



ANNUAL BUDGET

for the year ended 30 June 2023

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2017/2018 ANNUAL REPORT

**“Progressive, Prosperous
and a Premium Place
to Live and Visit.”**



2017/2018 ANNUAL REPORT

Budget for the Financial Year 2022/2023 Presented and Adopted at
the Ordinary Meeting of Council held 27 July 2022.

Joanne Iffla

Shire President

Martin Cuthbert

Chief Executive Officer

2022/2023 BUDGET SUMMARY

The budget for the financial year 2022/2023 has been developed with consultation between executive staff, elected members and community submissions. The budget is also driven by the Shire's Corporate Business Plan and contains a number of projects and income/expenditure parameters from this document.

After a couple of years of COVID-19 restrictions impacting our residents, businesses and the Shire itself, the 2022-23 Financial Year promises to be an exciting one for Jerramungup. The Shire remains committed to the recovery and growth of our community to make our towns better places to live, work and visit.



This budget also supports our efforts to provide modern, well looked after facilities for our communities while also maintaining our financial commitment to our large road network and ensure services continue to be available to our residents. In order to deliver this, Council agreed to a rate rise this financial year of 5% which is modest in comparison to other local governments around Western Australia. The requirement to increase rates by a higher percentage this year is required to ensure the upkeep and maintenance of the Shire's infrastructure and a list of significant capital and operating expenditure factored into the 2022/2023 annual budget can be found in this document. It should be noted that the current economic market has also seen contractor and material costs significantly increase for capital and operating projects.

A number of major capital works projects reached conclusion in 2021-22, providing our community with even more exciting public spaces to enjoy. The Jerramungup Swimming Pool Redevelopment has reached practical completion and we look forward to the new facility being officially opened in a few short months.

We also celebrated the completion of the refurbishments at the Boxwood Hill Sports Club with the official opening in September a very well-attended event. The Australian Government's Local Roads and Community Infrastructure (LRCI) Program also allowed the Shire to install park fencing, upgrade basketball facilities, install a dump point and see a fantastic mural painted at the Lions Park in Jerramungup. Looking ahead to the next 12 months, your rates will be utilised to further more important projects for our towns including the long awaited Fishery Beach Marina Upgrade.

Finally in conclusion I would like to thank Council and Shire staff for their hard work over the last 12 months and efforts in preparing our financial plan for 2022-23. I look forward to delivering real benefits to our community with the major projects identified in the budget allowing a planned approach to a sustainable future both economically and socially.

A handwritten signature in black ink, appearing to read 'Martin Cuthbert'. The signature is stylized and fluid, with a long horizontal stroke extending to the right.

Martin Cuthbert

Chief Executive Officer

KEY HIGHLIGHTS FOR 2022/2023

\$1.944 million Road Construction Program

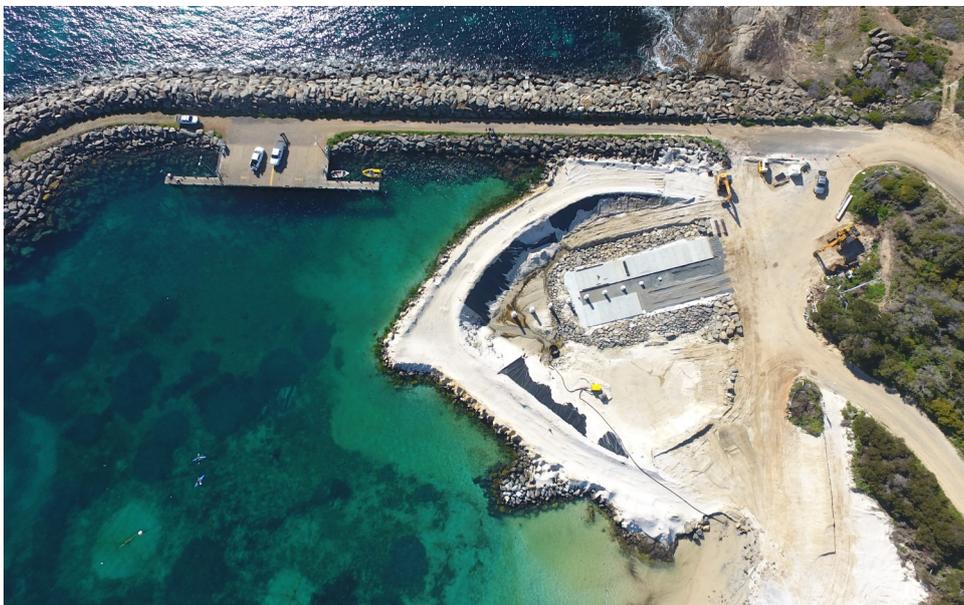
The budget continues to focus on renewing and improving Council assets with particular focus on the road network, \$1.944 million will be spent on Council's road construction program with \$408,000 offset by Regional Road Group Funding and \$311,677 offset by Roads to Recovery Funding.

- Forming and gravel resheeting works will be carried out on Cowallelup Road, Jacup Road North, Marnigarup Road East, Rabbit Proof Fence Road, Stock Road and Cuiss Road
- Complete widening, resealing, marking and drainage upgrades on Bremer Bay Road and Doubtful Island Road
- Upgrades to drainage and floodways, gravel sheeting and sealing on Swamp Road
- Reseal and pavement repairs on Swarbrick Road including the carpark
- \$81,863 towards forming and sealing of the Bremer Bay Airstrip
- \$61,222 towards asphalt road surfacing on Moorshead Road
- \$44,599 towards the sealing of the Jerramungup Swimming Pool carpark.

