

SHIRE OF SHARK BAY

DRAFT BUDGET 2016/2017





Annual Budget 2016/2017



Table of Contents

SECTION ONE

General Information	2-4
Statement by the President	5
Chief Executive Officer's Report	6-8
Budget Overview 2016/2017	9-21

SECTION TWO

Statutory Budget	1-34
------------------	------

SECTION THREE

CAPITAL EXPENDITURE PROGRAM

Capital Expenditure Program 2016/2017	1 - 4
---------------------------------------	-------

SUPPLEMENTARY INFORMATION

5 Year Plant Replacement Program 2015/2016 - 2019/2020	1
--	---

SECTION FOUR

Schedule of Fees and Charges	1-10
------------------------------	------

SECTION FIVE

Budget Breakdown 2016/2017	1- 17
----------------------------	-------



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.

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)

Local Industries

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

Contact Information

Address 65 – 67 Knight Terrace
Denham WA 6537

Postal Address 65 - 67 Knight Terrace
Denham WA 6537

Telephone 08 9948 1218

Fax 08 9948 1237

Email admin@sharkbay.wa.gov.au

Website www.sharkbay.wa.gov.au

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 celebrating our great lifestyle.





Annual Budget 2016/2017



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

Your Elected Members

There are three Wards in the Shire of Shark Bay and the current members as at 30 June 2016 are –

	Elected	Retires
Denham Ward		
Cr Cheryl Cowell	Shire President 2015	2019
Cr Keith Capewell	Deputy President 2015	2019
Cr Margaret Prior	2015	2019
Cr Laurence Bellottie	2013	2017
Cr Kevin Laundry	2014	2017
Useless Loop / Pastoral Ward		
Cr Brian Wake	2013	2017
Cr Greg Ridgley	2015	2019

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 case with a special electors meeting.



Annual Budget 2016/2017



Statement By The President

Cheryl Cowell
PRESIDENT





Annual Budget 2016/2017



Chief Executive Officer's Report

I have pleasure in presenting the Shire of Shark Bay Budget for the 2016/2017 financial year.

The 400 year commemoration of Dirk Hartog's landing at Cape Inscription on 25 October 2016 is a major focus of the 2016/2017 budget and \$728,580 is included in the budget to deliver this event. Council has allocated \$200,000 from its own resources with grant funding from the Premiers Office, Eventscorp and Gascoyne Development Commission contribution towards the remainder.

The planning for the 400 year commemoration event is well advanced and it is very pleasing to have support from the community towards this major event, which will in the long term contribute to the ongoing economic sustainability of the community.

The Denham Foreshore revitalisation project commenced in the 2015/2016 year and is scheduled to be finalised at the end of 2016. This is the major capital works project contained within the budget with an estimated cost of \$4.9m (\$4.74m grant funding, \$116,000 Council reserve funding).

The proposed works are to be based on the outcomes from the Foreshore and Main Street Revitalisation Community Consultation project that was undertaken throughout 2013 and adopted by Council in early 2014. It is proposed to have these works significantly completed in time for the Dirk Hartog 400 year celebrations in October 2016.

The 2016/2017 budget has been structured to undertake a reduced capital works program that is significantly more focused in comparison to previous years and continues to work on strategies to review and consolidate the Councils operating expenses.

The budget includes a provision of \$378,341, which funding has now been confirmed for the Council to improve the function of the waste disposal site and to commence a waste to landfill reduction strategy. This is fully funded from the Country Local Government Fund Regional Funding component and is joint project with the Shires of Exmouth and Carnarvon.

The Capital Road Program expenditure has received additional funding from the Roads to Recovery programs and includes improvements to Cycleway in conjunction with the Foreshore Revitalisation (\$218,389), ongoing improvements to the Useless Loop road (\$377,600), and the resealing of the Hamelin Pool road (\$90,000).

The additional \$659,800 funding through the Roads to Recovery Grant will be prioritised and allocated by Council to road projects following a full inspection and report of the current condition of all the Council road assets.



Annual Budget 2016/2017



To ensure Council works continue to be undertaken in an efficient manner the budget includes the replacement of a Prime Mover (\$265,000) upgrades to the workers camp (\$85,000) and some of Council's small vehicle fleet.

There has also been funding allocated to the ongoing footpath upgrade programme (\$50,000) and the installation of drainage infrastructure (\$40,000) around the town site. The specific footpath upgrades and installations will be considered and prioritised by the Council in line with a review of the 5 year footpath program.

An allocation of \$50,000 has been included to upgrade the Information Bay signage at the entrance to Denham. The signage and Information Bay project will be undertaken with collaboration with the Shark Bay Tourism Association.

The Council has given significant consideration to the rate income required to undertake the current functions and future aspirations of the Shire and also recognised the impact that increases in rates has on the community and budgeted for a 4.0% increase in the overall rate revenue. There has been a revaluation of properties and individual rate assessments may vary.

The increase in rate income is required to maintain parity with increases in the overall operating costs of Council business and to meet the requirements of the community in the provision of quality services, while ensuring there is funding for future development.

However the Council due to its very stable rating base relies heavily on external grant funding from the Federal Government which is distributed by the Western Australian Grants Commission to undertake Council's community obligations. The capping of the Federal Grant last year has seen no increase in this funding and there is a risk associated with funding that is dictated by Federal Government policy. The Council must endeavour to ensure the majority of its expenditure is contained with its guaranteed funding sources.

The Council must always be cognisant that the expectations of the community in regard to service delivery and the provision of new services is always increasing and any new project being considered must be costed to ensure the whole of life costs are taken into consideration and to ensure any significant rate increases are not required to fund ongoing operations.

The budget provides for a program of works and services that will give ongoing benefit to the community and is structured to consolidate and review areas of Council's operations to ensure that the services are being provided in an efficient and effective manner.

While the budget draws upon reserves to a degree there is also funding allocated to replenish the reserve balances to enable Council to fund future capital works projects.

However the ever increasing costs associated with existing services and facilities means that any planned additional services and facilities will have to be carefully managed in this and



Annual Budget 2016/2017



future budgets to ensure the ongoing operating costs of the Council do not escalate beyond the Council's ability to fund capital replacement and maintenance requirements.

I look forward to another productive year for the Shire of Shark Bay and the continued delivery of quality services and the significant improvement of infrastructure that provides benefits to the community.

Paul Anderson
CHIEF EXECUTIVE OFFICER



Annual Budget 2016/2017



BUDGET OVERVIEW

The 2016/2017 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2017. 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 and provides for an overall average increase of 4.0% in general rates, taking into consideration the valuation adjustments provided by Landgate.

Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$1,412,495. This carried forward surplus is comprised of unspent grants which will be acquitted in 2016/2017.

No surplus or deficit is budgeted for the year ending 30 June 2016.

Operating Revenue

Operating revenue for 2016/2017 sees an increase of \$4,800,286 over the 2015/2016 expected result which relates to the funding received from Royalties for Regions for the Foreshore Redevelopment.

General Purpose Funding includes General Rates and these have been set to raise total revenue of \$1,237,036. This is comprised of general rates revenue of 1,198,568 and \$38,468 for the specified area rate for the Monkey Mia Bore.

General Purpose Grants are received from the Western Australian Local Government Grants Commission and have been capped at the 2015/2016 level of \$1,873,000 for the next 2 years. These Financial Assistance Grants contribute significantly to the operations of Council and therefore no increases on the level of payment will impact on the overall funding of operations in future budgets.

Law, Order and Public Safety includes operating grants for State Emergency Services and Voluntary Bush Fire Brigade. This revenue stream is available through the Emergency Service Levy and has been estimated at \$35,000 for the 2016/2017 year.

Recreation and Culture includes grant funding of \$200,000 to assist with the replacement of the community bus and to develop walk trails.

Transport includes grant funding of \$750,000 for the Denham Boat ramp and \$3,143,604 from Royalties for Regions and Department of Transport for the Foreshore Redevelopment.



Annual Budget 2016/2017



Economic Services includes a grant of \$430,000 for the 2016 Dirk Hartog event and fees and charges of \$500,000 from Main Roads for the work done by the Shire on the Shark Bay and Monkey Mia Roads.

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 2016/2017 has increased by \$3,754,542 over the 2015/16 expected result and this is reflected in an increase in material and contracts used on the Foreshore Redevelopment project.

General Purpose Funding includes operating expenditure of \$118,973 which relates to the provision of on-line Police Licensing and costs associated with the collection of rates and overheads allocated from Governance.

Governance includes operating expenditure relating to the provision of services to members of Council of \$302,761 and governance expenditure associated with administration of the Shire of \$1,196,540 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 \$303,147 relating to the Shire's local laws, fire prevention and animal control. Included in this total is an amount of \$5,000 allocated to enable the Council to continue to contribute to the control of wild dogs program. Other Law, Order and Public Safety includes expenses relate to cyclone clean up, ranger patrols and State Emergency Services operations.

Health includes operating expenditure of \$65,372 relating to health inspection services, food quality control and support for the flying doctors service.

Housing includes operating expenditure of \$184,713 relating to the maintenance of housing accommodation for pensioners. Staff housing costs are fully allocated to other Shire functions in accordance with activity based costing principles.

Community Amenities include operating expenditure of \$620,366 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

Recreation and Culture includes operating expenditure of \$2,099,333 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.

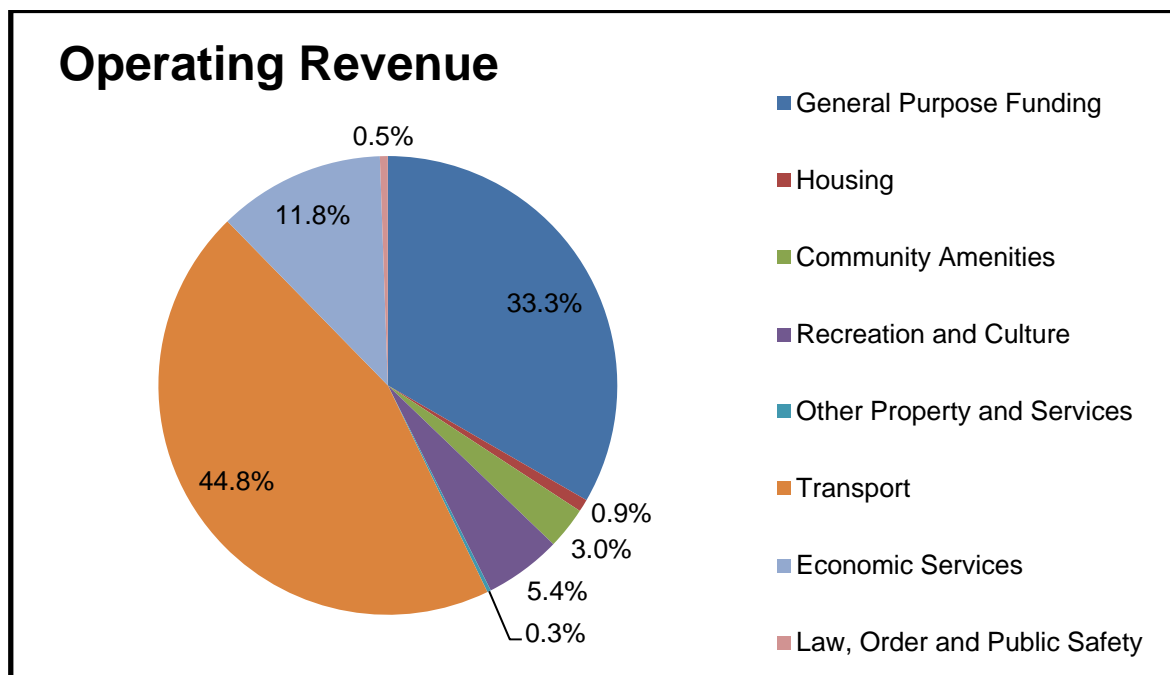
Transport includes operating expenditure of \$5,270,321 relating to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets. There has been a significant increase in this area due to the upgrade of the boat carparking area on the Foreshore.

Economic Services includes operating expenditure of \$1,773,085 relating to tourism and area promotion, community development, pest control, building services, private works, commercial rental property and caravan parks. This area has also seen an increase due to the expenditure for the 2016 Dirk Hartog celebrations.

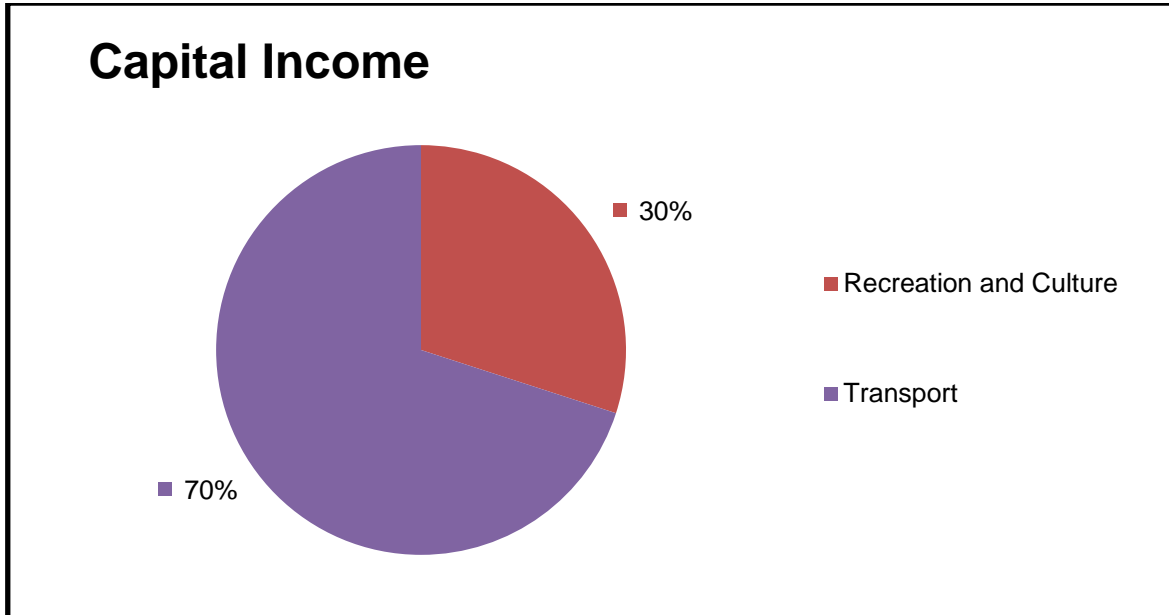
Other Property and Services includes operating expenditure of \$33,500 relating to refunded expenditures.

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

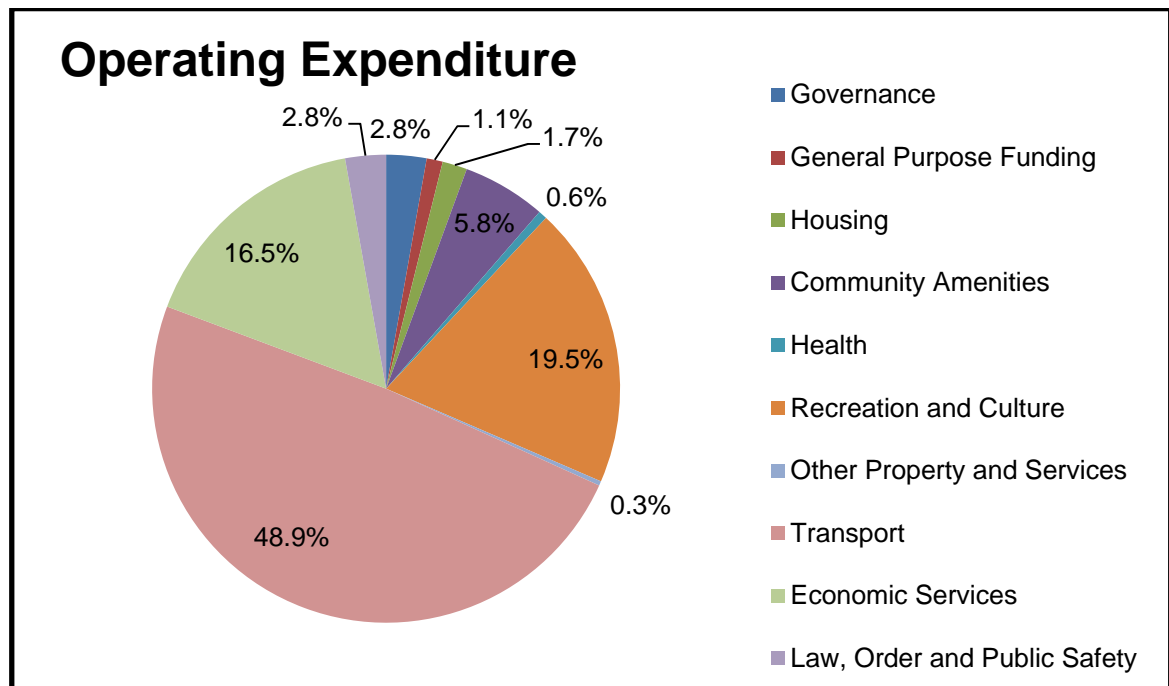
BUDGETED OPERATING REVENUE 2016/2017



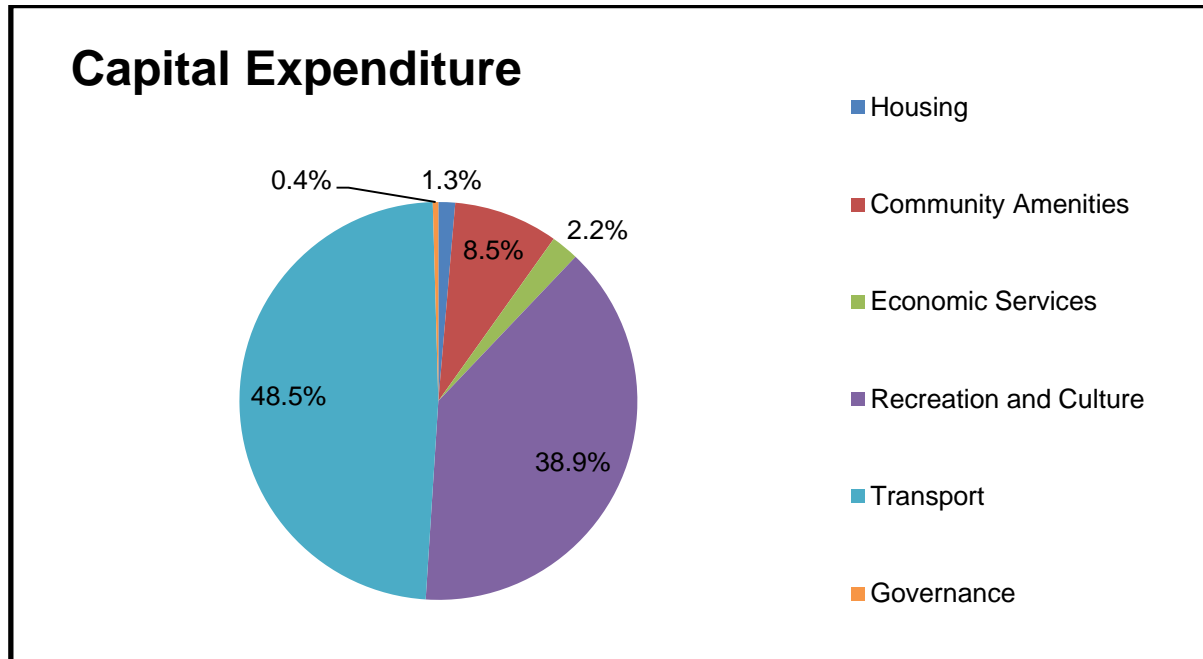
BUDGETED CAPITAL INCOME 2016/2017



BUDGETED OPERATING EXPENDITURE 2016/2017



BUDGETED CAPITAL EXPENDITURE 2016/2017



Revenue

Operating grants and subsidies are made up of Grants Commission funding of \$1,873,000; \$35,000 for SES operating, \$300,000 from Main Roads for maintenance works on the Useless Loop Road, \$3,143,604 for the boat parking area on the Foreshore and \$430,000 for the 2016 celebrations.

Non-operating grants and subsidies relate to capital projects shown in the Capital Expenditure Program in this budget package and total \$1,388,106. This funding relates to the Foreshore Redevelopment and road construction of \$971,800.

Fees and charges revenue is budgeted at \$1,201,174, which is a slight decrease over the expected result for 2015/2016. Main sources of fees and charges revenue is from private works including Main Roads private works, 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 and rental income from Shire owned housing.

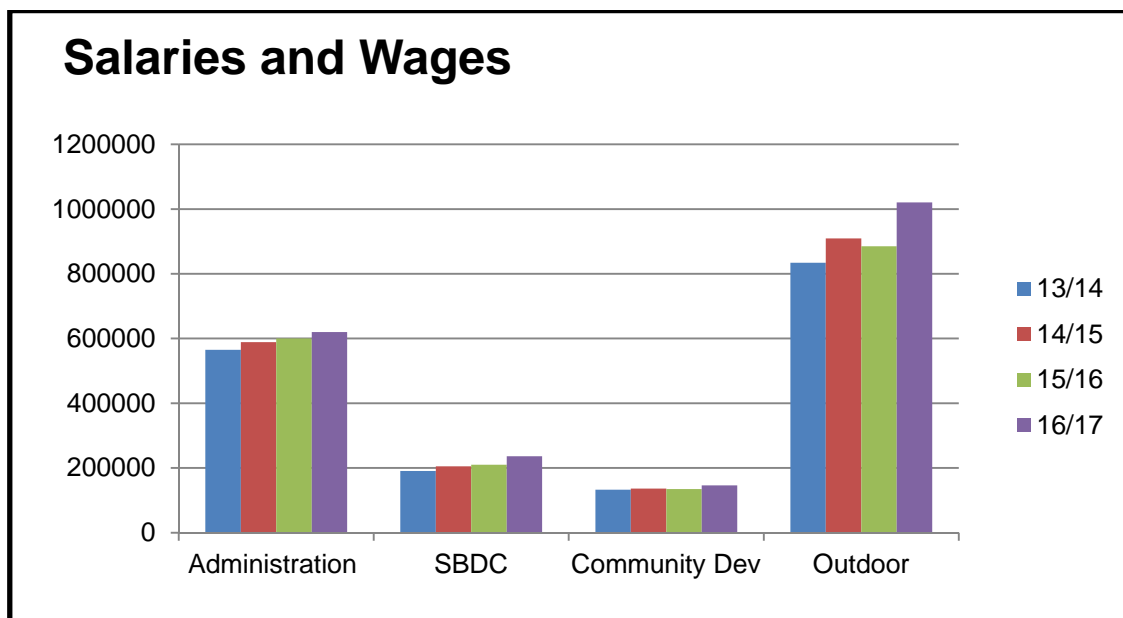
Interest earned revenue is lower than the expected result for 2015/2016 at \$68,540 and this is due to the reduction in the available cash for the Royalties for Regions grant and the reduction in the level of funds held in reserves.

