Surplus or deficit at the end of the financial year	3	0	2,808,628	0

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

**SHIRE OF SHARK BAY
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual 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.

The local government reporting entity

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

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.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV Residential	Gross Rental	0.102239	378	5,265,194	538,311	0	0	538,311	515,871	515,690
GRV Commercial	Gross Rental	0.105067	41	2,333,198	245,141	0	0	245,141	235,713	235,713
GRV Vacant	Gross Rental	0.102239	16	310,499	31,745	0	0	31,745	32,811	32,885
GRV Rural Commercial	Gross Rental	0.106260	5	341,522	36,290	0	0	36,290	34,894	34,894
GRV Industrial / Residential	Gross Rental	0.113138	47	648,097	73,324	0	0	73,324	70,817	70,504
GRV Rural Resort	Gross Rental	0.112162	2	1,474,654	165,400	0	0	165,400	160,099	160,099
UV General	Unimproved	0.145499	7	922,203	134,180	0	0	134,180	182,558	182,558
UV Pastoral	Unimproved	0.099645	11	544,677	54,274	0	0	54,274	73,842	73,842
UV Mining	Unimproved	0.198451	1	9,350	1,856	0	0	1,856	2,525	2,525
UV Exploration	Unimproved	0.190811	13	1,089,739	207,934	0	0	207,934	275,595	279,975
Total general rates			521	12,939,132	1,488,455	0	0	1,488,455	1,584,725	1,588,685
(ii) Minimum payment										
		\$								
GRV Residential	Gross Rental	866	9	54,987	7,794	0	0	7,794	7,497	7,497
GRV Commercial	Gross Rental	866	17	90,069	14,722	0	0	14,722	14,161	14,161
GRV Vacant	Gross Rental	866	83	240,715	71,878	0	0	71,878	68,306	68,306
GRV Industrial / Residential	Gross Rental	866	3	20,036	2,598	0	0	2,598	2,499	2,499
UV General	Unimproved	659	6	9,863	3,954	0	0	3,954	5,250	5,250
UV Mining	Unimproved	910	1	769	910	0	0	910	875	875
UV Exploration	Unimproved	910	2	5,839	1,820	0	0	1,820	875	875
Total minimum payments			121	422,278	103,676	0	0	103,676	99,463	99,463
Total general rates and minimum payments			642	13,361,410	1,592,131	0	0	1,592,131	1,684,188	1,688,148
(iii) Specified area rates										
Monkey Mia Bore Replacement	Gross Rental	0.01063		1,411,050	15,000	0	0	15,000	36,616	36,616
Total specified area rates			0	1,411,050	15,000	0	0	15,000	36,616	36,616
					1,607,131	0	0	1,607,131	1,720,804	1,724,764
Waivers or Concessions (Refer note 2(g))								(4,904)	(158,111)	(158,111)
Total rates					1,607,131	0	0	1,602,227	1,562,693	1,566,653

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 2024**

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	9/10/2023	0	0.00%	11.00%
Option two				
First instalment	9/10/2023	10	5.50%	11.00%
Second instalment	12/02/2024	10	5.50%	11.00%
Option three				
First instalment	9/10/2023	10	5.50%	11.00%
Second instalment	11/12/2023	10	5.50%	11.00%
Third instalment	12/02/2024	10	5.50%	11.00%
Fourth instalment	15/04/2024	10	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	5,671	5,000
Instalment plan and Unpaid rate interest earned	5,100	5,990	5,100
	10,100	11,661	10,100

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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

Description	Characteristics	Objects	Reasons
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	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 hasve 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	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	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	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	This rate reflects the contribution to the maintenance of the Council's assets and	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	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 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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
	\$	\$	\$		
Monkey Mia Bore Replacement	0	15,000	0	The specified area rates is designated for the future replacement and major maintenance of the bore at Monkey Mia.	Monkey Mia
	0	15,000	0		

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	waiver or concess granted	Circumstances in which the	
								Objects of the waiver or concession	Reasons of the waiver or concession
General Rate	Waiver	100.00%	\$	\$ 2,401	\$ 3,266	\$ 3,266	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	50.00%		2,503	1,204	1,204	Yadgalah Aboriginal Corporation	To address anomalies in the valuation system	To recognise that the use of the land is partly used for charitable purposes.
General Rate	Concession		0	0	50,237	50,237	UV Pastoral	To address the disparity between UV Rates	To provide equitable rates for properties in this category
General Rate	Concession		0	0	103,404	103,404	UV Exploration	To address the inequalities of the valuation system.	To recognise that these properties are not in the production phase
				4,904	158,111	158,111			

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	8,781,602	11,663,686	4,841,608
	142,412	142,412	130,000
	140,182	140,182	140,182
	40,645	40,645	20,000
	9,104,841	11,986,925	5,131,790
	(500,313)	(500,313)	(100,000)
	(3,384,911)	(3,384,911)	(500,000)
7	(34,324)	(34,324)	(69,278)
	(282,731)	(282,731)	(200,000)
	(4,202,279)	(4,202,279)	(869,278)
	4,902,562	7,784,646	4,262,512
3(c)	(4,902,562)	(4,976,018)	(4,262,512)
	0	2,808,628	0

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(24,483)	(106,960)	(128,046)
5	145,336	1,860	34,230
6	1,881,680	1,726,932	1,882,489
	0	6,101	0
	2,002,533	1,627,933	1,788,673

