

# SHIRE OF SHARK BAY



2020 / 2021  
BUDGET



# Annual Budget 2020/2021



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## General Information

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

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



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

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

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

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

## Tourist Attractions

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

## Local Industries

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

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## Contact Information

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## Strategic Focus and Main Business Activity

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

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

## Our Vision

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



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

## Your Elected Members

There are two Wards in the Shire of Shark Bay and the current members as at 30 June 2018 are –

<b>Denham Ward</b>		<b>Elected</b>	<b>Retires</b>
Cr Cheryl Cowell	Shire President	2019	2023
Cr Laurence Bellottie		2017	2021
Cr Jamie Burton		2017	2021
Cr Mark Smith		2019	2023
Cr Peter Stubberfield		2019	2023
<b>Useless Loop / Pastoral Ward</b>			
Cr Ed Fenny	Deputy President	2017	2021
Cr Greg Ridgley		2019	2023

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

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

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



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## Statement by the President

In late 2019, the Shire Council undertook a review of the Strategic Community Plan, in conjunction with the long-term financial plan, with the aim of accommodating as many of community's identified expectations as possible, within the available budget.

However, this approach has had to be reviewed in the wake of the economic constraints associated with the COVID-19 pandemic crisis and also the Council's decision in March 2020 not to increase the rate in the dollar for this financial year, nor to increase rates and charges. With the result being, that unless the Valuer General has reassessed property value, the majority of our ratepayers will not be subject to a rate increase for the 2020/2021 financial year.

In order to achieve Council's aim of maintaining the current standard and frequency of services to the community, despite there being no increase in rates or fees and charges, we will be continuing to focus predominately on delivering operational and maintenance activities, rather than capital works projects, to ensure maintenance of the Shire's facilities and machinery. This conservative approach during these uncertain times demonstrates Council's awareness of both our current and potentially future financial restraints.

The community's expectation is that the current high service delivery levels and provision of facilities will be maintained, despite there being no increase in rates, charges and fees, so it will be a challenge to meet those expectations, with the Shire administration closely monitoring the operational costs and aiming for a balanced budget at the end of the 2020/2021 financial year.

On a more positive note, several projects in the Bay have received State Government Regional Economic Development grant funding recently and have expanded or developed new projects with their funding. Ngala Childcare Services is a recipient of a grant to construct a childcare centre adjacent to the Shire's Recreation Centre. Council has allocated \$40,000 to the project to assist with siteworks for the new facility which is expected to be operational in early 2021.

Our restrictive rate base means we continue to rely on Commonwealth Government funding to support Shire operations through the Financial Assistance Grant scheme. As a consequence of the Commonwealth Government's COVID-19 financial stimulus package, this grant has now been received in advance of the normal financial year cycle. Additionally, the Shire has received over \$300,000 of Federal funding for capital works projects aimed at stimulating the local economy.

Council resolved to delay sealing of the Eagle Bluff Road and utilise these funds for several community projects, which include;

- construction of dual use pathways (pedestrian/bikes)
- addition of solar lighting in Francis Street
- lighting for the multi-use courts
- replacement of current fencing at the foreshore adventure park
- approximately 100 metres of additional limestone wall along the foreshore.

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Given the current economic conditions and future uncertainty, I acknowledge the excellent work undertaken by all of the Shire staff and particularly the Chief Executive Officer, in being able to deliver a budget which has actually increased reserve funds by almost \$500,000 from the 2019/2020 balance, without reducing service provision to the community.

There are several potential new development ventures and initiatives within the Shire with the potential to increase population and add economic sustainability, resulting ultimately in future economic benefits and opportunities for the local Shark Bay community.

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

Cheryl Cowell  
SHIRE PRESIDENT



# Annual Budget 2020/2021



## Chief Executive Officer's Report

The Shires 2020/21 financial year budget has been developed after taking into consideration the difficult economic conditions that the COVID-19 pandemic has and will continue to confront the Shire.

The council undertook a comprehensive review of the Strategic Community Plan and its long-term financial plan, following the elections in October 2019, and has endeavoured to address the aspirations of the community while maintaining the income required from rates at a consistent level and minimising any significant fluctuations, while maintaining and developing new assets to benefit the community.

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 the COVID-19 pandemic had on the local economy and in March 2020 resolved not to increase the 2020/21 rate in the dollar and any increase any fees and charges.

This will mean the majority of ratepayers will not see an increase in their rates payable for the 2020/21 year.

To achieve this objective without significantly reducing services to the community the council has maintained and again reviewed the strategy commenced in the 2018/19 budget. This strategy focused on operational expenditure and ongoing maintenance commitments to ensure sufficient funding is available to maintain the Shires current infrastructure.

This is crucial to ensure the council is aware of its current and future financial commitments.

The Council as always remains cognisant of the expectations of the community in regard to maintaining levels of service delivery and while the cost to provide services is increasing, all current and proposed activities must be closely examined to ensure the whole of life costs are taken into consideration.

The Councils major strategic project in the 2020/21 budget is the construction of a new childcare centre in collaboration with Ngala childcare services. The new childcare centre will be built to the rear of the recreation centre and be fitted out exclusively for its purpose as a childcare centre.

The building is being financed predominately by grant funding with only \$40,000 being allocated by council for site works.

This facility will be purpose built and provide a safe learning space for the community's future generations for many years to come.

The current centre in Hughes street following construction in 1935 originally as a hospital, has been repurposed for various uses during its life. Once the new centre

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has been built and is operational the Council can then establish the next stage of its remaining useful life.

There is a number of additional capital works programs which have been made available through federal government COVID-19 stimulus funding (\$334,062) and this been allocated to a range of projects including dual purposes pathways, replacement of the softfall at the town oval playground, lighting of footpaths on Francis Street and Stella Rowley Drive, access at the Town Hall and the continuation of the Limestone wall on the foreshore.

Through prudent financial management and the delaying of capital works projects leading up to and during the COVID-19 emergency, the council has increased reserve funds by \$497,210 from a budgeted 2019/20 end of year position of \$2,425,142 to \$2,922,351. This has been achieved without a significant reduction in service provision and will enable the council to position itself to take advantage of any opportunities for major projects in future budgets.

The increase in reserve funding also enables the council to maintain a positive cash flow position through the current emergency and has sufficient buffer for any further issues that may eventuate.

The Councils overall rate base has remained at a stable level and the council will continue to rely heavily on external grant funding from the Federal Government which is distributed by the Western Australian Grants Commission. The level of grant funding has been a point of contention through successive governments and the federal economic situation and forecasts may negatively impact upon future funding levels.

The majority of business dependent upon the tourist trade saw significant decreases in revenues and business confidence during the first quarter of 2019/20 however the lifting of restrictions has seen significant tourism visitation, investor confidence and interest in private development.

The recovery is very positive and builds on council's endeavours and investment in significant infrastructure, which in turn has led to significant private developer confidence and ongoing investment.

The increased private development contributes to the overall growth and business confidence throughout the shire and aids in the promotion of the area. This will provide additional income to the shire over time, however the council in future budgets will need to consider increased with service provision and costs associated with compliance and maintenance programmes due to increased utilisation of council's services and facilities.

The budget while remaining conservative due to ongoing concerns regarding possible restricted operational funding provides for a program of works and services that continues to benefit the community, focuses on capacity building and supporting community organisations and local business and is structured to consolidate and

# Annual Budget 2020/2021



review areas of Council's operations to ensure that all services are provided in an efficient and effective manner.

I look forward to a positive year that enables the Shire to provide and builds on the community of Shark Bay not only in an economic sense maintains a healthy social community with continued delivery of quality services that provides and instils a sense of pride and confidence within the community.

A handwritten signature in black ink, appearing to read 'Paul Anderson'.

Paul Anderson  
**Chief Executive Officer**

# Annual Budget 2020/2021



## BUDGET OVERVIEW

The 2020/2021 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2021. 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 as a result of the current pandemic has not increased Revenue from rates, other than any fluctuations in valuations, and fees and charges.

### Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$1,781,842. This carried forward surplus is predominately comprised of the Financial Assistance Grant pre-payment of \$1,006,420 and unspent grant funding which will be acquitted in 2020/2021.

### Operating Revenue

Operating revenue for 2020/2021 is below the 2019/2020 year budget as we have taken a conservative approach due to the uncertain impact of the current pandemic.

**General Purpose Funding** of \$2,364,335 includes General Rates and these have been set to raise total revenue of \$1,416,289 and \$37,104 for the specified area rate for the Monkey Mia Bore. General Purpose Grants are also included and are received from the Western Australian Local Government Grants Commission.

These Financial Assistance Grants contribute significantly to the operations of Council and therefore minimal increases and decreases on the level of payment will continue to impact on the overall funding of operations in future budgets. The Council reviews these grant allocations on a regular basis to ensure the Council is receiving the maximum available and it will be reviewed in 2020/2021.

**Law, Order and Public Safety** Revenue of \$67,340 includes operating grants for State Emergency Services and Volunteer Bush Fire Brigade. The revenue for the Emergency Service Levy and Volunteer Bush Fire Brigade has been budgeted at \$45,240 and \$8,970 respectively for the 2020/2021 year.

**Community Amenities** Revenue of \$308,876 includes fees and charges relating to Refuse Site Fees and Annual Bin Pickup Service Charges.

**Recreation and Culture** Revenue of \$552,130 mainly comprises Child Care Building Refundable Expenditure (Ngala Bright Stars Family Daycare have acquired the grant), Entrance Fees and Merchandise Sales generated at the Shark Bay Discovery Centre.

**Transport** Revenue of \$522,620 includes grant funding of \$447,315 for maintenance works on the Useless Loop Road \$330,000 and preservation of general roads \$117,315. In addition management fees of \$46,000 has been included for the Department of Transport Marina Facility.

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**Economic Services** Revenue of \$ 798,900 is predominately comprised of fees and charges from Main Roads totaling \$630,000 for the work done by the Shire on the Shark Bay and Monkey Mia Roads. The remaining revenue is attributable to Camping Fees, Caravan Park Registrations and Leases, Building Fees and Rental income.

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

## Operating Expenditure

Operating expenditure for 2020-2021 is below the 2019/2020 budget year due to non-continuation of grant related expenditure such as Coastal Hazards Identification and Protection expenses even though we have taken a conservative approach due to the uncertainty of the current pandemic.

**General Purpose Funding** includes operating expenditure of \$123,220 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 \$240,173 and governance expenditure associated with administration of the Shire which is allocated in accordance with the principles of activity based costing to the various other Shire functions.

**Law, Order and Public Safety** includes operating expenditure of \$359,359 relating to the Shire's local laws, fire prevention and animal control. Included in this total is an amount allocated to enable the Council to introduce control measures associated with the Cat and Dog Acts. Other Law, Order and Public Safety includes expenses relate to ranger patrols and State Emergency Services operations.

**Health** includes operating expenditure of \$87,889 relating to health inspection services, food quality control, Public Health Plan and support for the Doctors and Silver Chain Medical services.

**Housing** includes operating expenditure of \$224,065 relating to the maintenance of housing accommodation for pensioners and Staff. Staff housing costs are fully allocated to other Shire functions in accordance with activity based costing principles.

**Community Amenities** include operating expenditure of \$698,626 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

**Recreation and Culture** includes operating expenditure of \$2,537,345 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.

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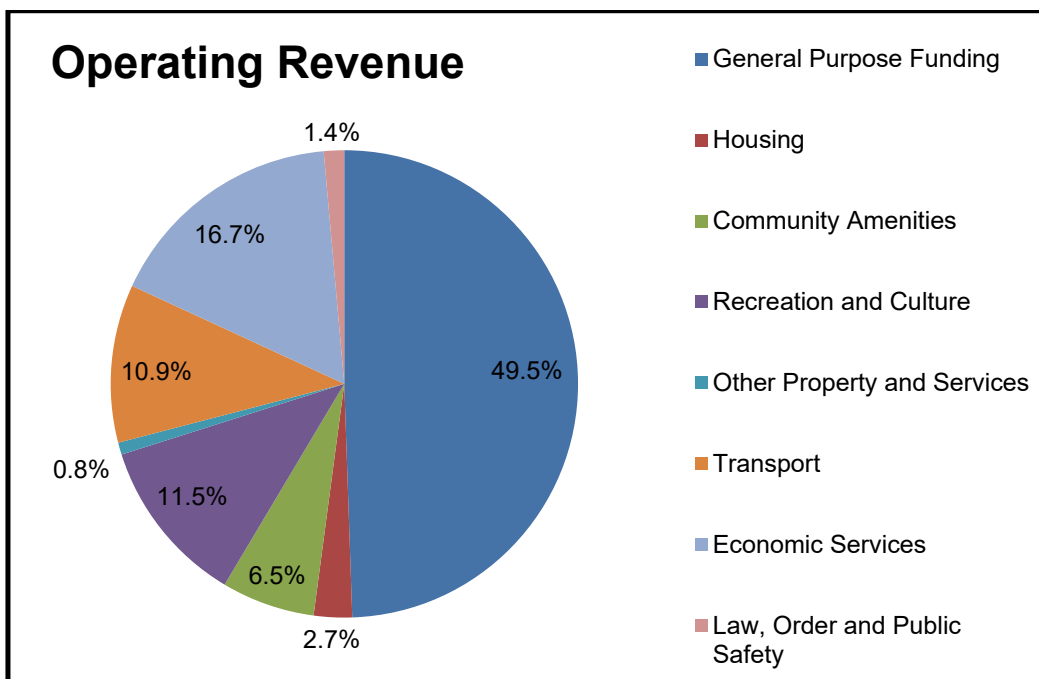
**Transport** includes operating expenditure of \$1,640,980 relating to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, management of marine facilities and cleaning of streets.

**Economic Services** includes operating expenditure of \$1,042,960 relating to tourism and area promotion, community development, pest control, building services, private works, rental property and caravan parks.