Other revenue of \$217,000 comprises of commissions, rebates and reimbursements.

Expenditure

Budgeted salaries and wages for 2016/2017 are \$2,023,031 which is an increase over the 2015/2016 expected result. Staff costs have been reallocated to areas where increased activity is required to maintain levels of service. The Shark Bay World Heritage Discovery and Visitor Centre has increased hours due to the 2016 Dirk Hartog celebrations while the outdoor workforce sees an increase for the increase in maintenance of community infrastructure.

The following graph provides a breakdown of employee costs for the 2016/2017 budget with comparison to the 2013/2014 to 2015/2016 actuals.



Materials and Contracts at \$6,299,388 has increased to reflect the work on the Foreshore redevelopment.

Depreciation for the 2016/2017 year is \$1,782,700 which is slightly less than the expected result for 2015/2016. The increase is attributed to the analysis that has been undertaken on the residual values and estimated lives on major assets.

Insurance costs are budgeted to be \$160,850 which is a 7.8% increase over 2015/2016 costs and reflects the growing trend of annual insurance increases over all categories as a result of the increase in development and the upgrade of assets.

Strategic Planning

The Shire of Shark Bay four year Corporate Business Plan sets the priorities for the coming year to address the outcomes and objectives of the Shire of Shark Bay fifteen year Community Strategic Plan. The table below identifies projects that have been included in the budget for the coming year, the amount of funding allocated for the project and the strategic outcomes that the project addresses. The remaining outcomes identified in the Corporate Business Plan for actioning in the 2016/2017 financial year will be funded as part of the day to day operations on the Shire.

Project	Amount \$	Strategic Plan Outcomes Addressed
Purchase and operate jinker	200,000	1.1.1.2
Implement road program in accordance with Council's adopted Plans and budget process	1,642,400	1.2.1.1
Implement Cycle Paths plan and upgrade to Knight Terrace	218,389	1.2.1.2
Continue to implement cycle/footpath program	50,000	1.2.1.3/3.2.3.1
Implement Drainage Upgrade and Renewal Plan	40,000	1.2.1.4
Support Regional Tourism Strategy	5,000	1.4.2.1
Implement Foreshore Redevelopment Plan	4,959,600	3.2.2.1/1.5.3.1/1.5.1.1/ 2.3.2.1/1.1.1.2
Continue to implement regional waste strategy	378,341	2.1.1.1/4.2.1.2
Continue to improve and maintain staff housing	40,000	3.3.3.1
Develop an Economic Development Plan	20,000	1.1.5.1
2016 Dirk Hartog Celebrations	728,580	1.4.2.1
Pensioner Unit upgrade	20,000	3.2.1
Replace Shade Shelters - Eastern Foreshore	15,000	3.2.3
Replace Childcare Softfall	25,000	3.2.1
Replace Town Oval Bore	40,000	1.1.2
Purchase Pontoon for Foreshore	90,000	3.2.3
Upgrade Town Oval Toilets	50,000	3.2.1
Replace Community Bus	150,000	3.2.1
Museum and Art Gallery Lighting	80,000	1.1.2
Tourism and Information Bay Signage	60,000	1.4.2
Upgrade Recreation Centre	25,000	3.2.3
Continue with Old Jail and Stable Refurbishment	30,000	1.1.2
Upgrade Shire Office Carpark	20,000	1.1.6.1



Annual Budget 2016/2017



Rates

There was a revaluation for Gross Rental Value property for Shark Bay in 2015/2016. This resulted in an overall reduction in values by 4.45%. The changes to the different categories are shown in the chart below.

Category	Increase/Decrease
Residential	3.53%
Commercial	-4.63%
Industrial	-8.01%
Vacant Land	-33.25%
Miscellaneous	-14.59%
Total	-4.45%

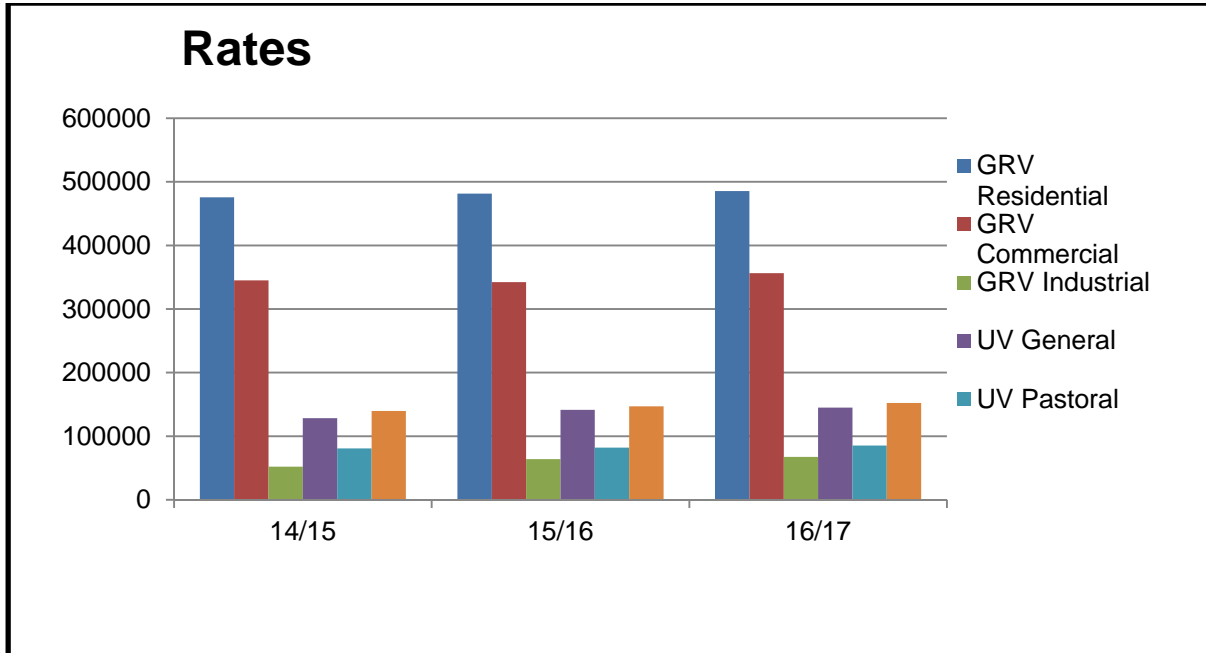
Unimproved Value (UV) rated property is re-valued each year by the Valuer General. The UV property values declined by \$8,544 in 2015/16.

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 Draft Long Term Financial Plan, the Shire of Shark Bay has budgeted to raise general rate revenue by 4% to \$1,293,145.

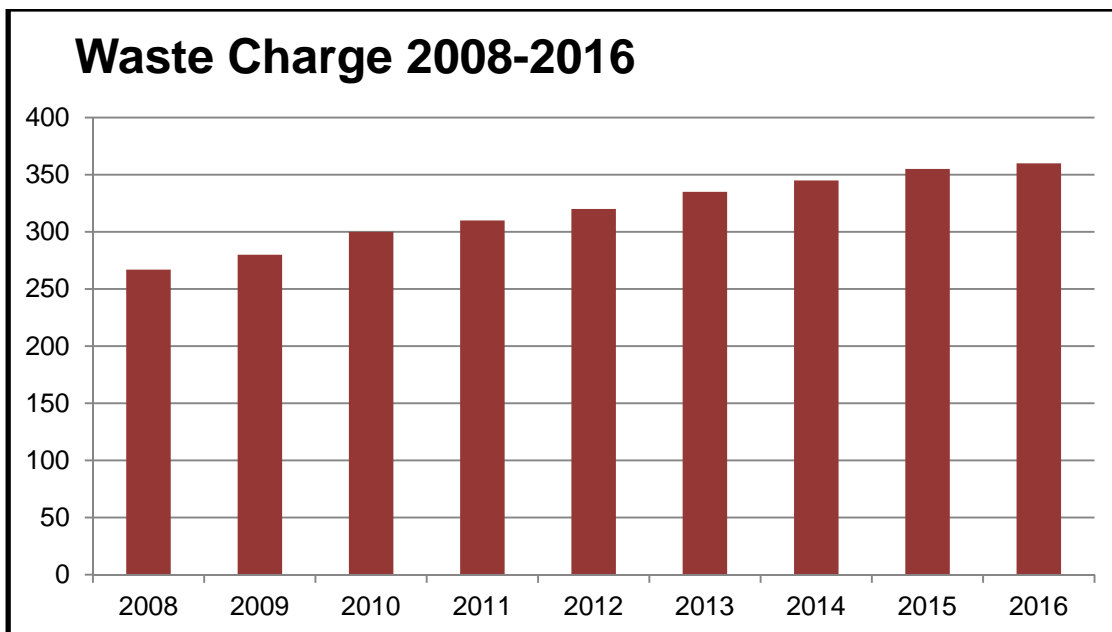
To address the increasing disparity between the Unimproved Value rate in the dollar and the Unimproved Value Pastoral rate in the dollar, the Shire of Shark Bay will provide a concession to properties in the Unimproved Value Pastoral category.

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

Rates Levied Comparison 2014/2015 to 2016/2017



Rubbish Charges





Annual Budget 2016/2017



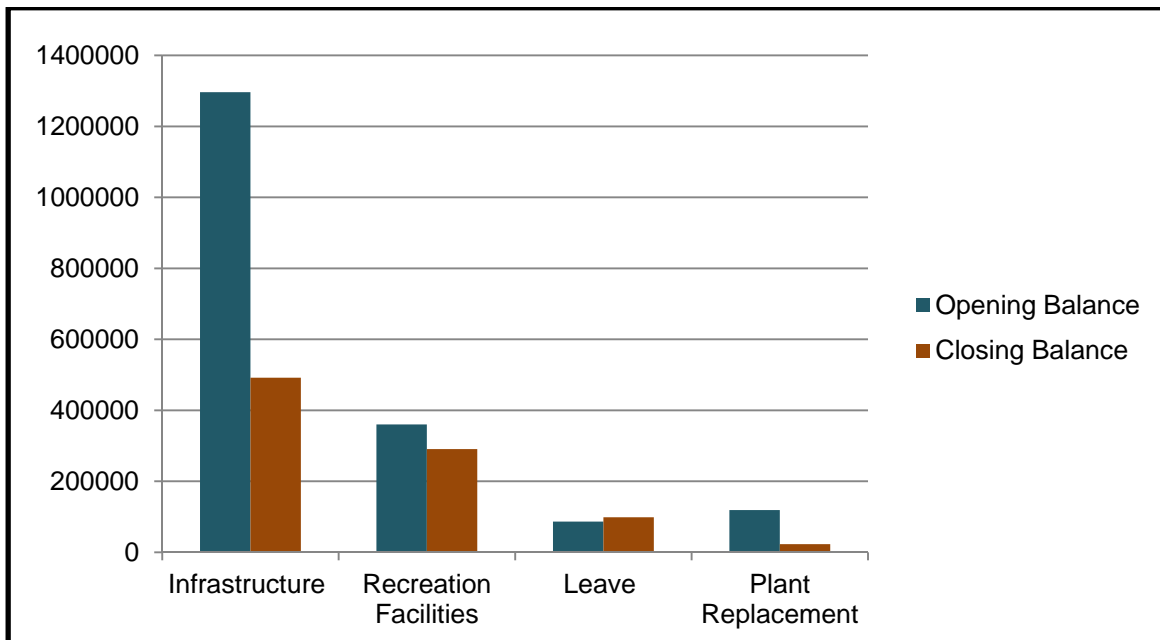
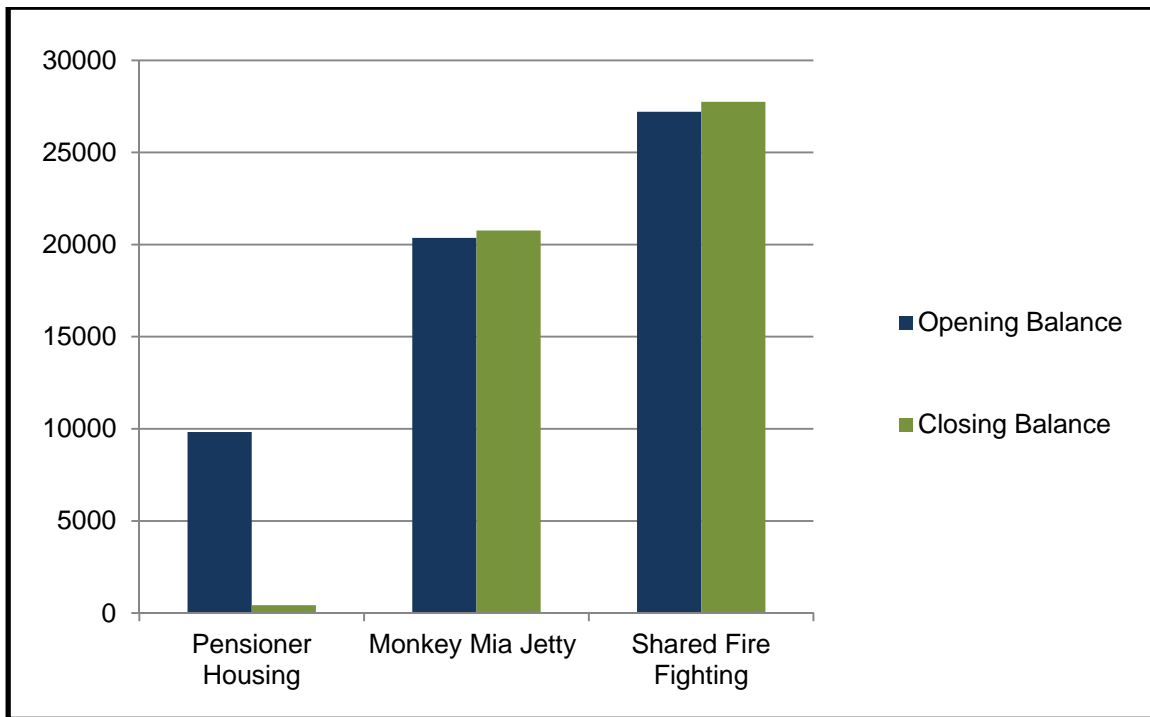
The domestic rubbish removal charge of \$360.00 per household per annum is a progression towards equitable cost recovery for the provision of its refuse disposal service. This will raise revenue of \$195,000 and will provide cost recovery for the service and contribute towards the operating costs of the refuse site. Commercial rubbish charges are budgeted to provide revenue of \$60,000, requiring an amount of \$79,261 from general revenue to meet the costs of the services and facilities for the refuse site.

Reserve Transfers

Reserve funds budgeted to be utilised in the 2016/2017 year total \$1,382,458 and includes \$886,458 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects including the Foreshore Revitalisation and community infrastructure. An amount of \$400,000 is to be drawn from the Plant Replacement Reserve to contribute towards the replacement of Council's plant and equipment. \$20,000 is to be drawn for the refurbishment of the pensioner units and \$76,000 for the upgrade of recreation facilities.

Transfers to Reserves total \$415,707 and includes interest earned on reserve balances of \$28,540, \$300,000 to the Plant Replacement Reserve, \$10,500 to the Pensioner Unit Reserve, \$10,000 to the Leave Reserve as a provision for long service leave liabilities and \$66,667 to the Infrastructure Reserve for the funding of future projects.

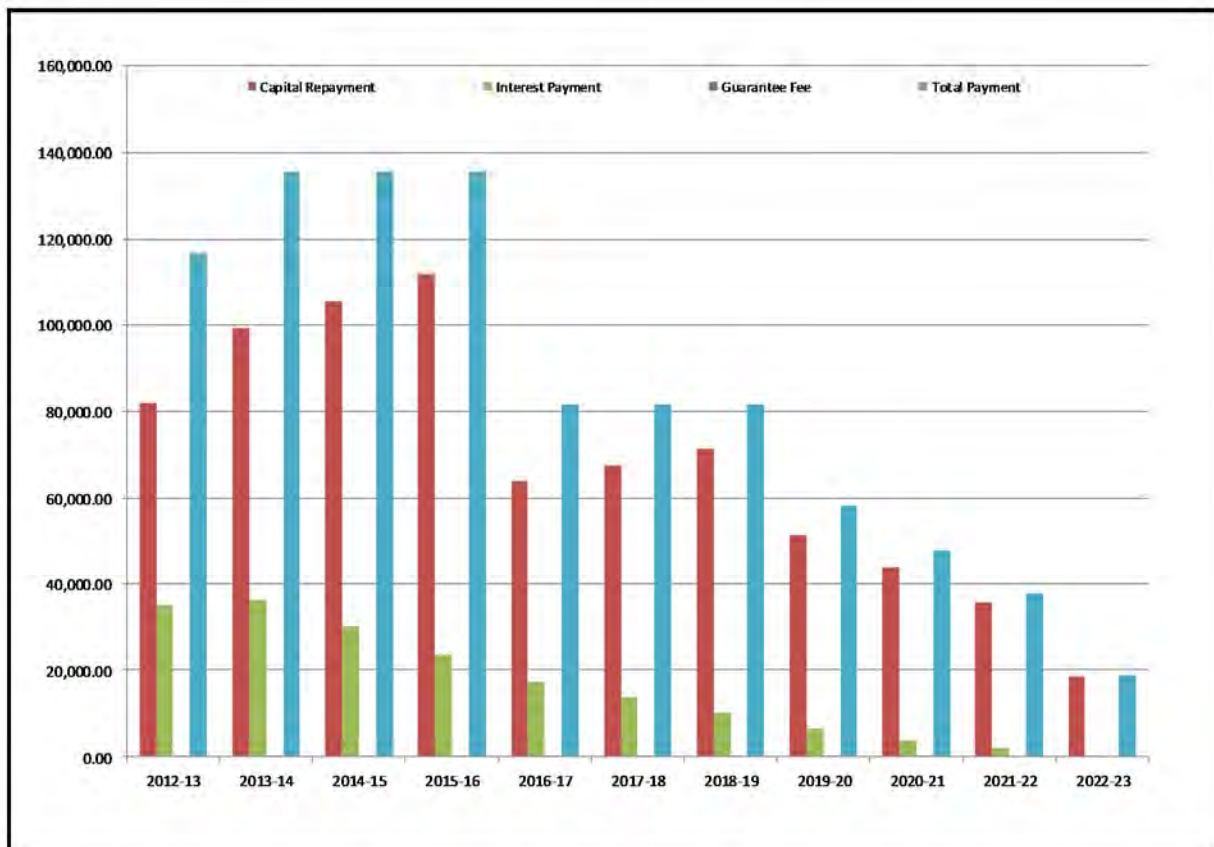
Balances of reserve funds at the beginning and end of 2016/2017 are depicted in the charts below:



Debt Management

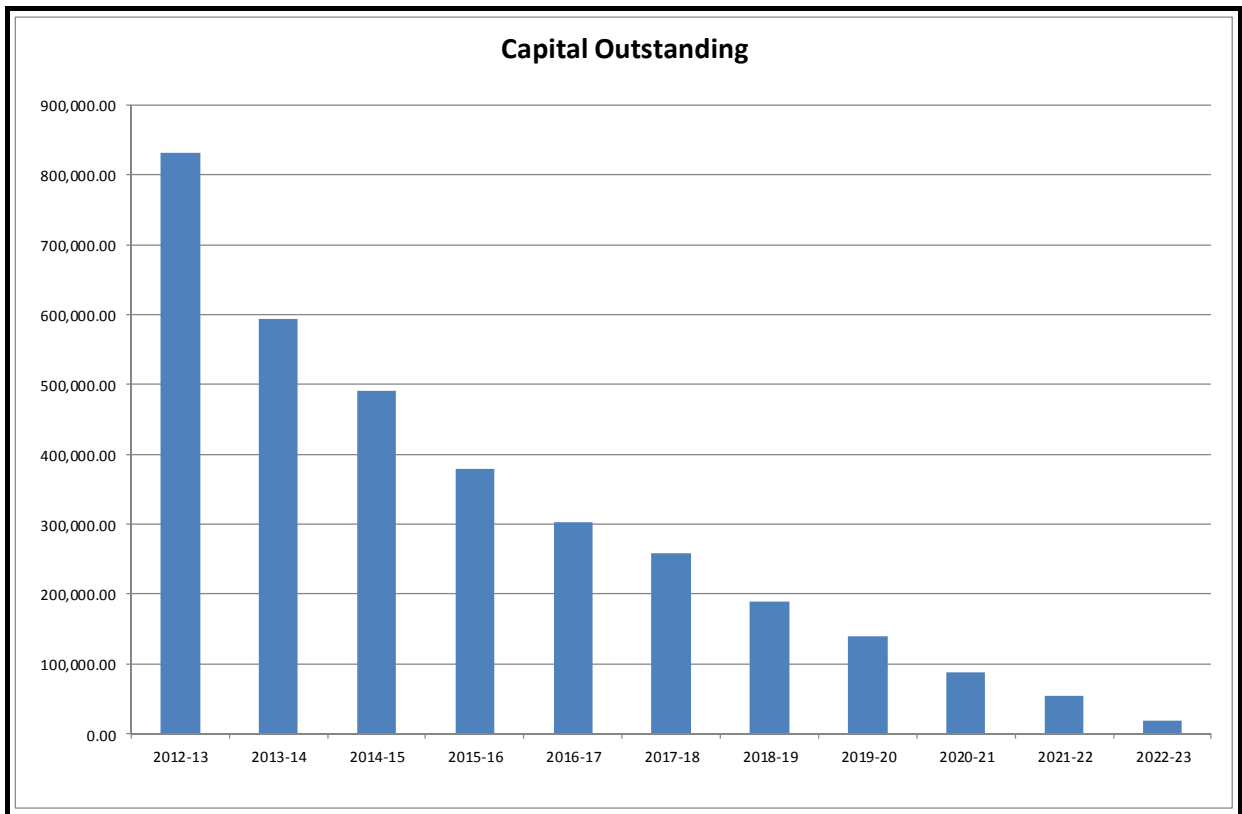
It is proposed that no new loans will be required in the 2016/2017 Budget.