Fishery Beach Marina Upgrade

Works on the construction of the new recreational boat ramp and finger jetty at Fishery Beach Marina in Bremer Bay commenced in April 2022. Neo Civil were awarded the tender and began by constructing a coffer dam to allow removal of the existing jetty and ramp. Concrete panels for the new boat ramps were installed in July following completion of the foundations and armour rock while the jetty structural steel is currently being fabricated and will be transported to site for install. The completion of the project and opening of the new facilities is anticipated for August/September 2022.

This project is funded by the Department of Transport Recreational Boating Facility Round 25 grant and the Department of Infrastructure, Transport, Regional Development and Communications Local Roads and Community Infrastructure (LRCI) Program.



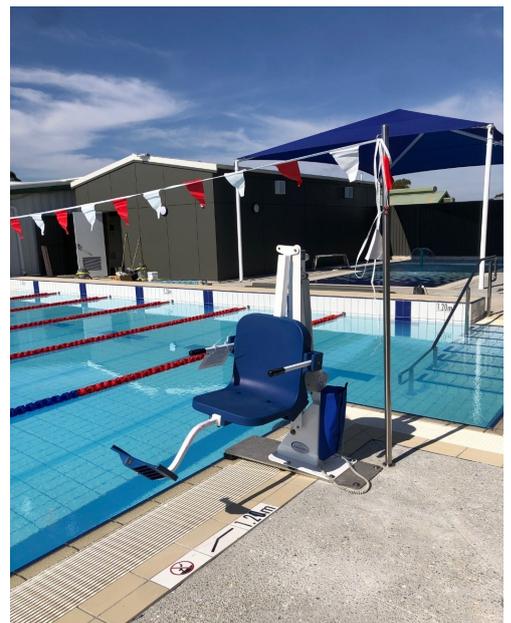
Construction underway on the new Boat Ramp and Finger Jetty at Fishery Beach Marina—July 2022

\$4.2 million Jerramungup Swimming Pool Project

Works on the new 25m main pool, toddler's pool, pump shed with accessories, male/female/accessible toilets, change rooms and first aid room at the Jerramungup pool precinct began in May 2021. At the time of budget being adopted this project has reached practical completion, meaning all construction works have been completed and all necessary approvals to operate the facilities have been obtained. The Shire is awaiting final invoices from contractors and once received will commence with grant acquittal and final reporting. A provision of \$181,991 has been allocated in the 2022/23 budget towards consultant fees associated with the completion of the project.



Above: Removal of the existing pool and construction of the new swimming pool facilities



Above: The completed swimming pool facilities including disability hoist

Administration Projects and Forward Planning

The Shire is committed to updating, developing and implementing framework which guides Council in identifying community needs and aspirations over the long term. The following plans and projects have been included in the 2022/2023 budget to enable forward planning to better support our community in times of need and foster better community preparedness.

- \$62,300 allocated to carry out building inspections of the Shires assets located across 42 locations in consultation with mechanical, electrical, hydraulic and quantity surveyor;
- \$52,572 allocated towards engineering consultancy services and support;
- \$50,000 for architectural consultancy services to finalise the design of the Bremer Bay Cultural Precinct;
- \$40,000 provision for Administrative Consultancy Services;
- \$14,000 allocated towards the completion of the Shires Long Term Financial Plan;
- \$14,000 allocated towards fair value of Other Infrastructure (includes roads, parks & airstrips);
- \$10,000 towards design work for Cuneo Drive development;
- \$8,000 allocated for a Community event to promote the Blueback pre-screening in Bremer Bay;
- \$5,000 cash contribution to go towards Genestreams songlines sculpture;
- \$3,000 budget provision to finalise preliminary conversations with key stakeholders and prepare a timeline and framework for the Shire of Jerramungup Reconciliation Action Plan;
- \$2,500 to go towards DAMA Regional Program;
- \$40,000 allocated to Audit Fee expenses associated with the Office of Auditor General and Independent Auditor fees.



Contributions to Sporting Clubs and Community Groups

Council considered requests from the Shire Sporting Clubs for financial assistance in the 2022/2023 budget to go towards operational costs. Clubs are struggling to continue to maintain the grounds and facilities without financial assistance from the Shire due to a significant drop in volunteers over the years.

As in the past year, Council supported the request and agreed to an equal annual contribution of \$10,000 to all 3 sporting clubs within the Shire. The contribution is to go towards operational and maintenance costs associated with the grounds and facilities, however the contribution is on a condition that each Sporting Club provide their audited annual financial statements annually and a copy of their Sport and Recreation Plan.

Council also approved the following Community Donation Requests in the 2022/23 budget:

- \$150,000 allocated towards St John Ambulance Jerramungup to go towards the Bremer Bay Sub Centre build;
- \$20,000 provision for the CSRFF application for the Boxwood Hill Combined Sports Club to upgrade the lighting at the football oval;
- \$5,000 allocated towards the Bremer Bay Men's Shed;
- \$4,000 allocated towards the Jerramungup District Motorcycle Club;
- \$1,000 allocated towards the Gairdner and Needilup Progress association towards running expenses;
- \$300 to the Bremer Bay Recfish West event.

Contributions to Committees within the 2022/2023 Budget include:

- \$15,461 allocated to the South Coast Alliance. The City of Albany, Shire of Denmark, Shire of Plantagenet and Shire of Jerramungup formed an alliance focused on economic development and future prosperity. The four local governments continue to work together to collaborate on initiatives to improve the economic prosperity and wellbeing of their communities;
- \$15,000 allocated to Fitzgerald Biosphere Group (FBG) to go towards administrative and running costs to continue to work with the farming community within the Shire and deliver projects and services that encourage sustainable agriculture, healthy ecosystems and vibrant enterprises;
- \$11,000 allocated to Great Southern Treasures to build brand awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide with the stated mission being to collectively plan and promote the tourism assets, experiences and events across member local governments.
- \$7,000 allocated to the Fitzgerald Biosphere Community Collective (FBCC) group to assist with administrative and project costs to ensure the Fitzgerald Biosphere is meeting its obligations to remain UNESCO listed and is internationally recognised for achieving outstanding biodiversity conservation outcomes;
- \$5,000 allocated to Outdoors Great Southern (OGS) to support the implementation of the Great Southern Regional Trails Master Plan;

Community Emergency Services

\$1.188m has been allocated in the budget towards bushfire mitigation activities, strategic fire break maintenance, BAL contour mapping for town sites, contractor response for bushfires, insurance/PPE for the Shire's volunteer bushfire brigades, allowance for Chief Bush Fire Control Officer and internal employee and plant related costs associated with the employment of Bushfire Risk Mitigation Coordinator and a Community Emergency Services Manager.