**Other Property and Services** includes operating expenditure of \$39,500 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 2020/2021

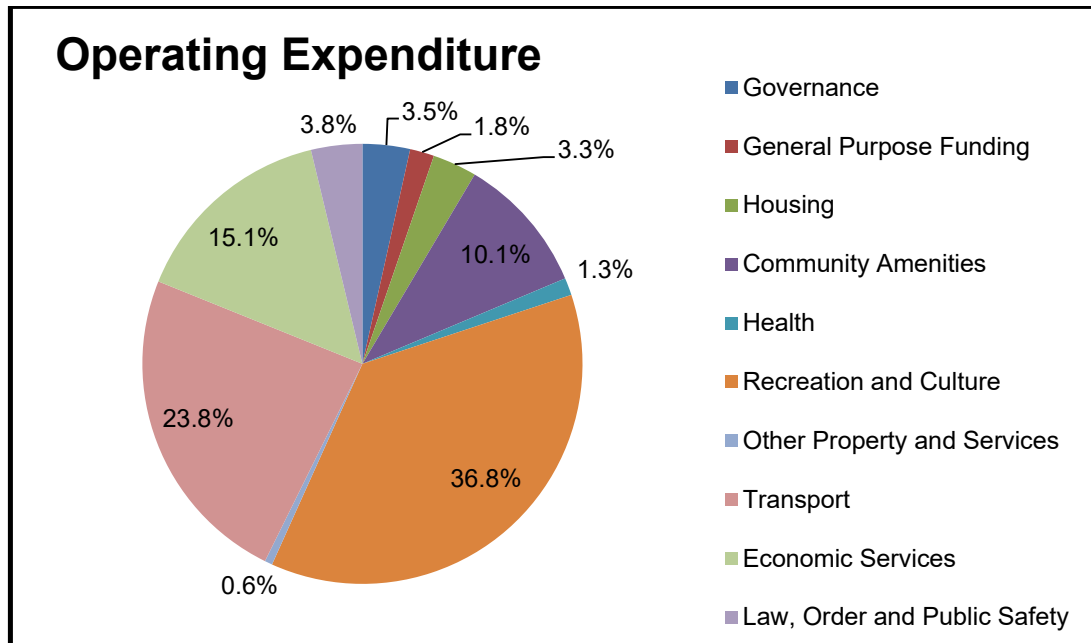




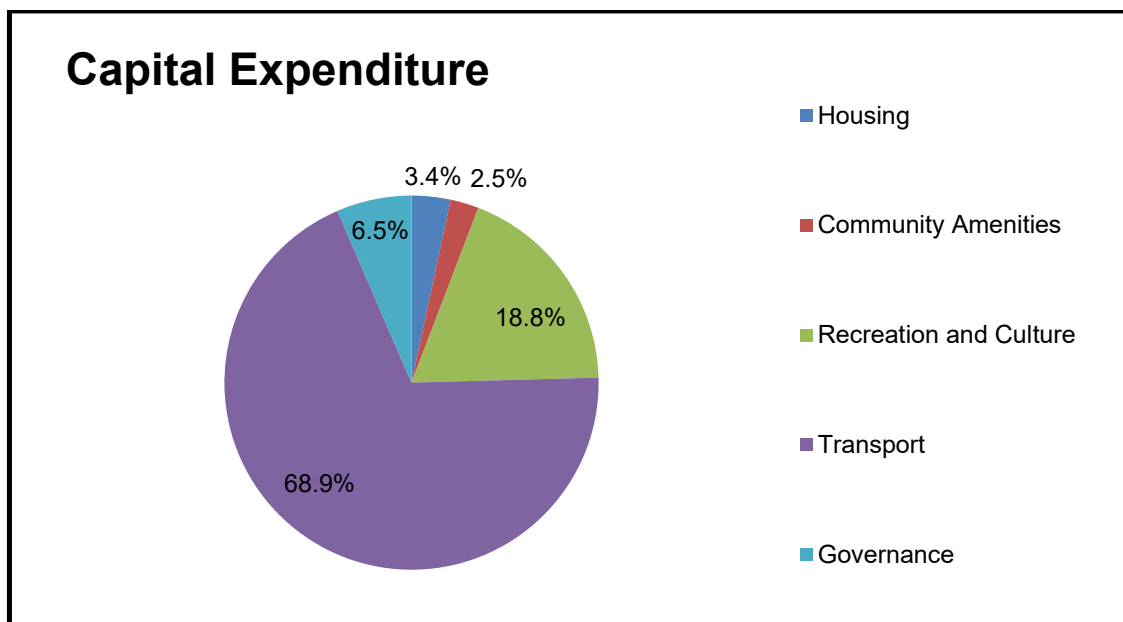
# Annual Budget 2020/2021



## BUDGETED OPERATING EXPENDITURE 2020/2021



## BUDGETED CAPITAL EXPENDITURE 2020/2021



# Annual Budget 2020/2021



## Revenue

**Operating grants and subsidies** are made up of Grants Commission funding of \$918,894 (in addition to \$1,006,420 that was paid in advance in June 2020), \$54,210 for State Emergency Services and Volunteer Bush Fire Brigade operating, \$117,315 from Main Roads for general roads maintenance works, \$330,000 for works on the Useless Loop Road, and \$12,705 ex-gratia rates contribution for the gas pipeline.

**Non-operating grants and subsidies** relate to capital projects shown in the Capital Expenditure Program in this budget and total \$887,763 relating to road construction and Little Lagoon Rehabilitation Project.

**Fees and charges** revenue is budgeted at \$1,512,891, which is a decrease in comparison to 2019/2020 revenue. 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, management fees for the Denham Marine Facility and police licensing.

**Interest earned revenue** is based on conservative estimates of \$9,650 due to lower rates of interest and less available capital and the stabilizing in the level of funds held in reserves.

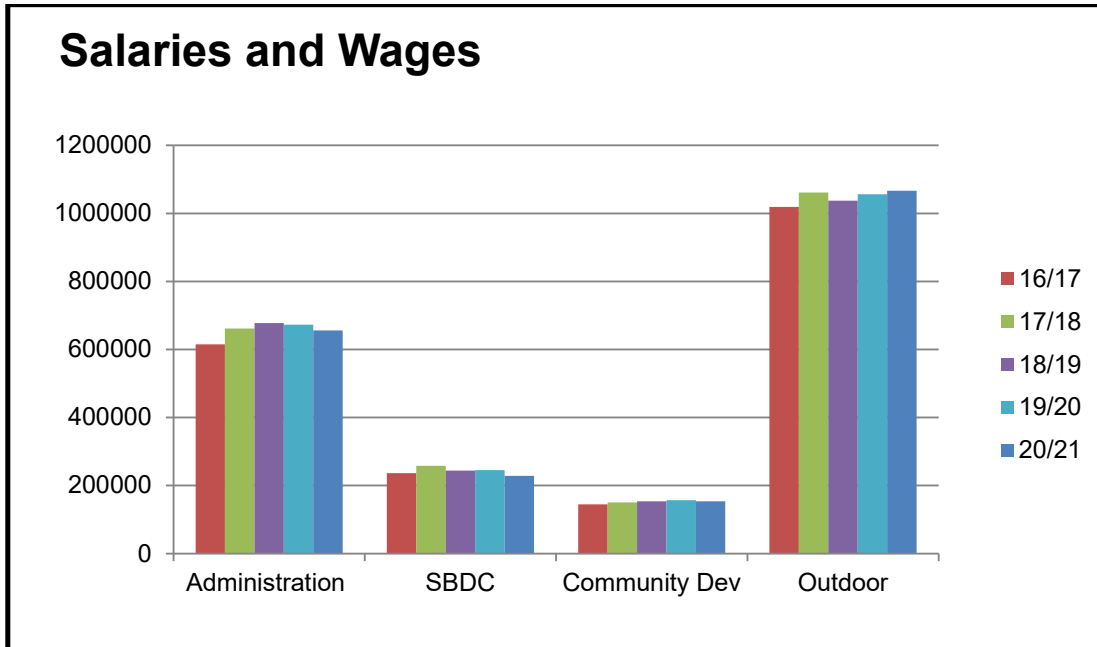
**Other revenue** of \$411,927 comprises of commissions, rebates and reimbursements.

## Expenditure

Budgeted employee cost for 2020/2021 is \$2,260,080 and is an overall decrease in comparison to the 2019/2020 budget. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment and leave entitlements. Staff costs have been reviewed and allocated to areas where increased activity is required to maintain levels of service, while minimizing any additional costs.

The following graph provides a breakdown of employee salary and wages for the 2020/2021 budget with comparison to the 2017/2018 to 2019/2020 budget.

# Annual Budget 2020/2021



**Materials and Contracts** at \$1,910,483 is less than the 2019/20 budget as the Council has adopted to minimise outsourced expenditure during these uncertain times.

**Depreciation** for the 2020/2021 year is \$1,886,365 which is in recognition of the analysis that has been undertaken on the residual values and estimated lives on major assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken at the beginning of 2019/2020.

**Insurance** costs are budgeted to be \$168,073 which is in recognition of an overall increase of between 5-7% in the various insurance categories.

## Strategic Planning

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

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

The remaining outcomes identified in the Corporate Business Plan for actioning in the 2020/2021 financial year will be funded as part of the day to day operations on the Shire.

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Project	Amount \$	Strategic Plan Outcomes Addressed
Strategy: Appropriately integrated transport services that improve connectivity and access		
Implement road program in accordance with Council's adopted Plans and budget process	815,936	1.1.1
Implement footpath program in accordance with Council's adopted Plans and budget process inclusive of the installation/upgrade of lighting on footpaths on Stella Rowley Drive and Francis Street	260,000	1.1.1/4.1 /5.1
Strategy: A well planned built environment and infrastructure supporting our community		
Continue to improve and maintain staff housing	40,000	4.1.1
Pensioner Unit upgrade	35,000	4.1.1
Charlie Sappi Park Bed Removal and Replacement	20,000	4.1.1
West End Toilet Roof Replacement	15,000	4.1.1
Multi-Purpose Courts Light Upgrade	25,000	4.1.1
Little Lagoon Signs and Barriers	25,000	4.1.1
Playground Softfall Replacement	20,000	4.1.1/5.1/5.2
Foreshore Playground Fence Replacement	15,000	4.1.1/5.1/5.2
Foreshore Limestone Wall	45,000	4.1.1
Cemetery Shade Refurbishment	5,000	4.1.1
Hamelin Pool Carpark Resheet due to Water Damage	10,000	4.1.1
Morgue Replacement and Relocation	40,000	4.1.1
Removal of Asbestos from Shire Buildings	150,000	3.1/4.1.1
Recreation Centre External Cladding Replacement and painting	50,000	4.1.1
Town Hall Access	40,000	4.1/5.1/5.2
Heritage Stables Refurbishment	50,000	4.1
Child Care Building Siteworks	40,000	4.1.4
Strategy: Provide appropriate services to the community in a professional and efficient manner		
Renewal Shire Plant and Equipment	519,000	4.1.1
Depot Upgrades	17,721	4.1.1.

## Rates

In order to maintain the level of services and facilities in the coming year and to keep rates revenue in line with the Shire of Shark Bay Long Term Financial Plan, the Shire of Shark Bay has budgeted to not increase general rate revenue as a result of the current pandemic.

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

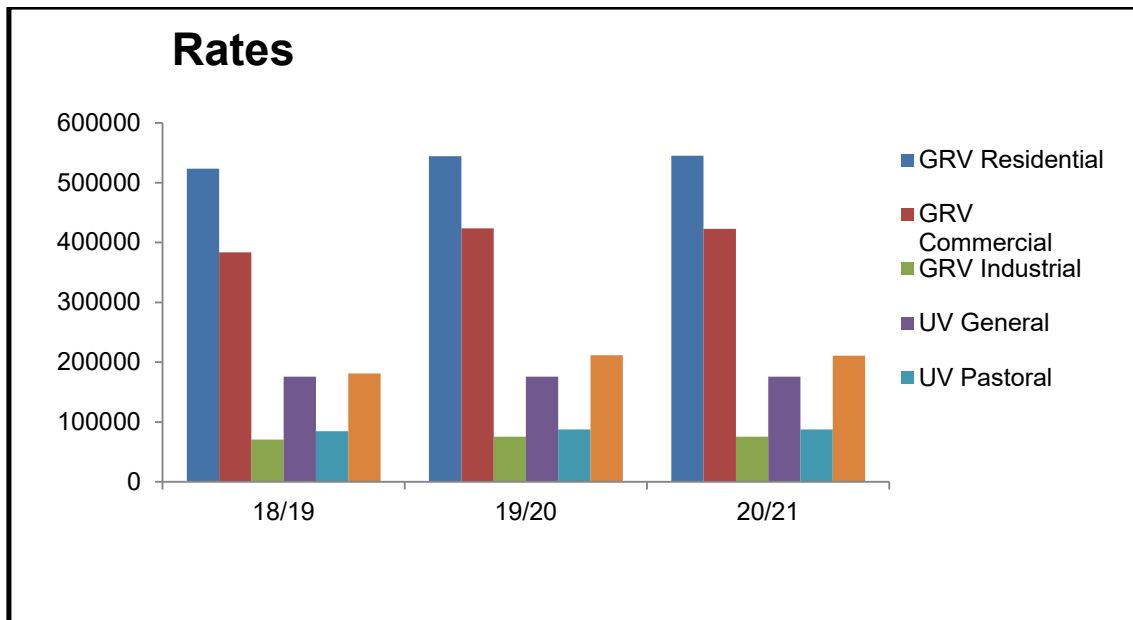
# Annual Budget 2020/2021



concession to properties in the Unimproved Value Pastoral category. this concession is gradually being reduced to reflect greater equity in the property classifications.

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

Rates Levied Comparison 2018/2019 to 2020/2021



The rates comparison graph is based on total rates levied and does not include the budgeted concessions that have been granted by Council in previous years.

The concessions included in the 2020/2021 are in the following areas.