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings

Total adjustments to net current assets

8	(4,936,886)	(5,010,342)	(4,331,790)
	34,324	34,324	69,278
	(4,902,562)	(4,976,018)	(4,262,512)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 recognised 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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire 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.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		2,781,602	7,663,686	2,841,608
Term deposits		6,000,000	4,000,000	2,000,000
Total cash and cash equivalents		8,781,602	11,663,686	4,841,608
Held as				
- Unrestricted cash and cash equivalents	3(a)	3,844,716	3,268,433	509,818
- Restricted cash and cash equivalents	3(a)	4,936,886	8,395,253	4,331,790
		8,781,602	11,663,686	4,841,608
Restrictions				
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		4,936,886	8,395,253	4,331,790
		4,936,886	8,395,253	4,331,790
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	4,936,886	5,010,342	4,331,790
Unspent capital grants, subsidies and contribution liabilities		0	3,384,911	0
		4,936,886	8,395,253	4,331,790
Reconciliation of net cash provided by operating activities to net result				
Net result		4,622,262	1,312,010	(1,105,873)
Depreciation	6	1,881,680	1,726,932	1,882,489
(Profit)/loss on sale of asset	5	120,853	(105,100)	(93,816)
Loss on revaluation of non current assets		0	0	0
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	(48,975)	(100,000)
(Increase)/decrease in contract assets		0	0	
(Increase)/decrease in inventories		0	0	
(Increase)/decrease in other assets		0	108,812	(100,000)
Increase/(decrease) in payables		0	(224,925)	100,000
Increase/(decrease) in contract liabilities		0	2,756,586	(500,000)
Increase/(decrease) in unspent capital grants		0	0	
Increase/(decrease) in other provision		0	0	
Increase/(decrease) in employee provisions		0	47,784	(50,000)
Capital grants, subsidies and contributions		(8,069,996)	(797,574)	(742,083)
Net cash from operating activities		(1,445,201)	4,775,550	(709,283)

MATERIAL 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 2024**

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	4,230,200	0	0	0	62,451	0	0	0	190,000	0	0	0
Buildings - specialised	130,000	0	0	0	208,195	0	0	0	506,766	0	0	0
Furniture and equipment	30,000	0	0	0	21,629	0	0	0	38,956	0	0	0
Plant and equipment	828,785	447,853	327,000	(120,853)	932,948	373,236	478,336	105,100	1,153,551	517,975	611,791	93,816
Heritage Assets	27,000	0	0	0	18,042	0	0	0	45,000	0	0	0
Total	5,245,985	447,853	327,000	(120,853)	1,243,265	373,236	478,336	105,100	1,934,273	517,975	611,791	93,816
(b) Infrastructure												
Infrastructure - roads other	438,117	0	0	0	560,707	0	0	0	561,637	0	0	0
Infrastructure - roads town	916,608	0	0	0	190,075	0	0	0	427,425	0	0	0
Infrastructure - footpaths	193,120	0	0	0	186,671	0	0	0	276,350	0	0	0
Infrastructure - public facilities	3,005,725	0	0	0	11,575	0	0	0	356,100	0	0	0
Total	4,553,570	0	0	0	949,028	0	0	0	1,621,512	0	0	0
Total	9,799,555	447,853	327,000	(120,853)	2,192,293	373,236	478,336	105,100	3,555,785	517,975	611,791	93,816

MATERIAL 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.

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 2024

6. DEPRECIATION

By Class

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

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
136,295	108,775	136,291
373,105	361,241	373,105
132,835	123,770	132,833
258,230	238,967	259,070
20,760	19,043	20,760
437,995	401,993	437,995
97,200	89,287	97,200
35,325	25,302	35,300
40,670	37,325	40,670
9,955	9,136	9,955
339,310	312,093	339,310
1,881,680	1,726,932	1,882,489
6,715	6,161	6,713
31,630	29,027	31,630
104,255	95,669	104,251
39,325	36,089	39,325
621,710	570,574	621,710
776,265	712,443	776,240
64,775	59,447	64,775
237,005	217,522	237,845
1,881,680	1,726,932	1,882,489

MATERIAL 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:

Asset Class	Useful life
Buildings	10 - 50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 25 Years
Sealed Roads and streets	
subgrade	Not Depreciated
pavement	80 to 100 Years
seal	
- bituminous seals	15 to 22 Years
- asphalt surfaces	25 Years
Formed Roads (unsealed)	
subgrade	Not Depreciated
pavement	12 Years
Footpaths	40 to 80 Years
Drainage systems	
drains and kerbs	40 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 2024

7. 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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Oval Bore	58	WATC	2.24%	701,499		(34,324)	667,175	(20,139)	735,066		(33,568)	701,498	(21,163)	735,066	0	(33,568)	701,498	(21,052)
Monkey Mia Bore	57	WATC	4.06%	0	0	0	0	0	35,709		(35,709)	0	(907)	35,709		(35,709)	0	(907)
				701,499	0	(34,324)	667,175	(20,139)	770,775	0	(69,277)	701,498	(22,070)	770,775	0	(69,277)	701,498	(21,959)

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
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	(2,312)	0
Total amount of credit unused	65,000	62,688	65,000
Loan facilities			
Loan facilities in use at balance date	667,175	701,498	701,498

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24	
				Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
Bankwest Line of Credit of \$50,000	To assist with short term liquidity	1983	\$ 0	\$ 0	\$ 0
			0	0	0

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Reserves Cash Backed - Monkey Mia Bore reserve	0	15,200	0	15,200	0			0	0	0	0	0
	0	15,200	0	15,200	0	0	0	0	0	0	0	0
Restricted by council												
(b) Reserves cash backed - Leave Reserve	199,109	3,300	0	202,409	195,752	3,357	0	199,109	195,752	1,800	0	197,552
(c) Reserves cash backed - Plant Replacement Reserve	671,374	392,000	(501,785)	561,589	744,743	372,471	(445,840)	671,374	744,743	366,700	(551,460)	559,983
(d) Reserves cash backed - Infrastructure Reserve	3,336,123	643,534	(577,555)	3,402,102	2,950,046	611,162	(225,085)	3,336,123	2,950,046	586,574	(697,272)	2,839,348
(e) Reserves cash backed - Pensioner Unit Maintenance Reserve	207,868	53,000	(60,000)	200,868	191,251	73,280	(56,663)	207,868	191,251	72,000	(70,000)	193,251
(f) Reserves cash backed - Recreation Facilities Upgrade Reserve	543,114	8,000	(50,000)	501,114	484,801	58,313	0	543,114	484,801	54,500	(50,000)	489,301
(g) Reserves cash backed - Monkey Mia Jetty Reserve	22,560	350	0	22,910	22,180	380	0	22,560	22,180	200	0	22,380
(h) Reserves cash backed - Share Fire System Reserve	30,194	500	0	30,694	29,685	509	0	30,194	29,685	290	0	29,975
	5,010,342	1,100,684	(1,189,340)	4,921,686	4,618,458	1,119,472	(727,588)	5,010,342	4,618,458	1,082,064	(1,368,732)	4,331,790
	5,010,342	1,115,884	(1,189,340)	4,936,886	4,618,458	1,119,472	(727,588)	5,010,342	4,618,458	1,082,064	(1,368,732)	4,331,790