The Shire is preparing a application for \$500,000 through the Department of Fire and Emergency Services Mitigation Activity Fund 2022/23.

Bushfire remediation works

This project is in direct response to the devastating fire that threatened the Jerramungup town site on 11 February 2022. The Shire is continuing to progress works to repair and replace damaged infrastructure which includes:

\$123,900 allocated towards the replacement of the synthetic bowling green surface at the Jerramungup Bowls Club (total project \$177,000 a deposit of \$53,100 was paid in 21/22);

\$40,000 allocated towards the removal of burnt/damaged trees on the Jerramungup Golf Course;

\$98,916 allocated towards the replacement of damaged fencing surrounding the effluent dams in the Jerramungup townsite;

\$5,000 allocated towards the replacement of damaged highway signs.



Aerial image showing how close the bushfire came to the Jerramungup Sports Club and town site.

SIGNIFICANT AREAS OF OPERATIONAL EXPENDITURE WITHIN THE 2022/2023 BUDGET INCLUDE:

Road construction and maintenance, footpaths, parks and reserves and public facilities:

- \$980,318 in contractor, materials and internal employee and plant related costs associated with the maintenance of the Shires road network;
- \$769,548 committed to flood damage works;
- \$283,452 in contractor, materials and internal employee and plant related costs associated with townsite streets;
- \$126,498 in contractor, materials and internal employee and plant related costs associated with footpaths;
- \$246,229 in contractor, materials and internal employee plant related costs associated with the maintenance of parks and reserves and walk trails;
- \$262,715 in contractor, materials and internal employee and plant related costs associated the maintenance of parks and gardens, walk trails, public toilets and fish cleaning facilities;
- \$667,550 in fuel and oil, parts and repairs and tyres;
- \$864,473 towards Councils plant replacement program

Capital works:

- \$25,000 to replace the carpet at the Jerramungup CRC, library and offices;
- \$18,000 Audio Recording System for the Council Chambers to comply with upcoming Local Government Reforms;
- \$15,500 to replace the flooring at the Jerramungup Occasional Childcare Centre;
- \$37,000 in capital upgrade works at 6 Memorial Road, Jerramungup;
- \$10,000 allocated towards the fibre link installation at the Shire Administration Office.

Operating expenditure:

- \$659,148 in waste management contractor expenses, regional landfill facility costs, contractor and material costs for the Jerramungup and Bremer Bay transfer stations and internal employee and plant related costs;
- \$181,844 in administrative and business support services for the medical services provider;
- \$170,625 in contractor and materials associated with upgrading Council's building infrastructure;
- \$231,631 in contractor, materials and internal employee and plant related costs associated with expenses relating to the swimming areas and beaches and the Jerramungup swimming pool;
- \$109,093 in expenses relating to the Bremer Bay and Jerramungup libraries;
- \$1.188m in contractor and internal employee and plant related costs associated with fire prevention and fire fighting expenses;
- \$176,114 in Ranger services for contractor and internal employee and plant related costs;
- \$25,000 provision for Building Surveyor contract services;
- \$10,000 provision for Environmental Health contract services.

SHIRE OF JERRAMUNGUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Progressive, Prosperous and a Premium Place to Live and Visit

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	3,684,456	3,515,613	3,507,055
Operating grants, subsidies and contributions	11	1,835,585	2,401,040	1,237,282
Fees and charges	2	823,057	826,027	778,043
Interest earnings	12(a)	28,158	27,938	34,500
Other revenue	12(a)	317,126	269,784	186,500
		6,688,382	7,040,402	5,743,380
Expenses				
Employee costs		(2,363,553)	(2,217,771)	(2,304,448)
Materials and contracts		(3,979,764)	(1,727,945)	(2,811,438)
Utility charges		(211,815)	(199,003)	(192,173)
Depreciation on non-current assets	6	(2,233,887)	(2,008,804)	(2,119,223)
Interest expenses	12(c)	(20,344)	(21,961)	(26,260)
Insurance expenses		(308,836)	(263,645)	(252,810)
Other expenditure		(385,087)	(202,478)	(153,981)
		(9,503,286)	(6,641,607)	(7,860,333)
		(2,814,904)	398,795	(2,116,953)
Non-operating grants, subsidies and contributions	11	2,614,943	4,302,456	6,452,594
Profit on asset disposals	5(b)	33,360	7,711	4,212
Loss on asset disposals	5(b)	(7,225)	0	(9,063)
		2,641,078	4,310,167	6,447,743
Net result for the period		(173,826)	4,708,962	4,330,790
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(173,826)	4,708,962	4,330,790