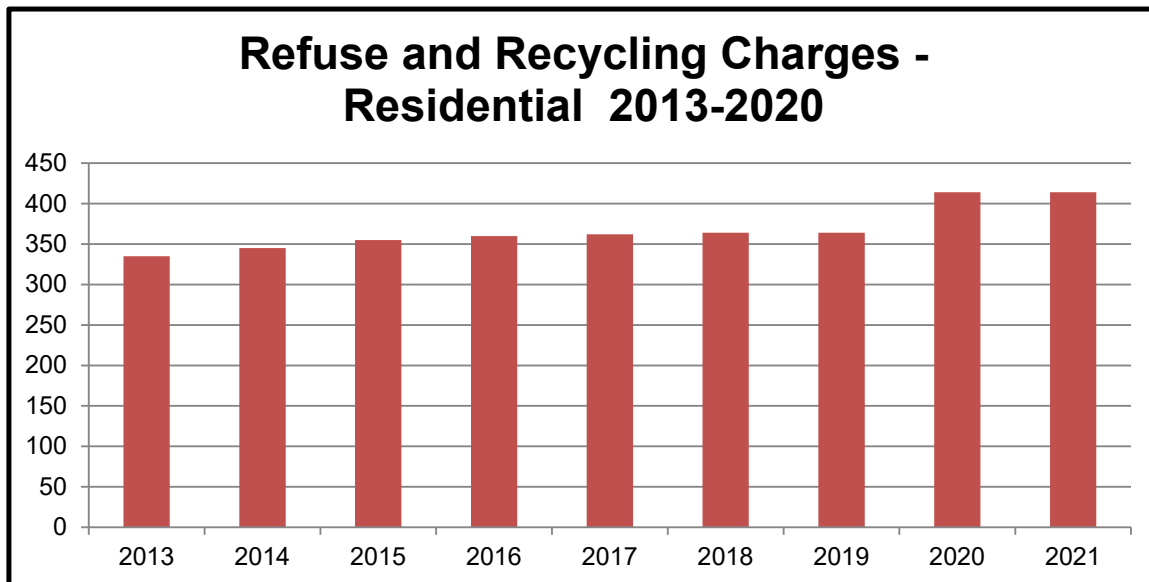
UV Pastoral \$57,226, UV Exploration \$77,068 GRV Commercial \$1,123 and UV General \$3,417.

Total Budgeted concessions \$138,834.

# Annual Budget 2020/2021



## Refuse and Recycling Charges



The domestic kerbside annual rubbish removal charge of \$414 per household, \$470 per commercial/industrial and \$670 for non-rateable charges have not increased due to the current pandemic.

These annual charges total \$237,996 and will assist towards cost recovery for the service and contribute towards the operating costs of the refuse site.

Refuse site fees are budgeted to provide revenue of \$58,000 which is below the 2019/2020 budget of \$75,000.

The total 2020/2021 budgeted costs to operate the waste services including the recycling service are budgeted at \$446,521. Total budgeted income is \$301,826 which requires an amount of \$144,695 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 2020/2021 year total \$1,028,914 and includes \$480,476 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects. An amount of \$320,000 is to be drawn from the Plant Replacement Reserve to contribute towards the replacement of Council's plant and equipment. \$35,000 is to be drawn down from the Pensioners Reserve to support



# Annual Budget 2020/2021

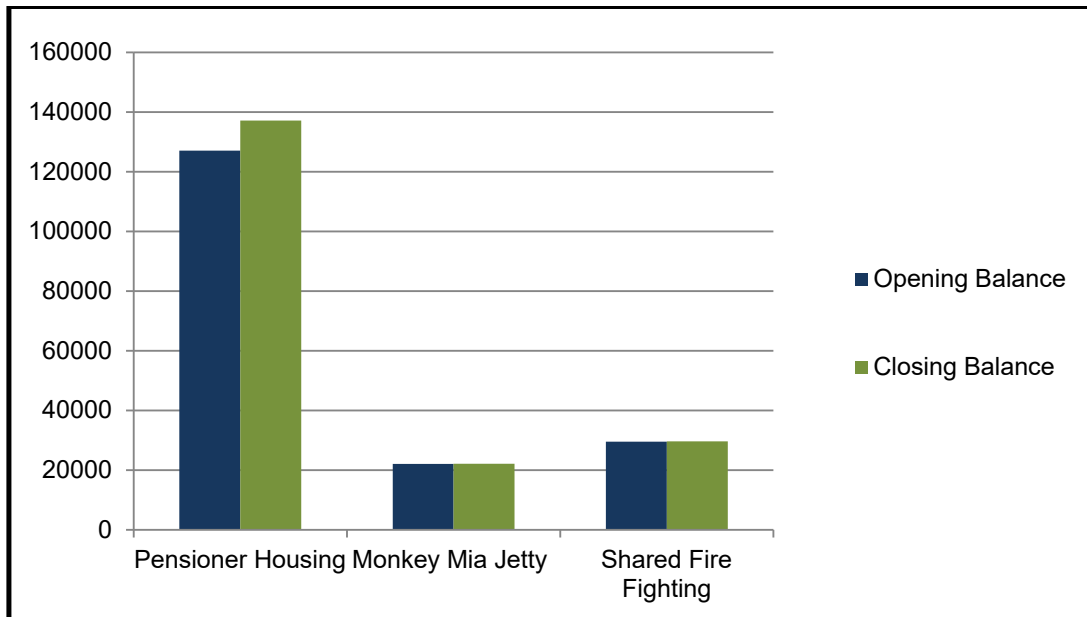


capital upgrades to the Pensioner Units. \$193,438 will be drawn from the Recreation Facilities Upgrade Reserve to support the Recreational Infrastructure projects.

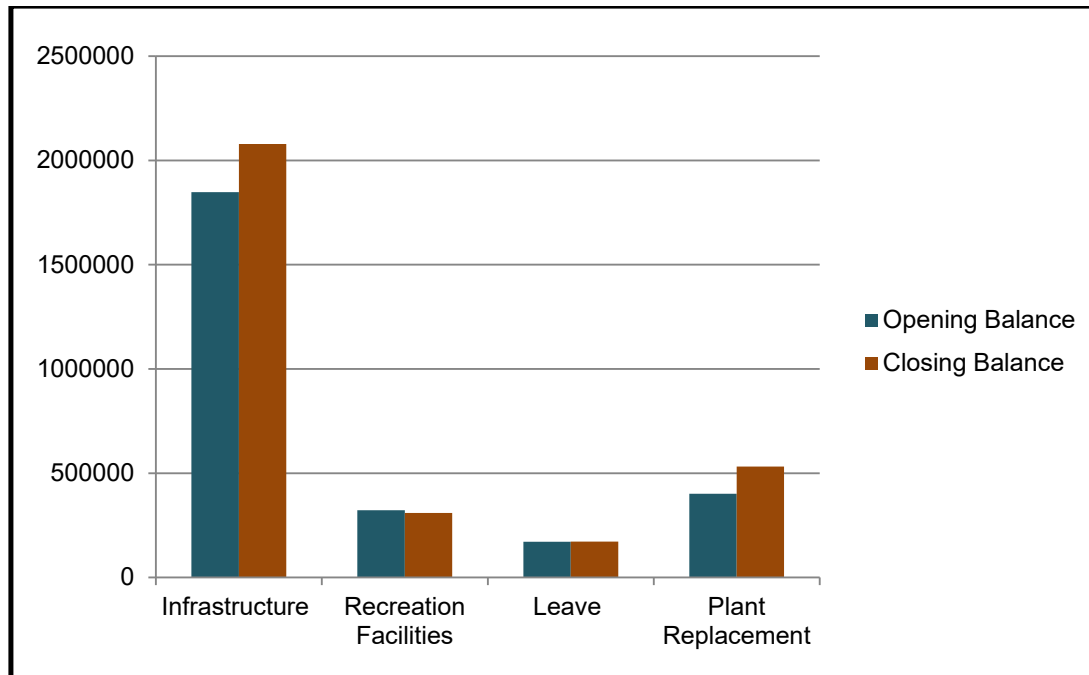
Transfers to Reserves total \$1,388,957 and includes transfers of \$450,300 to the Plant Replacement Reserve, \$45,030 to the Pensioner Unit Reserve, \$711,957 to the Infrastructure Reserve and \$180,850 to the Recreation Facilities Upgrade Reserve for the funding of future projects.

These budgeted transfers result to an increase in reserve funds of \$360,043 in the 2020/2021 year.

Balances of reserve funds at the beginning and end of 2020/2021 are depicted in the charts below:



# Annual Budget 2020/2021



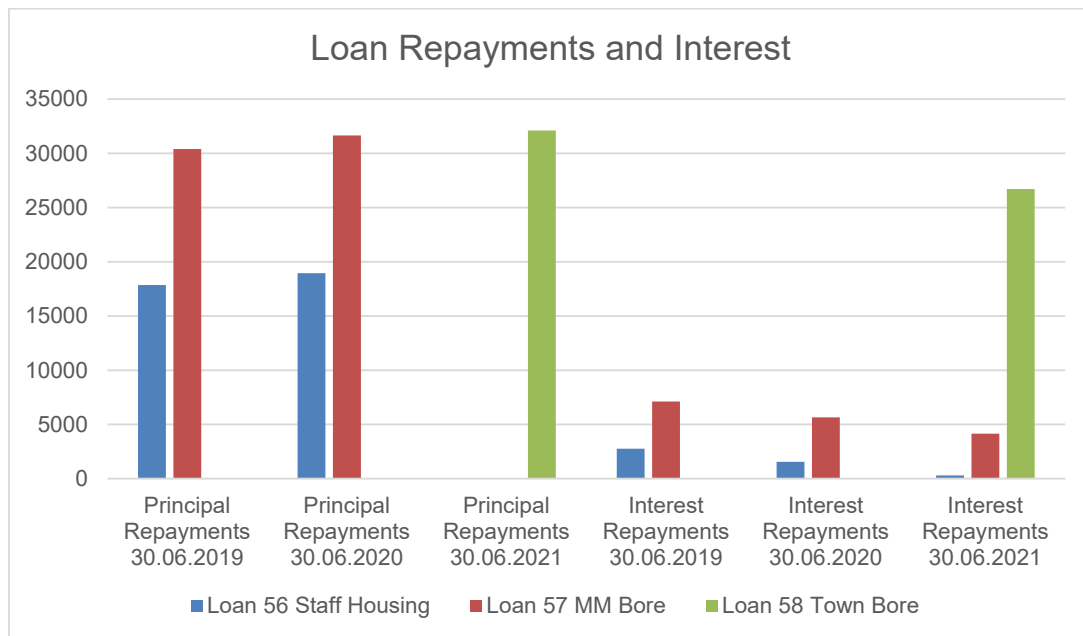
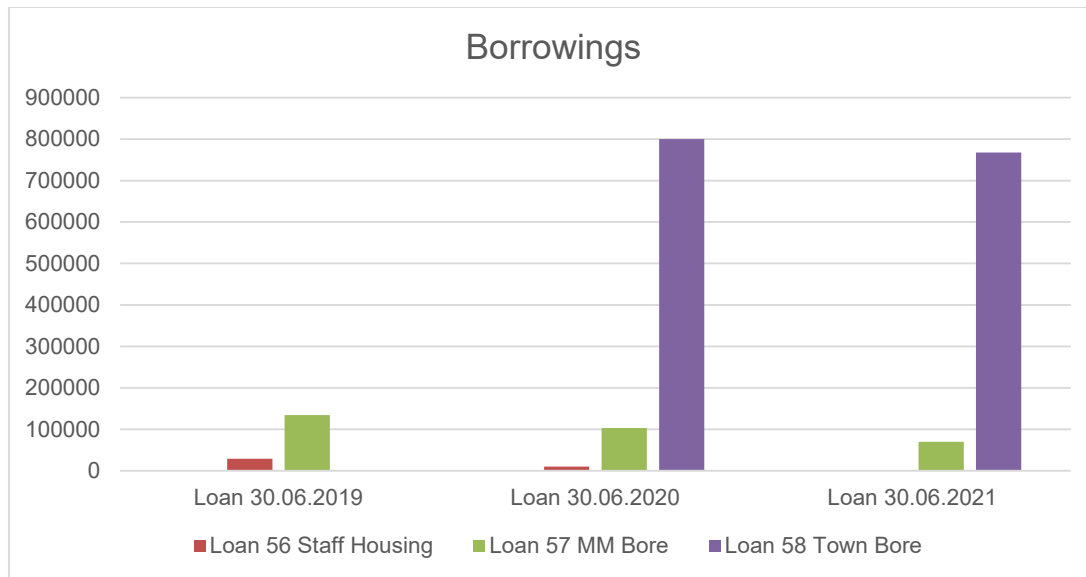
# Annual Budget 2020/2021



## Debt Management

Repayments for the new loan acquired for the New Town Oval Bore in June 2020 have been included in the budget estimates for 2020/2021 along with the existing loans. Loan 56 is due to be finalised in this financial year.

The following graphs display the Shire's budgeted loan liability and principal repayments to June 2021.