The following graphs display the Shire's budgeted loan liability and principal repayments to June 2023.





Annual Budget 2016/2017



SHIRE OF SHARK BAY
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 34

**SHIRE OF SHARK BAY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,237,036	1,202,091	1,206,379
Operating grants, subsidies and contributions		6,896,734	1,942,742	2,382,428
Fees and charges	14	1,201,174	1,233,714	1,231,425
Service charges	11	0	0	0
Interest earnings	2(a)	68,540	188,320	75,694
Other revenue	2(a)	217,000	212,597	237,175
		<u>9,620,484</u>	<u>4,779,464</u>	<u>5,133,101</u>
Expenses				
Employee costs		(2,158,915)	(2,015,510)	(1,938,330)
Materials and contracts		(6,299,388)	(2,590,489)	(2,026,613)
Utility charges		(145,960)	(148,750)	(158,750)
Depreciation on non-current assets	2(a)	(1,782,700)	(1,803,083)	(2,355,680)
Interest expenses	2(a)	(17,505)	(20,447)	(20,432)
Insurance expenses		(160,850)	(149,200)	(129,668)
Other expenditure		(204,500)	(204,000)	(170,462)
		<u>(10,769,818)</u>	<u>(6,931,479)</u>	<u>(6,799,935)</u>
		(1,149,334)	(2,152,015)	(1,666,834)
Non-operating grants, subsidies and contributions		1,388,106	2,921,950	7,582,260
Profit on asset disposals	6	3,410	44,144	28,401
Loss on asset disposals	6	(6,753)	(90,550)	(27,858)
Loss on revaluation of non current assets		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		235,429	723,529	5,915,969
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>235,429</u>	<u>723,529</u>	<u>5,915,969</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

SHIRE OF SHARK BAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
Revenue (Refer Notes 1,2,8,10 to 14)		\$	\$	\$
Governance		5,000	38,863	6,250
General purpose funding		3,202,076	2,327,610	3,176,574
Law, order, public safety		52,830	91,940	93,350
Health		750	800	750
Housing		84,760	83,190	88,660
Community amenities		284,000	285,110	272,000
Recreation and culture		520,150	230,038	307,900
Transport		4,306,604	955,013	454,556
Economic services		1,130,314	732,300	727,067
Other property and services		34,000	34,600	25,000
		<u>9,620,484</u>	<u>4,779,464</u>	<u>5,152,107</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(299,681)	(222,473)	(294,590)
General purpose funding		(118,973)	(135,200)	(122,096)
Law, order, public safety		(303,147)	(401,460)	(334,324)
Health		(65,372)	(65,850)	(55,358)
Housing		(184,713)	(196,900)	(174,916)
Community amenities		(620,366)	(586,970)	(639,881)
Recreation and culture		(2,099,333)	(1,996,630)	(1,932,180)
Transport		(5,263,568)	(2,050,380)	(2,020,047)
Economic services		(1,763,660)	(1,210,597)	(1,200,117)
Other property and services		(33,500)	(44,572)	(25,000)
		<u>(10,752,313)</u>	<u>(6,911,032)</u>	<u>(6,798,509)</u>
Finance Costs (Refer Notes 2 & 9)				
Governance		(8,080)	(10,207)	(10,235)
Economic services		(9,425)	(10,240)	(10,197)
		<u>(17,505)</u>	<u>(20,447)</u>	<u>(20,432)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	0	50,000
Recreation and culture		416,306	2,032,200	6,570,000
Transport		971,800	889,750	962,260
		<u>1,388,106</u>	<u>2,921,950</u>	<u>7,582,260</u>

**SHIRE OF SHARK BAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On Disposal Of Assets (Refer Note 6)				
Transport		(3,343)	33,437	(8,852)
		<u>(3,343)</u>	<u>(46,406)</u>	<u>543</u>
Loss on Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		235,429	723,529	5,915,969
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>235,429</u>	<u>723,529</u>	<u>5,915,969</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

**SHIRE OF SHARK BAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,253,036	1,174,901	1,206,379
Operating grants, subsidies and contributions		6,896,734	2,182,473	2,089,121
Fees and charges		1,201,174	1,233,714	1,231,425
Service charges		0	0	0
Interest earnings		68,540	188,320	75,694
Goods and services tax		40,000	(40,848)	0
Other revenue		217,000	212,597	237,175
		<u>9,676,484</u>	<u>4,951,157</u>	<u>4,839,794</u>
Payments				
Employee costs		(2,106,275)	(2,043,120)	(1,893,330)
Materials and contracts		(9,891,917)	(4,415,773)	(2,120,325)
Utility charges		(145,960)	(148,750)	(158,750)
Interest expenses		(17,505)	(20,447)	(20,432)
Insurance expenses		(160,850)	(149,200)	(129,668)
Goods and services tax		0	0	0
Other expenditure		(204,500)	(201,686)	(170,462)
		<u>(12,527,007)</u>	<u>(6,978,976)</u>	<u>(4,492,967)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(2,850,523)</u>	<u>(2,027,819)</u>	<u>346,827</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(1,210,000)	(880,175)	(1,003,675)
Payments for construction of infrastructure	5	(3,242,130)	(2,956,800)	(8,861,929)
Non-operating grants, subsidies and contributions used for the development of assets		1,388,106	2,921,950	7,582,260
Proceeds from sale of plant & equipment	6	115,000	240,000	206,000
Net cash provided by (used in) investing activities		<u>(2,949,024)</u>	<u>(675,025)</u>	<u>(2,077,344)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(63,588)	(111,745)	(111,745)
Net cash provided by (used in) financing activities		<u>(63,588)</u>	<u>(111,745)</u>	<u>(111,745)</u>
Net increase (decrease) in cash held		(5,863,135)	(2,814,589)	(1,842,262)
Cash at beginning of year		<u>7,184,918</u>	<u>9,999,507</u>	<u>3,004,608</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,321,783</u></u>	<u><u>7,184,918</u></u>	<u><u>1,162,346</u></u>

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

**SHIRE OF SHARK BAY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,412,495	2,432,569	657,981
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		5,000	45,620	12,605
General purpose funding		2,003,508	1,163,987	2,008,663
Law, order, public safety		52,830	91,940	93,350
Health		750	800	750
Housing		84,760	83,190	88,660
Community amenities		284,000	285,110	272,000
Recreation and culture		520,150	230,038	307,900
Transport		4,310,014	992,400	454,556
Economic services		1,130,314	732,300	730,107
Other property and services		34,000	34,600	25,000
		<u>8,425,326</u>	<u>3,659,985</u>	<u>3,993,591</u>
Expenditure from operating activities	1,2			
Governance		(307,761)	(312,680)	(304,825)
General purpose funding		(118,973)	(135,200)	(122,096)
Law, order, public safety		(303,147)	(401,460)	(334,324)
Health		(65,372)	(65,850)	(55,358)
Housing		(184,713)	(196,900)	(174,916)
Community amenities		(620,366)	(586,970)	(639,881)
Recreation and culture		(2,099,333)	(2,003,230)	(1,932,180)
Transport		(5,270,321)	(2,054,330)	(2,028,899)
Economic services		(1,773,085)	(1,220,837)	(1,210,314)
Other property and services		(33,500)	(44,572)	(25,000)
		<u>(10,776,571)</u>	<u>(7,022,029)</u>	<u>(6,827,793)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	3,343	46,406	(543)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	1,782,700	1,803,083	2,355,680
Amount attributable to operating activities		847,293	920,014	178,916
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,388,106	2,921,950	7,582,260
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(1,210,000)	(880,175)	(1,003,675)
Purchase and construction of infrastructure	5	(3,242,130)	(2,956,800)	(8,861,929)
Proceeds from disposal of assets	6	115,000	240,000	206,000
Amount attributable to investing activities		<u>(2,949,024)</u>	<u>(675,025)</u>	<u>(2,077,344)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(63,588)	(111,745)	(111,745)
Proceeds from new debentures	7	0	0	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(415,707)	(848,533)	(519,027)
Transfers from cash backed reserves (restricted assets)	9	1,382,458	964,161	1,361,289
Amount attributable to financing activities		<u>903,163</u>	<u>3,883</u>	<u>730,517</u>
Budgeted deficiency before general rates		<u>(1,198,568)</u>	<u>248,872</u>	<u>(1,167,911)</u>
Estimated amount to be raised from general rates	8	1,198,568	1,163,623	1,167,911
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>1,412,495</u>	<u>0</u>

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

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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 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 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) 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.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 4 - Net Current Assets.

(h) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) 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.

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

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

Buildings		10 to 50 years
Furniture and Equipment		5 to 10 years
Plant and Equipment		5 to 10 years
Heritage		25 to 100 years
Sealed Roads and Streets		
- Subgrade		Not Depreciated
- Pavement		80 to 100 years
- Seal	Bituminous Seals	15 to 22 years
	Asphalt Surfaces	30 years
Formed Roads (Unsealed)		
- Subgrade		Not Depreciated
- Pavement		18 years
Footpaths		40 to 80 years
Drainage Systems		
- Drains and Kerbs		20 to 60 years
- Culverts		60 years
- Pipes		80 years
- Pits		60 years

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) 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.

(o) 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.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 or 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 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Shire has a 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	25,000	32,321	30,000
Other services	33,000	27,000	25,000
Depreciation By Program			
Governance	12,000	23,384	64,970
General purpose funding	0	0	0
Law, order, public safety	51,200	50,908	60,100
Housing	115,100	114,387	74,405
Community amenities	24,000	23,962	25,600
Recreation and culture	686,100	682,365	631,250
Transport	417,300	424,189	1,039,355
Economic services	77,000	75,934	90,000
Other property and services	400,000	407,954	370,000
	<u>1,782,700</u>	<u>1,803,083</u>	<u>2,355,680</u>
Depreciation By Asset Class			
Land and buildings	550,100	546,396	654,905
Furniture and equipment	137,500	150,322	67,020
Plant and equipment	445,200	452,977	455,355
Heritage	32,100	31,145	40,500
Roads	235,000	232,189	770,000
Footpaths	36,000	33,797	28,000
Drainage	38,000	38,000	6,500
Public Facilities	297,000	306,542	205,900
Town Streets	3,000	2,972	120,000
Streetscapes	8,800	8,743	7,500
	<u>1,782,700</u>	<u>1,803,083</u>	<u>2,355,680</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	17,505	20,447	20,432
	<u>17,505</u>	<u>20,447</u>	<u>20,432</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	28,540	42,320	41,294
- Other funds	35,000	140,000	30,000
Other interest revenue (<i>refer note 12</i>)	5,000	6,000	4,400
	<u>68,540</u>	<u>188,320</u>	<u>75,694</u>
(iii) Other Revenue			
Reimbursements and recoveries	24,000	125,597	68,775
Other	193,000	87,000	168,400
	<u>217,000</u>	<u>212,597</u>	<u>237,175</u>

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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.

COMMUNITY VISION

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

Council operations as disclosed in this budget encompass the following service orientated activities and programs

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

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

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Health inspection services, food quality control and mosquito control.

HOUSING

Objective:

To provide and maintain housing for the elderly and staff.

Activities:

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

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing

Activities:

Tourism, community development, building services and private works.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overhead operating accounts.

Activities:

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 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	368,657	518,065	131,700
Cash - restricted	953,126	6,666,853	1,030,646
	<u>1,321,783</u>	<u>7,184,918</u>	<u>1,162,346</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	98,602	86,502	139,651
Plant Replacement Reserve	22,946	118,946	63,802
Infrastructure Reserve	491,835	1,296,626	437,265
Pensioner Unit Reserve	424	9,824	10,409
Recreation Facility Replacement/Upgrade	290,806	360,406	331,700
Monkey Mia Jetty Reserve	20,766	20,366	20,415
Shared Fire Fighting System Reserve	27,747	27,207	27,404
	<u>953,126</u>	<u>1,919,877</u>	<u>1,030,646</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	235,429	723,529	5,915,969
Depreciation	1,782,700	1,803,083	2,355,680
(Profit)/loss on sale of asset	3,343	46,406	(543)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	56,000	174,007	(293,307)
(Increase)/decrease in inventories	0	10,379	0
Increase/(decrease) in payables	(3,547,529)	(1,835,663)	(93,712)
Increase/(decrease) in employee provisions	7,640	(27,610)	45,000
Grants/contributions for the development of assets	(1,388,106)	(2,921,950)	(7,582,260)
Net Cash from Operating Activities	<u>(2,850,523)</u>	<u>(2,027,819)</u>	<u>346,827</u>

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) 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	10,000	10,000	10,000
Credit card balance at balance date	(2,500)	(2,500)	(5,000)
Total Amount of Credit Unused	<u>57,500</u>	<u>57,500</u>	<u>55,000</u>
Loan Facilities			
Loan facilities in use at balance date	<u>301,059</u>	<u>364,647</u>	<u>364,647</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	368,657	518,065
Cash - restricted reserves	3(a)	953,126	6,666,853
Receivables		290,000	348,000
Inventories		100,000	100,000
		<u>1,711,783</u>	<u>7,632,918</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(563,657)	(4,111,500)
Short term borrowings		0	0
Long term borrowings		(66,998)	(63,588)
Provisions		(195,000)	(189,046)
		<u>(825,655)</u>	<u>(4,364,134)</u>

Unadjusted net current assets

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(953,126)	(1,919,877)
Add: Current portion of debentures		66,998	63,588

Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>1,412,495</u></u>
--	--	-----------------	-------------------------

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program						2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$		
<i>Property, Plant and Equipment</i>								
Land and buildings	20,000	60,000		215,000	10,000		305,000	163,200
Furniture and equipment				10,000			10,000	12,475
Plant and equipment				150,000	715,000		865,000	684,500
Heritage Assets				30,000			30,000	20,000
	20,000	60,000	0	405,000	725,000	0	1,210,000	880,175
<i>Infrastructure</i>								
Roads					1,127,400		1,127,400	556,400
Footpaths					50,000		50,000	50,000
Drainage					40,000		40,000	40,000
Streetscapes						60,000	60,000	3,700
Town Streets					218,389		218,389	353,000
Public Facilities			378,341	1,328,000		40,000	1,746,341	1,953,700
	0	0	378,341	1,328,000	1,435,789	100,000	3,242,130	2,956,800
Total Acquisitions	20,000	60,000	378,341	1,733,000	2,160,789	100,000	4,452,130	3,836,975

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

- plant replacement programme

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

6. DISPOSAL OF ASSETS

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

By Program	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Transport				
Powerstar Primemover	50,000	50,000	0	0
Toyota Hilux 4x4	28,718	25,000		(3,718)
Toyota Dual Cab Utility	23,035	20,000		(3,035)
Ford Ranger Utility	16,590	20,000	3,410	0
	118,343	115,000	3,410	(6,753)

By Class	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Plant and Equipment				
Powerstar Primemover	50,000	50,000	0	0
Toyota Hilux 4x4	28,718	25,000		(3,718)
Toyota Dual Cab Utility	23,035	20,000		(3,035)
Ford Ranger Utility	16,590	20,000	3,410	0
	118,343	115,000	3,410	(6,753)
	118,343	115,000	3,410	(6,753)

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Economic services								
Loan 48 McCleary Property	0	0	0	27,749	0	0	0	530
Loan 57 Monkey Mia Bore	222,287	0	28,057	26,952	194,230	222,287	9,425	9,710
Other property and services								
Loan 48 Shire Offices	0	0	0	23,638	0	0	0	452
Loan 53 Staff Housing	62,945	0	19,659	18,444	43,286	62,945	3,200	4,318
Loan 56 Staff Housing	79,415	0	15,872	14,962	63,543	79,415	4,880	5,437
	364,647	0	63,588	111,745	301,059	364,647	17,505	20,447

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2016/17

There are no new loans budgeted for in 2016/17.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$50,000 with the BankWest does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential General Rate							
GRV Residential	0.092319	299	3,595,145	331,900		331,900	290,000
GRV Residential Vacant	0.092319	18	345,894	31,933		31,933	53,750
GRV Commercial	0.094872	43	2,041,029	193,637		193,637	185,000
GRV Industrial/Residential	0.102160	44	610,127	62,331		62,331	59,000
GRV Industrial/Residential Vacant	0.092315	2	17,100	1,579		1,579	1,100
GRV Rural Commercial	0.095949	5	304,200	29,188		29,188	28,100
GRV Rural Resort	0.101279	2	1,112,800	112,703		112,703	108,370
UV General	0.190448	6	739,348	140,807	1,000	141,807	135,400
UV Mining	0.259757	1	21,367	5,550		5,550	4,180
UV Pastoral	0.130428	12	654,760	85,399		85,399	82,100
UV Exploration	0.249757	9	581,262	145,174		145,174	139,600
Sub-Totals		441	10,023,032	1,140,200	1,000	1,141,200	1,086,600
Minimum	Minimum \$						
GRV Residential	800	67		53,600		53,600	64,800
GRV Residential Vacant	800	85		68,000		68,000	72,800
GRV Commercial	800	26		20,800		20,800	20,800
GRV Industrial/Residential	800	4		3,200		3,200	3,200
GRV Industrial/Residential Vacant	500	1		500		500	800
GRV Rural Commercial	800	0		0		0	0
GRV Rural Resort	800	0		0		0	0
UV General	835	5		4,175		4,175	6,000
UV Mining	835	1		835		835	2,400
UV Pastoral	835	0		0		0	0
UV Exploration	835	1		835		835	800
Sub-Totals		190	0	151,945	0	151,945	171,600
Concessions (Note 13)						(94,577)	(94,577)
Total amount raised from General Rates						1,198,568	1,163,623
Specified Area Rate (Note 10)						38,468	38,468
Total Rates						1,237,036	1,202,091

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 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 the Local Government services/facilities.

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.	The rate reflects the level of contribution by vacant land for basic services and infrastructure.	Undeveloped residential areas require the same level of
GRV Commercial	This category is applied to properties with a commercial land use.	The 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/Residential	This category is applied to all properties with an industrial land use which has the capacity for a caretaker's residence and is located in the industrial	The 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.

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

Description	Characteristics	Objects	Reasons
GRV Industrial/Residential Vacant	This category is applied to all properties with an industrial land use which have not been developed.	The 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.	The rate reflects the level of infrastructure and services provided 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.	The rate reflects the level of infrastructure and services provided 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 all properties which do not fall into one of the other UV categories and includes all unimproved vacant land.	The rate reflects the contribution to built infrastructure.	Unimproved Value properties require infrastructure to assist with the generation of income.
Unimproved Value Mining	This category applies to mining tenement leases.	The rate reflects the contribution by mining to the maintenance of the Shire's assets and services.	Mining properties utilise the Council's assets and services in generating income.
Unimproved Value Pastoral	This category applies to all pastoral properties.	The rate reflects the contribution by pastoral properties to the facilities that are available for use by these properties.	Pastoral properties utilise the Council's assets and services in generating income.
Unimproved Value Exploration	This category applies to mining exploration and applies until the exploration moves to the establishment of mining activities.	The rate reflects the contribution to the maintenance of the Council's assets and services.	Exploration properties generally do not utilise the Council infrastructure and services on an ongoing basis but utilise these intensively for short periods.

Differential Minimum Payment

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

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Reserve	86,502	12,100	0	98,602	126,569	3,000	(43,067)	86,502	126,489	13,162	0	139,651
Plant Replacement Reserve	118,946	304,000	(400,000)	22,946	152,854	404,000	(437,908)	118,946	152,977	403,825	(493,000)	63,802
Infrastructure Reserve	1,296,626	81,667	(886,458)	491,835	1,279,924	421,213	(404,511)	1,296,626	1,175,218	81,661	(819,614)	437,265
Pensioner Unit Reserve	9,824	10,600	(20,000)	424	28,049	10,450	(28,675)	9,824	28,375	10,709	(28,675)	10,409
Recreation Facility Replacement/Upgrade	360,406	6,400	(76,000)	290,806	401,656	8,750	(50,000)	360,406	343,195	8,505	(20,000)	331,700
Monkey Mia Jetty Reserve	20,366	400	0	20,766	19,866	500	0	20,366	19,917	498	0	20,415
Shared Fire Fighting System Reserve	27,207	540	0	27,747	26,587	620	0	27,207	26,737	667	0	27,404
	1,919,877	415,707	(1,382,458)	953,126	2,035,505	848,533	(964,161)	1,919,877	1,872,908	519,027	(1,361,289)	1,030,646

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

Purpose of the Reserve

Leave Reserve	To be used for the provision of employees' long service leave.
Plant Replacement Reserve	To be used for the purchase of major plant and equipment.
Infrastructure Reserve	To be used to fund the future replacement and construction of infrastructure in the Shire.
Pensioner Unit Reserve	To be used to fund the replacement and major maintenance of the pensioner units.
Recreation Facility Replacement/Upgrade	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
Monkey Mia Jetty Reserve	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
Shared Fire Fighting System Reserve	Shared with the Department of Parks and Wildlife and to be used to fund the future system replacement.