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

SHIRE OF JERRAMUNGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,684,456	3,503,798	3,507,055
Operating grants, subsidies and contributions		1,403,905	1,235,875	552,647
Fees and charges		823,057	826,027	78,043
Interest received		28,158	27,938	34,500
Goods and services tax received		428,860	208,522	84,660
Other revenue		317,126	269,784	186,500
		6,685,562	6,071,944	4,443,405
Payments				
Employee costs		(2,363,553)	(2,620,163)	(2,304,448)
Materials and contracts		(3,725,587)	(1,821,575)	(2,941,438)
Utility charges		(211,815)	(199,003)	(192,173)
Interest expenses		(20,344)	(21,961)	(26,260)
Insurance paid		(308,836)	(263,645)	(252,810)
Goods and services tax paid		(428,860)	(208,522)	(343,666)
Other expenditure		(385,087)	(202,478)	(153,981)
		(7,444,082)	(5,337,347)	(6,214,776)
Net cash provided by (used in) operating activities	4	(758,520)	734,597	(1,771,371)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,021,941)	(85,182)	(708,850)
Payments for construction of infrastructure	5(a)	(3,236,821)	(6,442,420)	(8,070,951)
Non-operating grants, subsidies and contributions		2,614,943	4,302,456	6,452,594
Proceeds from sale of property, plant and equipment	5(b)	394,400	29,574	259,000
Net cash provided by (used in) investing activities		(1,249,419)	(2,195,572)	(2,068,207)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(223,271)	(177,355)	(209,435)
Principal elements of lease payments	8	(14,789)	(14,789)	(14,789)
Proceeds from new borrowings	7(a)	437,500	0	465,000
Net cash provided by (used in) financing activities		199,440	(192,144)	240,776
Net increase (decrease) in cash held		(1,808,499)	(1,653,119)	(3,598,802)
Cash at beginning of year		3,488,667	5,141,786	5,065,723
Cash and cash equivalents at the end of the year	4	1,680,168	3,488,667	1,466,921

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

SHIRE OF JERRAMUNGUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,652,930	1,631,746	1,634,389
		1,652,930	1,631,746	1,634,389
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	1,835,585	2,401,040	1,237,282
Fees and charges	2	823,057	826,027	778,043
Interest earnings	12(a)	28,158	27,938	34,500
Other revenue	12(a)	317,126	269,784	186,500
Profit on asset disposals	5(b)	33,360	7,711	4,212
		3,037,286	3,532,500	2,240,537
Expenditure from operating activities				
Employee costs		(2,363,553)	(2,217,771)	(2,304,448)
Materials and contracts		(3,979,764)	(1,727,945)	(2,811,438)
Utility charges		(211,815)	(199,003)	(192,173)
Depreciation on non-current assets	6	(2,233,887)	(2,008,804)	(2,119,223)
Interest expenses	12(c)	(20,344)	(21,961)	(26,260)
Insurance expenses		(308,836)	(263,645)	(252,810)
Other expenditure		(385,087)	(202,478)	(153,981)
Loss on asset disposals	5(b)	(7,225)	0	(9,063)
		(9,510,511)	(6,641,607)	(7,869,396)
Non-cash amounts excluded from operating activities	3(b)	2,207,752	2,001,093	2,124,074
Amount attributable to operating activities		(2,612,543)	523,732	(1,870,396)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	2,614,943	4,302,456	6,452,594
Payments for property, plant and equipment	5(a)	(1,021,941)	(85,182)	(708,850)
Payments for construction of infrastructure	5(a)	(3,236,821)	(6,442,420)	(8,070,951)
Proceeds from disposal of assets	5(b)	394,400	29,574	259,000
Amount attributable to investing activities		(1,249,419)	(2,195,572)	(2,068,207)
Non-cash amounts excluded from investing activities	3(c)	0	0	0
Amount attributable to investing activities		(1,249,419)	(2,195,572)	(2,068,207)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(223,271)	(177,355)	(209,435)
Principal elements of finance lease payments	8	(14,789)	(14,789)	(14,789)
Proceeds from new borrowings	7(b)	437,500	0	465,000
Transfers to cash backed reserves (restricted assets)	9(a)	(297,828)	(250,347)	(249,085)
Transfers from cash backed reserves (restricted assets)	9(a)	275,894	251,648	442,000
Amount attributable to financing activities		177,506	(190,843)	433,691
Budgeted deficiency before general rates		(3,684,456)	(1,862,683)	(3,504,912)
Estimated amount to be raised from general rates	2(a)	3,684,456	3,515,613	3,507,055
Net current assets at end of financial year - surplus/(deficit)	3	0	1,652,930	2,143

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

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

1 (a) BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

The local government reporting entity

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

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

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

2021/22 actual balances

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

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

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

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer community.

Health

To provide an operational framework for good community health.

Education and welfare

To meet the needs of the community in these areas.

Housing

Help ensure adequate housing for key community personnel such as police.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Transport

To provide safe and efficient transport services to the community.

Economic services

To help promote the Shire and improve the economic well-being of the community.

Other property and services

Other activities which contribute to the governance and operations of the Shire.

ACTIVITIES

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

Rates, general purpose government grants and interest revenue.

Supervision of various by-laws, fire prevention, emergency services and animal control.

Food quality and pest control; maintenance and contributions to health services and facilities.

Operation and provision of services to seniors and child care centres within the Shire.

Maintenance of staff and rental housing.

Rubbish collection services, operation of tips, noise control and administration of the town planning scheme, maintenance of cemeteries, control and maintenance of coastal reserves and other community/environmental services.

Maintenance of public halls, sporting complexes, resource centres, various parks and associated facilities, provision of library services in Jerramungup and Bremer Bay. Maintenance and upgrade of radio and repeater service.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, parking facilities, traffic signs, depot maintenance and airstrips maintenance.

The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control and water supply including stand pipes.

Private works operation, plant repairs and operating costs, administration expenses.