**SHIRE OF SHARK BAY**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

SHIRE OF SHARK BAY  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,416,289	1,446,352	1,446,133
Operating grants, subsidies and contributions	9(a)	1,434,024	2,546,086	1,511,795
Fees and charges	8	1,512,891	1,686,543	1,691,156
Interest earnings	11(a)	9,650	25,944	26,405
Other revenue	11(b)	411,927	179,559	138,264
		4,784,781	5,884,484	4,813,753
<b>Expenses</b>				
Employee costs		(2,260,080)	(2,062,690)	(2,277,223)
Materials and contracts		(1,910,483)	(1,637,728)	(2,096,582)
Utility charges		(194,240)	(165,740)	(187,510)
Depreciation on non-current assets	5	(1,886,365)	(1,878,744)	(2,015,110)
Interest expenses	11(d)	(31,159)	(5,450)	(7,210)
Insurance expenses		(168,073)	(153,625)	(156,295)
Other expenditure		(474,876)	(195,076)	(197,565)
		(6,925,276)	(6,099,053)	(6,937,495)
<b>Subtotal</b>		(2,140,495)	(214,569)	(2,123,742)
Non-operating grants, subsidies and contributions	9(b)	887,763	540,600	527,462
Profit on asset disposals	4(b)	502	2,909	12,302
Loss on asset disposals	4(b)	(139,632)	(43,182)	(79,180)
		748,633	500,327	460,584
<b>Net result</b>		<b>(1,391,862)</b>	<b>285,758</b>	<b>(1,663,158)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	737,126	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>737,126</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,391,862)</b>	<b>1,022,884</b>	<b>(1,663,158)</b>

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

**SHIRE OF SHARK BAY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

**2019/20 ACTUAL BALANCES**

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.  
Specific impacts of AASB 2018-7 have not been identified.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**REVENUES (CONTINUED)**

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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



**STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		2,000	7,939	7,502
General purpose funding		2,364,335	3,450,857	2,430,304
Law, order, public safety		67,340	119,048	109,773
Health		1,800	1,657	2,250
Housing		126,780	142,015	129,105
Community amenities		308,876	356,591	341,446
Recreation and culture		552,130	260,345	317,273
Transport		522,620	517,616	509,016
Economic services		798,900	937,303	919,782
Other property and services		40,000	91,113	47,302
		4,784,781	5,884,484	4,813,753
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e),(f)			
Governance		(240,173)	(224,568)	(277,704)
General purpose funding		(123,220)	(97,135)	(115,631)
Law, order, public safety		(259,359)	(278,427)	(319,668)
Health		(87,889)	(62,456)	(80,865)
Housing		(224,065)	(213,882)	(231,263)
Community amenities		(698,626)	(614,086)	(738,587)
Recreation and culture		(2,537,345)	(2,074,703)	(2,234,519)
Transport		(1,640,980)	(1,735,903)	(1,712,866)
Economic services		(1,042,960)	(920,829)	(1,111,568)
Other property and services		(39,500)	128,386	(107,614)
		(6,894,117)	(6,093,603)	(6,930,285)
<b>Finance costs</b>	6(a), 11(d)			
Governance		(289)	(1,367)	(1,556)
Recreation and culture		(26,716)	0	0
Economic services		(4,154)	(4,083)	(5,654)
		(31,159)	(5,450)	(7,210)
<b>Subtotal</b>		(2,140,495)	(214,569)	(2,123,742)
Non-operating grants, subsidies and contributions	9(b)	887,763	540,600	527,462
Profit on disposal of assets	4(b)	502	2,909	12,302
(Loss) on disposal of assets	4(b)	(139,632)	(43,182)	(79,180)
		748,633	500,327	460,584
<b>Net result</b>		<b>(1,391,862)</b>	<b>285,758</b>	<b>(1,663,158)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	737,126	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>737,126</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,391,862)</b>	<b>1,022,884</b>	<b>(1,663,158)</b>

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

## KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

### ACTIVITIES

#### GOVERNANCE

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

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

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

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

#### LAW, ORDER, PUBLIC SAFETY

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

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

#### HEALTH

To provide an operational framework for environmental and community health.

Health inspection services, food quality control and mosquito control.

#### HOUSING

To provide and maintain housing for the elderly and staff.

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

#### COMMUNITY AMENITIES

To provide services required by the community.

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

#### RECREATION AND CULTURE

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

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

#### TRANSPORT

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

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

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing

Tourism, community development, building services and private works.

#### OTHER PROPERTY AND SERVICES

To monitor and control council's overhead operating accounts.

Plant maintenance, administration, labour overheads and stock.

SHIRE OF SHARK BAY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,416,289	1,443,644	1,446,133
Operating grants, subsidies and contributions		1,402,402	2,577,269	1,511,795
Fees and charges		1,512,891	1,686,543	1,691,156
Interest earnings		9,650	25,944	26,405
Goods and services tax		0	(888)	0
Other revenue		411,927	179,559	138,264
		4,753,159	5,912,071	4,813,753
<b>Payments</b>				
Employee costs		(2,260,080)	(2,064,254)	(2,277,223)
Materials and contracts		(1,910,483)	(1,690,996)	(2,096,582)
Utility charges		(194,240)	(165,740)	(187,510)
Interest expenses		(31,159)	(5,450)	(5,857)
Insurance expenses		(168,073)	(153,625)	(156,295)
Other expenditure		(474,876)	(195,077)	(197,565)
		(5,038,911)	(4,275,142)	(4,921,032)
<b>Net cash provided by (used in) operating activities</b>	3	(285,752)	1,636,929	(107,279)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(981,721)	(407,815)	(870,513)
Payments for construction of infrastructure	4(a)	(1,255,936)	(1,677,415)	(1,779,825)
Non-operating grants, subsidies and contributions		887,763	540,600	527,462
Proceeds from sale of plant and equipment	4(b)	257,182	162,727	232,636
<b>Net cash provided by (used in) investing activities</b>		(1,092,712)	(1,381,903)	(1,890,240)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(74,957)	(50,599)	(50,599)
Proceeds from new borrowings	6(b)	0	800,000	800,000
<b>Net cash provided by (used in) financing activities</b>		(74,957)	749,401	749,401
<b>Net increase (decrease) in cash held</b>		(1,453,421)	1,004,427	(1,248,118)
Cash at beginning of year		4,912,396	3,907,969	3,673,260
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,458,975</b>	<b>4,912,396</b>	<b>2,425,142</b>

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

**SHIRE OF SHARK BAY**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,781,842	1,770,219	1,770,219
	1,781,842	1,770,219	1,770,219
<b>Revenue from operating activities (excluding rates)</b>			
Governance	2,502	7,939	10,502
General purpose funding	985,150	2,043,422	1,023,088
Law, order, public safety	67,340	119,048	109,773
Health	1,800	1,657	2,250
Housing	126,780	142,015	129,105
Community amenities	308,876	356,591	341,446
Recreation and culture	552,130	260,345	317,273
Transport	522,620	520,525	518,318
Economic services	798,900	937,303	919,782
Other property and services	40,000	91,113	47,302
	3,406,098	4,479,958	3,418,839
<b>Expenditure from operating activities</b>			
Governance	(240,462)	(231,844)	(288,326)
General purpose funding	(123,220)	(97,135)	(115,631)
Law, order, public safety	(259,359)	(278,427)	(319,668)
Health	(87,889)	(62,456)	(80,865)
Housing	(224,065)	(213,882)	(231,263)
Community amenities	(698,626)	(614,086)	(738,587)
Recreation and culture	(2,564,061)	(2,074,703)	(2,234,519)
Transport	(1,780,612)	(1,773,176)	(1,782,980)
Economic services	(1,047,114)	(924,912)	(1,117,222)
Other property and services	(39,500)	128,386	(107,614)
	(7,064,908)	(6,142,235)	(7,016,675)
Non-cash amounts excluded from operating activities	2 (a)(i) 2,025,495	1,916,924	2,081,988
<b>Amount attributable to operating activities</b>	148,527	2,024,866	254,371
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 887,763	540,600	527,462
Purchase property, plant and equipment	4(a) (981,721)	(407,815)	(870,513)
Purchase and construction of infrastructure	4(a) (1,255,936)	(1,677,415)	(1,779,825)
Proceeds from disposal of assets	4(b) 257,182	162,727	232,636
<b>Amount attributable to investing activities</b>	(1,092,712)	(1,381,903)	(1,890,240)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (74,957)	(50,599)	(50,599)
Proceeds from new borrowings	6(b) 0	800,000	800,000
Transfers to cash backed reserves (restricted assets)	7(a) (1,388,957)	(1,561,887)	(1,617,003)
Transfers from cash backed reserves (restricted assets)	7(a) 1,028,914	543,930	1,096,255
<b>Amount attributable to financing activities</b>	(435,000)	(268,556)	228,653
<b>Budgeted deficiency before general rates</b>	(1,379,185)	374,407	(1,407,216)
<b>Estimated amount to be raised from general rates</b>	1 1,379,185	1,407,435	1,407,216
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 0	1,781,842	0

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 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,781,842	1,770,219	1,770,219
<b>Revenue from operating activities (excluding rates)</b>	1,781,842	1,770,219	1,770,219
Specified area rates	1(e) 37,104	38,917	38,917
Operating grants, subsidies and contributions	9(a) 1,434,024	2,546,086	1,511,795
Fees and charges	8 1,512,891	1,686,543	1,691,156
Interest earnings	11(a) 9,650	25,944	26,405
Other revenue	11(b) 411,927	179,559	138,264
Profit on asset disposals	4(b) 502	2,909	12,302
	<b>3,406,098</b>	<b>4,479,958</b>	<b>3,418,839</b>
<b>Expenditure from operating activities</b>			
Employee costs	(2,260,080)	(2,062,690)	(2,277,223)
Materials and contracts	(1,910,483)	(1,637,728)	(2,096,582)
Utility charges	(194,240)	(165,740)	(187,510)
Depreciation on non-current assets	5 (1,886,365)	(1,878,744)	(2,015,110)
Interest expenses	11(d) (31,159)	(5,450)	(7,210)
Insurance expenses	(168,073)	(153,625)	(156,295)
Other expenditure	(474,876)	(195,076)	(197,565)
Loss on asset disposals	4(b) (139,632)	(43,182)	(79,180)
Loss on revaluation of non current assets	0	0	0
Reversal of prior year loss on revaluation of assets	0	0	0
	<b>(7,064,908)</b>	<b>(6,142,235)</b>	<b>(7,016,675)</b>
<b>Operating activities excluded from budgeted deficiency</b>			
Non-cash amounts excluded from operating activities	2 (a)(i) 2,025,495	1,916,924	2,081,988
<b>Amount attributable to operating activities</b>	<b>148,527</b>	<b>2,024,866</b>	<b>254,371</b>
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 887,763	540,600	527,462
Purchase property, plant and equipment	4(a) (981,721)	(407,815)	(870,513)
Purchase and construction of infrastructure	4(a) (1,255,936)	(1,677,415)	(1,779,825)
Proceeds from disposal of assets	4(b) 257,182	162,727	232,636
<b>Amount attributable to investing activities</b>	<b>(1,092,712)</b>	<b>(1,381,903)</b>	<b>(1,890,240)</b>
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (74,957)	(50,599)	(50,599)
Proceeds from new borrowings	6(b) 0	800,000	800,000
Transfers to cash backed reserves (restricted assets)	7(a) (1,388,957)	(1,561,887)	(1,617,003)
Transfers from cash backed reserves (restricted assets)	7(a) 1,028,914	543,930	1,096,255
<b>Amount attributable to financing activities</b>	<b>(435,000)</b>	<b>(268,556)</b>	<b>228,653</b>
<b>Budgeted deficiency before general rates</b>	<b>(1,379,185)</b>	<b>374,407</b>	<b>(1,407,216)</b>
<b>Estimated amount to be raised from general rates</b>	1(a) 1,379,185	1,407,435	1,407,216
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) <b>0</b>	<b>1,781,842</b>	<b>0</b>

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

**SHIRE OF SHARK BAY  
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FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>RATE TYPE</b>	<b>Rate in</b>	<b>Number of properties</b>	<b>Rateable value</b>	<b>2020/21 Budgeted rate revenue</b>	<b>2020/21 Budgeted interim rates</b>	<b>2020/21 Budgeted back rates</b>	<b>2020/21 Budgeted total revenue</b>	<b>2019/20 Actual total revenue</b>	<b>2019/20 Budget total revenue</b>
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Residential	0.10284	320	3,817,320	392,577	0	0	392,577	390,160	389,743
GRV Commercial	0.10569	41	2,104,556	222,420	0	0	222,420	223,477	223,477
GRV Vacant	0.10284	18	360,100	37,033	0	0	37,033	37,033	37,033
GRV Rural Commercial	0.10688	5	315,379	33,709	0	0	33,709	33,709	33,709
GRV Industrial/Residential	0.11380	47	640,229	72,860	0	0	72,860	71,689	71,689
GRV Industrial/Residential Vacant	0.10284	0	0	0	0	0	0	1,060	1,060
GRV Rural Resort	0.11282	2	1,346,803	151,949	0	0	151,949	171,214	171,215
<b>Unimproved valuations</b>									
UV General	0.20709	7	827,677	171,402	0	0	171,402	171,402	171,402
UV Pastoral	0.14182	11	617,357	87,556	0	0	87,556	87,556	87,556
UV Mining	0.28245	1	7,948	2,245	0	0	2,245	2,245	2,245
UV Exploration	0.27158	10	761,716	206,866	0	0	206,866	214,532	214,531
<b>Sub-Totals</b>		462	10,799,085	1,378,617	0	0	1,378,617	1,404,077	1,403,660
<b>Minimum payment</b>	\$								
<b>Gross rental valuations</b>									
GRV Residential	876	50	372,762	43,800	0	0	43,800	45,552	45,552
GRV Commercial	876	17	93,834	14,892	0	0	14,892	14,694	14,892
GRV Vacant	876	82	268,180	71,832	0	0	71,832	72,708	72,708
GRV Rural Commercial	876	0	0	0	0	0	0	0	0
GRV Industrial/Residential	876	3	19,439	2,628	0	0	2,628	2,628	2,628
GRV Industrial/Residential Vacant	546	0	0	0	0	0	0	0	0
GRV Rural Resort	876	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>									
UV General	735	6	9,263	4,410	0	0	4,410	4,410	4,410
UV Pastoral	920	0	0	0	0	0	0	0	0
UV Mining	920	1	653	920	0	0	920	920	920
UV Exploration	920	1	2,039	920	0	0	920	1,840	1,840
<b>Sub-Totals</b>		160	766,170	139,402	0	0	139,402	142,752	142,950
		622	11,565,255	1,518,019	0	0	1,518,019	1,546,829	1,546,610
Concessions (Refer note 1(e))							(138,834)	(139,394)	(139,394)
<b>Total amount raised from general rates</b>							1,379,185	1,407,435	1,407,216
Specified area rates (Refer note 1(e))							37,104	38,917	38,917
<b>Total rates</b>							1,416,289	1,446,352	1,446,133