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Specified Area Rate	Basis of Valuation	Rate in \$	Rateable Value \$	2016/17 Budgeted Specified Area Rate Revenue \$	2016/17 Interim Specified Area Rate Revenue \$	2016/17 Back Specified Area Rate Revenue \$	2016/17 Total Specified Area Rate Revenue \$	2015/16 Actual Revenue \$
Monkey Mia Bore Replacement	GRV	3.4569	1,112,800	38,468	0	0	38,468	38,468
			1,112,800	38,468	0	0	38,468	38,468

Specified Area Rate	Purpose of the Rate	Area or properties rate is to be imposed on	Budgeted Rate Applied to Costs \$	Budgeted Rate Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$
Monkey Mia Bore Replacement	The specified area rate is designated for the repayment of the principle and interest of the loan funds utilised for the replacement of the bore at Monkey Mia.	Monkey Mia	38,468	0	0
			38,468	0	0

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

No service charges have been imposed in the 2016/17 budget.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Single Payment	9 September 2016			11%
Two Instalments	9 September 2016	10.00	5.50%	11%
	18 November 2016	10.00	5.50%	11%
Four Instalments	9 September 2016	10.00	5.50%	11%
	18 November 2016	10.00	5.50%	11%
	27 January 2017	10.00	5.50%	11%
	7 April 2017	10.00	5.50%	11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	3,500	3,470
Instalment Plan Interest Earned	0	0
Unpaid Rates Interest Earned	5,000	6,000
	8,500	9,470

SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General Rate	Concession	45,478	45,478	45,478	UV Pastoral	To address the disparity between UV rates.	To provide equitable rates for properties in this category.
General Rate	Concession	49,099	49,099	49,099	UV Exploration	To address inequalities of the valuation system.	To recognise that these properties are not in the production phase.
General Rate	Waiver	100%	3,200	3,200	Australian Wildlife Conservancy Faure Island - Landing only	To address anomalies in valuation system	To recognise the use of the land as a landing point.
			97,777	97,777			

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

14. FEES & CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Governance	0	30
General purpose funding	4,500	4,650
Law, order, public safety	5,700	7,030
Health	750	800
Education and welfare	0	0
Housing	84,760	77,930
Community amenities	284,000	295,780
Recreation and culture	165,150	173,420
Transport	6,000	31,700
Economic services	650,314	642,374
Other property and services	0	0
	<u>1,201,174</u>	<u>1,233,714</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	45,500	45,000
Mayor/President's allowance	12,000	11,800
Deputy Mayor/President's allowance	3,000	3,000
Travelling expenses	3,000	2,500
Telecommunications allowance	15,000	15,000
	<u>78,500</u>	<u>77,300</u>

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
BCITF Levy	0	1,300	(1,300)	0
Library Card Bond	200	500	(500)	200
Kerb/Footpath Deposit	2,300	2,000	(2,000)	2,300
Marquee Deposit	0	700	(700)	0
Key Bond	2,270	1,600	(1,600)	2,270
Police Licensing	5,226	273,270	(275,200)	3,296
Sunter Place Recreation Reserve	95,343	1,430	(96,773)	0
Bookeasy Sales	0	494,255	(494,255)	0
Building Licence Levy	0	2,000	(2,000)	0
	<u>105,339</u>	<u>777,055</u>	<u>(874,328)</u>	<u>8,066</u>

**SHIRE OF SHARK BAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2016/17.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

19. INTERESTS IN JOINT ARRANGEMENTS

Council will not have any interest in joint arrangements in 2016/17.



SHIRE OF SHARK BAY

Capital Expenditure Program 2016/2017



SHIRE OF SHARK BAY

CAPITAL EXPENDITURE PROGRAM 2016-17

				EXPENDITURE			FUNDING					
		STRATEGIC PLAN REFERENCE	\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
GOVERNANCE												
Land Improvements												
	Admin Office Carpark	1.1.2	20,000	20,000					20,000			20,000
			20,000	20,000	-	-	-	-	20,000	-	-	20,000
<i>Total Governance</i>			20,000	20,000	-	-	-	-	20,000	-	-	20,000
HOUSING												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Buildings												
	Staff Housing Capital Works	1.1.2	40,000	40,000					40,000			40,000
	Pensioner Units Capital Works	1.1.3	20,000	20,000					20,000		-	20,000
			60,000	60,000	-	-	-	-	60,000	-	-	60,000
<i>Total Housing</i>			60,000	60,000	-	-	-	-	60,000	-	-	60,000
COMMUNITY AMENITIES												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Infrastructure Assets - Public Facilities												
	Refuse Tip and Recycling	2.1.1	378,341		378,341	-				378,341	-	378,341
			378,341	-	378,341	-	-	-	-	378,341	-	378,341
<i>Total Community Amenities</i>			378,341	-	378,341	-	-	-	-	378,341	-	378,341

RECREATION AND CULTURE												
			EXPENDITURE			FUNDING						
<i>Infrastructure Assets - Public Facilities</i>			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Recreation Grounds	3.2.1	52,000	52,000		-			-	52,000	-	52,000
	Foreshore Revitalisation - Town Centre/Gordon Peters Park	3.2.2	1,025,000	1,025,000		908,542			116,458			1,025,000
	Foreshore Revitalisation - Project Management	3.2.2	100,000	100,000					100,000			100,000
	Beach Access Ramp	3.2.2	40,000	40,000		40,000						40,000
	Replace Shade Shelters - Eastern Foreshore	3.2.2	15,000	15,000					15,000			15,000
	Town Oval Bore	2.2.1	40,000	40,000	-				40,000		-	40,000
	Cricket Practice Nets	3.2.3	6,000	6,000					6,000			6,000
	Pontoon	3.2.2	90,000	90,000				90,000				90,000
	Childcare Centre Softfall	3.2.3	25,000	25,000		-			25,000			25,000
			1,393,000	1,393,000	-	948,542	-	90,000	302,458	52,000	-	1,393,000
Buildings												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Denham Town Hall	3.2.1	30,000	30,000					30,000		-	30,000
	Discovery Centre - Emergency Power	1.1.2	5,000	5,000					5,000			5,000
	Town Oval Toilets	3.2.1	50,000	50,000					50,000			50,000
	Recreation Centre signage	1.1.2	20,000	20,000					20,000			20,000
	Recreation Centre - 3 phase power	1.1.2	5,000	5,000					5,000			5,000
			110,000	110,000	-	-	-	-	110,000	-	-	110,000
Furniture and Office Equipment												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Discovery centre - Furniture & Fittings	1.1.2	10,000	10,000							10,000	10,000
			10,000	10,000	-	-	-	-	-	-	10,000	10,000
Plant and Equipment												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Community Bus	3.2.3	150,000	150,000		150,000	-		-		-	150,000
			150,000	150,000	-	150,000	-	-	-	-	-	150,000
Heritage Assets												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Refurbishment of Old Jail and Stables	2.2.2	30,000	30,000					30,000			30,000
	Museum and Art Gallery Lighting		80,000	80,000					80,000			80,000
			110,000	110,000	-	-	-	-	110,000	-	-	110,000
Total Recreation and Culture			1,773,000	1,773,000	-	1,098,542	-	90,000	522,458	52,000	10,000	1,773,000

TRANSPORT												
			EXPENDITURE			FUNDING						
<i>Plant and Equipment</i>			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Camp Upgrades	1.2.1	85,000	85,000					85,000			85,000
	Prime Mover	1.2.1	265,000	265,000			50,000		215,000		-	265,000
	Major Plant Items	1.2.1	20,000	20,000					20,000		-	20,000
	Dual Cab Ute - Works Manager	1.2.1	52,000	52,000			25,000		27,000		-	52,000
	Dual Cab Ute - Town	1.2.1	48,000	48,000			20,000		28,000		-	48,000
	Single Cab Ute - Town	1.2.1	45,000	45,000			20,000		25,000		-	45,000
	Boat Jinker	1.5.1	200,000	200,000					200,000		-	200,000
			715,000	715,000	-	-	115,000	-	600,000	-	-	715,000
Buildings												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Depot - New Ablution	1.1.2	10,000	10,000					10,000			10,000
			10,000	10,000	-	-	-	-	10,000	-		10,000
Infrastructure Assets - Roads												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Nanga Road - RRG 16/17	1.2.1	90,000	90,000		60,000					30,000	90,000
	Useless Loop Road - RRG 16/17	1.2.1	377,600	377,600		251,741				-	125,859	377,600
	Road Projects R2R 16/17	1.2.1	659,800	659,800		659,800						659,800
	Cycle Ways Foreshore - R2R 15/16	1.5.1	218,389	218,389		218,389						218,389
			1,345,789	1,345,789	-	1,189,930	-	-	-	-	155,859	1,345,789
Infrastructure Assets - Footpaths												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Footpath Upgrades	1.1.2	50,000						50,000		-	50,000
			50,000	-	-	-	-	-	50,000	-		50,000
Infrastructure Assets - Drainage/Culverts												
			\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
	Drainage Upgrades	1.1.2	40,000	40,000					40,000		-	40,000
			40,000	40,000	-	-	-	-	40,000	-		40,000
Total Transport			2,160,789	2,110,789	-	1,189,930	115,000	-	700,000	-	155,859	2,160,789

ECONOMIC SERVICES												
				EXPENDITURE			FUNDING					
		\$	RENEWAL	UPGRADE	GRANTS	PROCEEDS SALE OF ASSETS	TRUST	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
Infrastructure Assets - Public Facilities												
	Overlander - Relocation of Solar Lights	1.4.2	10,000	10,000				10,000			10,000	
	Tourism and Information Bay Signage	1.4.2	50,000	50,000	-			50,000			50,000	
			60,000	60,000	-	-	-	60,000	-	-	60,000	
Total Economic Services			60,000	60,000	-	-	-	60,000	-	-	60,000	
Total Asset Acquisition			4,452,130	4,023,789	378,341	2,288,472	115,000	90,000	1,362,458	430,341	165,859	4,452,130



SHIRE OF SHARK BAY

Supplementary Information 2016/2017



Shire of Shark Bay

5 Year Plant Replacement Program 2016/17 - 2020/21

Type	2016/17			2017/18			2018/19			2019/20			2020/21		
	Gross \$	Trade \$	Net \$	Gross \$	Trade \$	Net \$	Gross \$	Trade \$	Net \$	Gross \$	Trade \$	Net \$	Gross \$	Trade \$	Net \$
Major Plant															
Water Tanker										120,000	30,000	90,000	120,000	30,000	90,000
3 Ton Town Truck													55,000	15,000	40,000
Dual Cab Truck 5t							120,000	30,000	90,000						
Camp Upgrades	85,000	0	85,000												
Prime Mover	265,000	50,000	215,000							280,000	40,000	240,000			
Volvo Front End Loader L70E													280,000	70,000	210,000
Multi Tyred Rubber Roller				150,000	30,000	120,000									
Community Bus															
Excavator				225,000	70,000	155,000									
Town Loader							200,000	35,000	165,000						
Ride On Lawn Mower							45,000	5,000	40,000						
Major Plant Items	20,000	0	20,000	20,000		20,000	20,000		20,000	20,000		20,000	20,000		20,000
Vehicles															
CEO Vehicle				74,000	46,000	28,000				77,000	48,000	29,000			
EMFA Vehicle				45,000	28,000	17,000				45,000	28,000	17,000			
EMTCED Vehicle				45,000	28,000	17,000				45,000	28,000	17,000			
Rangers Vehicle				45,000	20,000	25,000				47,000	21,000	26,000			
Dual Cab Ute - Works Manager	52,000	25,000	27,000				55,000	25,000	30,000				58,000	25,000	33,000
Dual Cab Ute - Town	48,000	20,000	28,000				51,000	20,000	31,000				54,000	20,000	34,000
Space Cab Ute - Country				51,000	23,000	28,000				54,000	25,000	29,000			
Town Ute Single Cab	45,000	20,000	25,000				51,000	23,000	28,000				53,000	25,000	28,000
TOTAL	515,000	115,000	400,000	655,000	245,000	410,000	542,000	138,000	404,000	688,000	220,000	468,000	640,000	185,000	455,000
Major Plant	370,000	50,000	320,000	395,000	100,000	295,000	385,000	70,000	315,000	420,000	70,000	350,000	475,000	115,000	360,000
Vehicles	145,000	65,000	80,000	260,000	145,000	115,000	157,000	68,000	89,000	268,000	150,000	118,000	165,000	70,000	95,000
TOTAL	515,000	115,000	400,000	655,000	245,000	410,000	542,000	138,000	404,000	688,000	220,000	468,000	640,000	185,000	455,000



SHIRE OF SHARK BAY

Fees and Charges

2016/2017



INDEX

Building Services

Town Planning

Health

Housing

Cemetery

Sanitation

Waste Disposal

Animal Control

Other Law, Order and Public Safety

Venue Hire

Equipment Hire

Accommodation Caravan Parks and Camping

Library

Shark Bay World Heritage Discovery and Visitors Centre

Visitor Centre Fees and Commission

Marine Facility

Sundry Income and Enquiry

Building Supplies

Reinstatements and Private Works



Shire of Shark Bay

Fees and Charges 2016/2017

Building Services
Town Planning
Health
Housing
Cemetery
Sanitation
Waste Disposal
Animal Control
Other Law, Order and Public Safety
Venue Hire
Equipment Hire
Accommodation, Caravan Parks and Camping
Library
Shark Bay Discovery Centre
Visitor Centre Fees and Commission
Marine Facility
Sundry Income and Enquiry
Building Supplies
Reinstatements and Private Works

Particulars	Charges	Frequency
	2016-17 Incl GST where applicable	

Building		
Search Fees - Property Enquiries	18.30	Per Property
Confirmation of Approved Plans - Onsite	49.20	Per Hour
Application for copies of permits, building approval certificates	52.30	Per Application
Application to inspect and obtain a copy of building records	52.30	Per Application
Application for residential design code compliance certification	104.60	Per Application
Building Plans (supply requires owners written approval)		
A3 size plans (Includes 1 A3 copy, additional copies at photocopying rates)	16.80	Per Property
Building/Demolitions Applications		
1.a) Certified application for a building permit for building work for a Class 1 or Class 10 building or incidental structure. 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00	Min. 95.00	Value of Application
1.b) Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure. 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00	Min 95.00	Value of Application
2. Uncertified application for a building permit. 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00	Min 95.00	Value of Application
3.a) Application for permit for a demolition permit for a demolition work in respect of a class 1 or Class 10 building or incidental structure	95.00	Per Application
3.b) Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building	95.00	for each storey of building
4. Application to extend the time during which a building or demolition permit has effect	95.00	Per Application
Roads, Kerb and Footpath damage deposit: Residential	1,000.00	Per Lot (Trust)
Roads, Kerb and Footpath damage deposit: Larger Projects (up to)	2,000.00	Per Lot (Trust)
Materials on Street	1.00	per meter per month
Swimming Pool Application Fee – Public - Private Facilities	33.00	Per Year for 4 yearly inspection
BCITF Levy		
Building Act Fee	0.2%	Trust
Building Services Levy		
BSL < \$45,000 (Minimum Fee)	Min 61.65	Trust
BSL > \$45,000.00 0.137% value of application		
Signs		
Policy Assessable Signs	147.20	Per Sign
Impact Assessable Signs	147.20	Per Sign
Footpath Signs		
Application Fee	147.20	Per Sign
Per annum per sign	71.00	Per Sign
Mobile Signs		
Application Fee	147.20	Per Sign
Per annum per sign	71.00	Per Sign

Building Act 2011
Building Regulations
2012

Particulars	Charges 2016-17 Incl GST where applicable	Frequency
--------------------	--	------------------

Town Planning Services		
Home Occupation Licence		
Application Fee	222.00	Per Application
If the home occupation has commenced, an additional amount by way of penalty will apply	666.00	
Annual Renewal Fee	73.00	Per Financial Year
If the approval to be renewed has expired, an additional amount by way of penalty	219.00	
Providing a zoning certificate	73.00	Per Application
Issue of written planning advice	73.00	Per Advice
Reply to Property Settlement Questionnaire (Orders & Requisitions)	73.00	Per Advice
Development Application Approval		
Change of use where no building work is proposed	295.00	
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	885.00	
Determination of Development Application where the estimated cost of the development is -		
- (a) Value of Project not more than \$50,000	147.00	
- (b) Value of Project \$50,000 but no more than \$500,000	0.32%	Of Project Value
- (c) Value of Project \$500,000 but not more than \$2,500,000	1,700.00	
Plus for every dollar in excess of \$500,000	0.257%	Of Project Value
- (d) Value of Project \$2,500,000 but not more than \$5,000,000	7,161.00	
Plus for every dollar in excess of \$2,500,000	0.206%	Of Project Value
- (e) Value of Project \$5,000,000 but not more than \$21,500,000	12,633.00	
Plus for every dollar in excess of \$5,000,000	0.123%	Of Project Value
- (f) Value of Project more than \$21,500,000	34,196.00	
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.		
Determination of Development Application for an Extractive Industry	739.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	2,217.00	
Subdivision Clearance - Including Strata Title		
- Not more than 5 Lots	73.00	Per Lot
- More than 5 Lots but not more than 195 Lots	73.00	Per lot for the first five lots, then
Plus 35 per Lot	35.00	\$35 per lot
- More than 195 Lots	7,393.00	
Reconsideration of previous application or amendment to a previous approval in response to a request received within 60 days of receipt of Council's original decision	50%	Of Original Fee
Residential buildings of 2 or more dwelling units		
- Rate to be charged on value of development		
Advertising Charges for SA & AA uses		
- Advertisement cost plus 15% administration fee		
Scheme Amendments and Re-zonings		
See Scheme Amendments Fee Structure		
Refund % fee paid if unsuccessful prior to advertising period	40%	
Structure Plans/Developments		
See Scheme Amendments Fee Structure		
Strata Title Certificate Processing as Per Subdivisions		
Developed Land	71.00	Per Lot
Subdivisions	71.00	Per Lot for the first 5 lots
Plus 5 per Lot	36.00	Per additional Lot
Minimum Fee	124.00	Minimum

Town Planning and
Development Act 2005
Regulations 2009

Particulars	Charges 2016-17 Incl GST where applicable	Frequency		
Scheme Amendments				
Total fee to be calculated in accordance with the Town Planning Scheme Amendments – Fee Calculation Table. Final fee may be higher than the initial upfront fee in which case an additional charge will be involved (including GST). Costs of staff time will be determined according to the Schedule of Charge Out Rates for Officer (see below).	1,855.00	Plus Advertising	Town Planning and Development Act 2005 Regulations 2009	
Scheme Amendments and Structure Plans				
CEO/Shire Planner	88.00	Per Hour		
Manager/Senior Planner	66.00	Per Hour		
Planning Officer	36.86	Per Hour		
Other staff eg environmental health officer	36.86	Per Hour		
Secretary/administration clerk	30.20	Per Hour		
Subdivision Related Fees				
Supervision Fee - % of total value of all road and drainage works other than future lots.				
Consulting Engineer and Clerk of Works fully supervises.	1.50%			
Consulting Engineer with no Clerk of Works	3.00%			
Subdivision Works – Maintenance Bonds				
% Of total value of all works – held for 12 months from practical completion and until all items are satisfactorily completed.				
\$0 - \$100,000	5%			
\$100,000 - \$200,000	4%			
\$200,000 - \$400,000	4%			
\$400,000 - \$600,000	3%			
Over \$600,000	3%			
Local Government Property Local Law				
1. Low risk impact -Readily assessable - No advertising	250.00	Per Year		
2. Medium risk impact/moderate time assessable/With advertising/No objections received	750.00	Per Year		
3. High risk impact/Difficult assessment/Community objection/With advertising/Monitoring Required	1500.00	Per Year		
4. Other, as determined by Council				
Health				
Offensive Trade Licence - Fish Processing	298.00	Per Financial Year	Health Act 1911 Health (Offensive Trade Fees) Regulations 1976	
Septic Tanks				
Local Government Septic Tank Application Fee (includes fees for inspection and issue of Permit to Use on completion)	236.00	Per Application	Health Act 1911 Treatment of Sewerage and Disposal of Effluent and Liquid Waste Regulations 1974	
Copy of Septic Tank Plans	15.00	Per Copy of Plan		
Licence for Collection, Disposal and Removal of Sewerage Licence	233.00	Per Annum		
Mobile Vendors, Street Traders and Temporary Businesses				
Per Day	50.80	Per Day		
Per Week	253.80	Per Week		
Per Month	964.30	Per Month		
Festivals (Stall Holders)	10.00	Per Day		
Temporary Food Business Licence	25.40	Per Annum		
(Subject to Reg.10 of the Food Regulations 2009, charitable and community groups may be exempt)				
Health Act Public Buildings				
Public Building Permit (Meeting Place)	150.00	Per Application	Health Act 1911 Health (Public Buildings) Reg 1992	
BYO Liquor Permit				
Section 39 Liquor Act Certification Local Authority	77.00	Per Application	Liquor Control Act 1988	
Section 40 Liquor Act Certification Local Authority	77.00	Per Application		