(b) Reserve Accounts - 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) Reserves Cash Backed - Monkey Mia Bore reserve	Ongoing	To be used to fund the replacement and major maintenance of the Monkey Mia Bore.
(b) Reserves cash backed - Leave Reserve	Ongoing	To be used for the provision of employees' long service leave.
(c) Reserves cash backed - Plant Replacement Reserve	2023/2024	To be used for the purchase of major plant and equipment.
(d) Reserves cash backed - Infrastructure Reserve	2023/2024	To be used to fund the future replacement and construction of infrastructure in the Shire.
(e) Reserves cash backed - Pensioner Unit Maintenance Reserve	Ongoing	To be used to fund the replacement and major maintenance of the pensioner units.
(f) Reserves cash backed - Recreation Facilities Upgrade Reserve	Ongoing	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
(g) Reserves cash backed - Monkey Mia Jetty Reserve	Ongoing	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
(h) Reserves cash backed - Share Fire System Reserve	Ongoing	Shared with the Department of Biodiversity, Conservation and Attractions and to be used to fund the future system replacement.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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
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 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

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) 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

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

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.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Health inspection services, food quality control and mosquito control.

Housing

To provide and maintain housing for the elderly and staff.

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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.

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

Tourism, community development, building services and private works.

Other property and services

To monitor and control council's overhead operating accounts.

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 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	1,854	34,801	34,307
General purpose funding	1,745,716	1,725,174	1,675,781
Law, order, public safety	16,050	15,685	14,118
Health	1,560	1,982	2,600
Housing	122,200	96,480	100,375
Community amenities	401,316	400,655	386,781
Recreation and culture	365,420	371,360	377,765
Transport	52,163	81,578	83,728
Economic services	843,391	939,129	922,000
Other property and services	52,629	165,278	119,860
	3,602,299	3,832,122	3,717,315
Grants, subsidies and contributions			
General purpose funding	0	2,907,108	629,603
Law, order, public safety	65,461	90,622	92,766
Community amenities	130,000	0	0
Recreation and culture	5,250	261	250
Transport	481,527	474,733	475,481
Economic services	88,200	104,903	103,842
	770,438	3,577,627	1,301,942
Capital grants, subsidies and contributions			
Housing	4,118,200	0	0
Recreation and culture	2,157,879	18,956	18,956
Transport	1,793,917	778,618	1,373,127
	8,069,996	797,574	1,392,083
Total Income	12,442,733	8,207,323	6,411,340
Expenses			
Governance	(529,411)	(388,701)	(468,149)
General purpose funding	(119,056)	(99,799)	(108,229)
Law, order, public safety	(295,465)	(278,227)	(324,752)
Health	(115,161)	(93,869)	(111,225)
Housing	(223,691)	(196,849)	(210,027)
Community amenities	(966,565)	(732,295)	(730,496)
Recreation and culture	(2,296,066)	(1,994,894)	(2,208,083)
Transport	(1,889,403)	(1,858,145)	(1,943,511)
Economic services	(1,333,524)	(1,235,478)	(1,291,881)
Other property and services	(52,129)	(17,056)	(120,860)
Total expenses	(7,820,471)	(6,895,313)	(7,517,213)
Net result for the period	4,622,262	1,312,010	(1,105,873)

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	77,150	79,198	41,790
- Other funds	35,000	49,501	36,000
Other interest revenue	5,100	5,990	5,100
	<u>117,250</u>	<u>134,689</u>	<u>82,890</u>

(b) Other revenue

Reimbursements and recoveries	46,950	142,617	96,788
Other	94,239	113,206	82,688
	<u>141,189</u>	<u>255,823</u>	<u>179,476</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	45,000	41,425	44,000
	<u>45,000</u>	<u>41,425</u>	<u>44,000</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	20,139	22,070	21,959
	<u>20,139</u>	<u>22,070</u>	<u>21,959</u>

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Shire President - Cr Cheryl Cowell			
President's allowance	12,465	12,278	12,278
Meeting attendance fees	12,135	11,955	11,955
Annual allowance for ICT expenses	2,175	2,143	2,143
	26,775	26,376	26,376
Deputy Shire President - Cr Mira Vankova			
Deputy President's allowance	3,120	3,070	3,070
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	11,200	11,028	11,028
Elected Member - Cr Ed Fenny			
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	8,080	7,958	7,958
Elected member - Cr Greg Ridley			
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	8,080	7,958	7,958
Elected member - Cr Mark Smith			
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	8,080	7,958	7,958
Elected member - Cr Pietr Stubberfield			
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	8,080	7,958	7,958
Elected member - Cr Laurence Bellottie			
Meeting attendance fees	5,905	5,815	5,815
Annual allowance for ICT expenses	2,175	2,143	2,143
	8,080	7,958	7,958
Total Elected Member Remuneration	78,375	77,194	77,194
President's allowance	12,465	12,278	12,278
Deputy President's allowance	3,120	3,070	3,070
Meeting attendance fees	47,565	46,845	46,845
Annual allowance for ICT expenses	15,225	15,001	15,001
	78,375	77,194	77,194