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single Payment	18/09/2020	0	0.0%	8.0%
<b>Option two</b>				
Two Instalments	18/09/2020	10	5.5%	8.0%
	22/01/2021	10	5.5%	8.0%
<b>Option three</b>				
Four Instalments	18/09/2020	10	5.5%	8.0%
	20/11/2020	10	5.5%	8.0%
	22/01/2021	10	5.5%	8.0%
	26/03/2021	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,880	3,880	3,800
Instalment plan interest earned	2,650	8,793	5,350
	6,530	12,673	9,150

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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

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

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	This category is applied to properties with a land use that does not fall within any other categories in GRV.	The rate reflects the level of rating to provide a diverse range of services and programs required for developed residential areas.	Residential areas have a full range of services and facilities available for use.
GRV Residential Vacant	This category is applied to residential land that has not been developed.	This rate reflects the level of contribution by vacant land for basic services and infrastructure	Undeveloped residential areas require the same level as developed areas.
GRV Commercial	This category is applied to properties with a commercial land use.	This rate reflects the level of services to commercial properties.	Commercial areas are provided with high quality infrastructure and facilities and also have the ability to utilise taxation benefits.
GRV Industrial/ Commercial	This category is applied to all properties with an industrial land use with has the capacity for a catetaker's residence and is located in the industrial estate.	This rate reflects the level of infrastructure required to maintain an industrial area.	Industrial areas with residential capacity require infrastructure similar to residential areas and have the ability to utilise taxation benefits.
GRV Industrial/ Commercial Vacant	This category is applied to all properties with an industrial land use which hasve not been developed.	This rate reflects the level of contribution by vacant land for basic services and infrastructure.	Industrial areas with residential capacity require infrastructure similar to residential areas and have the ability to utilise taxation benefits.
GRV Rural Commercial	This category is applied to properties of a commercial nature which are located out of the town centre.	This rate reflects the level of infrastructure and services provides to these properties.	These properties are remote from the town centre and do not require many services from Council but do have the ability to utilise taxation benefits.
GRV Resort	This category is applied to properties of a commercial nature which are established with the purpose of providing accommodation and activities to the tourism market.	This rate reflects the level of infrastructure and services provides to these properties.	Resort areas are generally self contained but require the provision of quality infrastructure to attract visitors and also have the ability to utilise taxation benefits.

SHIRE OF SHARK BAY  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

(d) Differential Minimum Payment

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 2021**

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

**(e) Specified Area Rate**

Basis of valuation	Rate in	Rateable value	2020/21	2020/21	2020/21	2020/21	2019/20 Actual revenue	2019/20 Budget revenue	
			Budget specified area rate revenue	Interim specified area rate revenue	Back specified area rate revenue	Total budget specified area rate revenue			
	\$	\$	\$	\$	\$	\$	\$	\$	
Specified area rate Monkey Mia Bore Replacement	GRV	0.0348	1,066,000	37,104	0	0	37,104	38,917	38,917
			1,066,000	37,104	0	0	37,104	38,917	38,917

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	37,104	0	0
			37,104	0	0

The Shire did not raise service charges for the year ended 30 June 2021.

**(e) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver of concession is granted	Objects of the waiver or concession	Reasons of the waiver or concession
General Rate	Concession			\$	\$	\$			
		0.00%	57,226	57,226	57,226	57,226	UV Pastoral	To address the disparity between UV Rates	To provide equitable rates for properties in this category
General Rate	Concession								
		0.00%	77,068	77,068	77,628	77,628	UV Exploration	To address the inequalities of the valuation system.	To recognise that these properties are not in the production phase
General Rate	Waiver						Australian Wildlife Conservancy	To address the anomalies in the valuation system.	To recognise the use of the land as a landing point
		100.00%	0	3,417	3,417	3,417	Faure Island - Landing Only		
General Rate	Waiver						Yadgalah Aboriginal Corporation	To address anomalies in the valuation system	To recognise that the use of the land is partly used for charitable purposes.
		25.00%	0	1,123	1,123	1,123			
				138,834	139,394	139,394			

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (a). NET CURRENT ASSETS**

**Items excluded from calculation of budgeted deficiency**

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

**(i) Operating activities excluded from budgeted deficiency**

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

**Adjustments to operating activities**

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Less: Profit on asset disposals	4(b) (502)	(2,909)	(12,302)
Less: Movement in Non Current Pensioner Rates	0	(2,093)	0
Add: Loss on disposal of assets	4(b) 139,632	43,182	79,180
Add: Depreciation on assets	5 1,886,365	1,878,744	2,015,110
<b>Non cash amounts excluded from operating activities</b>	<b>2,025,495</b>	<b>1,916,924</b>	<b>2,081,988</b>

**(ii) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

**Adjustments to net current assets**

Less: Cash - restricted reserves	3 (3,282,394)	(2,922,351)	(2,425,142)
Less: Financial assets - restricted	3 0	0	0
<b>Total adjustments to net current assets</b>	<b>(3,282,394)</b>	<b>(2,922,351)</b>	<b>(2,425,142)</b>

**2 (a). NET CURRENT ASSETS (CONTINUED)**

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	3 176,581	1,958,423	0
Cash and cash equivalents - restricted			
Cash backed reserves	3 3,282,394	2,922,351	2,425,142
Unspent borrowings	6(c) 0	0	0
Unspent grants, subsidies and contributions	9 0	31,622	0
Financial assets - unrestricted	0	0	
Financial assets - restricted	3 0	0	
Receivables	101,122	101,122	
Contract assets	0	0	
Inventories	129,990	129,990	
	<b>3,690,087</b>	<b>5,143,508</b>	<b>2,425,142</b>
<b>Less: current liabilities</b>			
Trade and other payables	(231,247)	(231,247)	
Contract liabilities	31,622	0	
Lease liabilities	0	0	
Short term borrowings	0	0	
Long term borrowings	0	0	
Provisions	(208,068)	(208,068)	
	<b>(407,693)</b>	<b>(439,315)</b>	<b>0</b>
<b>Net current assets</b>	<b>3,282,394</b>	<b>4,704,193</b>	<b>2,425,142</b>
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii) (3,282,394)	(2,922,351)	(2,425,142)
<b>Closing funding surplus / (deficit)</b>	<b>0</b>	<b>1,781,842</b>	<b>0</b>

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**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.

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LEASE LIABILITIES**

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

**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.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Shark Bay'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 of Shark Bay'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 of Shark Bay's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**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.

**CONTRACT LIABILITIES**

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	3,458,975	4,912,396	2,425,142
	3,458,975	4,912,396	2,425,142
- Unrestricted cash and cash equivalents	176,581	1,958,423	0
- Restricted cash and cash equivalents	3,282,394	2,953,973	2,425,142
	3,458,975	4,912,396	2,425,142
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Reserves cash backed - Leave reserve	171,686	171,006	171,156
Reserves cash backed - Plant Replacement Reserve	532,151	401,851	303,438
Reserves cash backed - Infrastructure Reserve	2,079,402	1,847,921	1,583,878
Reserves cash backed - Pensioner Unit Maintenance Reserve	137,144	127,114	42,124
Reserves cash backed - Recreation Facilities Upgrade Reserve	310,224	322,812	272,866
Reserves cash backed - Monkey Mia Jetty Reserve	22,147	22,087	22,097
Reserves cash backed - Shared Fire System Reserve	29,640	29,560	29,583
Unspent grants, subsidies and contributions	9 0	31,622	0
	3,282,394	2,953,973	2,425,142
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,391,862)	285,758	(1,663,158)
Depreciation	5 1,886,365	1,878,744	2,015,110
(Profit)/loss on sale of asset	4(b) 139,130	40,273	66,878
(Increase)/decrease in receivables	0	32,462	28,000
(Increase)/decrease in inventories	0	(379)	128
Increase/(decrease) in payables	0	(57,765)	(6,775)
Increase/(decrease) in contract liabilities	(31,622)	0	
Increase/(decrease) in employee provisions	0	(1,564)	(20,000)
Non-operating grants, subsidies and contributions	(887,763)	(540,600)	(527,462)
<b>Net cash from operating activities</b>	(285,752)	1,636,929	(107,279)

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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



**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program					2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport			
	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>								
Buildings - non-specialised		75,000				75,000	0	85,000
Buildings - specialised	75,000		40,000	255,000	17,721	387,721	46,556	275,000
Furniture and equipment						0	20,784	20,000
Plant and equipment	70,000				449,000	519,000	340,475	490,513
	145,000	75,000	40,000	255,000	466,721	981,721	407,815	870,513
<i>Infrastructure</i>								
Infrastructure - Roads Other					365,936	365,936	338,176	345,325
Infrastructure - Roads Town					450,000	450,000	450,000	450,000
Infrastructure - Footpaths					260,000	260,000	50,000	50,000
Infrastructure - Public Facilities			30,000	150,000		180,000	839,239	934,500
	0	0	30,000	150,000	1,075,936	1,255,936	1,677,415	1,779,825
<b>Total acquisitions</b>	145,000	75,000	70,000	405,000	1,542,657	2,237,657	2,085,230	2,650,338

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**SHIRE OF SHARK BAY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. FIXED ASSETS**

**(b) Disposals of Assets**

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	54,498	55,000	502	0	45,000	39,091	0	(5,909)	95,066	89,000	3,000	(9,066)
Transport	341,814	202,182	0	(139,632)	158,000	123,636	2,909	(37,273)	204,448	143,636	9,302	(70,114)
	396,312	257,182	502	(139,632)	203,000	162,727	2,909	(43,182)	299,514	232,636	12,302	(79,180)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	396,312	257,182	502	(139,632)	203,000	162,727	2,909	(43,182)	299,514	232,636	12,302	(79,180)
	396,312	257,182	502	(139,632)	203,000	162,727	2,909	(43,182)	299,514	232,636	12,302	(79,180)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Heritage Assets
Infrastructure - Roads Other
Infrastructure - Roads Town
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Streetscapes
Infrastructure - Public Facilities

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
4,040	4,033	4,600
39,990	39,996	39,290
121,380	121,403	120,890
42,520	42,511	56,740
729,890	729,556	705,752
687,310	686,920	699,208
71,295	71,293	71,295
189,940	183,032	317,335
1,886,365	1,878,744	2,015,110
141,790	143,612	141,300
481,375	500,212	473,610
127,480	130,480	112,330
218,560	212,036	350,095
47,460	47,464	48,717
385,890	386,094	356,218
73,600	70,558	62,445
20,210	20,133	20,080
36,620	36,636	90,970
11,520	11,524	11,105
341,860	319,995	348,240
1,886,365	1,878,744	2,015,110

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

- Buildings - non-sp 10 to 50 years
- Buildings - special 10 to 50 years
- Furniture and equ 5 to 10 years
- Plant and equipm 5 to 10 years
- Heritage Assets 25 to 100 years
- Other property, plant and equipment [describe]
- Other property, plant and equipment [describe]
- Other property, plant and equipment [describe]
- Other property, plant and equipment [describe]
- Sealed Roads and Streets
  - Subgrade Not Depreciated
  - Pavement 80 to 100 years
  - Seal - Bitumous 15 to 22 years
  - Seal - Asphalt S 30 years
- Formed Roads (Unsealed)
  - Subgrade Not Depreciated
  - Pavement 12 years
- Footpaths 40 to 80 years
- Drainage Systems
  - Drains and Kerb 20 to 60 years
  - Culverts 60 years
  - Pipes 80 years
  - Pits 60 years

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan		Interest	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
	Number	Institution	Rate	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments	Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																		
Staff Housing	56	WATC	5.99%	9,901	0	(9,901)	0	(289)	28,847	0	(18,946)	9,901	(1,367)	28,847	0	(18,946)	9,901	(1,556)
<b>Recreation and culture</b>																		
Town Oval Bore	58	WATC	2.24%	800,000	0	(32,105)	767,895	(26,717)	0	800,000	0	800,000	0	0	800,000	0	800,000	0
<b>Economic services</b>																		
Monkey Mia Bore	57	WATC	4.06%	102,963	0	(32,951)	70,012	(4,153)	134,616	0	(31,653)	102,963	(4,083)	134,616	0	(31,653)	102,963	(5,654)
				912,864	0	(74,957)	837,907	(31,159)	163,463	800,000	(50,599)	912,864	(5,450)	163,463	800,000	(50,599)	912,864	(7,210)

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	(5,000)	(434)	(5,000)
<b>Total amount of credit unused</b>	60,000	64,566	60,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	837,907	912,864	912,864
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
Bankwest Line of Credit of \$50,000	To assist with short term liquidity	1983	0	0	0
			0	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2020/21 Budget	2020/21 2020/21 Budget	2020/21 Budget	2020/21 Closing Balance	2019/20 Actual	2019/20 Actual	2019/20 Actual	2019/20 Actual	2019/20 Budget	2019/20 Budget	2019/20 Budget	2019/20 Budget
	Opening Balance	Transfer to	Transfer (from)		Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave reserve	171,006	680	0	171,686	170,156	850	0	171,006	170,156	1,000	0	171,156
(b) Reserves cash backed - Plant Replacement Reserve	401,851	450,300	(320,000)	532,151	70,302	505,351	(173,802)	401,851	70,302	569,136	(336,000)	303,438
(c) Reserves cash backed - Infrastructure Reserve	1,847,921	711,957	(480,476)	2,079,402	1,332,164	885,885	(370,128)	1,847,921	1,332,164	876,969	(625,255)	1,583,878
(d) Reserves cash backed - Pensioner Unit Maintenance Reserve	127,114	45,030	(35,000)	137,144	10,916	116,198	0	127,114	10,916	116,208	(85,000)	42,124
(e) Reserves cash backed - Recreation Facilities Upgrade Reserve	322,812	180,850	(193,438)	310,224	269,466	53,346	0	322,812	269,466	53,400	(50,000)	272,866
(f) Reserves cash backed - Monkey Mia Jetty Reserve	22,087	60	0	22,147	21,977	110	0	22,087	21,977	120	0	22,097
(g) Reserves cash backed - Shared Fire System Reserve	29,560	80	0	29,640	29,413	147	0	29,560	29,413	170	0	29,583
	2,922,351	1,388,957	(1,028,914)	3,282,394	1,904,394	1,561,887	(543,930)	2,922,351	1,904,394	1,617,003	(1,096,255)	2,425,142