Particulars	Charges 2016-17 Incl GST where applicable	Frequency
Housing		
<i>Pensioner Units</i>		
Rental - Single	115.00	Per Week
Rental - Double	170.00	Per Week
Cemetery Charges		
<i>Burial Fees</i>		
Application Fee (Plot Reservation)	50.70	Per Application
Burials - Weekday	680.00	Per Occurrence
Burials - Weekend/Public Holidays	1360.00	Per Occurrence
<i>Niche Wall Internments</i>		
- First	52.80	Per Occurrence
- Second	52.80	Per Occurrence
- Reservation	52.80	Per Reservation
<i>Other Cemetery Charges</i>		
Cast Bronze Plaques and Engraving	Cost + 10%	Per request
Application for placement of Monumental Plaques along Cemetery fence	67.00	Per Application
Internment of Ashes into Existing Grave	Cost + 10%	Per Occurrence
Exhumation	Cost + 10%	Per Occurrence
Sanitation		
Rubbish Bins – Green 240 litre	cost + 15%	Per Bin
Rubbish Lids	cost + 15%	Per Bin
Rubbish Bin Wheels	cost + 15%	Per Bin
Rubbish Bin Axles	cost + 15%	Per Bin
Rubbish Bin Lid Pins	cost + 15%	Per Bin
Waste Disposal		
<i>Refuse removal</i>		
120 or 240 litre Rubbish Bins collected Twice Weekly	360.00	Per Bin Per Annum
<i>Domestic Charges (General Waste)</i>		
Domestic utes, vans, wagons or trailers per M3 (Minimum charge \$5)	5.50	Per Cubic Metre
Domestic clean green waste including grass clippings and sawdust	No Charge	Per Cubic Metre
Domestic contaminated green waste (Green waste mixed with other waste)	3.50	Per Cubic Metre
<i>Commercial Charges (General Waste)</i>		
Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$10)	10.00	Per Cubic metre
Commercial clean green waste including grass clippings and sawdust (Minimum charge \$5)	5.00	Per Cubic metre
Commercial contaminated Green Waste (Green waste mixed with other waste)	7.50	Per Cubic metre
<i>Liquid Waste</i>		
Including grease trap, sewage and offal	40.00	Per Kilolitre
Used oil up to 20L	2.00	Per Litre
Used oil 20L - 200L	10.50	Per Litre
Oil Filters	2.00	Per Filter

Particulars	Charges 2016-17 Incl GST where applicable	Frequency
Miscellaneous Charges		
Car / light truck tyres	7.50	Per Tyre
Truck / tractor tyres	15.50	Per Tyre
Car batteries	Free	Per Item
Gas bottles	Free	Per Item
De-gassed refrigeration unit	7.50	Per Item
White Goods	5.50	Per Item
Electronic waste	2.00	Per Item
Car bodies, trailers, small boats, caravans	37.50	Per Item
Truck bodies, large equipment	56.00	Per Item
Special Burials - (Asbestos waste, animal remains, etc)		
Asbestos per kg up to 20Kg	0.25	Per KG
Asbestos per sheet	2.50	Per sheet or part thereof
Flat fee: Inclusive of tipping, plant and labour fees	81.00	Per Cubic Metre
Closed Fee		
Refuse Site closed additional fee	10.50	Per Visit

Animal Control				
Cats				
a) Annual registration of a cat	20.00	Per Annum	Cat Act 2011 Cat Regulations 2012	
Pensioners	10.00	Per Annum		
b) Three year registration period	42.50	Per 3 Year		
Pensioners	21.25	Per 3 Year		
c) Lifetime registration period	100.00	Per Lifetime		
Pensioners	50.00	Per Lifetime		
d) Registration after 31 May in any year for registration until next 31	10.00	Per Occurrence		
Pensioners	5.00	Per Occurrence		
Annual application for approval or renewal of approval to breed cats (per cat)	100.00	Per Application		
Dogs				
Registration Fees (3 Years)*				
Unsterilised Dog or Bitch (Unless a concessional rate applies)	120.00	Per 3 Year	Dog Act 1976 Dog Regulations 2013	
Sterilised Dog or Bitch	42.50	Per 3 Year		
Registration Fees (1 Year)				
Unsterilised Dog or Bitch (Unless a concessional rate applies)	50.00	Per Annum		
Sterilised Dog or Bitch	20.00	Per Annum		
Concessions				
Guide Dog	Nil	Per Annum		
Working Farm Dog (Dogs used for droving or tending stock)	25% of Fee	Per Annum		
Dogs owned by pensioners	50% of Fee	Per Annum		
Registration after the 31st of May for the first year of registration	50% of Fee	Per Annum		
Lifetime Registration period				
Sterilised Dog or Bitch	100.00	Per Lifetime		
Unsterilised Dog or Bitch (Unless a concessional rate applies)	250.00	Per Lifetime		
<i>Sterilisation papers must be produced to claim discount</i>				
Infringement Notices				
As prescribed by Regulations		Per Infringement	Dog Act 1976	
Release Fees	50.00	Per Animal		
Sustenance Fees	5.00	Per Day		

Particulars	Charges 2016-17 Incl GST where applicable	Frequency	
Other Law, Order and Public Safety			
Impounding Fees - Vehicles			
Administration Fee	140.00	Per Infringement	Local Government Act Section 3.48
Daily Fee	20.00	Per Day	
Towing Charge	2.00	Per km	
Impounding Fees - Illegal Signs			
Administration Fee	40.00	Per Infringement	
Venue Hire			
Room Hire			
Functions/Meetings Community Groups			
- Over 5 hours	157.30	Per Day	
- Less than or Equal to 5 hours	26.40	Per Hour	
Functions/Meetings Private			
- Over 5 hours	261.90	Per Day	
- Less than or Equal to 5 hours	47.70	Per Hour	
Cleaning Deposit	275.00	Per Function	
Surcharge for Additional Cleaning	At Cost + 10%	Per Function	
Long Term Seasonal Users – Community Groups (Shark Bay domiciled)			
- Once a Week User	426.30	Annual Charge	
- Twice or More a Week User	832.30	Annual Charge	
SBDC - Rose de Freycinet Gallery-no kitchen facilities			
Functions/Meetings Community Groups			
- Over 5 hours	147.20	Per Day	
- Less than or Equal to 5 hours	26.40	Per Hour	
Functions/Meetings Private/Corporate			
- Over 5 hours	282.20	Per Day	
- Less than or Equal to 5 hours	42.60	Per Hour	
Cleaning Deposit	335.00	Per Function	
Surcharge for Additional Cleaning	At Cost + 10%	Per Function	
Additional Charge use of Crockery, media, etc.	73.10	Per Function	
Staff Surcharge for all Functions	At Cost + 10%	Per Staff Member Per Hour	
Childcare Centre			
Child Care Programs - whole building and yard	130.00	Per Month	
Denham Oval Hire			
Exclusive use charge (Clubs)	70.00	Per Day	
Exclusive use charge (Carnivals)	535.00	Per Event	
Reserve 49809 (Denham Common)			
Licence to Occupy-(must be approved designated area)	100.00	Per annum	

Particulars	Charges 2016-17 Incl GST where applicable	Frequency
--------------------	--	------------------

Equipment Hire		
Equipment Hire - Deposit	200.00	Per Hire
Trestles (Town Hall - Used)	5.10	Per unit per day
Chairs (Town Hall - Used)	27.40	Per 50 chairs per day
Hire of Portable Stage	71.00	Per Function
Council Staff to Erect/Dismantle	At Cost + 10%	Per Function
New Marquee		
Community Groups (domiciled in Shark Bay)	175.00	Per Event
Other users	780.00	Per Event
1/2 Marquee or less	50%	Of full charge
Council Staff to Erect/Dismantle	At Cost + 10%	Per Function
Deposit - All Hirers	700.00	Per Function
Old Marquee		
Community Groups (domiciled in Shark Bay)	130.00	Per Event
Other users	575.00	Per Event
Council Staff to Erect/Dismantle	At Cost + 10%	Per Event
Deposit - All Hirers	700.00	Trust
Community Bus		
Hire	1.75	Per Kilometre
No Bond payment of Insurance excess if necessary	0.00	
Hire of Fencing		
Per panel	5.00	Per Week
Delivery and erection	At Cost + 10%	
Gymnasium Membership		
Adult	152.50	Per Year
Pensioner / Concession Card Holder	101.50	Per Year
Pensioner/Concession Card Holder Couple	177.70	Per Year
Student (12 to 17) Must be accompanied with Adults	50.80	Per Year
Family - 2 Adults and 2 Children 12-17 Years of age	305.00	Per Year
Casual	31.00	Per Month or thereof
Card Deposit	20.00	Per Card

Accommodation, Caravan Parks and Camping Charges		
Bed and Breakfast Accommodation		
Registration	177.70	Per Application
Annual Renewal	121.80	Per Annum
Caravan Parks		
Long stay sites/short stay sites and sites in transit parks	6.00	Per Financial Year
Tent Site	3.00	Per Financial Year
Overflow sites	1.50	Per Financial Year
Application for grant or renewal of licence \$200 or the amount calculated by multiplying the relevant amount set out in column 2 by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application,	Min 200.00	Per Financial Year
Licence Transfer Fee	100.00	Per Application
Lodging House Accommodation		
Licence under 15 residents	90.00	Per Annum
Licence over 15 residents	170.00	Per Annum
Camping		
Within the Shire of Shark Bay at prescribed Sites (Admin fee)	15.00	Per Vehicle

Caravan Parks and
Camping Grounds
Act 1995
Caravan Parks and
Camping Grounds
Regulations 1997

Particulars	Charges	
	2016-17 Incl GST where applicable	Frequency
Use of Town Oval (max 2 nights)		
Unpowered Tent (up to 2 persons)	36.50	Per Day
Caravan (up to 2 persons)	36.50	Per Day
Additional persons (per person)	7.00	Per Day

Library		
Library Card Replacement Fee	5.00	Per Replacement
Library Book Withdrawal Deposit non Shire residents	50.00	Trust
Library Book Damage/Replacement Fee as per LISWA Catalogue	At Cost	Per Item

Shark Bay Discovery Centre		
Adult entry	11.00	Per Entry
Children entry (Must be accompanied by adult)	6.00	Per Entry
Concession entry	8.00	Per Entry
Group entry	5.50	Per Entry
Coach entries	5.50	Per Entry
Entrance Fee Family (2 Adults & 2 Children)	28.00	Per Entry
Entrance Fee Locals (Refer Council Policy for Eligibility)	No Charge	
Merchandise	Retail Prices	

Visitor Centre Fees and Commission		
Business - Display only (Outside shire)	50.00	Per Annum
Pro-rata Membership after 31 December	50%	Per Annum
Commission Rates - Locals (Bookeasy Gold)	12%	Per Booking
Commission Rates - (Bookeasy 24hrs)	15%	Per Booking
Commission Rates - Outside Shire (Bookeasy gold Only)	15%	Per Booking

Marine Facility Charges		
Slipway Charges		
Haulage only onto slipway/ ramp for exclusive purpose of Transport Marine Safety Survey (Limited Period)	225.00	Per Vessel weekdays
Haulage only onto slipway/ ramp for exclusive purpose of Transport Marine Safety Survey (Limited Period)	311.00	Weekends/public holidays
Haulage all other Vessels (includes haul up and down) for all other purposes (not DOT survey)	258.00	Per Vessel Weekdays
Haulage all other Vessels (includes haul up and down) for all other purposes (not DOT survey)	344.00	Per Vessel Weekends/Public Holidays
Jinker Area Hardstand		
On Slipway in front of Winch House	33.00	Per Vessel Per Day or part thereof
Commercial Vessels in the Marine Facilities Area	18.00	Per Vessel Per Day or part thereof

Particulars	Charges 2016-17 Incl GST where applicable	Frequency
--------------------	--	------------------

Sundry Income and Enquiry Charges		
Printing/Scanning/Photocopying		
A4 black and white	1.60	Per Sheet
A4 black and white double-sided	2.60	Per Sheet
A4 colour	3.80	Per Sheet
A4 colour double-sided	4.80	Per Sheet
A4 laminate	4.80	Per Sheet
A3 black and white	2.60	Per Sheet
A3 black and white double-sided	3.30	Per Sheet
A3 colour	7.30	Per Sheet
A3 colour double-sided	8.30	Per Sheet
Rates and Property		
Rate Book Enquiry (Non Ratepayer)	55.00	Per Enquiry
Rate Instalment Fee	10.00	Per Instalment
Orders and Requisitions	80.00	Per Enquiry
Freedom of Information		
Application fee for other application (non personal)	30.00	
Time taken by staff dealing with the application (per hour or pro rata for a part of an hour)	40.00	Per Application
Access time supervised by staff.	40.00	Per Hour
photocopying - per hour or pro rata for a part of an hour of staff time	40.00	Per Hour
Plus	1.60	Per Copy
Time taken by staff transcribing information from a tape or other device (per hour or pro rata for part of an hour)	40.00	Per Sheet
Charge for duplicating tape, film or computer information	Actual Cost	Per Hour
Charge for delivery, packaging and postage	Actual Cost	
Building Supplies Charges		
Materials		
Brickies Sand	15.00	Per Cubic Metre
Gravel	15.00	Per Cubic Metre
Pindan Sand	7.00	Per Cubic Metre

Reinstatements and Private Works		
Private Works / Reinstatement		
Reinstatement of road reserves	Cost Plus 30%	
CrossOver - Two Coat Seal	60.00	per square metre
CrossOver - Pavers	70.00	per square metre
CrossOver - Concrete	85.00	per square metre
CrossOver Reimbursement	Not to exceed 50% of Cost	3m wide and distance from boundary to kerb line (as per policy)



SHIRE OF SHARK BAY

BUDGET BREAKDOWN 2016/2017



	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		General Purpose Funding			
		Rates			
		Operating Expenditure			
	00101420	Debt Recovery Costs - Rates	\$0.00	\$0.00	\$1,500.00
	00101600	Governance Overheads Allocated	\$46,545.00	\$42,745.34	\$47,912.65
	00102665	Other Minor Expenses - Rates	\$0.00	\$190.00	\$1,500.00
	00102900	Valuation Expenses - Rates	\$2,000.00	\$992.73	\$15,500.00
		Operating Expenditure Total	\$48,545.00	\$43,928.07	\$66,412.65
		Operating Income			
	00103010	Rates GRV Residential	-\$331,900.00	-\$273,134.63	-\$290,320.56
	00103011	Rates GRV Vacant Residential	-\$31,880.00	-\$53,752.33	-\$53,752.33
	00103012	Rates GRV Commercial	-\$193,650.00	-\$181,181.76	-\$185,389.04
	00103014	Rates GRV Industrial Residential	-\$62,330.00	-\$55,579.34	-\$59,809.81
	00103015	Rates GRV Rural Commercial	-\$29,200.00	-\$28,065.21	-\$28,065.21
	00103016	Rates GRV Resort	-\$112,700.00	-\$108,369.19	-\$108,369.19
	00103017	Rates GRV Industrial Residential Vacant	-\$1,580.00	-\$1,078.54	-\$1,078.54
	00103020	Rates UV - General	-\$140,800.00	-\$135,406.04	-\$135,406.04
	00103022	Rates UV - Mining	-\$5,550.00	-\$4,184.90	-\$4,184.00
	00103030	Rates UV - Pastoral	-\$85,400.00	-\$82,114.76	-\$82,115.00
	00103031	Rates UV Exploration	-\$145,200.00	-\$139,593.45	-\$142,398.83
	00103039	Minimum Rates GRV Vacant Residential	-\$68,000.00	-\$64,800.00	-\$65,600.00
	00103040	Minimum Rates GRV Residential	-\$53,600.00	-\$72,800.00	-\$72,800.00
	00103041	Minimum Rates - GRV Commercial	-\$20,800.00	-\$20,800.00	-\$20,800.00
	00103042	Minimum Rates GRV Industrial Residential	-\$3,200.00	-\$3,200.00	-\$3,200.00
	00103043	Minimum Rates GRV Ind-Res Vacant	-\$500.00	-\$800.00	-\$800.00
	00103050	Minimum Rates UV - General	-\$4,200.00	-\$4,000.00	-\$4,000.00
	00103052	Minimum Rates UV Mining	-\$835.00	-\$2,400.00	-\$2,400.00
	00103053	Minimum rates UV Exploration	-\$835.00	-\$800.00	\$0.00
	00103080	Interim Rates GRV	\$0.00	\$27.34	-\$1,000.00
	00103090	Interim Rates UV - General	-\$1,000.00	-\$64,586.70	-\$1,000.00
	00103150	Rates Written Off UV - General	\$3,500.00	\$3,231.66	\$3,500.00
	00103160	Rates Concession UV - Pastoral	\$45,500.00	\$45,478.32	\$45,478.00
	00103161	Rates Concession UV - Mining	\$49,100.00	\$49,099.00	\$49,099.00
	00103490	Specified Area Rates	-\$38,470.00	-\$38,468.00	-\$38,468.00
	00103765	Rate Book Enquiry Fee	-\$1,000.00	-\$976.99	-\$1,000.00
	00103767	Rate Instalment Service Fee	-\$3,500.00	-\$3,474.00	-\$3,000.00
	00104160	Plus Deferred Pensioner Interest - Rates	\$0.00	\$0.00	-\$400.00
	00104180	Penalty Interest on Rates	-\$5,000.00	-\$5,690.38	-\$4,000.00
		Operating Income Total	-\$1,243,030.00	-\$1,247,419.90	-\$1,211,279.55
		Rates Total	-\$1,194,485.00	-\$1,203,491.83	-\$1,144,866.90
		General Purpose Income			
		Operating Income			
	00203245	Grants Commission - General	-\$1,455,000.00	-\$720,952.00	-\$720,952.00
	00203246	Grants Commission - Roads	-\$418,000.00	-\$192,727.00	-\$192,727.00
		General Purpose Income Total	-\$1,873,000.00	-\$913,679.00	-\$913,679.00
		Interest On Investments			
		Operating Income			
	00304120	Interest Earned - Infrastructure Reserve	-\$15,000.00	-\$24,310.81	-\$23,880.00
	00304125	Interest Earned - Pensioner Unit Reserve	-\$100.00	-\$433.13	-\$717.00
	00304130	Interest Earned - Recreation Facilities Replacement Reserve	-\$6,400.00	-\$8,649.32	-\$8,505.00
	00304132	Interest Earned - Plant Replacement Reserve	-\$4,000.00	-\$3,836.47	-\$3,850.00
	00304133	Interest Earned - Monkey Mia Jetty Reserve	-\$400.00	-\$455.47	-\$500.00
	00304134	Interest Earned - Shared Fire System Reserve	-\$540.00	-\$609.60	-\$667.00
	00304136	Interest Earned - Leave Reserve	-\$2,100.00	-\$2,587.18	-\$3,175.00
	00304140	Interest Earned - Investments	-\$35,000.00	-\$145,501.32	-\$30,000.00
		Interest On Investments Total	-\$63,540.00	-\$186,383.30	-\$71,294.00

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Other General Purpose Income			
		Operating Expenditure			
	00400995	Telephone - Online Police Licensing	\$400.00	\$349.47	\$400.00
	00401600	Governance Overheads Allocated	\$66,528.00	\$61,096.19	\$68,481.85
		Total Operating Expenditure	\$66,928.00	\$61,445.66	\$68,881.85
		Operating Income			
	00403650	Reimbursements - other	\$0.00	-\$778.85	\$0.00
	00403755	Photocopying Income	\$0.00	-\$149.06	\$0.00
	00404412	Commission - Emergency Service Levy	-\$4,000.00	-\$4,000.00	-\$4,000.00
	00404413	Commission - Police Department	-\$15,000.00	-\$16,495.37	-\$12,000.00
		Total Operating Income	-\$19,000.00	-\$21,423.28	-\$16,000.00
		Other General Purpose Income Total	\$47,928.00	\$40,022.39	\$52,881.85
		General Purpose Funding Total	-\$3,083,097.00	-\$2,263,531.74	-\$2,076,958.05
		Governance			
		Members Of Council			
		Operating Expenditure			
	05100731	Maintenance - Council Chambers	\$500.00	\$75.15	\$780.00
	05100732	Council Chambers Items < \$5k	\$2,000.00	\$0.00	\$2,000.00
	05100980	Publications & Subscriptions - Members	\$16,000.00	\$15,033.26	\$15,000.00
	05101010	Conference Expenses - Members	\$15,000.00	\$8,793.16	\$20,000.00
	05101060	Meeting Attendance Fees - Members	\$45,500.00	\$45,050.51	\$47,610.00
	05101062	Members Allowances (Comms & IT)	\$15,000.00	\$14,780.60	\$14,700.00
	05101070	Reimbursement Other - Members	\$0.00	-\$32.27	\$0.00
	05101075	Meeting Attendance - Travel	\$3,000.00	\$1,815.22	\$3,500.00
	05101080	Travel External - Members	\$10,000.00	\$7,746.29	\$5,000.00
	05101085	President's Allowance	\$12,000.00	\$11,806.34	\$11,742.00
	05101086	Deputy President Allowance	\$3,000.00	\$2,952.08	\$2,935.00
	05101091	Public Receptions	\$10,000.00	\$8,581.60	\$9,000.00
	05101092	Gifts and Plaques	\$2,000.00	\$191.55	\$500.00
	05101093	Refreshments - Council Meetings	\$5,000.00	\$1,918.22	\$5,000.00
	05101094	Refreshments - Staff Functions	\$5,000.00	\$4,050.17	\$5,000.00
	05101126	Donations - Cash	\$5,000.00	\$1,839.47	\$7,500.00
	05101281	Strategic Planning	\$40,000.00	\$45,588.97	\$40,000.00
	05101282	Policy and Local Laws Review	\$6,000.00	\$12,065.58	\$12,000.00
	05101302	Depreciation - Furniture & Equipment	\$100.00	\$30.24	\$120.00
	05101403	Audit Fees	\$30,000.00	\$35,628.06	\$30,000.00
	05101404	Reg 17 Review	\$20,000.00	\$0.00	\$0.00
	05101600	Governance Overheads Allocated	\$41,161.00	\$37,800.43	\$42,370.06
	05102480	Election Expenses	\$3,500.00	\$3,404.77	\$5,000.00
	05102490	Community & Public Relations	\$2,000.00	\$751.82	\$2,000.00
	05102615	Elected Members Training	\$10,000.00	\$3,149.46	\$15,000.00
	05102665	Other Minor Expenditure	\$1,000.00	\$1,186.82	\$1,000.00
		Total Operating Expenditure	\$302,761.00	\$264,207.50	\$297,757.06
		Members Of Council Total	\$302,761.00	\$264,207.50	\$297,757.06