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance			
General purpose funding	10,000	11,611	10,050
Law, order, public safety	6,160	6,745	8,050
Health			
Education and welfare			
Housing	115,700	91,243	95,875
Community amenities	401,316	400,655	386,781
Recreation and culture	292,920	284,872	296,920
Transport	52,163	55,014	57,163
Economic services	838,891	921,817	905,411
Other property and services			
	1,717,150	1,771,957	1,760,250

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

SHIRE OF SHARK BAY

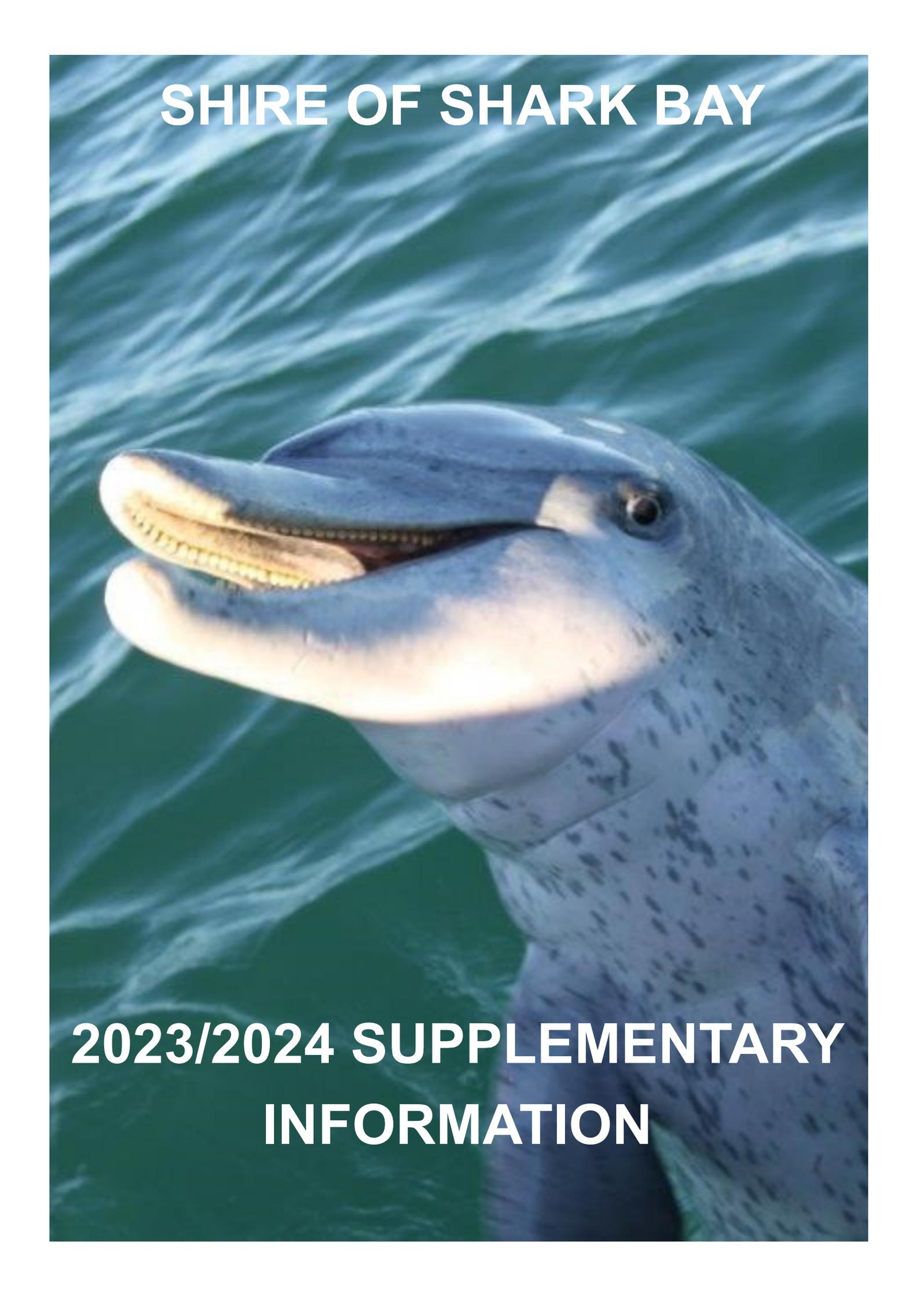


2023 / 2024

CAPITAL EXPENDITURE

RECREATION AND CULTURE												
			EXPENDITURE				FUNDING					
Infrastructure Assets - Public Facilities		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	12,000		12,000					12,000		12,000
	Hard Shade Structures - Playgrounds	4.1, 5.1, 5.2	63,129			63,129	63,129					63,129
	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	203,000		203,000		203,000					203,000
	CCTV Upgrades	4.1	50,000	50,000			50,000					50,000
	Seawall Upgrade and Expansion	4.1, 5.1, 5.2	2,146,649			2,146,649	2,146,649					2,146,649
	Little Lagoon Signage	4.1, 5.1, 5.2	5,000	5,000						5,000		5,000
	Beach Emergency Numbers Signage	4.1, 5.1, 5.2	11,230	11,230			11,230					11,230
			2,541,008	116,230	215,000	2,209,778	2,524,008	-	-	17,000	-	2,541,008
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											
	Seawall Upgrade and Expansion to reduce further erosion of the shoreline.											
	Little Lagoon Signage - Finalisation of Project											
	Beach Emergency Numbers Signage Installation on nominated foreshores throughout Shire.											
Buildings		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
	Heritage Stables Refurbishment	4.1	27,000			27,000				27,000		27,000
			157,000	-	50,000	107,000	-	-	-	157,000	-	157,000
Commentary:												
Buildings	Risk mitigation by removing Asbestos from the Town Hall.											
	Recreation Centre requires external cladding replaced											
	Heritage Stables to be refurbished due to age and deterioration.											
Total Recreation and Culture			2,698,008	116,230	265,000	2,316,778	2,524,008	-	-	174,000	-	2,698,008