**(b) Cash Backed Reserves - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave reserve	Ongoing	To be used for the provision of employees' long service leave.
(c) Reserves cash backed - Plant Replacement Reserve	2020/2021	To be used for the purchase of major plant and equipment.
(d) Reserves cash backed - Infrastructure Reserve	2020/2021	To be used to fund the future replacement and construction of infrastructure in the Shire.
(e) Reserves cash backed - Pensioner Unit Maintenance Reserve	2020/2021	To be used to fund the replacement and major maintenance of the pensioner units.
(f) Reserves cash backed - Recreation Facilities Upgrade Reserve	Ongoing	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
(g) Reserves cash backed - Monkey Mia Jetty Reserve	Ongoing	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
(h) Reserves cash backed - Shared Fire System Reserve	Ongoing	Shared with the Department of Biodiversity, Conservation and Attractions 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 2021**

**8. FEES & CHARGES REVENUE**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	0	300
General purpose funding	4,905	5,164	4,825
Law, order, public safety	5,500	9,319	5,500
Health	1,800	1,657	2,250
Housing	122,980	130,344	123,280
Community amenities	308,876	356,591	341,446
Recreation and culture	209,530	205,583	249,673
Transport	62,600	64,702	66,300
Economic services	796,700	913,183	897,582
	1,512,891	1,686,543	1,691,156

**9. GRANT REVENUE**

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program:</b>								
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	0	6,202	0
General purpose funding	0	0	0	0	0	918,894	1,957,074	935,654
Law, order, public safety	13,654	0	(13,654)	0	0	54,210	100,877	98,223
Recreation and culture	0	0	0	0	0	200	5,287	5,200
Transport	0	0	0	0	0	460,020	455,823	452,018
Economic services	0	0	0	0	0	700	20,823	20,700
	13,654	0	(13,654)	0	0	1,434,024	2,546,086	1,511,795
<b>(b) Non-operating grants, subsidies and contributions</b>								
Recreation and culture	12,500	0	(12,500)	0	0	12,500	12,500	0
Transport	5,468	0	(5,468)	0	0	875,263	528,100	527,462
	17,968	0	(17,968)	0	0	887,763	540,600	527,462
<b>Total</b>	31,622	0	(31,622)	0	0	2,321,787	3,086,686	2,039,257

**(c) Unspent grants, subsidies and contributions were restricted as follows:**

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	31,622
	0	31,622

**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Adopted by council annually	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility	
Property hire and entry	Use of halls and facilities	Single point in time	Payment in full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	
Memberships	Gym membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	
Sale of stock	Visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods	
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	



**SHIRE OF SHARK BAY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. OTHER INFORMATION**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	3,500	7,576	11,055
- Other funds	3,500	9,575	10,000
Other interest revenue (refer note 1b)	2,650	8,793	5,350
	9,650	25,944	26,405
<b>(b) Other revenue</b>			
Reimbursements and recoveries	411,927	179,559	138,264
	411,927	179,559	138,264
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	43,000	15,163	35,000
Other services	0	16,049	20,000
	43,000	31,212	55,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	31,159	5,450	7,210
	31,159	5,450	7,210
<b>(e) Elected members remuneration</b>			
Meeting fees - 7 Councillors	22,850	43,148	45,701
Mayor/President's allowance	5,989	11,620	11,978
Deputy Mayor/President's allowance	1,498	2,905	2,995
Telecommunications allowance	7,500	14,104	15,001
	37,837	71,777	75,675
<b>(f) Write offs</b>			
General rate	0	174	0
Gym Membership Refunds	0	2,129	0
	0	2,303	0

## 12. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

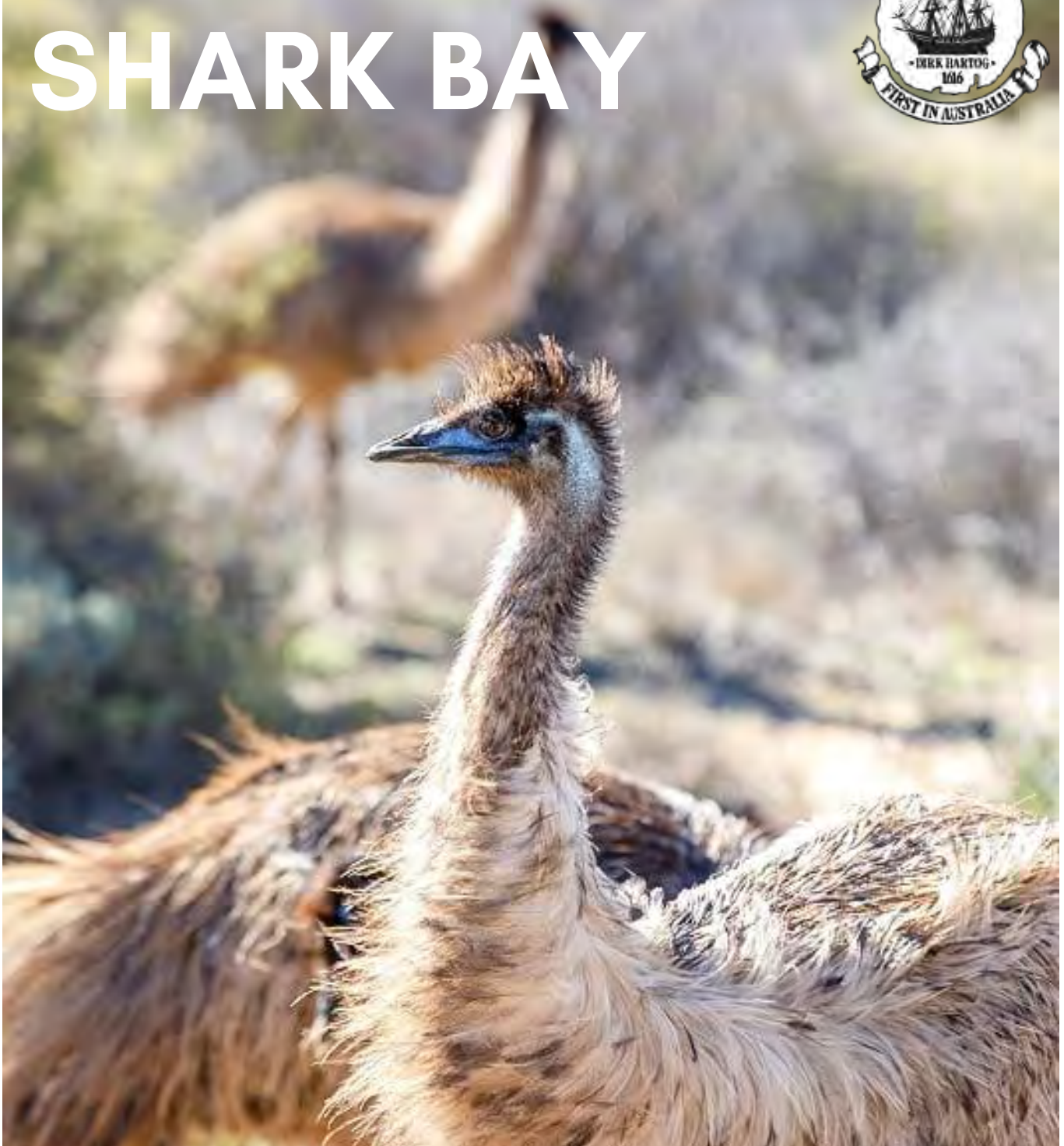
### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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

# SHIRE OF SHARK BAY



**2020 / 2021  
CAPITAL EXPENDITURE**







RECREATION AND CULTURE														
		EXPENDITURE					FUNDING							
<i>Infrastructure Assets - Public Facilities</i>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
Sappi Park Garden Bed Removal and Replacement	4.1	20,000		20,000						20,000			20,000	
West End Toilet Roof Replacement	4.1	15,000		15,000						15,000			15,000	
Little Lagoon Signs and Barriers	3.1, 4.1	25,000			25,000	12,500				12,500			25,000	
Playground softfall replacement - Town Oval	4.1, 5.1, 5.2	20,000		20,000		20,000							20,000	
Multi Purpose Courts Light Upgrade	4.1	25,000			25,000	15,000				10,000			25,000	
Foreshore Limestone Wall	4.1	45,000	45,000			40,000				5,000			45,000	
Playground Fence Replacement	4.1, 5.1, 5.2	15,000		15,000		10,000				5,000			15,000	
		165,000	45,000	70,000	50,000	97,500	-	-	-	67,500	-	-	165,000	
Commentary:														
Infrastructure Assets	Upgrade to Sappi Park signage and gardens													
	West end toilet roof rusted and in need of replacement													
	Installation of additional Little Lagoon signage and barriers to protect natural environment													
	Replacement of Town Oval Playground softfall for safety purposes													
	Multi Purpose Courts Light Upgrade to decrease electrical consumption and replace ageing infrastructure													
	Continuation of Foreshore Limestone wall to reduce sand transfer to public park and pathways.													
	Foreshore Playground Fence Replacement with non rusting materials due to condition													
<i>Buildings</i>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
Town Hall Asbestos Removal	3.1, 4.1	75,000			75,000					75,000		-	75,000	
Town Hall Access	4.1, 5.1, 5.2	40,000			40,000	35,000				5,000			40,000	
Stables Refurbishment	4.1	50,000		50,000		44,062				5,938			50,000	
Recreation Centre Panel and Paint Renewal	4.1	50,000		50,000						50,000			50,000	
Child Care Building Site Works	5.1	40,000		40,000						40,000			40,000	
		255,000		140,000	115,000	79,062	-	-	-	175,938	-	-	255,000	
Commentary:														
Buildings	Risk mitigation by removing Asbestos from the Town Hall.													
	Town Hall Access upgraded to comply with Inclusion and Access plan.													
	Heritage Stables to be refurbished due to age and deterioration.													
	Recreation Centre requires external cladding replaced													
	Grant agreement to provide site works for new Child Care building													
<b>Total Recreation and Culture</b>		<b>420,000</b>	<b>45,000</b>	<b>210,000</b>	<b>165,000</b>	<b>176,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,438</b>	<b>-</b>	<b>-</b>	<b>420,000</b>	

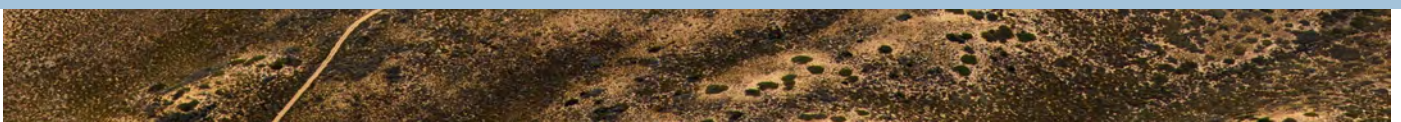
TRANSPORT															
		EXPENDITURE					FUNDING								
<i>Plant and Equipment</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
	Major Plant Items	4.1	20,000		20,000						20,000			20,000	
	Dual Cab Ute - Works Manager	4.1	57,000		57,000				34,000		23,000		-	57,000	
	Dual Cab Ute - Town	4.1	46,000		46,000				25,000		21,000		-	46,000	
	Dual Cab Ute - Country	4.1	46,000		46,000				25,000		21,000		-	46,000	
	Country Loader	4.1	280,000		280,000				60,000		220,000		-	280,000	
	Vibration Roller - Sale Proceeds	4.1			-				58,182		- 58,182		-	-	
			449,000		449,000				202,182		246,818		-	449,000	
Commentary:	Plant and Equipment Scheduled replacement as per plant and equipment replacement policy.														
		EXPENDITURE					FUNDING								
<i>Buildings</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
	Depot Office Awning	4.1	10,000	10,000							10,000			10,000	
	Works Depot Boundary Fence	4.1	7,721		7,721						7,721			7,721	
			17,721	10,000	7,721	-	-	-	-	-	17,721	-	-	17,721	
Commentary:	Buildings New Office Awning for Replacement Office at the depot and new Boundary Fence due to age and condition.														
		EXPENDITURE					FUNDING								
<i>Infrastructure Assets - Roads</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
	RRG Eagle Bluff Road 19/20 CF	1.1	8,203		8,203		5,468						2,735	8,203	
	RRG Eagle Bluff Road 20/21	1.1	127,775		127,775		85,183						42,592	127,775	
	RRG Useless Loop Road 20/21	1.1	229,958		229,958		153,305						76,653	229,958	
	R2R Brockman Street 20/21	1.1	450,000		450,000		297,245				152,755			450,000	
			815,936	-	815,936	-	541,201	-	-	-	152,755	-	121,980	815,936	
Commentary:	Infrastructure Roads Provides for resheeting of Useless Loop and Eagle Bluff Road Roads to Recovery projects to be determined by Council in 20/21														
		EXPENDITURE					FUNDING								
<i>Infrastructure Assets - Footpaths</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
	Francis Street Lighting	1.1, 4.1, 5.1	80,000			80,000	60,000				20,000			80,000	
	Stella Rowley Drive Lighting	1.1, 4.1, 5.1	80,000	80,000			60,000				20,000			80,000	
	Footpaths	1.1, 4.1, 5.1	100,000	100,000			50,000				50,000		-	100,000	
			260,000	180,000	-	80,000	170,000	-	-	-	90,000	-	-	260,000	
Commentary:	Infrastructure Lighting to be installed along Stella Rowley Dual Purpose Pathway Lighting to be upgraded along Francis Street Dual Purpose Pathway Footpath upgrades is a continuing project to improve the amenity of the town.														
<b>Total Transport</b>			1,542,657	-	190,000	1,272,657	80,000	711,201	-	202,182	-	507,294	-	121,980	1,542,657
<b>Total Asset Acquisition</b>			2,237,657	-	240,000	1,677,657	320,000	887,763	-	257,182	-	970,732	-	121,980	2,237,657