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Administration Other			
		Operating Expenditure			
	05200001	Staff Housing Costs	\$55,700.00	\$45,784.83	\$56,000.00
	05200560	Fringe Benefits Tax	\$21,000.00	\$20,904.87	\$16,000.00
	05200592	Recruitment/Relocation Costs	\$20,000.00	\$17,768.31	\$5,000.00
	05200610	Salaries & Wages	\$620,000.00	\$577,627.58	\$607,422.00
	05200612	Contract Staff	\$10,000.00	\$3,100.00	\$5,000.00
	05200613	Salary Sacrifice - CEO	\$7,460.00	\$6,901.81	\$4,250.00
	05200614	LSL Paid to Other Shires	\$0.00	\$15,067.35	\$0.00
	05200615	CEO's Performance Review	\$5,000.00	\$0.00	\$0.00
	05200620	Memberships/Subscriptions	\$500.00	\$459.09	\$450.00
	05200660	Staff Training	\$20,000.00	\$23,387.32	\$20,000.00
	05200665	Staff Uniforms	\$2,500.00	\$2,106.80	\$2,000.00
	05200670	Superannuation - CC 3.5%	\$13,000.00	\$13,817.88	\$11,635.00
	05200672	Conference Expenses	\$3,000.00	\$3,060.94	\$3,100.00
	05200675	Superannuation - Occupational SG 9.5%	\$59,000.00	\$50,610.65	\$57,401.00
	05200680	Travel & Accommodation - Staff	\$1,500.00	\$1,592.73	\$0.00
	05200685	Insurance - Workers Compensation	\$18,500.00	\$17,032.24	\$17,100.00
	05200686	OHS Reviews	\$15,000.00	\$10,610.02	\$15,000.00
	05200715	Cleaning - Shire Office	\$8,500.00	\$7,189.74	\$8,500.00
	05200776	Utilities - Shire Office	\$8,200.00	\$6,362.16	\$8,000.00
	05200860	Vehicle Running Costs - CEO (OSB)	\$16,000.00	\$14,004.86	\$15,000.00
	05200862	Vehicle Running Costs - EMFA Vehicle	\$10,000.00	\$8,491.39	\$10,000.00
	05200905	Advertising - General	\$3,000.00	\$1,802.11	\$4,000.00
	05200925	Computer Hardware Maintenance	\$5,000.00	\$20,669.35	\$10,000.00
	05200926	Shire Website	\$4,000.00	\$4,931.23	\$3,850.00
	05200928	Hardware Purchases < \$5k	\$5,000.00	\$4,166.83	\$5,000.00
	05200929	Software Purchases < \$5k	\$15,000.00	\$773.00	\$5,000.00
	05200930	Computer Software Support	\$7,500.00	\$6,174.59	\$6,000.00
	05200931	Computer Licence Fees	\$45,000.00	\$40,846.30	\$40,000.00
	05200940	First Aid Supplies	\$0.00	\$17.89	\$500.00
	05200950	Office Equipment Maintenance	\$5,000.00	\$2,086.66	\$7,000.00
	05200951	Office Furniture and Equipment < \$5k	\$5,000.00	\$2,693.34	\$5,000.00
	05200960	Photocopier - Servicing	\$0.00	\$0.00	\$1,000.00
	05200970	Postage - Office	\$4,000.00	\$2,927.78	\$4,500.00
	05200975	Printing & Stationery - Governance	\$12,000.00	\$11,014.37	\$12,000.00
	05200980	Publications & Subscriptions - Governance	\$0.00	\$0.00	\$1,000.00
	05200990	Staff Amenities	\$2,000.00	\$1,311.42	\$2,500.00
	05200995	Telephone - Office	\$12,500.00	\$9,971.86	\$14,000.00
	05201300	Fair Value Valuations	\$25,000.00	\$27,298.95	\$38,000.00
	05201301	Depreciation - Plant & Equipment	\$1,900.00	\$1,685.40	\$1,850.00
	05201302	Depreciation - Furniture & Equipment	\$10,000.00	\$17,768.52	\$31,000.00
	05201410	Bad Debts	\$0.00	\$0.00	\$1,000.00
	05201413	Bank Fees	\$1,000.00	\$692.67	\$2,000.00
	05201416	Bank Service Charges Other	\$3,500.00	\$2,984.54	\$5,500.00
	05201426	Interest Loan 48 - Shire Office (McCleary House)	\$0.00	\$451.68	\$415.28
	05201428	Interest Loan 53 - Staff House (CEO)	\$3,200.00	\$2,649.10	\$4,382.18
	05201429	Interest Loan 56 - Staff House (80 Durlacher)	\$4,880.00	\$5,049.64	\$5,437.39
	05201444	Financial Management Review	\$0.00	\$0.00	\$10,000.00
	05201470	Insurance - General	\$65,700.00	\$61,088.04	\$62,000.00
	05201501	Loss on Sale of Asset	\$0.00	\$72,941.69	\$70,500.00
	05201605	Governance Overheads Recovered	-\$1,196,540.00	-\$1,098,850.53	-\$1,231,057.30
	05202580	Legal Expenses	\$30,000.00	\$23,267.46	\$35,000.00
	05202665	Other Minor Expenditure	\$1,500.00	\$4,454.46	\$1,000.00
	05220731	Maintenance - Shire Office	\$15,000.00	\$24,267.00	\$25,000.00
		Total Operating Expenditure	\$5,000.00	\$101,015.92	\$45,235.55

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Administration Other			
		Operating Income			
	05203650	Reimbursements - Other	-\$5,000.00	-\$7,722.77	-\$5,000.00
	05203727	Freedom of Information Fee	\$0.00	-\$56.18	\$0.00
	05204250	Profit on Sale of Asset	\$0.00	-\$6,757.43	-\$12,138.00
	05204405	Insurance Reimbursement	\$0.00	-\$32,115.92	-\$32,500.00
	05204490	WALGA Advert & Telstra Rebates	\$0.00	-\$747.54	-\$750.00
		Total Operating Income	-\$5,000.00	-\$47,399.84	-\$50,388.00
		Administration Other Total	\$0.00	\$53,616.08	-\$5,152.45
		Governance Total	\$302,761.00	\$317,823.58	\$292,604.61
		Law, Order And Public Safety			
		Fire Prevention			
		Operating Expenditure			
	10101301	Depreciation - Plant & Equipment	\$1,900.00	\$1,729.54	\$1,900.00
	10101462	Insurance - Fire	\$3,300.00	\$3,000.00	\$3,150.00
	10101600	Governance Overheads Allocated	\$18,666.00	\$17,142.15	\$19,659.73
	10102496	Fire Fighting	\$9,750.00	\$8,914.91	\$8,500.00
	10102497	Woodleigh/Yaringa Fire	\$0.00	\$10,890.66	\$0.00
	10102501	Fire Prevention	\$2,750.00	\$1,923.00	\$2,500.00
		Total Operating Expenditure	\$36,366.00	\$43,600.26	\$35,709.73
		Operating Income			
	10103218	FESA Grant - Operating Bush Fire Brigade	-\$8,130.00	-\$6,097.50	-\$6,100.00
	10103220	Recoveries - Woodleigh/Yaringa Fire	\$0.00	-\$10,890.66	\$0.00
		Total Operating Income	-\$8,130.00	-\$16,988.16	-\$6,100.00
		Fire Prevention Total	\$28,236.00	\$26,612.10	\$29,609.73
		Animal Control			
		Operating Expenditure			
	10201600	Governance Overheads Allocated	\$18,666.00	\$17,142.15	\$18,768.93
	10202312	Dog Sustenance Costs	\$100.00	\$0.00	\$0.00
	10202315	Contribution to Biosecurity Council	\$5,000.00	\$5,000.00	\$5,000.00
	10202450	Dog License Discs	\$300.00	\$0.00	\$300.00
	10202460	Dog Tidy Dispensers	\$900.00	\$474.35	\$1,500.00
	10202665	Other Minor Expenditure	\$400.00	\$813.23	\$200.00
		Total Operating Expenditure	\$25,366.00	\$23,429.73	\$25,768.93
		Operating Income			
	10203810	Fines & Penalties - Dog Act	-\$200.00	-\$250.00	-\$200.00
	10203858	Dog Registration Fees	-\$5,000.00	-\$5,764.66	-\$4,300.00
	10203859	Cat Registration Fees	\$0.00	-\$30.00	-\$150.00
		Total Operating Income	-\$5,200.00	-\$6,044.66	-\$4,650.00
		Animal Control Total	\$20,166.00	\$17,385.07	\$21,118.93

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Other Law, Order & Public Safety			
		Operating Expenditure			
	10301301	Depreciation - Plant & Equipment	\$16,300.00	\$14,899.46	\$16,500.00
	10301303	Depreciation - Buildings	\$33,000.00	\$30,051.84	\$31,500.00
	10301600	Governance Overheads Allocated	\$22,615.00	\$20,768.15	\$22,378.90
	10302426	Cyclone Clean Up	\$15,750.00	\$16,199.27	\$15,000.00
	10302430	Cyclone Olwyn Infrastructure Repairs	\$0.00	\$29,252.01	\$30,000.00
	10302432	Cyclone Olwyn - Records Restoration	\$0.00	\$44,698.34	\$42,000.00
	10302433	Cyclone Repairs - Depot	\$0.00	\$4,839.82	\$5,000.00
	10302434	Cyclone Olwyn - Records Resurrection	\$0.00	\$30.77	\$0.00
	10302751	Ranger Patrols	\$86,650.00	\$85,245.86	\$82,300.00
	10302790	Insurance - Emergency Services Building	\$2,200.00	\$2,007.10	\$3,682.47
	10302791	Maintenance - Emergency Services Precinct	\$2,500.00	\$5,808.16	\$0.00
	10302792	Emergency Management Consultant	\$12,000.00	\$0.00	\$12,000.00
	10302793	Kerbside Numbering	\$11,000.00	\$0.00	\$0.00
	10302795	SES Denham - Operating	\$35,000.00	\$34,643.43	\$35,000.00
	10303403	SES Charges to be recovered	\$2,500.00	\$18,898.06	\$2,500.00
	10303405	St Johns Ambulance - Charges to be recovered	\$1,500.00	\$1,461.49	\$0.00
	10309950	Road Sign Trailer Expenses	\$400.00	\$495.38	\$150.00
		Total Operating Expenditure	\$241,415.00	\$309,299.14	\$298,011.37
		Operating Income			
	10303210	Insurance Reimbursement - Cyclone Olwyn	\$0.00	-\$32,618.44	-\$45,000.00
	10303218	Grant FESA - SES	-\$35,000.00	-\$28,095.05	-\$25,875.00
	10303402	Reimbursements - SES	-\$2,500.00	-\$5,702.36	-\$2,500.00
	10303406	Reimbursements - St Johns Ambulance	-\$1,500.00	-\$2,100.49	\$0.00
	10303824	Fines and Penalties Local Laws	-\$500.00	-\$1,000.00	-\$1,000.00
		Total Operating Income	-\$39,500.00	-\$69,516.34	-\$74,375.00
		Other Law, Order & Public Safety Total	\$201,915.00	\$239,782.80	\$223,636.37
		Law, Order And Public Safety Total	\$250,317.00	\$283,779.97	\$274,365.03
		Health			
		Health Inspection			
		Operating Expenditure			
	15100625	Consultant Fees - Health	\$35,000.00	\$13,905.87	\$35,000.00
	15100680	Travel & Accommodation	\$2,000.00	\$1,276.08	\$2,000.00
	15101600	Governance Overheads Allocated	\$25,247.00	\$23,185.87	\$25,988.62
	15101615	Health Overheads Recovered	-\$18,500.00	-\$7,590.96	-\$18,500.00
		Total Operating Expenditure	\$43,747.00	\$30,776.86	\$44,488.62
		Operating Income			
	15103870	Itinerant Food Vendors Licence	\$0.00	-\$255.00	\$0.00
	15103875	Offensive Trade License	-\$750.00	-\$751.00	-\$750.00
		Total Operating Income	-\$750.00	-\$1,006.00	-\$750.00
		Health Inspection Total	\$42,997.00	\$29,770.86	\$43,738.62
		Preventative Services			
		Operating Expenditure			
	15202310	Analytical Expenses	\$350.00	\$359.80	\$500.00
	15202321	Mosquito Fogging	\$3,550.00	\$2,883.82	\$5,450.00
		Total Operating Expenditure	\$3,900.00	\$3,243.62	\$5,950.00
		Preventative Services Total	\$3,900.00	\$3,243.62	\$5,950.00
		Other Health			
		Operating Expenditure			
	15301600	Governance Overheads Allocated	\$11,965.00	\$10,988.56	\$12,586.88
	15302505	Flying Doctor Services	\$5,400.00	\$4,950.00	\$5,750.00
	15302813	St John Ambulance - Shark Bay	\$360.00	\$337.15	\$580.00
		Total Operating Expenditure	\$17,725.00	\$16,275.71	\$18,916.88
		Other Health Total	\$17,725.00	\$16,275.71	\$18,916.88
		Health Total	\$64,622.00	\$49,290.19	\$68,605.50

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Housing			
		Staff Housing			
		Operating Expenditure			
	09100001	House 5 Spaven Way (CEO)	\$17,900.00	\$13,639.12	\$18,303.40
	09100010	House 34 Hughes Street Unit 6	\$19,300.00	\$18,294.16	\$16,224.00
	09100020	House 65 Brockman Street	\$16,500.00	\$19,017.23	\$16,800.00
	09100040	House 80 Durlacher St	\$13,050.00	\$9,148.52	\$14,095.00
	09100050	House 51 Durlacher St	\$16,550.00	\$14,001.08	\$16,830.00
	09100060	House 16A Sunter Place	\$22,550.00	\$21,252.81	\$20,212.00
	09100070	House 16B Sunter Place	\$22,550.00	\$18,325.48	\$21,413.00
	09100100	Staff Housing Costs Allocated to Services	-\$98,700.00	-\$87,970.93	-\$90,307.00
	09100101	Unit 6 Accommodation Allocated to Activities	\$0.00	-\$7,700.00	-\$5,000.00
		Total Operating Expenditure	\$29,700.00	\$18,007.47	\$28,570.40
		Operating Income			
	09110510	Rental Income 34 Hughes Street	\$0.00	-\$140.00	\$0.00
	09110531	Rental Income 16A Sunter Place	-\$1,300.00	-\$1,450.00	-\$2,600.00
	09110532	Rental 16B Sunter Place	-\$1,300.00	-\$90.90	-\$1,350.00
	09110540	Rental Income 80 Durlacher St	-\$7,800.00	-\$7,500.00	-\$7,800.00
	09110600	Reimbursement Income CDO	\$0.00	\$220.22	\$0.00
	09110601	Reimbursement Income Centre Manager	\$0.00	-\$222.62	\$0.00
		Total Operating Income	-\$10,400.00	-\$9,183.30	-\$11,750.00
		Staff Housing Total	\$19,300.00	\$8,824.17	\$16,820.40
		Pensioner Units			
		Operating Expenditure			
	25100730	Insurance Claim - Unit 11	\$0.00	\$11,216.66	\$0.00
	25100731	Insurance Claim - Unit 9	\$0.00	\$1,448.91	\$0.00
	25100733	Pensioner Units - Maintenance	\$42,000.00	\$42,256.18	\$45,000.00
	25100799	Pensioner Units - Utilities	\$15,600.00	\$12,738.09	\$19,000.00
	25101303	Depreciation - Buildings	\$48,500.00	\$44,198.91	\$47,980.00
	25101470	Insurance - Pensioner Units	\$5,000.00	\$4,572.38	\$5,353.11
	25101600	Governance Overheads Allocated	\$43,913.00	\$40,327.90	\$45,202.94
		Total Operating Expenditure	\$155,013.00	\$156,759.03	\$162,536.05
		Operating Income			
	25103960	Rent - Pensioner Unit 1	-\$5,720.00	-\$6,057.20	-\$5,720.00
	25103961	Rent - Pensioner Unit 2	-\$5,720.00	-\$5,503.56	-\$5,720.00
	25103962	Rent - Pensioner Unit 3	-\$5,720.00	-\$6,287.20	-\$5,720.00
	25103963	Rent - Pensioner Unit 4	-\$5,720.00	-\$3,445.05	-\$5,720.00
	25103964	Rent - Pensioner Unit 5	-\$5,720.00	-\$5,707.16	-\$5,720.00
	25103965	Rent - Pensioner Unit 6	-\$5,720.00	-\$4,610.00	-\$5,720.00
	25103966	Rent - Pensioner Unit 7	-\$5,720.00	-\$6,167.16	-\$5,720.00
	25103967	Rent - Pensioner Unit 8	-\$5,720.00	-\$4,527.20	-\$5,720.00
	25103968	Rent - Pensioner Unit 9	-\$5,720.00	-\$6,057.20	-\$5,720.00
	25103969	Rent - Pensioner Unit 10	-\$5,720.00	-\$4,770.00	-\$5,720.00
	25103970	Rent - Pensioner Unit 11	-\$5,720.00	-\$6,057.20	-\$5,720.00
	25103971	Rent - Pensioner Unit 12	-\$5,720.00	-\$6,057.20	-\$5,720.00
	25103972	Rent - Pensioner Unit 13	-\$5,720.00	-\$6,057.20	-\$5,720.00
	25103975	Insurance Reimbursement	\$0.00	-\$6,063.43	\$0.00
		Total Operating Income	-\$74,360.00	-\$77,366.76	-\$74,360.00
		Pensioner Units Total	\$80,653.00	\$79,392.27	\$88,176.05
		Housing Total	\$99,953.00	\$88,216.44	\$104,996.45

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Community Amenities			
		Sanitation - Household Refuse			
		Operating Expenditure			
	30101304	Depreciation - Public Facility	\$800.00	\$734.14	\$1,000.00
	30101600	Governance Overheads Allocated	\$30,631.00	\$28,130.63	\$31,531.21
	30102196	Refuse Site Maintenance	\$106,000.00	\$96,517.90	\$100,000.00
	30102211	Refuse Site Operations	\$89,250.00	\$87,009.83	\$85,000.00
	30102465	Domestic Refuse Collection	\$63,000.00	\$54,601.09	\$65,000.00
		Total Operating Expenditure	\$289,681.00	\$266,993.59	\$282,531.21
		Operating Income			
	30103769	Refuse Removal	-\$195,000.00	-\$193,830.00	-\$190,000.00
		Total Operating Income	-\$195,000.00	-\$193,830.00	-\$190,000.00
		Sanitation - Household Refuse Total	\$94,681.00	\$73,163.59	\$92,531.21
		Sanitation Other			
		Operating Expenditure			
	30201304	Depreciaton - Public Facility	\$200.00	\$183.51	\$200.00
	30201470	Insurance - Waste Facilities	\$400.00	\$288.72	\$407.93
	30201600	Governance Overheads Allocated	\$34,580.00	\$31,756.82	\$35,595.77
	30202190	Rural Rubbish Tip Maintenance	\$2,000.00	\$0.00	\$1,000.00
	30202600	Main Roads Rubbish Collection	\$15,000.00	\$13,000.00	\$15,000.00
	30202695	Purchase Of Bins	\$2,000.00	\$3,174.72	\$3,000.00
	30202815	Street Bins	\$5,500.00	\$4,122.05	\$5,300.00
	30202821	Maintenance - Street Bins	\$3,900.00	\$1,804.53	\$5,290.00
	30202822	Refunds - Rubbish Tip	\$0.00	\$272.73	\$0.00
		Total Operating Expenditure	\$63,580.00	\$54,603.08	\$65,793.70
		Operating Income			
	30203720	Refuse Site Fees	-\$60,000.00	-\$63,590.47	-\$60,000.00
	30203743	Main Roads Rubbish Collection	-\$18,000.00	-\$18,000.00	-\$18,000.00
	30203775	Sale Of Rubbish Bins	-\$1,000.00	-\$1,689.14	-\$1,000.00
		Total Operating Income	-\$79,000.00	-\$83,279.61	-\$79,000.00
		Sanitation Other Total	-\$15,420.00	-\$28,676.53	-\$13,206.30
		Town Planning & Regional Development			
		Operating Expenditure			
	30301600	Governance Overheads Allocated	\$53,126.00	\$48,789.01	\$54,686.94
	30301610	Health Overheads Allocated	\$0.00	-\$0.03	\$0.00
	30302410	Planning Consultant Fees	\$65,000.00	\$62,816.68	\$60,000.00
	30302415	Planning - Specific Projects	\$0.00	\$17,681.22	\$0.00
	30302857	Planning and Development	\$30,000.00	\$5,000.00	\$20,000.00
	30302859	Northern Planning Program	\$10,000.00	\$4,682.38	\$13,625.00
	30302870	Town Planning Amendments	\$0.00	\$0.00	\$1,500.00
		Total Operating Expenditure	\$158,126.00	\$138,969.26	\$149,811.94
		Operating Income			
	30303716	Development Applications	-\$10,000.00	-\$8,346.98	-\$12,000.00
	30303761	Planning Orders & Requisitions	\$0.00	-\$1,241.00	-\$1,000.00
	30303791	Structure Plans/Redevelopments	\$0.00	-\$1,153.64	\$0.00
		Total Operating Income	-\$10,000.00	-\$10,741.62	-\$13,000.00
		Town Planning & Regional Development Total	\$148,126.00	\$128,227.64	\$136,811.94