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV properties	Gross rental value	0.10475	556	6,979,185	731,070	0	0	731,070	708,501	706,270
UV properties	Unimproved value	0.00737	319	356,519,000	2,627,545	(67)	0	2,627,478	2,508,397	2,505,603
UV mining	Unimproved value	0.00737	0	0	0	0	0	0	0	0
Sub-Total			875	363,498,185	3,358,615	(67)	0	3,358,548	3,216,898	3,211,873
		Minimum								
		\$								
GRV properties	Gross rental value	729	302	0	220,158	0	0	220,158	208,729	207,805
UV properties	Unimproved value	729	44	2,199,000	32,076	0	0	32,076	25,715	25,020
UV mining	Unimproved value	729	23	292,535	16,767	0	0	16,767	11,043	9,035
Sub-Total			369	2,491,535	269,001	0	0	269,001	245,487	241,860
			1,244	365,989,720	3,627,616	(67)	0	3,627,549	3,462,385	3,453,733
Rates written off								(150)	(244)	(150)
Total amount raised from general rates								3,627,399	3,462,141	3,453,583
CBH ex gratia rates								57,057	53,472	53,472
Total rates								3,684,456	3,515,613	3,507,055

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

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

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

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	30-Sep-22	0	0.0%	0.0%
Option two				
First instalment	30-Sep-22	0	0.0%	7.0%
Second instalment	03-Feb-23	8	5.5%	7.0%
Option three				
First instalment	30-Sep-22	0	0.0%	7.0%
Second instalment	05-Dec-22	8	5.5%	7.0%
Third instalment	03-Feb-23	8	5.5%	7.0%
Fourth instalment	13-Apr-23	8	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	6,000	4,408	6,000
Instalment plan interest earned	14,000	14,159	14,000
Unpaid rates and service charge interest earned	9,000	8,889	7,000
	29,000	27,456	27,000

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not levy specified area rates for the year ended 30 June 2023.

(d) Service Charges

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

(e) Early payment discounts

The Shire did not offer any discounts for early payment in the year ended 30 June 2023.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

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

3. NET CURRENT ASSETS

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
(a) Composition of estimated net current assets					
Current assets					
	Cash and cash equivalents - unrestricted	4	0	1,398,753	0
	Cash and cash equivalents - restricted	4	1,680,168	2,089,914	1,466,921
	Receivables		649,762	649,762	571,868
	Inventories		30,415	30,415	14,666
			2,360,345	4,168,844	2,053,455
Less: current liabilities					
	Trade and other payables		(680,177)	(426,000)	(312,822)
	Contract liabilities		0	(431,680)	0
	Lease liabilities	8	(1,583)	(16,372)	(15,100)
	Long term borrowings	7	(397,502)	(183,273)	(209,435)
	Employee provisions		(451,041)	(451,041)	(402,392)
			(1,530,303)	(1,508,366)	(939,749)
	Net current assets		830,042	2,660,478	1,113,706
	Less: Total adjustments to net current assets	3.(c)	(830,042)	(1,007,548)	(1,111,563)
	Net current assets used in the Rate Setting Statement		0	1,652,930	2,143

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
	Less: Profit on asset disposals	5(b)	(33,360)	(7,711)	(4,212)
	Add: Loss on disposal of assets	5(b)	7,225	0	9,063
	Add: Depreciation on assets	6	2,233,887	2,008,804	2,119,223
	Non cash amounts excluded from operating activities		2,207,752	2,001,093	2,124,074

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
	Less: Cash - restricted reserves	9	(1,680,168)	(1,658,234)	(1,466,921)
	Less: Current assets not expected to be received at end of year				
	- Rates receivable		0	0	
	- Current portion of borrowings		397,502	183,273	209,435
	- Current portion of lease liabilities		1,583	16,372	15,100
	- Current portion of employee benefit provisions held in reserve		451,041	451,041	130,823
	Total adjustments to net current assets		(830,042)	(1,007,548)	(1,111,563)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Finance costs and holding charges incurred after development is completed are expensed.

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	1,680,168	3,488,667	1,466,921
Total cash and cash equivalents	1,680,168	3,488,667	1,466,921
Held as			
- Unrestricted cash and cash equivalents	3(a) 0	1,398,753	0
- Restricted cash and cash equivalents	3(a) 1,680,168	2,089,914	1,466,921
	1,680,168	3,488,667	1,466,921
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	1,680,168	2,089,914	1,466,921
	1,680,168	2,089,914	1,466,921
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 1,680,168	1,658,234	1,466,921
Contract liabilities	0	431,680	0
	1,680,168	2,089,914	1,466,921
Reconciliation of net cash provided by operating activities to net result			
Net result	(173,826)	4,708,962	4,330,790
Depreciation	6 2,233,887	2,008,804	2,119,223
(Profit)/loss on sale of asset	5(b) (26,135)	(7,711)	4,851
(Increase)/decrease in receivables	0	450,672	552,647
(Increase)/decrease in inventories	0	(15,749)	0
Increase/(decrease) in payables	254,177	(77,881)	(130,000)
Increase/(decrease) in contract liabilities	(431,680)	(1,627,652)	(2,196,288)
Increase/(decrease) in employee provisions	0	(402,392)	0
Non-operating grants, subsidies and contributions	(2,614,943)	(4,302,456)	(6,452,594)
Net cash from operating activities	(758,520)	734,597	(1,771,371)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	0	56,768	0	0	0	0	56,768	0	14,000
Buildings - specialised	0	15,500	0	0	51,200	0	0	66,700	35,353	30,000
Furniture and equipment	18,000	0	0	0	0	0	0	18,000	0	0
Plant and equipment	0	0	0	59,861	0	682,722	137,890	880,473	49,829	664,850
	18,000	15,500	56,768	59,861	51,200	682,722	137,890	1,021,941	85,182	708,850
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	0	1,944,454	0	1,944,454	1,507,600	2,542,427
Infrastructure - footpaths	0	0	0	0	0	0	0	0	0	40,800
Infrastructure - parks and ovals	0	0	0	0	123,900	0	0	123,900	104,549	75,000
Other infrastructure	0	0	0	8,475	181,992	978,000	0	1,168,467	4,830,271	5,412,724
	0	0	0	8,475	305,892	2,922,454	0	3,236,821	6,442,420	8,070,951
Total acquisitions	18,000	15,500	56,768	68,336	357,092	3,605,176	137,890	4,258,762	6,527,602	8,779,801