TRANSPORT											
			EXPENDITURE			FUNDING					
Plant and Equipment	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
Road Sweeper	4.1	60,000	60,000	-			-		60,000	-	60,000
Prime Mover	4.1	250,000		250,000			70,000		180,000	-	250,000
Multi Tyred Rubber Roller	4.1	180,000		180,000			20,000		160,000	-	180,000
Dual Cab - Ranger	4.1	50,000		50,000			40,000		10,000	-	50,000
Dual Cab - Gardener	4.1	50,000		50,000			40,000		10,000	-	50,000
Dual Cab Ute - Town Supervisor Carried Forward	4.1	52,592		52,592			47,273		5,319	-	52,592
Dual Cab Truck 4x4 Carried Forward	4.1	105,000		105,000			55,182		49,818	-	105,000
		767,592	60,000	707,592	-	-	272,455	-	495,137	-	767,592
Commentary:											
Plant and Equipment	Scheduled replacement as per plant and equipment replacement policy.										
Infrastructure Assets - Roads											
	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
RRG Stella Rowley Road 23/24	1.1	90,000		90,000		60,000				30,000	90,000
RRG Useless Loop Road 23/24	1.1	438,117		438,117		292,078			-	146,039	438,117
R2R Durlacher Street 22/23 Carried Forward	1.1	237,350		237,350		107,170			130,180		237,350
R2R Durlacher Street 23/24	1.1	360,000		360,000		297,245			62,755		360,000
LRCI Phase 4 - Unallocated Projects	1.1	229,258	229,258			229,258					229,258
		1,354,725	229,258	1,125,467	-	985,751	-	-	192,935	176,039	1,354,725
Commentary:											
Infrastructure Roads	Provides for resheeting of Useless Loop and Stella Rowley Road as per Road Program Roads to Recovery projects for Durlacher Street as per Road Program LRCI Phase 4 - Unallocated Projects - Will be finalised shortly with Federal Government										
Infrastructure Assets - Footpaths											
	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	GENERAL REVENUE	TOTAL
Footpath Plan - Capewell Drive (Poland to Edwards - 263m)	1.1, 4.1, 5.1	63,120	63,120						63,120		63,120
Problematic Area Street Lighting	1.1, 4.1, 5.1	100,000	100,000			100,000					100,000
Access Bicycle and Walking Paths Recreation Precinct	4.1, 5.1, 5.2	30,000	30,000			30,000					30,000
		193,120	193,120	-	-	130,000	-	-	63,120	-	193,120
Commentary:											
Infrastructure	Footpath upgrades is a continuing project to improve the amenity of the town. Street Lighting to Problematic Areas as decided by Council Increasing Dual Bicycle and Walkway Access in Recreation Precinct.										
Infrastructure Assets - Public Facilities											
	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
Finger Jetty - Western End of Knight Terrace	1.1, 4.1	419,217	419,217			419,217					419,217
		449,217	449,217	-	-	419,217	-	-	30,000	-	449,217
Commentary:											
Infrastructure	Electronic Road Sign Controlled from Depot to improve Communication of road closures. Finger Jetty to be installed at Western End of Knight Terrace to assist public and boat usage.										
Total Transport		2,764,654	931,595	1,833,059	-	1,534,968	272,455	-	781,192	176,039	2,764,654



SHIRE OF SHARK BAY

**2023/2024 SUPPLEMENTARY
INFORMATION**

**Shire of Shark Bay
5 Year Plant Replacement Program 2023/24 - 2027/28**

Type	2023/2024			2024/2025			2025/26			2026/27			2027/28		
	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net
Major Plant															
Water Tanker x 2							260,000	50,000	210,000						
Semi Side Tipper															
5 Ton Town Truck													115,000	30,000	85,000
3 Ton Town Truck												60,000	25,000	35,000	
Dual Cab Truck 4X4	105,000	55,182	49,818												
Camp upgrades															
Prime Mover	250,000	70,000	180,000										310,000	60,000	250,000
Country Loader												330,000	100,000	230,000	
Multi Tyred Rubber Roller	180,000	20,000	160,000												
Community Bus															
30 KVA Generator Set															
Bob Cat, Attachments and Trailer				150,000	25,000	125,000									
Grader															
Low Loader															
Refuse Site Loader															
Excavator															
Town Loader				250,000	70,000	180,000									
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
Compact Road Sweeper	60,000		60,000												
Vehicles															
CEO Vehicle	61,193	54,545	6,648	70,000	57,000	13,000				75,000	60,000	15,000			
EMFA Vehicle				45,000	30,000	15,000				50,000	30,000	20,000			
EMTCED Vehicle				45,000	30,000	15,000				50,000	30,000	20,000			
Dual Cab Ute - Works Manager				64,000	45,000	19,000				67,000	45,000	22,000			
Dual Cab Ute - Town				55,000	40,000	15,000				53,000	40,000	13,000			
Dual Cab Ute- Ranger	50,000	40,000	10,000				53,000	40,000	13,000				55,000	42,000	13,000
Dual Cab Ute- Gardner	50,000	40,000	10,000				53,000	40,000	13,000				55,000	42,000	13,000
Space Cab Ute - Country	52,592	47,273	5,319				55,000	40,000	15,000				55,000	42,000	13,000
TOTAL	828,785	327,000	501,785	749,000	302,000	447,000	441,000	170,000	271,000	705,000	330,000	375,000	610,000	216,000	394,000
Major Plant	615,000	145,182	469,818	470,000	100,000	370,000	280,000	50,000	230,000	410,000	125,000	285,000	445,000	90,000	355,000
Vehicles	213,785	181,818	31,967	279,000	202,000	77,000	161,000	120,000	41,000	295,000	205,000	90,000	165,000	126,000	39,000
Total	828,785	327,000	501,785	749,000	302,000	447,000	441,000	170,000	271,000	705,000	330,000	375,000	610,000	216,000	394,000
Plant Replacement Reserve															
Opening Balance			671,374			561,589			504,589			622,589			639,589
Interest Transferred to Reserve			12,000			10,000			9,000			12,000			12,000
Amount Transferred to Reserve			380,000			380,000			380,000			380,000			380,000
Nett Transfer to/(From) Reserve			(501,785)			(447,000)			(271,000)			(375,000)			(394,000)
Closing Balance			561,589			504,589			622,589			639,589			637,589
Nett Required from Municipal Funds			109,785			57,000			(118,000)			(17,000)			2,000