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Other Community Amenities			
		Operating Expenditure			
	30400715	Cleaning - Public Conveniences	\$35,000.00	\$31,055.22	\$36,200.00
	30400731	Maintenance - Public Conveniences	\$7,550.00	\$6,550.11	\$7,500.00
	30400761	Maintenance - Mortuary	\$600.00	\$587.00	\$730.00
	30400776	Utilities - Public Conveniences	\$3,500.00	\$2,478.70	\$1,500.00
	30401303	Depreciation - Buildings	\$10,500.00	\$9,582.52	\$10,500.00
	30401304	Depreciation - Public Facility	\$12,500.00	\$11,472.41	\$12,000.00
	30401600	Governance Overheads Allocated	\$27,879.00	\$25,603.26	\$28,698.33
	30401931	Maintenance - Cemeteries	\$6,200.00	\$5,783.96	\$4,500.00
	30402383	Cemetery Burial Expenses	\$2,650.00	\$2,084.81	\$2,500.00
	30410715	Cleaning - Mortuary	\$500.00	\$408.08	\$500.00
	30411470	Insurance - Other Community Amenities	\$2,100.00	\$1,884.17	\$1,900.00
		Total Operating Expenditure	\$108,979.00	\$97,490.24	\$106,528.33
		Operating Income			
	30403706	Cemetery Fees	\$0.00	-\$1,763.88	\$0.00
		Total Operating Income	\$0.00	-\$1,763.88	\$0.00
		Other Community Amenities Total	\$108,979.00	\$95,726.36	\$106,528.33
		Community Amenities Total	\$336,366.00	\$268,441.06	\$322,665.18
		Recreation And Culture			
		Public Hall & Civic Centres			
		Operating Expenditure			
	35100715	Cleaning - Denham Hall	\$7,000.00	\$6,192.15	\$7,560.00
	35100731	Maintenance - Childcare Centre	\$9,000.00	\$6,484.71	\$12,150.00
	35100777	Utilities - Community Resource Centre	\$1,600.00	\$1,315.50	\$1,500.00
	35101302	Depreciation - Furniture & Equipment	\$100.00	\$489.41	\$1,400.00
	35101303	Depreciation - Buildings	\$168,500.00	\$154,165.83	\$170,000.00
	35101310	Depreciation - Heritage Assets	\$8,900.00	\$8,108.55	\$9,000.00
	35101452	Insurance - Community Buildings	\$16,400.00	\$15,253.72	\$16,752.95
	35101600	Governance Overheads Allocated	\$31,948.00	\$29,339.33	\$32,886.06
	35110731	Maintenance - Denham Hall	\$0.00	\$200.00	\$0.00
	35110732	Maintenance - Denham Hall	\$10,000.00	\$8,697.36	\$10,000.00
	35110776	Utilities - Childcare Centre	\$500.00	-\$657.59	\$1,100.00
	35120731	Maintenance - Overlander Hall	\$10,400.00	\$1,046.73	\$1,000.00
	35120776	Utilities - Denham Hall	\$4,700.00	\$3,834.20	\$3,000.00
	35130732	Maintenance - Community Resource Centre	\$1,500.00	\$788.13	\$2,000.00
		Total Operating Expenditure	\$270,548.00	\$235,258.03	\$268,349.01
		Operating Income			
	35103906	Hire - Community Centre	-\$1,400.00	-\$1,163.60	-\$1,300.00
	35103911	Hire of Public Halls	-\$1,000.00	-\$1,172.74	-\$450.00
	35103912	Hire of Equipment	\$0.00	-\$88.19	\$0.00
	35103956	Rent - Community Resource Centre	-\$5,200.00	-\$5,199.96	-\$5,200.00
	35103957	Reimbursement CRC	-\$1,500.00	-\$1,093.08	-\$2,500.00
		Total Operating Income	-\$9,100.00	-\$8,717.57	-\$9,450.00
		Public Hall & Civic Centres Total	\$261,448.00	\$226,540.46	\$258,899.01

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Foreshore			
		Operating Expenditure			
	35200715	Cleaning - Fish Cleaning Fac.	\$35,000.00	\$31,058.24	\$37,440.00
	35200731	Maintenance - Fish Cleaning Facilities	\$2,750.00	\$129.70	\$2,700.00
	35200776	Utilities - Fish Cleaning Facilities	\$5,400.00	\$3,973.60	\$5,400.00
	35201304	Depreciation - Public Facility	\$26,500.00	\$24,257.94	\$26,590.00
	35201463	Insurance-Foreshore Facilities	\$2,000.00	\$1,779.10	\$1,127.29
	35201600	Governance Overheads Allocated	\$31,948.00	\$29,339.33	\$32,886.06
	35201921	Maintenance - Beach/Rock Wall	\$7,800.00	\$2,231.65	\$7,800.00
	35202061	Maintenance - Foreshore BBQ Facilities	\$2,000.00	\$2,300.12	\$1,500.00
	35202206	Marina Boat Ramps - Seaweed Removal	\$5,630.00	\$4,354.72	\$5,000.00
	35202234	Maintenance - Swimming Hole	\$15,000.00	\$140.96	\$15,200.00
	35202236	Dredging - Foreshore	\$5,000.00	\$56.25	\$5,000.00
	35210715	Cleaning BBQs - Foreshore/Lagoon	\$56,000.00	\$51,659.02	\$55,000.00
	35210776	Utilities - Foreshore/Lagoon	\$4,000.00	\$3,039.10	\$2,500.00
		Total Operating Expenditure	\$199,028.00	\$154,319.73	\$198,143.35
		Operating Income			
	35203329	Stronger Communities Grant - Foreshore	-\$20,000.00	\$0.00	\$0.00
	35203330	Foreshore Revitalisation Grant	-\$396,306.00	-\$2,000,000.00	-\$6,450,000.00
		Total Operating Income	-\$416,306.00	-\$2,000,000.00	-\$6,450,000.00
		Foreshore Total	-\$217,278.00	-\$1,845,680.27	-\$6,251,856.65
		Other Recreation & Sport			
		Operating Expenditure			
	35300861	Running Costs - Community Bus	\$2,500.00	\$1,954.73	\$2,500.00
	35301166	Council Assistance Program	\$60,000.00	\$49,396.35	\$60,000.00
	35301301	Depreciation - Plant & Equip.	\$6,600.00	\$5,994.34	\$6,600.00
	35301302	Depreciation - Furn & Equip	\$7,300.00	\$6,688.31	\$7,400.00
	35301304	Depreciation - Public Facility	\$83,000.00	\$75,966.77	\$83,600.00
	35301475	Insurance-Recreation Facilitie	\$3,000.00	\$2,782.56	\$3,075.22
	35301501	Loss on Asset Disposal	\$0.00	\$4,981.05	\$5,000.00
	35301600	Governance Overheads Allocated	\$46,545.00	\$42,745.34	\$47,912.65
	35302126	Maintenance - Multi-Purpose Courts	\$500.00	\$63.17	\$2,000.00
	35302196	Shark Bay Recreation Centre Equipment	\$2,500.00	\$2,393.81	\$2,500.00
	35302241	Maintenance - Town Common/Little Lagoon	\$9,500.00	\$7,134.99	\$8,700.00
	35302242	Town Oval Maintenance	\$0.00	\$129.09	\$0.00
	35302244	Maintenance - Town Oval	\$35,000.00	\$33,361.13	\$33,200.00
	35302247	Maintenance - Sport and Recreation Centre Grounds	\$5,150.00	\$3,707.29	\$5,400.00
	35302248	Cleaning - BBQ Facilities	\$14,000.00	\$12,420.86	\$11,000.00
	35302250	Reserve Maintenance	\$0.00	\$278.00	\$0.00
	35302281	Maintenance - Walk Trail	\$6,000.00	\$547.34	\$6,000.00
	35302282	Walk Trail Improvements	\$50,000.00	\$0.00	\$0.00
	35302290	Shark Bay Recreation Centre Rectification Works	\$10,000.00	\$534.07	\$10,000.00
	35302291	Refund Gym Fees	\$0.00	\$20.00	\$0.00
	35304730	Maintenance Community Gym	\$3,500.00	\$4,020.78	\$5,000.00
	35304731	Town Common Fees Returned	\$0.00	\$90.91	\$0.00
	35310776	Utilities - Multi-Purpose Courts	\$500.00	\$453.43	\$500.00
	35311301	Depreciation - Bus	\$8,900.00	\$8,136.00	\$8,900.00
	35312161	Parks And Gardens- Town Parks	\$30,000.00	\$24,261.27	\$30,000.00
	35312162	Parks And Gardens- Foreshore Parks	\$70,000.00	\$83,218.90	\$60,000.00
	35320776	Utilities - Parks and Gardens	\$2,200.00	\$1,579.35	\$2,000.00
	35330776	Utilities - Town Oval	\$1,600.00	\$1,480.86	\$3,000.00
		Total Operating Expenditure	\$458,295.00	\$374,340.70	\$404,287.87

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Other Recreation & Sport			
		Operating Income			
	35303237	Grants - Recreation and Culture	-\$150,000.00	\$0.00	-\$120,000.00
	35303238	Transfer from Trust Account	-\$90,000.00	\$0.00	\$0.00
	35303390	Walk Trail Grant Funding	-\$50,000.00	\$0.00	\$0.00
	35303734	Community Bus Hire - Internal	\$0.00	-\$1,435.20	\$0.00
	35303736	Community Bus - Hire Income	-\$500.00	-\$600.00	-\$500.00
	35303738	Marquee Hire Charges	-\$500.00	-\$270.01	-\$500.00
	35303810	SBRC Gymnasium Fees	-\$11,000.00	-\$13,600.09	-\$11,000.00
	35303820	SBRC Hire Fees	\$0.00	-\$170.91	\$0.00
	35303913	Denham Oval Hire	\$0.00	-\$60.91	-\$250.00
	35303945	Property Reserves Rent - Clubs	-\$550.00	-\$550.00	-\$500.00
	35303946	Town Common Fees	\$0.00	-\$90.91	\$0.00
	35303947	Reimbursements - Reserves	\$0.00	-\$278.00	\$0.00
	35303948	Non Cash Contribution - DOT Town Oval Bore	\$0.00	-\$32,192.14	\$0.00
		Total Operating Income	-\$302,550.00	-\$49,248.17	-\$132,750.00
		Other Recreation & Sport Total	\$276,345.00	\$429,469.60	\$384,637.87
		Tv & Radio Re-Broadcasting			
		Operating Expenditure			
	35401301	Depreciation - TV Re-Transmission.	\$35,000.00	\$32,023.40	\$33,500.00
	35401470	Insurance - TV Satellite	\$800.00	\$707.84	\$700.00
	35401600	Governance Overheads Allocated	\$17,230.00	\$15,823.39	\$17,736.30
	35402255	TV Receiver/Transmitter	\$5,000.00	\$3,244.95	\$5,000.00
		Total Operating Expenditure	\$58,030.00	\$51,799.58	\$56,936.30
		Tv & Radio Re-Broadcasting Total	\$58,030.00	\$51,799.58	\$56,936.30
		Libraries			
		Operating Expenditure			
	35500970	Postage - Library	\$1,000.00	\$535.82	\$1,000.00
	35500975	Printing and Stationery	\$0.00	\$0.00	\$500.00
	35500995	Telephone - Library	\$450.00	\$324.79	\$450.00
	35501470	Insurance - Library	\$0.00	\$0.00	\$75.00
	35501600	Governance Overheads Allocated	\$57,195.00	\$52,525.00	\$58,874.68
	35502307	AMLIB Library License	\$1,700.00	\$1,644.37	\$1,700.00
	35502585	Library Books	\$500.00	\$148.95	\$500.00
	35502665	Other Minor Expenditure Library	\$500.00	\$0.00	\$500.00
		Total Operating Expenditure	\$61,345.00	\$55,178.93	\$63,599.68
		Operating Income			
	35503650	Reimbursements - Other	-\$1,000.00	-\$822.18	-\$600.00
	35503813	Fines & Penalties - Library	\$0.00	-\$45.45	-\$100.00
		Total Operating Income	-\$1,000.00	-\$867.63	-\$700.00
		Libraries Total	\$60,345.00	\$54,311.30	\$62,899.68
		Other Culture			
		Operating Expenditure			
	35600775	Utilities - Galla Curci	\$300.00	\$200.83	\$300.00
	35601200	Shark Bay Historical Projects	\$0.00	\$4,863.07	\$5,000.00
	35601304	Depreciation - Public facilities	\$46,000.00	\$41,501.83	\$48,500.00
	35601310	Depreciation - Heritage Assets	\$20,000.00	\$17,590.62	\$22,000.00
	35601465	Insurance - Galla Curci	\$1,000.00	\$900.00	\$945.00
	35602085	Maintenance - Velsheda/Galla	\$5,000.00	\$1,285.15	\$5,378.00
		Total Operating Expenditure	\$72,300.00	\$66,341.50	\$82,123.00
		Operating Income			
	35603800	Reimbursement Jimmy Poland Opening	\$0.00	-\$300.00	\$0.00
		Total Operating Income	\$0.00	-\$300.00	\$0.00
		Other Culture Total	\$72,300.00	\$66,041.50	\$82,123.00

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Museum			
		Operating Expenditure			
	35701310	Depreciation - Heritage Assets	\$3,200.00	\$2,860.34	\$4,000.00
	35701600	Governance Overheads Allocated	\$13,282.00	\$12,197.37	\$13,671.74
	35705127	Cape Inscription Maintenance	\$15,000.00	\$1,460.95	\$10,000.00
	35705128	Contribution to Museum	\$0.00	\$25,000.00	\$25,000.00
	35705129	Museum and Gallery Lighting Assessment	\$0.00	\$1,900.00	\$0.00
		Total Operating Expenditure	\$31,482.00	\$43,418.66	\$52,671.74
		Museum Total	\$31,482.00	\$43,418.66	\$52,671.74
		World Heritage			
		Operating Expenditure			
	36000592	Recruitment/Relocation Costs	\$0.00	\$6,365.02	\$0.00
	36000611	Salaries and Wages SBDC	\$236,200.00	\$215,883.59	\$230,000.00
	36000660	Staff Training - SBDC	\$5,000.00	\$1,554.86	\$5,000.00
	36000665	Staff Uniforms - SBDC	\$800.00	\$1,407.42	\$800.00
	36000670	Superannuation - CC Super 3.5%	\$0.00	\$1,103.14	\$2,600.00
	36000675	Superannuation - Occupational SG 9.5%	\$22,325.00	\$24,537.60	\$26,000.00
	36000680	Travel & Accom. Staff - SBDC	\$4,000.00	\$885.01	\$4,000.00
	36000683	Staff Housing Costs	\$21,250.00	\$21,086.81	\$17,612.00
	36000685	Insurance - Workers Comp	\$7,100.00	\$6,016.36	\$7,510.00
	36000690	Staff Amenities - SBDC	\$250.00	\$327.21	\$250.00
	36000716	Cleaning - SBDC	\$19,500.00	\$17,962.94	\$31,000.00
	36000731	Maintenance - SBDC	\$25,000.00	\$37,164.86	\$25,000.00
	36000751	Maintenance - SBDC Fire Fighting System	\$5,000.00	\$3,822.98	\$5,000.00
	36000776	Utilities - SBDC	\$26,200.00	\$24,996.98	\$25,000.00
	36000901	Merchant Fees - SBWHDC	\$6,000.00	\$5,833.29	\$5,000.00
	36000902	Commission Expense - Visitor Centre	\$10,000.00	\$8,035.92	\$10,000.00
	36000905	Travelling Exhibition Costs	\$5,000.00	\$2,159.91	\$5,000.00
	36000970	Postage - SBDC	\$0.00	\$294.07	\$0.00
	36000975	Printing & Stationery-Rec/Cult	\$5,000.00	\$3,817.40	\$3,000.00
	36000977	Promo Material - SBDC	\$10,000.00	\$2,317.35	\$10,000.00
	36000987	Website/Computer Licences	\$5,500.00	\$6,765.45	\$5,000.00
	36000995	Telephone - SBDC	\$4,500.00	\$3,957.35	\$4,800.00
	36001301	Depreciation - Plant & Equipment	\$1,100.00	\$1,009.47	\$1,100.00
	36001302	Depreciation - Furniture and Equipment (SBDC)	\$120,000.00	\$108,974.57	\$122,000.00
	36001303	Depreciation - Buildings	\$151,000.00	\$137,581.39	\$151,000.00
	36001470	Insurance - SBDC	\$17,400.00	\$16,120.54	\$19,345.67
	36001501	Loss on Disposal Assets	\$0.00	\$1,589.37	\$2,000.00
	36001600	Governance Overheads Allocated	\$34,580.00	\$31,756.82	\$35,595.77
	36002689	Purchase - Dept of Parks & Wildlife Passes	\$50,000.00	\$49,229.98	\$40,000.00
	36002699	Purchase - Merchandise	\$35,000.00	\$90,779.25	\$26,000.00
		Total Operating Expenditure	\$827,705.00	\$833,336.91	\$819,613.44
		Operating Income			
	36000790	Tourism WA Grant for Decals	\$0.00	-\$8,495.50	\$0.00
	36003660	Fire System Monitoring Reimbursement	-\$2,500.00	-\$921.28	-\$2,500.00
	36003722	Entrance Fees - SBDC	-\$30,000.00	-\$35,105.65	-\$27,500.00
	36003770	Sale - Merchandise	-\$60,000.00	-\$54,630.75	-\$60,000.00
	36003772	Sale - Dept of Parks & Wildlife Park Passes	-\$55,000.00	-\$57,470.44	-\$40,000.00
	36003775	Internal Sales	\$0.00	-\$4,585.61	\$0.00
	36003791	Visitor Centre Booking Commission	-\$60,000.00	-\$58,922.40	-\$70,000.00
		Total Operating Income	-\$207,500.00	-\$220,131.63	-\$200,000.00
		World Heritage Total	\$620,205.00	\$613,205.28	\$619,613.44
		Recreation And Culture Total	\$1,162,877.00	-\$360,893.89	-\$4,734,075.61

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Transport			
		Streets,Roads,Bridges,Depots			
		Operating Expenditure			
	45100761	Maintenance and Operating - Depot	\$46,500.00	\$52,369.15	\$45,000.00
	45100762	Communication Improvements	\$5,000.00	\$1,495.86	\$5,000.00
	45100776	Utilities - Depot	\$15,500.00	\$15,297.80	\$12,000.00
	45100980	Subscriptions	\$6,500.00	\$5,357.44	\$5,400.00
	45100995	Telephone - Depot	\$3,000.00	\$2,232.78	\$4,000.00
	45101301	Depreciation - Plant & Equip.	\$8,500.00	\$7,795.10	\$8,800.00
	45101302	Depreciation - Furn & Equip	\$0.00	\$1,264.41	\$4,000.00
	45101303	Depreciation - Land & Building	\$23,000.00	\$20,139.00	\$23,000.00
	45101305	Depreciation - Roads (Non Town)	\$235,000.00	\$212,910.07	\$240,000.00
	45101306	Depreciation - Town Streets	\$3,000.00	\$2,725.57	\$3,000.00
	45101307	Depreciation - Footpaths	\$36,000.00	\$30,990.88	\$28,000.00
	45101308	Depreciation - Drain & Culvert	\$38,000.00	\$34,844.42	\$38,400.00
	45101309	Depreciation - Streetscapes	\$8,800.00	\$8,016.88	\$7,500.00
	45101470	Insurance - Depot	\$2,700.00	\$2,451.92	\$2,930.21
	45101501	Loss on Asset Disposal	\$0.00	\$726.97	\$0.00
	45101600	Governance Overheads Allocated	\$49,178.00	\$45,162.77	\$50,622.37
	45101941	Crossovers	\$1,500.00	\$603.00	\$2,740.00
	45102001	Maintenance - Drainage/Sump	\$2,900.00	\$1,936.11	\$5,900.00
	45102051	Maintenance - Entry Statements	\$5,000.00	\$4,530.81	\$5,020.00
	45102216	Maintenance - Street and Traffic Signs	\$6,000.00	\$4,791.76	\$5,200.00
	45102221	Maintenance - Street Lights	\$1,100.00	\$0.00	\$1,030.00
	45102225	Street Lighting	\$37,500.00	\$33,250.98	\$35,500.00
	45102440	Depot Tools and Minor Plant	\$10,000.00	\$10,023.13	\$10,000.00
	45102761	Engineering and Consultancy	\$5,000.00	\$0.00	\$5,000.00
	45102762	Road Data Collection	\$5,400.00	\$0.00	\$5,580.00
	45110150	Pastoral Airstrip - Mtce	\$3,000.00	\$1,126.73	\$3,076.00
	45112246	Maintenance - Town Streets	\$134,500.00	\$109,333.26	\$125,000.00
	45121945	Maintenance - Country Roads	\$96,000.00	\$69,750.75	\$89,800.00
	45121946	Useless Loop Road Maintenance	\$429,500.00	\$467,944.73	\$461,000.00
	45132232	Street Sweeping	\$56,000.00	\$53,625.31	\$55,000.00
		Total Operating Expenditure	\$1,274,078.00	\$1,200,697.59	\$1,287,498.58
		Operating Income			
	45103270	Road Preservation Grant	-\$99,000.00	-\$91,900.00	-\$91,900.00
	45103280	Useless Loop Road - Mtce	-\$300,000.00	-\$300,000.00	-\$300,000.00
	45103291	Contribution to Road Maintenance - Pipeline	-\$8,000.00	-\$8,000.00	-\$8,500.00
	45103360	Roads To Recovery Grant - Cap	-\$659,800.00	-\$571,187.00	-\$599,630.00
	45103365	RRG Grants - Capital Projects	-\$312,000.00	-\$216,540.00	-\$202,355.00
		Total Operating Income	-\$1,378,800.00	-\$1,187,627.00	-\$1,202,385.00
		Streets,Roads,Bridges,Depots Total	-\$104,722.00	\$13,070.59	\$85,113.58
		Road Plant Purchases			
		Operating Expenditure			
	45201301	Depreciation - Plant & Equip.	\$0.00	\$0.00	\$40.00
	45201501	Loss On Sale Of Asset	\$6,753.00	\$3,113.93	\$5,349.00
	45201600	Governance Overheads Allocated	\$26,563.00	\$24,394.47	\$27,343.47
		Total Operating Expenditure	\$33,316.00	\$27,508.40	\$32,732.47
		Operating Income			
	45204250	Profit On Sale Of Assets	-\$3,410.00	-\$37,386.80	-\$28,506.00
		Total Operating Income	-\$3,410.00	-\$37,386.80	-\$28,506.00
		Road Plant Purchases Total	\$29,906.00	-\$9,878.40	\$4,226.47