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Education and welfare	0	0	0	0	0	0	0	0	8,060	4,000	0	(4,060)
Community amenities	47,251	50,000	2,749	0	0	0	0	0	50,003	45,000	0	(5,003)
Transport	225,126	234,400	16,499	(7,225)	21,863	29,574	7,711	0	148,494	150,000	1,506	0
Other property and services	95,888	110,000	14,112	0	0	0	0	0	57,294	60,000	2,706	0
	368,265	394,400	33,360	(7,225)	21,863	29,574	7,711	0	263,851	259,000	4,212	(9,063)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	368,265	394,400	33,360	(7,225)	21,863	29,574	7,711	0	263,851	259,000	4,212	(9,063)
	368,265	394,400	33,360	(7,225)	21,863	29,574	7,711	0	263,851	259,000	4,212	(9,063)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Infrastructure - sewerage
Infrastructure - aerodromes
Right of use - furniture and fittings

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
26,199	23,826	25,961
5,130	4,664	5,081
19,193	17,467	19,031
120,224	109,295	118,260
89,376	80,339	88,401
614,936	424,541	450,871
993,994	992,129	995,701
64,555	63,829	64,084
300,280	292,714	351,833
2,233,887	2,008,804	2,119,223
210,000	188,841	200,000
433,251	389,598	424,913
3,578	3,217	3,635
260,274	234,049	312,009
575,279	515,836	575,278
37,100	33,362	37,100
339,827	305,587	339,827
128,969	115,974	128,969
183,602	165,103	33,602
26,315	23,664	26,315
21,026	18,907	22,909
14,666	14,666	14,666
2,233,887	2,008,804	2,119,223

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful Life
Buildings	15 to 75 years
Furniture and equipment	3 to 20 years
Plant and equipment	2 to 25 years
Infrastructure - roads	20 to 80 years
Clearing and formation	not depreciated
Pavement	70 to 120 years
Bitumen seal	20 years
Asphalt seal	15 to 20 years
Other infrastructure - footpaths	30 to 80 years
Other infrastructure - drainage	20 to 80 years
Other infrastructure - parks and ovals	5 to 50 years
Other infrastructure - sewerage	50 to 70 years
Other infrastructure - aerodromes	20 to 40 years
Other infrastructure - other	5 to 70 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
	Number	Institution		Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual	Principal	Principal	Principal	Principal	Principal	Principal
				1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Principal Repayments	outstanding 30 June 2022	Repayments	1 July 2021	New Loans	Principal Repayments	outstanding 30 June 2022	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																			
Staff housing/seniors	264	WATC	1.65%	406,463	0	(47,934)	358,529	(6,510)	453,616	0	(47,153)	406,463	(4,438)	453,616	0	(47,152)	406,464	(7,290)	
Community amenities																			
Housing Bremer Bay	261	WATC	4.30%	82,388	0	(40,318)	42,070	(3,114)	121,027	0	(38,639)	82,388	(3,599)	121,027	0	(38,638)	82,389	(4,793)	
Transport																			
Bremer Bay townsite	260	WATC	4.1%	59,612	0	(59,612)	0	(1,839)	116,854	0	(57,242)	59,612	(2,687)	116,854	0	(57,241)	59,613	(4,210)	
Bremer Bay townsite	263	WATC	3.14%	188,603	0	(35,407)	153,196	(5,646)	222,924	0	(34,321)	188,603	(5,762)	222,924	0	(34,321)	188,603	(6,732)	
Grader	265	WATC	1.1%	0	437,500	(40,000)	397,500	(2,422)	0	0	0	0	0	0	465,000	(32,083)	432,917	(2,422)	
				737,066	437,500	(223,271)	951,295	(19,531)	914,421	0	(177,355)	737,066	(16,486)	914,421	465,000	(209,435)	1,169,986	(25,447)	

All borrowing repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Grader (Maintenance)	WATC	Debenture	7	1.1%	\$ 437,500	\$ unknown	\$ 437,500	\$ 0
					437,500	0	437,500	0

(c) Unspent borrowings

The Shire had no unspent borrowings at 30 June 2022 and does not expect to have unspent borrowings at 30 June 2023. as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	951,295	737,066	1,169,986