SHIRE OF SHARK BAY



2023 / 2024

FEES AND CHARGES



Shire of Shark Bay

Fees and Charges 2023 / 2024

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
Library
Shark Bay Discovery Centre
Visitor Centre Fees and Commission
Marine Facility Charges
Sundry Income and Enquiry
Building Supplies
Engineering and Works Services

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Building				
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)				
Occupancy Permits and Building Approval Certificates				
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 or building approval certificate for registration of strata scheme, plan of resubdivision (s. 50(1) and (2))	Statutory	N	Min. \$115.00	The fee is \$11.60 for each strata unit covered by each application, but not less than \$115.00
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Building Permits and Demolition Permits				
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
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
Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building or incidental structure (s. 16(1))	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 meter per month
Roads, Kerb and Footpath damage deposit: Residential	Statutory	N	1,000.00	Per Lot for \$100,000 and over (Trust)
Roads, Kerb and Footpath damage deposit: Larger Projects (up to)	Statutory	N	2,000.00	Per Lot (Trust)
Initial Inspection of Pool Enclosures (regulation 53)	Statutory	N	58.45	Per Application
Swimming Pool Annual Inspection – Public - Private Facilities	Statutory	N	33.00	Per Year for 4 yearly inspection
BCITF (CTF) Levy				
Building Act Fee	Statutory	N	0.2%	Levied on the Total Value of Construction, for all works valued at more than \$20,000
Building Services Levy				
BSL < \$45,000 (Minimum Fee)	Statutory	N	Min 61.65	
BSL > \$45,000.00 0.137% value of application				

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Town Planning Services				
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				
Home Business Occupation Licence				
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
Issue of written planning advice	Statutory	N	73.00	Per Advice
Development Application Approval				
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
Determination of Development Application where the estimated cost of the development is -				
(a) Value of Project not more than \$50,000	Statutory	N	147.00	
(b) Value of Project \$50,000 but no more than \$500,000	Statutory	N	0.32%	Of Project Value
(c) Value of Project \$500,000 but not more than \$2,500,000	Statutory	N	1,700.00	
Plus for every dollar in excess of \$500,000	Statutory	N	0.257%	Of Project Value
(d) Value of Project \$2,500,000 but not more than \$5,000,000	Statutory	N	7,161.00	
Plus for every dollar in excess of \$2,500,000	Statutory	N	0.206%	Of Project Value
(e) Value of Project \$5,000,000 but not more than \$21,500,000	Statutory	N	12,633.00	
Plus for every dollar in excess of \$5,000,000	Statutory	N	0.123%	Of Project Value
(f) Value of Project more than \$21,500,000	Statutory	N	34,196.00	

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
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.	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	
Subdivision Clearance - Including Strata Title				
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	
Residential buildings of 2 or more dwelling units				
Rate to be charged on value of development	Statutory	N		
Advertising Charges for SA & AA uses				
Advertisement cost plus 15% administration fee	Statutory	N		
Scheme Amendments				
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)	Statutory	Y	To be Calculated	Plus Advertising (including newspaper publications)

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Scheme Amendments / Structure Plans / Re-Zoning				
CEO/Shire Planner	Statutory	Y	88.00	Per Hour
Manager/Senior Planner	Statutory	Y	66.00	Per Hour
Planning Officer	Statutory	Y	36.86	Per Hour
Other staff eg environmental health officer	Statutory	Y	36.86	Per Hour
Secretary/administration clerk	Statutory	Y	30.20	Per Hour
Refund any monies not spent of fee paid if unsuccessful prior to advertising period	Statutory	N		
Liquor Licence				
Section 40 Liquor Act Certification Local Authority	Statutory	N	73.00	Per Application
Health				
Offensive Trade Licence - Fish Processing				
Offensive Trade Licence - Fish Processing	Statutory	N	298.00	Per Financial Year
Septic Tanks				
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 Installation of Onsite Waste Water Disposal System Application	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				
Food Act 2008				
Food Premises Registrations (Fixed or Mobile)	Statutory	N	240.00	Per Application
Health Act Public Buildings				
Public Building Permit (Meeting Place)	Statutory	N	110.00	Per Application
Liquor Licence				
Section 39 Liquor Act Certification Local Authority	Statutory	N	77.00	Per Application

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Housing				
<i>(Aligned with Centrelinks Rental Assistance Eligibility Requirements)</i>				
Pensioner Units				
Rental - Single	Council	N	130.00	Per Week based on lease
Rental - Couple	Council	N	200.00	Per Week based on lease
Cemetery Charges				
Burial Fees				
Application Fee (Plot Reservation)	Council	Y	58.00	Per Application
Burials - Weekday Excavation	Council	Y	1300.00	Per Occurrence
Niche Wall Internments				
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
Other Cemetery Charges				
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
Sanitation				
MGB – Green 240 litre	Council	Y	150.00	Per Bin
MGB Lids	Council	Y	60.00	Each
MGB Bin Wheels	Council	Y	30.00	Each
MGB Axles	Council	Y	30.00	Each
MGB Lid Pins	Council	Y	5.00	Each
MGB Delivery Fee (within townsite)	Council	Y	50.00	Per Delivery