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Monkey Mia Boating Facilities			
		Operating Expenditure			
	45401304	Depreciation - Pub. Facilities	\$65,000.00	\$57,372.69	\$63,000.00
	45401470	Insurance - MMia Jetty/Boat Rp	\$4,600.00	\$4,241.32	\$3,500.00
	45401600	Governance Overheads Allocated	\$13,282.00	\$12,197.37	\$13,671.74
	45402111	Maintenance - Monkey Mia Boat Ramp	\$2,500.00	\$773.52	\$2,500.00
	45402117	Maintenance - Monkey Mia Jetty	\$3,120.00	\$7,433.09	\$1,620.00
		Total Operating Expenditure			
		Operating Income			
	45403506	Grant - RBFS MM Boat Ramp Facilities	\$0.00	-\$116,198.87	\$0.00
	45403708	Charges -Monkey Mia Jetty	-\$4,000.00	-\$4,082.47	-\$3,500.00
		Total Operating Income	-\$4,000.00	-\$120,281.34	-\$3,500.00
		Monkey Mia Boating Facilities Total	\$84,502.00	-\$38,263.35	\$80,791.74
		Denham Marine Facilities			
		Operating Expenditure			
	45500776	Utilities - Denham Marina	\$0.00	\$10,323.79	\$5,400.00
	45501304	Depreciation - Public Facilit	\$0.00	\$12,778.03	\$12,000.00
	45501471	Insurance - Rec. Boat Ramp	\$0.00	\$914.62	\$847.19
	45501600	Governance Overheads Allocated	\$22,615.00	\$20,768.15	\$23,278.90
	45501951	Maintenance - Denham Hardstand	\$0.00	\$4,292.13	\$4,200.00
	45501975	Denham Marina Winch House Mtce	\$0.00	\$116.86	\$0.00
	45501976	Maintenance - Denham Marina Winch House	\$0.00	\$1,504.44	\$3,180.00
	45501981	Maintenance - Denham Pen/Recreation Jetty	\$0.00	\$1,171.07	\$500.00
	45501991	Maintenance - Denham Service Jetty	\$0.00	\$2,059.29	\$3,000.00
	45501993	Maintenance - Denham Rec/Jetty/Boat Ramp	\$0.00	\$4,047.95	\$8,500.00
	45501994	Maintenance - Denham Slipway	\$0.00	\$1,674.23	\$2,500.00
	45501998	Denham Marina Slipway Haulage	\$7,770.00	\$8,976.39	\$5,300.00
	45502091	Marina General Maintenance	\$940.00	\$117.69	\$5,000.00
	45502100	Marina Rubbish Removal	\$8,200.00	\$8,030.00	\$7,500.00
	45502105	RBFS - DOT Trailer Parking	\$763,300.00	\$594,551.47	\$0.00
	45502106	R4R - DOT Boat Area	\$3,071,600.00	\$127,496.71	\$0.00
		Total Operating Expenditure	\$3,874,425.00	\$798,822.82	\$81,206.09
		Operating Income			
	45503730	Fuel Wharfage Charge	\$0.00	-\$8,878.70	-\$6,650.00
	45503747	Marina Utility Charges	\$0.00	-\$39.55	-\$500.00
	45503753	Pen and Berthing Fees	\$0.00	-\$22,505.39	-\$22,000.00
	45503760	Denham Recreational Boat Ramp Grant	\$0.00	\$0.00	-\$116,625.00
	45503761	RBFS Trailer Parking Grant	-\$750,000.00	\$0.00	\$0.00
	45503762	Royalties for Regions DOT Boat Area	-\$2,893,604.00	-\$500,000.00	\$0.00
	45503763	Non Cash Contribution - DOT Trailer Parking	-\$250,000.00	\$0.00	\$0.00
	45503785	Denham Marina Slipway Haulage Fees	-\$2,000.00	-\$2,454.60	\$0.00
	45503786	Service Jetty Hardstand Fees	\$0.00	-\$2,844.55	-\$2,500.00
	45510775	Utilities - Denham Marina Water	\$0.00	-\$929.57	\$5,100.00
		Total Operating Income	-\$3,895,604.00	-\$537,652.36	-\$143,175.00
		Denham Marine Facilities Total	-\$21,179.00	\$261,170.46	-\$61,968.91
		Transport Total	-\$11,493.00	\$226,099.30	\$108,162.88

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Economic Services			
		Community Development			
		Operating Expenditure			
	50100590	Recruitment/Relocation Costs	\$0.00	\$9,092.29	\$0.00
	50100610	Salaries & Wages-CD	\$146,400.00	\$134,123.12	\$139,089.00
	50100616	Allocation of EMCD costs to Projects	\$0.00	-\$2,451.92	\$0.00
	50100660	Staff Training - CD	\$2,000.00	\$0.00	\$1,500.00
	50100670	Superannuation - CC 3.5%	\$3,000.00	\$2,683.53	\$2,759.00
	50100675	Superannuation - Occupational SG 9.5%	\$14,000.00	\$12,741.73	\$13,213.00
	50100680	Travel & Accommodation - Staff	\$3,000.00	\$3,226.04	\$4,000.00
	50100685	Insurance Worker's Comp.	\$4,400.00	\$3,900.08	\$4,868.00
	50100770	Staff Housing	\$21,750.00	\$21,099.29	\$21,695.00
	50100771	Telephone Costs - Comm Dev	\$5,500.00	\$3,443.06	\$5,500.00
	50100862	Vehicle Running Costs - EMCD	\$9,000.00	\$9,689.81	\$9,000.00
	50101600	Governance Overheads Allocated	\$27,879.00	\$25,603.26	\$28,698.33
	50102665	Other Minor Expenditure	\$1,000.00	\$806.99	\$1,000.00
	50102750	Community Events and Festivals	\$40,000.00	\$27,893.61	\$40,000.00
	50102755	Event Development	\$25,000.00	\$19,891.30	\$25,000.00
		Total Operating Expenditure	\$302,929.00	\$271,742.19	\$296,322.33
		Operating Income			
	50103120	Stall Hire - Winter Markets	\$0.00	-\$272.73	\$0.00
	50103669	Contributions-Seniors Projects	\$0.00	\$0.00	-\$800.00
	50104250	Profit on Sale of Assets	\$0.00	\$0.00	-\$3,040.00
	50104251	Youth Week	\$0.00	-\$106.36	\$0.00
	50102748	Grants - Community Development	\$0.00	-\$1,000.00	\$0.00
	15403722	Gymnasium Membership	\$0.00	-\$9.09	\$0.00
		Total Operating Income	\$0.00	-\$1,388.18	-\$3,840.00
		Community Development Total	\$302,929.00	\$270,354.01	\$292,482.33
		Tourism & Area Promotion			
		Operating Expenditure			
	50201470	Insurance - General	\$500.00	\$428.14	\$736.44
	50201600	Governance Overheads Allocated	\$38,529.00	\$35,382.99	\$39,659.35
	50202395	2016 Celebrations	\$728,580.00	\$171,226.31	\$270,000.00
	50202396	Contribution to Arts Council	\$7,000.00	\$7,000.00	\$7,000.00
	50202850	Tourism Promotion	\$50,000.00	\$20,815.69	\$50,000.00
	50202852	Knight Terrace Promotional Materials	\$6,800.00	\$3,611.59	\$9,000.00
	50202853	Tourism Promotions	\$0.00	\$80.19	\$0.00
	50202855	Signage Way-Finder	\$0.00	\$13,261.92	\$12,727.00
	50202856	Grant to ND5	\$0.00	\$15,000.00	\$15,000.00
		Total Operating Expenditure	\$831,409.00	\$266,806.83	\$404,122.79
		Operating Income			
	50203420	Contribution - Monkey Mia Res	-\$50,000.00	-\$50,475.00	-\$50,000.00
	50203850	Camping fees	-\$20,000.00	-\$24,027.39	-\$20,000.00
	50203855	Caravan Park Registration	-\$3,600.00	-\$3,679.50	-\$3,600.00
	50203862	Grants - 2016 Celebrations	-\$430,000.00	-\$35,000.00	-\$35,000.00
	50203863	Lodging House Lic/ B&B Accom	-\$120.00	-\$120.00	-\$120.00
	50203903	Caravan Park Leases	-\$64,300.00	-\$64,725.51	-\$64,300.00
	50203923	Lease - Reserve 30716	\$0.00	\$0.00	-\$120.00
		Total Operating Income	-\$568,020.00	-\$178,027.40	-\$173,140.00
		Tourism & Area Promotion Total	\$263,389.00	\$88,779.43	\$230,982.79

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Building Control			
		Operating Expenditure			
	50301600	Governance Overheads Allocated	\$31,948.00	\$29,339.33	\$32,886.06
	50301610	Health Overheads Allocated	\$18,500.00	\$7,590.99	\$18,500.00
		Total Operating Expenditure	\$50,448.00	\$36,930.32	\$51,386.06
		Operating Income			
	50303703	Building Search Fees	-\$100.00	-\$354.22	-\$100.00
	50303793	Swimming Pool Inspection Fees	-\$200.00	-\$162.50	-\$200.00
	50303853	Building Permits	-\$2,000.00	-\$5,292.96	-\$2,000.00
	50304410	Commission - BCITF Levy	\$0.00	-\$45.00	\$0.00
	50304411	Commission - Builders Registration	\$0.00	-\$104.56	\$0.00
		Total Operating Income	-\$2,300.00	-\$5,959.24	-\$2,300.00
		Building Control Total	\$48,148.00	\$30,971.08	\$49,086.06
		Other Economic Services			
		Operating Expenditure			
	50401303	Depreciation -Buildings	\$49,000.00	\$44,619.14	\$50,200.00
	50401304	Depreciation Public Facilities	\$28,000.00	\$25,010.24	\$30,000.00
	50401425	Int Loan 48 - McCleary Prop	\$0.00	\$530.25	\$487.50
	50401428	Loan 57 - MM Bore Interest	\$9,425.00	\$7,831.97	\$9,710.02
	50401470	Insurance - Bores	\$1,700.00	\$1,500.59	\$0.00
	50401482	Insurance - McCleary House	\$4,000.00	\$3,666.22	\$4,000.00
	50401600	Governance Overheads Allocated	\$33,264.00	\$30,548.00	\$34,240.92
	50402711	Quarries and Sandpits	\$500.00	\$36.28	\$1,580.00
	50402811	Shell Beach Quarry	\$0.00	\$0.00	\$910.00
	50402901	Maintenance - Eagle Bluff Bore	\$570.00	\$758.55	\$520.00
	50402905	Bore Readings	\$670.00	\$308.39	\$640.00
	50410731	Maintenance - McCleary Property	\$4,000.00	\$2,818.82	\$5,000.00
	50430740	Maintenance Monkey Mia Bore	\$670.00	\$459.85	\$540.00
		Total Operating Expenditure	\$131,799.00	\$118,088.30	\$137,828.44
		Operating Income			
	50403645	Reimburse.- McCleary Utilities	\$0.00	-\$173.42	-\$175.00
	50403902	Brickies Sand Sales	\$0.00	-\$1,610.91	-\$500.00
	50403925	McCleary Rental-Shop 2 - Hairdresser	-\$8,200.00	-\$8,250.42	-\$7,880.00
	50403930	McCleary Rental Shop 4 - Pharmacy	\$0.00	-\$1,011.00	\$0.00
	50403935	McCleary Rental - Shop 6 MM Yacht Charters	-\$6,800.00	-\$5,620.68	-\$5,345.00
	50403985	Bulk Shell Sales	\$0.00	-\$2.27	-\$200.00
		Total Operating Income	-\$15,000.00	-\$16,668.70	-\$14,100.00
		Other Economic Services Total	\$116,799.00	\$101,419.60	\$123,728.44
		Private Works			
		Operating Expenditure			
	50501900	Private Works - Other	\$40,500.00	\$39,656.55	\$40,000.00
	50521810	MRWA M/Mia Rd Totaling A/c	\$100,000.00	\$82,619.20	\$100,000.00
	50531900	MRWA Shark Bay Rd - Total A/c	\$316,000.00	\$307,129.26	\$316,000.00
		Total Operating Expenditure	\$456,500.00	\$429,405.01	\$456,000.00
		Operating Income			
	50504010	Private Works Control (Income)	-\$45,000.00	-\$40,346.09	-\$45,000.00
	50504030	MRWA Monkey Mia Road	-\$120,000.00	-\$95,217.48	-\$120,000.00
	50504040	MRWA Shark Bay Road	-\$380,000.00	-\$301,512.73	-\$380,000.00
		Total Operating Income	-\$545,000.00	-\$437,076.30	-\$545,000.00
		Private Works Total	-\$88,500.00	-\$7,671.29	-\$89,000.00
		Economic Services Total	\$642,765.00	\$483,852.83	\$607,279.62

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Other Property And Services			
		Public Works Overheads			
		Operating Expenditure			
	55100509	Annual Leave	\$78,500.00	\$56,505.47	\$68,871.00
	55100510	Long Service Leave	\$0.00	\$27,912.24	\$28,000.00
	55100520	Camp Allowance	\$15,000.00	\$10,630.07	\$13,199.00
	55100550	Shark Bay Allowance	\$76,600.00	\$62,015.30	\$66,497.00
	55100561	FBT - Works	\$6,000.00	\$13,262.21	\$5,800.00
	55100570	Other Allowances	\$13,000.00	\$5,603.48	\$11,141.00
	55100571	Backpay - Works	\$0.00	\$1,019.08	\$0.00
	55100585	Public Holidays	\$30,200.00	\$22,854.22	\$23,446.00
	55100600	Rostered Days Off	\$0.00	\$1,649.37	\$0.00
	55100630	Sick Leave	\$22,000.00	\$19,956.39	\$17,920.00
	55100640	Staff Medicals	\$500.00	\$102.84	\$1,000.00
	55100650	Staff Meetings	\$3,500.00	\$1,549.36	\$3,500.00
	55100660	Staff Training	\$25,000.00	\$23,078.77	\$20,000.00
	55100675	Superannuation - Occupational SG 9.5%	\$92,700.00	\$77,025.91	\$80,200.00
	55100676	Superannuation - CC 3.5%	\$3,800.00	\$3,088.75	\$2,500.00
	55100685	Workers Compensation Ins.	\$27,500.00	\$25,719.80	\$26,000.00
	55100691	Clothing and Safety Equipment - Works	\$15,000.00	\$9,231.14	\$15,500.00
	55100692	Staff Amenities - Depot	\$750.00	\$683.36	\$500.00
	55100693	Administration Expenses	\$2,000.00	\$0.00	\$0.00
	55100773	Telephone - Works Supervisor	\$2,000.00	\$1,420.80	\$1,000.00
	55100775	Salary Sacrifice - Works Supervisor	\$7,250.00	\$7,104.43	\$7,250.00
	55101555	Administration Assistance	\$55,200.00	\$24,720.30	\$21,390.00
	55101556	Allocation Of Deputy Works Supervisor	\$30,000.00	\$24,779.03	\$26,900.00
	55101559	Allocation Of Works Supervisor	\$87,000.00	\$65,989.32	\$76,259.00
	55101560	Works Supervisor - Vehicle Costs	\$16,000.00	\$16,806.17	\$16,000.00
	55101561	Allocation of Works Supervisor to Capital Projects	\$0.00	-\$3,129.98	\$0.00
	55101580	Less Public Works Overheads Allocated Works/Services	-\$804,775.00	-\$731,787.21	-\$733,885.52
	55101600	Governance Overheads Allocated	\$195,275.00	\$179,332.47	\$201,012.52
		Total Operating Expenditure	\$0.00	-\$52,876.91	\$0.00
		Public Works Overheads Total	\$0.00	-\$52,876.91	\$0.00
		Plant Operation Costs			
		Operating Expenditure			
	55201585	Less Plant Operating Costs Allocated Works/Services	-\$788,258.00	-\$819,901.33	-\$792,517.00
	55201600	Governance Overheads Allocated	\$83,758.00	\$76,918.68	\$86,217.57
	55201623	Plant Operating Costs - Deprec	\$400,000.00	\$373,917.32	\$410,000.00
	55201626	Plant Oper Costs - Fuels & Oil	\$160,000.00	\$139,881.72	\$153,000.00
	55201632	Plant Op.Cost - Ins/Lic/Borrow	\$21,000.00	\$24,898.95	\$21,000.00
	55201635	Plant Oper Cost - Parts/Repair	\$65,000.00	\$91,345.07	\$65,000.00
	55201637	Plant Oper Cost - Wages/Plant	\$65,000.00	\$63,722.63	\$60,300.00
	55201639	Plant Operating Costs - Tyres	\$15,000.00	\$13,118.76	\$10,000.00
	55201640	Workshop Consumables	\$2,500.00	\$2,261.94	\$2,000.00
		Total Operating Expenditure	\$24,000.00	-\$33,836.26	\$15,000.57
		Operating Income			
	55204420	Diesel Fuel Rebate	-\$24,000.00	-\$26,345.18	-\$15,000.00
		Total Operating Income	-\$24,000.00	-\$26,345.18	-\$15,000.00
		Plant Operation Costs Total	\$0.00	-\$60,181.44	\$0.57

	Account	Description	Draft 2016/17 Budget	Actual to 21 June 2016	2015/16 Current Budget
		Stock Purchases & Issues			
		Operating Expenditure			
	55301653	Purchases - Bulk Fuel Depot	\$85,000.00	\$84,965.10	\$125,000.00
	55301654	Issues - Bulk Fuel Depot	-\$85,000.00	-\$83,140.21	-\$125,000.00
	55301656	Issues - Rubbish Bins	-\$500.00	-\$382.80	\$0.00
	55301657	Purchases - Bulk Fuel Tanker (Tamala)	\$65,000.00	\$51,902.43	\$58,500.00
	55301658	Issues - Bulk Fuel Tanker (Tamala)	-\$65,000.00	-\$63,309.15	-\$58,500.00
	55301659	Purchases - 800 litre tank	\$25,000.00	\$22,175.68	\$2,500.00
	55301660	Issues - 800 litre Tank	-\$25,000.00	-\$32,847.71	-\$2,500.00
	55301661	Purchases Emulsion	\$500.00	\$0.00	\$500.00
	55301662	Issues - Emulsion	-\$500.00	\$0.00	-\$500.00
	55301663	Purchases - Engine Oil Stock	\$1,000.00	\$425.44	\$2,500.00
	55301664	Issues - Engine Oil	-\$1,000.00	-\$530.02	-\$2,500.00
	55301667	Purchases-Gear/Diff Oil Stock	\$500.00	\$98.18	\$750.00
	55301668	Issues - Gear Oil	-\$500.00	\$0.00	-\$750.00
	55301669	Purchases - Grease Stock	\$750.00	\$543.05	\$750.00
	55301670	Issues - Grease	-\$750.00	-\$106.35	-\$750.00
	55301673	Purchases-Hydraulic Oil Stock	\$2,000.00	\$2,988.08	\$1,500.00
	55301674	Issues - Hydraulic Oil	-\$2,000.00	-\$1,270.75	-\$1,500.00
	55301675	Purchases - AddBlue	\$1,200.00	\$1,095.99	\$0.00
	55301676	Issues - AddBlue	-\$1,200.00	-\$621.84	\$0.00
	55301690	Purchases - 300 litre Tank - Landfill	\$18,000.00	\$16,438.43	\$0.00
	55301691	Issues - 300 litre Tank - Landfill	-\$18,000.00	-\$16,953.86	\$0.00
	55301699	Stock Balancing	\$0.00	\$10,072.18	\$0.00
		Total Operating Expenditure			
		Stock Purchases & Issues Total	-\$500.00	-\$8,458.13	\$0.00
		Salaries & Wages			
		Operating Expenditure			
	55401570	Gross Total Salaries & Wages	\$2,023,031.00	\$1,845,993.36	\$1,878,321.00
	55401590	Less Salaries/Wages Allocated	-\$2,023,031.00	-\$1,845,993.36	-\$1,878,321.00
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00
		Salaries & Wages Total	\$0.00	\$0.00	\$0.00
		Unclassified			
		Operating Expenditure			
	55501280	Refunds Expenditure	\$10,000.00	\$21,884.71	\$10,000.00
		Total Operating Expenditure			
		Operating Income			
	55504460	Refunds Income	-\$10,000.00	-\$19,995.66	-\$10,000.00
		Total Operating Income	-\$10,000.00	-\$19,995.66	-\$10,000.00
		Unclassified Total	\$0.00	\$1,889.05	\$0.00
		Other Property And Services Total	-\$500.00	-\$119,627.43	\$0.57
		Grand Total	-\$235,429.00	-\$1,026,549.69	-\$5,032,353.82