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term Months	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	
					Lease Principal 1 July 2022	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023		Lease Interest Repayments	Principal 1 July 2021	Actual New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments	Principal 1 July 2021	Budget New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2022
Other property and services					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier - Konica	M0466400	Classic Funding Group	2.1%	48	16,372	0	(14,789)	1,583	(813)	31,161	0	(14,789)	16,372	(508)	31,161	0	(14,789)	16,372	(508)
					16,372	0	(14,789)	1,583	(813)	31,161	0	(14,789)	16,372	(508)	31,161	0	(14,789)	16,372	(508)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability. at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	66,178	5,066	0	71,244	76,050	10,128	(20,000)	66,178	76,064	10,076	(20,000)	66,140
(b) Plant reserve	68,516	10,068	0	78,584	58,414	10,102	0	68,516	58,426	10,058	0	68,484
(c) Community recreation reserve	55,744	90,744	(50,000)	96,488	25,678	86,579	(56,513)	55,744	25,696	86,369	(75,000)	37,065
(d) Bremer Bay youth camp reserve	54,185	54	0	54,239	54,104	81	0	54,185	54,112	54	0	54,166
(e) Building reserve	238,196	238	(175,894)	62,540	237,838	358	0	238,196	237,876	238	(184,000)	54,114
(f) Bremer Bay retirement units reserve	20,065	20	0	20,085	20,035	30	0	20,065	20,038	20	0	20,058
(g) JMP retirement units reserve	97,633	98	0	97,731	97,486	147	0	97,633	97,502	98	0	97,600
(h) Jerramungup entertainment centre reserve	28,867	10,029	0	38,896	18,825	10,042	0	28,867	18,829	10,019	0	28,848
(i) Effluent reserve	863,852	72,934	(25,000)	911,786	806,749	73,383	(16,280)	863,852	806,887	72,877	(25,000)	854,764
(j) Point Henry fire levy reserve	13,717	21,684	(25,000)	10,401	27,830	21,742	(35,855)	13,717	27,837	21,698	(15,000)	34,535
(k) Bremer Bay boat ramp reserve	3,513	4	0	3,517	118,335	178	(115,000)	3,513	118,354	118	(115,000)	3,472
(l) Capital works reserve	29,564	30	0	29,594	19,521	10,043	0	29,564	19,526	10,020	0	29,546
(m) Swimming pool reserve	562	30,001	0	30,563	8,549	13	(8,000)	562	8,550	9	(8,000)	559
(n) Roe park reserve	83,066	10,083	0	93,149	72,943	10,123	0	83,066	72,956	10,073	0	83,029
(o) Developers contributions reserve	7,187	7	0	7,194	7,173	14	0	7,187	7,177	0	0	7,177
(p) Skate park reserve	20,032	10,020	0	30,052	10,005	10,027	0	20,032	10,006	10,010	0	20,016
(q) Regional landfill facility reserve	7,357	36,748	0	44,105	0	7,357	0	7,357	0	7,348	0	7,348
	1,658,234	297,828	(275,894)	1,680,168	1,659,535	250,347	(251,648)	1,658,234	1,659,836	249,085	(442,000)	1,466,921

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	ongoing	To be used to fund annual and long service leave requirements
(b) Plant reserve	ongoing	To be used for the purchase of major plant
(c) Community recreation reserve	ongoing	To be used to assist local sporting groups to upgrade their facilities
(d) Bremer Bay youth camp reserve	ongoing	For the ongoing management and future upgrade of the reserve land on Lot 70 Bremer Bay Road
(e) Building reserve	ongoing	To fund capital construction of new council buildings and to fund capital renewal of buildings
(f) Bremer Bay retirement units reserve	ongoing	To be used for the provisions required at the units
(g) JMP retirement units reserve	ongoing	To be used for the provisions required at the units
(h) Jerramungup entertainment centre reserve	ongoing	To be used for the capital building requirements
(i) Effluent reserve	ongoing	To be used to maintain the efficient running of the facility
(j) Point Henry fire levy reserve	ongoing	To be used for the provision maintenance and construction of strategic fire prevention activities within the Point Henry Peninsular
(k) Bremer Bay boat ramp reserve	ongoing	To be used to upgrade and maintain the boat ramp facility at Fisheries Beach in Bremer Bay
(l) Capital works reserve	ongoing	To be used to supplement future capital works program
(m) Swimming pool reserve	ongoing	To preserve any surplus funds from the Jerramungup swimming pool's operations for future financial requirements for the Jerramungup Swimming Pool and associated facilities
(n) Roe park reserve	ongoing	To provide funding for the replacement of assets within the Roe Park Jerramungup
(o) Developers contributions reserve	ongoing	To be used to hold developer contributions until expenditure is complete
(p) Skate park reserve	ongoing	To be used to hold skate park contributions until the funds are utilised
(q) Regional landfill facility reserve	ongoing	To be used for capital and rehabilitation costs associated with the landfill facility

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

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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	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
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, water sampling, reinstatements and private works. Liquor permits, camping fees, standpipe water. Rent.	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	Gravel, mulch and scrap metal.	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
Reimbursements	Insurance claims and utility reimbursements	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	Not applicable	When claim is agreed or utility charges are paid	AASB 15
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right

11. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	0	317	0
General purpose funding	3,728,464	3,561,674	3,557,405
Law, order, public safety	26,820	31,479	26,820
Health	18,363	18,593	17,650
Education and welfare	0	338	0
Housing	111,318	177,086	107,828
Community amenities	655,764	583,101	521,858
Recreation and culture	149,015	96,673	108,942
Transport	37,898	24,372	19,810
Economic services	69,654	69,560	78,291
Other property and services	88,861	83,880	71,706
	4,886,157	4,647,073	4,510,310

Operating grants, subsidies and contributions

Governance	0	18,468	0
General purpose funding	289,940	1,879,673	616,169
Law, order, public safety	723,099	266,161	321,474
Community amenities	0	26,333	21,000
Recreation and culture	22,593	44,819	102,026
Transport	794,673	165,437	165,437
Other property and services	5,280	149	11,176
	1,835,585	2,401,040	1,237,282

Non-operating grants, subsidies and contributions

Law, order, public safety	0	33,623	0
Housing	0	3,523	0
Recreation and culture	1,806,420	3,339,553	5,198,939
Transport	808,523	849,114	0
Economic services	0	76,643	1,183,200
Other property and services	0	0	70,455
	2,614,943	4,302,456	6,452,594

Total Income

	9,336,685	11,350,569	12,200,186
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Expenses

Governance	(342,279)	(303,973)	(337,117)
General purpose funding	(248,126)	(221,809)	(237,057)
Law, order, public safety	(1,396,107)	(751,629)	(899,574)
Health	(500,752)	(359,713)	(387,308)
Education and welfare	(79,683)	(60,018)	(79,499)
Housing	(107,056)	(93,872)	(121,777)
Community amenities	(1,614,423)	(1,305,262)	(1,542,581)
Recreation and culture	(1,511,052)	(1,187,719)	(1,461,007)
Transport	(3,453,653)	(2,110,614)	(2,566,167)
Economic services	(175,919)	(243,133)	(224,893)
Other property and services	(81,461)	(3,865)	(12,416)
	(9,510,511)	(6,641,607)	(7,869,396)