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Waste Disposal				
Refuse removal (Charged via Rates Notice)				
120 or 240 litre Rubbish Bins collected Twice Weekly				
Domestic	Council	N	458.00	Per Bin Per Annum
Commercial & Industrial Properties	Council	N	520.00	Per Bin Per Annum
Non Rateable Property	Council	N	740.00	Per Bin Per Annum
Domestic Charges (General Waste) At Refuse Site				
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
Commercial Charges (General Waste) At Refuse Site				
Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$16.00)	Council	Y	16.00	Per Cubic Metre or part thereof
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
Liquid Waste At Refuse Site				
Including grease trap, sewage and offal	Council	Y	52.50	Per Kilolitre or part thereof
Used Oil Per 20L Container or 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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Miscellaneous Charges At Refuse Site				
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 (Not Fridges or Freezers)	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
MGB 240L - Domestic	Council	Y	6.00	Per Bin
MGB 240L - Commercial	Council	Y	16.00	Per Bin
Mattress	Council	Y	5.25	Set or Part Thereof
Couch/Lounge Suite	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
Special Burials - (Asbestos waste, animal remains, etc) At Refuse Site				
Asbestos per kg up to 20Kg	Council	Y	0.30	Per KG
Asbestos per sheet	Council	Y	2.65	Per sheet or part thereof
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
Closed Fee At Refuse Site				
Refuse Site closed additional fee	Council	Y	100.00	Per Visit

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Animal Control				
Cats				
a) Annual registration of a cat	Statutory	N	20.00	Per Annum
Pensioners	Statutory	N	10.00	Per Annum
b) Three year registration period	Statutory	N	42.50	Per 3 Year
Pensioners	Statutory	N	21.25	Per 3 Year
c) Lifetime registration period	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	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)
Pensioners	Statutory	N	50.00	Per breeding cat (male or female)
Dogs				
Registration Fees (3 Years) - Not in Concessional Category				
(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
Registration Fees (1 Year) - Not in Concessional Category				
(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
Concessions				
Assistance Dog	Statutory	N	Nil	Per Annum
Working Farm Dog (Dogs used for droving or tending stock)	Statutory	N	25% of Fee	Per Annum
Registration after the 31st of May for the first year of registration	Statutory	N	50% of Fee	Per Annum
Sterilisation of Dogs after Initial Registration - Refunds applicable as per regulations			Per Regulations	

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Lifetime Registration period				
(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
Sterilisation papers must be produced to claim discount				
Infringement Notices				
As prescribed by Regulations			Per Regulations	Per Infringement
Release Fees	Council	N	52.50	Per Animal
Sustenance Fees	Council	N	5.25	Per Day
Other Law, Order and Public Safety				
Impounding Fees - Vehicles				
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
Advertising Signs on Thoroughfares				
Signs - Permits				
Policy Assessable Signs	Council	N	161.00	Per Sign
Impact Assessable Signs	Council	N	161.00	Per Sign
Footpath Signs - Permits				
Application Fee	Council	N	161.00	Per Sign
Per annum per sign	Council	N	77.50	Per Sign
Portable Signs - Permits				
Application Fee	Council	N	161.00	Per Sign
Per annum per sign	Council	N	77.50	Per Sign

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Impounding Fees - Illegal Signs				
Administration Fee	Council	N	42.90	Per Infringement
Local Government Property Local Law				
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	Council	N	1600.00	Per Year or prorata part thereof
4. Other, as determined by Council	Council	N		
Application fee for Permit to Trade for Mobile Vendors, Street Traders and Temporary Businesses (includes Food Permit where applicable)				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Venue hire - Short term/one-off bookings				
<i>Denham Town Hall Room Hire</i>				
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
<i>Shark Bay Recreation Centre Indoor Court Hire</i>				
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
<i>Shark Bay Recreation Centre Meeting Room Hire</i>				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Overlander Hall				
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
Denham Oval Hire (exclusive use of area)				
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
George Wear Park Hire (exclusive use of area)				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Venue hire - Long term/regular bookings				
All facilities - \$5.00 or less per participant (Venues must be booked through reception and booking may be cancelled for a paid hire)	Council	N	No Charge	
Denham Town Hall - \$5.01 - \$20.00 per participant				
1 x weekly booking	Council	Y	60.00	Per Month
1 x weekly booking	Council	Y	120.00	Per Term
2 x weekly booking	Council	Y	80.00	Per Month
2 x weekly booking	Council	Y	160.00	Per Term
3 or more x weekly booking	Council	Y	100.00	Per Month
3 or more x weekly booking	Council	Y	200.00	Per Term
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
Shark Bay Recreation Centre Indoor Courts - \$5.01 - \$20.00 per participant				
1 x weekly booking	Council	Y	60.00	Per Month
1 x weekly booking	Council	Y	120.00	Per Term
2 x weekly booking	Council	Y	80.00	Per Month
2 x weekly booking	Council	Y	160.00	Per Term
3 or more x weekly booking	Council	Y	100.00	Per Month
3 or more x weekly booking	Council	Y	200.00	Per Term
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
Shark Bay Recreation Centre Meeting Room - \$5.01 - \$20.00 per participant				
1 x weekly booking	Council	Y	60.00	Per Month
1 x weekly booking	Council	Y	120.00	Per Term
2 x weekly booking	Council	Y	80.00	Per Month
2 x weekly booking	Council	Y	160.00	Per Term
3 or more x weekly booking	Council	Y	100.00	Per Month

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
3 or more x weekly booking	Council	Y	200.00	Per Term
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
Overlander Hall - \$5.01 - \$20.00 per participant				
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
Key/Tag Bond	Council	N	100.00	Per Key/Tag
Surcharge for Additional Cleaning	Council	Y	100.00	Per Hour
Town Oval - \$5.01 - \$20.00 per participant (exclusive use of area)				
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
George Wear Park - \$5.01 - \$20.00 per participant (exclusive use of area)				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Rose de Freycinet Gallery (Functions)				
Facility Hire - function/meeting (<i>exclusive use of room - theatre not in use</i>)	Council	Y	25.00	per Hour
Facility Hire - function/meeting (<i>exclusive use of room - theatre not in use</i>)	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
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				
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
Reserve 49809 (Denham Common - Approved designated areas only)				
Licence to Occupy - Non Commercial Use	Council	Y	173.00	Per annum
Licence to Occupy - Commercial Use	Council	Y	525.00	Per annum
Equipment Hire				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
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
Equipment Delivery Fee	Council	Y	175.00	Per Event
Equipment Return Fee (Equipment to neatly sacked prior to collection)	Council	Y	175.00	Per Event
Pentaly Fee if Equipment not Pre-Stacked prior to collection	Council	Y	110.00	Per Event
Marquee (minimum 5 day hire fee)				
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
Community Bus - Use by Shark Bay domiciled Community Groups only				
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	Council	N	300.00	Insurance Excess
Gymnasium Membership	Council	Y		
<i>Adult</i>	Council	Y		
1 Month	Council	Y	35.00	
3 Months	Council	Y	70.00	
6 Months	Council	Y	110.00	
12 Months	Council	Y	200.00	
Couple or Family - 2 Adults and 2 Children 12-17 Years of age	Council	Y		
1 Month	Council	Y	60.00	
3 Months	Council	Y	120.00	
6 Months	Council	Y	200.00	
12 Months	Council	Y	380.00	

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Student (12 to 17) Must be accompanied with Adults	Council	Y		
1 Month	Council	Y	25.00	
3 Months	Council	Y	40.00	
6 Months	Council	Y	55.00	
12 Months	Council	Y	80.00	
Pensioner / Concession Card Holder	Council	Y		
1 Month	Council	Y	30.00	
3 Months	Council	Y	50.00	
6 Months	Council	Y	80.00	
12 Months	Council	Y	130.00	
Pensioner/Concession Card Holder Couple	Council	Y		
1 Month	Council	Y	40.00	
3 Months	Council	Y	75.00	
6 Months	Council	Y	120.00	
12 Months	Council	Y	205.00	
Access Key/Tag Bond	Council	N	100.00	Per Key/Tag Trust
Accommodation, Caravan Parks and Camping Charges				
Bed and Breakfast Accommodation (Lodging or Boarding of six (6) or less				
Registration	Council	Y	191.00	Per Application
Annual Renewal	Council	Y	131.00	Per Annum
Caravan Parks				
Application for grant or renewal of licence \$200 <u>or</u> the amount calculated by	Statutory	N	Min 200.00	Per Financial Year
Licence Transfer Fee	Statutory	N	100.00	Per Application
Lodging House Accommodation				
Licence under 15 residents	Statutory	N	90.00	Per Annum
Licence over 15 residents	Statutory	N	170.00	Per Annum

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Camping (One night only per camp site)				
Eagle Bluff, Fowlers Camp, Whalebone, Goulet Bluff	Council	Y	15.00	Per Vehicle/Per Site
Overflow Camping (overnight only)				
Unpowered Tent (up to 2 persons)	Council	Y	40.00	Per Day
Caravan (up to 2 persons)	Council	Y	40.00	Per Day
Additional persons (per person)	Council	Y	7.50	Per Day
Library				
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
Shark Bay Discovery Centre				
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	
Visitor Centre Fees and Commission				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Marine Facility Charges				
Monkey Mia Jetty Fees				
Annual Fee	Council	Y	95.00	Per Metre of Vessel Length, No pro rata
Daily Casual Berthing Fee	Council	Y	9.00	Per Day Per Metre of Vessel Length
Jinker Fees - Haulage Fees - Monday to Friday (Excl. Public Holidays)				
Slipway Lift Out	Council	Y	320.00	Per Lift
Slipway Lift In	Council	Y	320.00	Per Lift
Slipway Lift Out with bow beam	Council	Y	475.00	Per Lift
Slipway Lift In with bow beam	Council	Y	475.00	Per Lift
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	80.00	Per hour or part thereof
Jinker Fees - Haulage Fees - Outside of Normal Working Hours				
Slipway Lift Out	Council	Y	420.00	Per Lift
Slipway Lift In	Council	Y	420.00	Per Lift
Slipway Lift Out with bow beam	Council	Y	530.00	Per Lift
Slipway Lift In with bow beam	Council	Y	530.00	Per Lift
Jinker Travel				
Travel Fee (Includes Tow Vehicle, Jinker, Lead Vehicle with Operators)	Council	Y	305.00	Per hour or part thereof
Sundry Income and Enquiry Charges				
Printing/Scanning/Photocopying				
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

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
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
Rates and Property				
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
Reply to Property Settlement Questionnaire (Orders & Requisitions)	Council	N	86.00	Per Enquiry
Search Fee (Electronic)	Council	N	5.25	Per Search
Search Fee (Physical Records)	Council	N	52.50	Per Search
Freedom of Information				
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	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	
Building Supplies Charges				
Materials				
Brickies Sand	Council	Y	18.00	Per Cubic Metre or part thereof
Gravel	Council	Y	18.00	Per Cubic Metre or part thereof
Pindan Sand	Council	Y	10.00	Per Cubic Metre or part thereof
Crushed Concrete	Council	Y	30.00	Per Cubic Metre or part thereof
Wood Chips	Council	Y	8.00	Per Cubic Metre or part thereof
Loading Fee	Council	Y	55.00	Per Hour

Particulars	Charge Type	GST	2023/2024 Inc GST where Applicable	Frequency
Engineering and Works Services				
Private Works / Reinstatement / Reimbursement				
All Private Works	Council	Y	Cost Plus 30%	
Reinstatement of road reserves	Council	Y	Cost Plus 30%	
CrossOver Reimbursement	Council	Y	Not to exceed 50% of Cost	Minimum 3m wide and distance from boundary to kerb line (as per policy)
CrossOver - Two Coat Seal	Council	Y	80.00	per square metre
CrossOver - Pavers	Council	Y	90.00	per square metre
CrossOver - Concrete	Council	Y	125.00	per square metre
Subdivision Related Fees				
Supervision Fee - % of total value of all road and drainage works other than future	Council	Y		
Consulting Engineer and Clerk of Works fully supervises.	Council	Y	1.50%	
Consulting Engineer with no Clerk of Works	Council	Y	3.00%	
Subdivision Works – Maintenance Bonds				
% Of total value of all works – held for 12 months from practical completion and until	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%	