Net result for the period

	(173,826)	4,708,962	4,330,790
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12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	1,658	2,613	1,654
- Other funds	3,500	2,277	11,846
Other interest revenue (refer note 1b)	23,000	23,048	21,000
	28,158	27,938	34,500
(a) Other revenue			
Reimbursements and recoveries	317,126	236,996	186,500
Other	0	32,788	0
	317,126	269,784	186,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	32,000	30,600	37,000
Other services	800	1,500	0
	32,800	32,100	37,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	19,531	16,486	25,447
Interest expense on lease liabilities	813	508	508
Other	0	4,967	305
	20,344	21,961	26,260
(d) Write offs			
General rate	150	0	150
	150	0	150
(e) Low Value lease expenses			
Solar panel lease	5,072	5,072	5,072
Vehicle leases less than 12 months	19,532	22,885	31,950
	24,604	27,957	37,022

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Joanne Iffla (President)			
President's allowance	12,000	9,000	0
Deputy President's allowance	0	750	3,000
Meeting attendance fees	14,000	12,250	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	2,500	717	1,500
	29,500	23,717	12,500
Cr Julie Leenhouders (Deputy President)			
Deputy President's allowance	3,000	2,250	0
Meeting attendance fees	7,000	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	12,500	10,250	9,500
Cr Robert Lester (Elected Member)			
President's allowance	0	3,000	12,000
Meeting attendance fees	7,000	8,750	14,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	580	2,500
	9,500	13,330	29,500
Cr Neil Foreman (Elected Member)			
Meeting attendance fees	7,000	5,250	0
Annual allowance for ICT expenses	1,000	750	0
Travel and accommodation expenses	1,500	0	0
	9,500	6,000	0
Cr Rex Parsons (Elected Member)			
Meeting attendance fees	7,000	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	9,500	8,000	9,500
Cr Andrew Price (Elected Member)			
Meeting attendance fees	7,000	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	296	1,500
	9,500	8,296	9,500
Cr Drew Dawson (Elected Member)			
Meeting attendance fees	7,000	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	1,215	1,500
	9,500	9,215	9,500
Cr William Bailey (Elected Member-Retired)			
Meeting attendance fees	0	1,750	7,000
Annual allowance for ICT expenses	0	250	1,000
Travel and accommodation expenses	0	0	1,500
	0	2,000	9,500
Total Elected Member Remuneration	89,500	80,808	89,500
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	56,000	56,000	56,000
Annual allowance for ICT expenses	7,000	7,000	7,000
Travel and accommodation expenses	11,500	2,808	11,500
	89,500	80,808	89,500

14 TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Balance to keep account open	8	0	0	8
	8	0	0	8

2. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	6,000	4,408	0
Law, order, public safety	26,820	28,343	32,820
Health	18,363	17,200	17,650
Housing	91,250	91,461	90,128
Community amenities	566,518	578,310	519,358
Recreation and culture	23,066	17,468	18,492
Transport	18,386	15,827	18,304
Economic services	69,654	69,560	78,291
Other property and services	3,000	3,450	3,000
	823,057	826,027	778,043

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

2022/2023 ANNUAL Budget Road Infrastructure Construction Program

	Project	Section Information	Proposed Works	Total Budget	Allocated Materials / Contracts	Wages / Plant
	Cowalleup Road	<i>SLK 6.25 - 9.45</i>	Form & gravel resheet 3kms	\$142,871	\$47,550	\$95,321
	Jacup Road North	<i>SLK 12.80 - 15.80</i>	Form & gravel resheet 3kms	\$148,705	\$47,650	\$101,055
	Marnigarup Road East	<i>SLK 3.00 - 6.00</i>	Form & gravel resheet 3kms	\$144,558	\$44,950	\$99,608
	Rabbit Proof Fence Road	<i>SLK: 7.38 - 10.38</i>	Form & gravel resheet 3kms	\$153,710	\$54,550	\$99,160
	RFDS BB Airstrip	<i>RFDS turnaround</i>	Form and seal taxiway	\$81,863	\$43,259	\$38,604
	Stock Road	<i>SLK: 0.00 - 3.60</i>	Form & gravel resheet 3kms	\$153,424	\$58,350	\$95,074
	Swimming pool carpark	<i>Carpark</i>	Reseal	\$44,599	\$43,343	\$1,256
	Moorshead Road	<i>Tobruk to Vasey Street</i>	Asphalt road surface	\$61,222	\$58,617	\$2,605
	Council Funded Construction Total			\$930,952	\$398,269	\$532,683
	Swamp Road	<i>SLK: 12.96 - 15.96</i>	Upgrade drainage & floodways, gravel sheet and seal	\$422,022	\$301,153	\$120,869
	Cuiss Road	<i>SLK: 3.0 - 6.0</i>	Widen, form and upgrade drainage	\$142,727	\$48,350	\$94,377
	Swarbrick Road (inc carpark)	<i>SLK: 0.00 - 3.99</i>	Reseal and pavement repairs (including carpark)	\$137,076	\$115,665	\$21,411
	MRWA Projects Total			\$701,825	\$465,168	\$236,657
	Bremer Bay Road	<i>SLK 1.40 - 1.93</i>	Widen shoulders and seal to install white line marking, signage and RPM's for barrier for path	\$158,957	\$156,612	\$2,345
	Doubtful Island Road	<i>SLK 12.93 - 15.93</i>	Widen, form and upgrade drainage	\$152,720	\$51,850	\$100,870
	Roads to Recovery Projects Total			\$311,677	\$208,462	\$103,215
	Total Road and Footpath Construction			\$1,944,454	\$1,071,899	\$872,555