# SHIRE OF SHARK BAY



2020 / 2021 SUPPLEMENTARY  
INFORMATION







**Shire of Shark Bay**  
**5 Year Plant Replacement Program 2020/21 - 2024/25**

Type	2020/2021			2021/2022			2022/2023			2023/2024			2024/2025		
	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net
<b>Major Plant</b>															
Water Tanker x 2															
Semi Side Tipper															
5 Ton Town Truck				80,000	30,000	50,000									
3 Ton Town Truck				65,000	18,000	47,000									
Dual Cab Truck 5t							105,000	20,000	85,000						
Camp upgrades															
Prime Mover										250,000	40,000	210,000			
Country Loader	280,000	60,000	220,000												
Multi Tyred Rubber Roller										160,000	20,000	140,000			
Community Bus															
30 KVA Generator Set															
Bob Cat, Attachments and Trailer													90,000	10,000	80,000
Grader							400,000	85,000	315,000						
Low Loader															
Refuse Site Loader				220,000	40,000	180,000									
Excavator															
Town Loader													220,000	35,000	185,000
Ride On Lawn Mower													50,000	5,000	45,000
Major Plant Items	20,000		20,000	20,000		20,000	20,000		20,000	20,000		20,000	20,000		20,000
<b>Vehicles</b>															
CEO Vehicle	70,000	55,000	15,000				71,000	57,000	14,000				71,000	57,000	14,000
EMFA Vehicle				35,000	25,000	10,000				38,000	25,000	13,000			
EMTCED Vehicle				35,000	25,000	10,000				38,000	25,000	13,000			
Dual Cab Ute - Works Manager	57,000	34,000	23,000				60,000	32,000	28,000				64,000	29,000	35,000
Dual Cab Ute - Town	46,000	25,000	21,000				48,000	27,000	21,000				60,000	25,000	35,000
Dual Cab Ute- Ranger				46,000	25,000	21,000				50,000	27,000	23,000			
Dual Cab Ute- Gardner				46,000	25,000	21,000				50,000	27,000	23,000			
Space Cab Ute - Country	46,000	25,000	21,000				48,000	27,000	21,000				60,000	25,000	35,000
<b>TOTAL</b>	<b>519,000</b>	<b>199,000</b>	<b>320,000</b>	<b>547,000</b>	<b>188,000</b>	<b>359,000</b>	<b>752,000</b>	<b>248,000</b>	<b>504,000</b>	<b>606,000</b>	<b>164,000</b>	<b>442,000</b>	<b>635,000</b>	<b>186,000</b>	<b>449,000</b>
<b>Major Plant</b>	300,000	60,000	240,000	385,000	88,000	297,000	525,000	105,000	420,000	430,000	60,000	370,000	380,000	50,000	330,000
<b>Vehicles</b>	219,000	139,000	80,000	162,000	100,000	62,000	227,000	143,000	84,000	176,000	104,000	72,000	255,000	136,000	119,000
<b>Total</b>	<b>519,000</b>	<b>199,000</b>	<b>320,000</b>	<b>547,000</b>	<b>188,000</b>	<b>359,000</b>	<b>752,000</b>	<b>248,000</b>	<b>504,000</b>	<b>606,000</b>	<b>164,000</b>	<b>442,000</b>	<b>635,000</b>	<b>186,000</b>	<b>449,000</b>

# SHIRE OF SHARK BAY



**2020 / 2021  
FEES AND CHARGES**





# Shire of Shark Bay

## Fees and Charges 2020/2021

**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	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Building</b>				
Search Fees - Property Enquiries	Council	Y	19.20	Per Property
Application for copies of building permits and certificates	Council	Y	54.70	Per Permit/Application
Application for residential design code compliance certification - Private Certification	Council	Y	109.40	Per Hour
Single copies at photocopy rates below in Sundry Income and Enquiry Charges (to a maximum of 4 A4 pages)				
<b>Occupancy Permits and Building Approval Certificates</b>				
Application for an occupancy permit for a completed building (s. 46)	Statutory	N	105.00	Per Application
Application for a temporary occupancy permit for an incomplete building (s. 47)	Statutory	N	105.00	Per Application
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Statutory	N	105.00	Per Application
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Statutory	N	105.00	Per Application
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision (s. 50(1) and (2))	Statutory	N	Min. \$115.00	The fee is \$11.60 for each strata unit covered by each application, but not less than \$115.00
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Statutory	N	Min. \$105.00	The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105.00
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Statutory	N	Min. \$105.00	The fee is 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$105.00
Application to replace an occupancy permit for an existing building (s.52(1))	Statutory	N	105.00	Per Application
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Statutory	N	105.00	Per Application
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Statutory	N	105.00	Per Application
<b>Building Permits and Demolition Permits</b>				
Certified application for a building permit for building work for a Class 1 or Class 10 (s. 16(1))	Statutory	N	Min. 105.00	The fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure (S.16(1))	Statutory	N	Min. 105.00	The fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
Uncertified application for a building permit (s.16(1))	Statutory	N	Min. 105.00	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00
Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure (s. 16(1))	Statutory	N	105.00	Per Application
Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building or incidental structure (s. 16(1))	Statutory	N	105.00	For each storey of the building
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Statutory	N	105.00	Per Application
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	N	2,160.15	Per Application
Initial Inspection of Pool Enclosures (regulation 53)	Statutory	N	57.45	Per Application
Application for approval of battery powered smoke alarms (regulation 61)	Statutory	N	179.40	Per Application
Roads, Kerb and Footpath damage deposit: Residential	Statutory	N	1,000.00	Per Lot (Trust)
Roads, Kerb and Footpath damage deposit: Larger Projects (up to)	Statutory	N	2,000.00	Per Lot (Trust)
Materials on Street	Statutory	N	1.00	per meter per month
Swimming Pool Annual Inspection – Public - Private Facilities	Statutory	N	33.00	Per Year for 4 yearly inspection

Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>BCITF (CTF) Levy</b>				
Building Act Fee	Statutory	N	0.2%	Trust - Levied on the Total Value of Construction, for all works valued at more than \$20,000
<b>Building Services Levy</b>				
BSL < \$45,000 (Minimum Fee)	Statutory	N	Min 61.65	Trust
BSL > \$45,000.00 0.137% value of application				
<b>Town Planning Services</b>				
Determining an application to amend or cancel development approval	Statutory	N		Per Application
Search Fee - Planning Approvals	Council	Y	19.20	Per Property
Applications for copies of Planning Approvals	Council	Y	54.70	Per Approval
Single page copy of Planning Approval - at photocopy rates below				
<b>Home Business Occupation Licence</b>				
Application Fee	Statutory	N	222.00	Per Application
If the home occupation has commenced, an additional amount by way of penalty will apply	Statutory	N	666.00	
Annual Renewal Fee	Statutory	N	73.00	Per Financial Year
If the approval to be renewed has expired, an additional amount by way of penalty	Statutory	N	219.00	
Providing a zoning certificate	Statutory	N	73.00	Per Application
Issue of written planning advice	Statutory	N	73.00	Per Advice
<b>Development Application Approval</b>				
Change of use where no building work is proposed	Statutory	N	295.00	
If the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount by way of penalty	Statutory	N	885.00	
<b>Determination of Development Application where the estimated cost of the development is -</b>				
- (a) Value of Project not more than \$50,000	Statutory	N	147.00	
- (b) Value of Project \$50,000 but no more than \$500,000	Statutory	N	0.32%	Of Project Value
- (c) Value of Project \$500,000 but not more than \$2,500,000	Statutory	N	1,700.00	
Plus for every dollar in excess of \$500,000	Statutory	N	0.257%	Of Project Value
- (d) Value of Project \$2,500,000 but not more than \$5,000,000	Statutory	N	7,161.00	
Plus for every dollar in excess of \$2,500,000	Statutory	N	0.206%	Of Project Value
- (e) Value of Project \$5,000,000 but not more than \$21,500,000	Statutory	N	12,633.00	
Plus for every dollar in excess of \$5,000,000	Statutory	N	0.123%	Of Project Value
- (f) Value of Project more than \$21,500,000	Statutory	N	34,196.00	
And, if the development has been commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f), PLUS the initial maximum application fee.	Statutory	N		
Determination of Development Application for an Extractive Industry	Statutory	N	739.00	
And, if the development has been commenced or been carried out, an additional amount by way of penalty	Statutory	N	2,217.00	
<b>Subdivision Clearance - Including Strata Title</b>				
- Not more than 5 Lots	Statutory	N	73.00	Per Lot
- More than 5 Lots but not more than 195 Lots	Statutory	N	73.00	Per lot for the first five lots, then \$35.00 per lot
* Plus 35 per Lot as per item above	Statutory	N	35.00	\$35 per lot as per above
- More than 195 Lots	Statutory	N	7,393.00	
<b>Residential buildings of 2 or more dwelling units</b>				
- Rate to be charged on value of development	Statutory	N		
<b>Advertising Charges for SA &amp; AA uses</b>				
- Advertisement cost plus 15% administration fee	Statutory	N		



Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Scheme Amendments and Re-zonings</b>				
See Scheme Amendments Fee Structure	Statutory	N		
Refund any monies not spent of fee paid if unsuccessful prior to advertising period	Statutory	N		
<b>Structure Plans/Developments</b>				
See Scheme Amendments Fee Structure	Statutory	N		
<b>Scheme Amendments</b>				
Total fee to be calculated in accordance with Schedule 2 of the Planning and Development Regulations 2009. Costs of staff time will be as per the Schedule of Charge out rates for officers (see below)	Statutory	Y	To be Calculated	Plus Advertising (including newspaper publications)
<b>Scheme Amendments and Structure Plans</b>				
CEO/Shire Planner	Statutory	Y	88.00	Per Hour
Manager/Senior Planner	Statutory	Y	66.00	Per Hour
Planning Officer	Statutory	Y	36.86	Per Hour
Other staff eg environmental health officer	Statutory	Y	36.86	Per Hour
Secretary/administration clerk	Statutory	Y	30.20	Per Hour
<b>Liquor Licence</b>				
Section 40 Liquor Act Certification Local Authority	Statutory	N	73.00	Per Application
<b>Health</b>				
<b>Offensive Trade Licence - Fish Processing</b>				
Offensive Trade Licence - Fish Processing	Statutory	N	298.00	Per Financial Year
<b>Septic Tanks</b>				
Search Fee	Council	Y	19.20	Per Request
Health Department Septic Tank Application Fee	Statutory	N	236.00	Per Application
Copies of Septic Applications	Council	Y	54.70	Per Copy of Plan
Septic Tank Plans at photocopy rates below				
<b>Food Act 2008</b>				
Food Premises Registrations (Fixed or Mobile)	Statutory	N	225.00	Per Application
<b>Health Act Public Buildings</b>				
Public Building Permit (Meeting Place)	Statutory	N	150.00	Per Application
<b>Liquor Licence</b>				
Section 39 Liquor Act Certification Local Authority	Statutory	N	77.00	Per Application
<b>Housing</b>				
<i>(Aligned with Centrelinks Rental Assistance Eligibility Requirements)</i>				
<b>Pensioner Units</b>				
Rental - Single	Council	N	125.00	Per Week based on lease
Rental - Double	Council	N	196.20	Per Week based on lease
<b>Cemetery Charges</b>				
<b>Burial Fees</b>				
Application Fee (Plot Reservation)	Council	Y	52.00	Per Application
Burials - Weekday	Council	Y	1050.00	Per Occurrence
Burials - Weekend/Public Holidays	Council	Y	1850.00	Per Occurrence
<b>Niche Wall Internments</b>				
- First Internment	Council	Y	54.20	Per Occurrence
- Second Internment	Council	Y	54.20	Per Occurrence
- Application Fee (Reservation)	Council	Y	55.10	Per Reservation



Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Other Cemetery Charges</b>				
Permit to Construct Tombstone	Council	N	31.50	Per Occurrence
Cast Bronze Plaques and Engraving	Council	Y	Cost + 10%	Per request
Application for placement of Monumental Plaques along Cemetery fence	Council	N	67.40	Per Application
Internment of Ashes into Existing Grave	Council	Y	Cost + 10%	Per Occurrence
Exhumation	Council	Y	Cost + 10%	Per Occurrence
Funeral Directors Licence	Council	N	Free	Yearly Permit
<b>Sanitation</b>				
Rubbish Bins – Green 240 litre	Council	Y	cost + 15%	Per Bin
Rubbish Lids	Council	Y	cost + 15%	Per Bin
Rubbish Bin Wheels	Council	Y	cost + 15%	Per Bin
Rubbish Bin Axles	Council	Y	cost + 15%	Per Bin
Rubbish Bin Lid Pins	Council	Y	cost + 15%	Per Bin
<b>Waste Disposal</b>				
<b>Refuse removal (Charged via Rates Notice)</b>				
120 or 240 litre Rubbish Bins collected Twice Weekly				
Domestic	Council	N	414.00	Per Bin Per Annum
Commercial & Industrial Properties	Council	N	470.00	Per Bin Per Annum
Non Rateable Property	Council	N	670.00	Per Bin Per Annum
<b>Domestic Charges (General Waste) At Refuse Site</b>				
Domestic utes, vans, wagons or trailers per M3 (Minimum charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof
Domestic clean green waste including grass clippings and sawdust	Council	Y	No Charge	Per Cubic Metre or part thereof
Domestic contaminated green waste (Green waste mixed with other waste) (Minimum charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof
<b>Commercial Charges (General Waste) At Refuse Site</b>				
Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$15.50)	Council	Y	15.00	Per Cubic Metre or part thereof
Commercial clean green waste including grass clippings and sawdust (Minimum charge \$5.60)	Council	Y	5.50	Per Cubic Metre or part thereof
Commercial contaminated Green Waste (Green waste mixed with other waste) (Minimum Charge \$15.50)	Council	Y	15.00	Per Cubic Metre or part thereof
Commercial cardboard (Minimum Charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof
<b>Liquid Waste At Refuse Site</b>				
Including grease trap, sewage and offal	Council	Y	50.00	Per Kilotitre or part thereof
Used Oil Per 20L Container or part thereof	Council	Y	5.00	20 Litres or part thereof (20L Container)
Used Oil Per 200L Container or part thereof	Council	Y	50.00	200 Litres or part thereof (200L Container)
Oil and Fuel Filters	Council	Y	2.00	Per Filter
<b>Miscellaneous Charges At Refuse Site</b>				
Car / light truck tyres	Council	Y	10.00	Per Tyre
Truck / tractor tyres	Council	Y	20.00	Per Tyre
Car batteries	Council	Y	Free	Per Item
Gas bottles	Council	Y	Free	Per Item
Gassed refrigeration unit (De-gassing of refrigeration units are regulated and is a specialised service)	Council	Y	50.00	Per item
De-gassed refrigeration unit (Certification of Degassing by a Licenced Provider required)	Council	Y	8.00	Per Item
White Goods	Council	Y	6.00	Per Item
Electronic waste	Council	Y	2.00	Per Item
Car bodies, trailers, small boats, caravans	Council	Y	40.00	Per Item
Truck bodies, large equipment	Council	Y	60.00	Per Item
Wheelie Bin 240L - Domestic	Council	Y	5.50	Per Bin
Wheelie Bin 240L - Commercial	Council	Y	15.00	Per Bin
Mattress	Council	Y	5.00	Per Item
200L Drums (Empty)	Council	Y	2.00	Per Item
Hot Water System	Council	Y	5.00	Per Item

Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Special Burials - (Asbestos waste, animal remains, etc) At Refuse Site</b>				
Asbestos per kg up to 20Kg	Council	Y	0.25	Per KG
Asbestos per sheet	Council	Y	2.50	Per sheet or part thereof
Flat fee: Inclusive of tipping, plant and labour fees	Council	Y	85.00	Per Cubic Metre
Animal remains inclusive of Offal (Not liquid)	Council	Y	5.00	Per Cubic Metre or part thereof
<b>Closed Fee At Refuse Site</b>				
Refuse Site closed additional fee	Council	Y	10.50	Per Visit
<b>Animal Control</b>				
<b>Cats</b>				
a) Annual registration of a cat	Statutory	N	20.00	Per Annum
Pensioners	Statutory	N	10.00	Per Annum
b) Three year registration period	Statutory	N	42.50	Per 3 Year
Pensioners	Statutory	N	21.25	Per 3 Year
c) Lifetime registration period	Statutory	N	100.00	Per Lifetime
Pensioners	Statutory	N	50.00	Per Lifetime
d) Registration after 31 May in any year for registration until next 31 October	Statutory	N	10.00	Per Occurrence
Pensioners	Statutory	N	5.00	Per Occurrence
Annual application for approval or renewal of approval to breed cats (per cat)	Statutory	N	100.00	Per breeding cat (male or female)
<b>Dogs</b>				
<b>Registration Fees (3 Years) - Not in Concessional Category</b>				
(a) Unsterilised Dog or Bitch	Statutory	N	120.00	Per 3 Year Period
Pensioners	Statutory	N	60.00	Per 3 Year Period
(b) Sterilised Dog or Bitch	Statutory	N	42.50	Per 3 Year Period
Pensioners	Statutory	N	21.25	Per 3 Year Period
<b>Registration Fees (1 Year) - Not in Concessional Category</b>				
(a) Unsterilised Dog or Bitch	Statutory	N	50.00	Per Annum
Pensioners	Statutory	N	25.00	Per Annum
(b) Sterilised Dog or Bitch	Statutory	N	20.00	Per Annum
Pensioners	Statutory	N	10.00	Per Annum
(c) Dangerous Dog	Statutory	N	50.00	Per Annum
<b>Concessions</b>				
Assistance Dog	Statutory	N	Nil	Per Annum
Working Farm Dog ( Dogs used for droving or tending stock)	Statutory	N	25% of Fee	Per Annum
Registration after the 31st of May for the first year of registration	Statutory	N	50% of Fee	Per Annum
<b>Sterilisation of Dogs after Initial Registration - Refunds applicable as per regulations</b>			Per Regulations	Please contact Office
<b>Lifetime Registration period</b>				
(a) Sterilised Dog or Bitch	Statutory	N	100.00	Per Lifetime
Pensioner	Statutory	N	50.00	Per Lifetime
(b) Unsterilised Dog or Bitch (Unless a concessional rate applies)	Statutory	N	250.00	Per Lifetime
Pensioner	Statutory	N	125.00	Per Lifetime
<b>Sterilisation papers must be produced to claim discount</b>				
<b>Infringement Notices</b>				
As prescribed by Regulations			Per Regulations	Per Infringement
Release Fees	Council	N	50.00	Per Animal
Sustenance Fees	Council	N	5.00	Per Day

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>Charges</b>	
			<b>2020/21 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Other Law, Order and Public Safety</b>				
<b>Impounding Fees - Vehicles</b>				
Administration Fee	Council	N	143.00	Per Infringement
Daily Storage Fee	Council	N	20.50	Per Day
Towing Charge	Council	Y	At Cost	As per Invoice from Towing Company
<b>Advertising Signs on Thoroughfares</b>				
<b>Signs - Permits</b>				
Policy Assessable Signs	Council	N	154.00	Per Sign
Impact Assessable Signs	Council	N	154.00	Per Sign
<b>Footpath Signs - Permits</b>				
Application Fee	Council	N	154.00	Per Sign
Per annum per sign	Council	N	74.00	Per Sign
<b>Portable Signs - Permits</b>				
Application Fee	Council	N	154.00	Per Sign
Per annum per sign	Council	N	74.00	Per Sign
<b>Impounding Fees - Illegal Signs</b>				
Administration Fee	Council	N	41.00	Per Infringement
<b>Local Government Property Local Law</b>				
1. Low risk impact -Readily assessable - No advertising	Council	N	255.00	Per Year or prorata part thereof
2. Medium risk impact/moderate time assessable/With advertising/No objections received	Council	N	765.00	Per Year or prorata part thereof
3. High risk impact/Difficult assessment/Community objection/With advertising/Monitoring Required	Council	N	1530.00	Per Year or prorata part thereof
4. Other, as determined by Council	Council	N		
<b>Mobile Vendors, Street Traders and Temporary Businesses</b>				
Per Week or part thereof up to 2 weeks or alternatively \$200 Per Month up to 6 months	Council	Y	102.00	Per Week or part thereof up to maximum of 2 weeks
Per month or part thereof up to a maximum of 6 months	Council	Y	204.00	Per Month or part thereof up to a maximum of 6 months
Per year of part thereof greater than 6 months	Council	Y	2040.00	Per Year for a term greater than 6 months
Festivals/Organised Events/Winter Markets Stall Holder Permits (Non Charitable Groups, For Profit Organisations and all individuals)	Council	Y	11.00	Per Day
Festivals/Organised Events/Winter Markets Stall Holder Permits (Charitable/Non Profit Organisations domiciled in Shark Bay)	Council	N	No Charge	
Yadgalah Markets Permit	Council	N	No Charge	

Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Venue Hire</b>				
<i>Room Hire for all Venues Except for SBDC and Recreation Centre (Refer below)</i>				
<b>Functions/Meetings - Community Groups (Shark Bay domiciled)</b>				
- Over 5 hours	Council	Y	158.00	Per Day
- Less than or Equal to 5 hours	Council	Y	26.50	Per Hour
<b>Functions/Meetings - Private</b>				
- Over 5 hours	Council	Y	262.00	Per Day
- Less than or Equal to 5 hours	Council	Y	50.00	Per Hour
Bond	Council	N	275.00	Per Function
Surcharge for Additional Cleaning	Council	Y	At Cost + 10%	Per Function
<b>Long Term Seasonal Users</b>				
Community Groups (Shark Bay domiciled) Offering regular free or low-cost community activities (less than \$15 per participant)	Council	Y	0.00	No charge
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities (less than \$15 per participant) - Once a week user	Council	Y	427.00	Annual Charge
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities (less than \$15 per participant) - Twice or more a week User	Council	Y	840.00	Annual Charge
Shark Bay Businesses Offering regular free or low-cost community activities (less than \$15 per participant) - Once or more a week User	Council	Y	10.00	per hour
<b>Shark Bay Recreation Centre Room Hire</b>				
<b>Functions/Meetings Community Groups (Shark Bay domiciled)</b>				
- Over 5 hours	Council	Y	158.00	Per Day
- Less than or Equal to 5 hours	Council	Y	26.50	Per Hour
<b>Functions/Meetings Private</b>				
- Over 5 hours	Council	Y	262.00	Per Day
- Less than or Equal to 5 hours	Council	Y	50.00	Per Hour
For multi day events, room refresh/reset once per day	Council	Y	75.00	Per Day (Refreshed and reset once per day). Cannot be waived
For events using venue's cutlery, crockery and glassware, cleaning fee per day (No hire charge for use of existing cutlery, crockery and glassware)	Council	Y	75.00	Per Day (Cleared and cleaned once per day). Cannot be waived.
Cleaning Deposit	Council	N	275.00	Per Function
Surcharge for Additional Cleaning	Council	Y	At Cost + 10%	Per Function
<b>Long Term Seasonal Users</b>				
Community Groups (Shark Bay domiciled) Offering regular free or low-cost community activities (less than \$15 per participant)	Council	Y	0.00	No charge
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities (less than \$15 per participant) - Once a week user	Council	Y	427.00	Annual Charge
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities (less than \$15 per participant) - Twice or more a week User	Council	Y	840.00	Annual Charge
Shark Bay Businesses Offering regular free or low-cost community activities (less than \$15 per participant) - Once or more a week User	Council	Y	10.00	per hour

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>Charges</b>	
			<b>2020/21 Inc GST where Applicable</b>	<b>Frequency</b>
<b>SBDC - Rose de Freycinet Gallery Hire -no kitchen facilities</b>				
Functions/Meetings Community Groups				
- Over 5 hours	Council	Y	148.00	Per Day
- Less than or Equal to 5 hours	Council	Y	26.80	Per Hour
Functions/Meetings Private/Corporate				
- Over 5 hours	Council	Y	285.00	Per Day
- Less than or Equal to 5 hours	Council	Y	44.00	Per Hour
Cleaning Deposit	Council	N	335.00	Per Function
Surcharge for Additional Cleaning	Council	Y	At Cost + 10%	Per Function
Additional Charge use of Crockery, media, etc.	Council	Y	74.00	Per Function
Staff Surcharge for all Functions	Council	Y	At Cost + 10%	Per Staff Member Per Hour
<b>Childcare Centre</b>				
Child Care Programs - whole building and yard	Council	Y	135.00	Per Month
<b>Denham Oval Hire</b>				
Exclusive use charge (Clubs)	Council	Y	70.00	Per Day
Exclusive use charge (Carnivals)	Council	Y	535.00	Per Event
<b>Reserve 49809 (Denham Common - Approved designated areas only)</b>				
Licence to Occupy - Non Commercial Use	Council	Y	165.00	Per annum
Licence to Occupy - Commercial Use	Council	Y	500.00	Per annum
<b>Equipment Hire</b>				
Equipment Hire - Deposit	Council	N	200.00	Per Hire
Trestles (Town Hall - Used)	Council	Y	5.20	Per unit per day
Chairs (Town Hall - Used)	Council	Y	27.60	Per 50 chairs per day
Hire of Portable Sound System	Council	Y	50.00	Per Day
Hire of Portable Stage	Council	Y	71.40	Per Function
Hire of Lectern with inbuilt Microphone	Council	Y	10.00	Per Day
Hire of A Frame Power Box	Council	Y	10.00	Per Day
Hire of Electronic Street Signage (Speed Awareness Monitor)	Council	Y	10.00	Per Day
Council Staff to Erect/Dismantle	Council	Y	At Cost + 10%	Per Function
<b>Marquee</b>				
Community Groups (domiciled in Shark Bay)	Council	Y	175.00	Per Event
Other users	Council	Y	780.00	Per Event
1/2 Marquee or less	Council	Y	50%	Of full charge
Council Staff to Erect/Dismantle	Council	Y	At Cost + 10%	Per Function
Deposit - All Hirers	Council	N	700.00	Per Function
<b>Air Balloons</b>				
2 x Air Balloons per day hire	Council	Y	30.00	Per Day
<b>Community Bus - Use by Shark Bay domiciled Community Groups only</b>				
Hire	Council	Y	1.80	Per Kilometre
In the event of an accident, during the period of Hire, the Hirer will be liable for the Insurance Excess	Council	N	300.00	Insurance Excess
<b>Hire of Fencing</b>				
Per panel	Council	Y	5.50	Per Week
Per panel	Council	Y	1.50	Per Day
Delivery and erection	Council	Y	At Cost + 10%	
<b>Foreshore Events/Fairs</b>				
Bond	Council	N	200.00	Per Hire
Daily Fee (Non Charitable Organisations)	Council	Y	110.00	Per Day

Particulars	Charge Type	GST	Charges	
			2020/21 Inc GST where Applicable	Frequency
<b>Gymnasium Membership</b>				
Adult	Council	Y	170.00	Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter
Pensioner / Concession Card Holder	Council	Y	108.00	Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter
Pensioner/Concession Card Holder Couple	Council	Y	182.00	Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter
Student (12 to 17) Must be accompanied with Adults	Council	Y	52.00	Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter
Couple or Family - 2 Adults and 2 Children 12-17 Years of age	Council	Y	312.00	Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter
Casual	Council	Y	52.00	Monthly Fee Only (no pro rata)
Casual (concession card holder)	Council	Y	20.00	Monthly Fee Only (no pro rata)
Card Deposit	Council	N	20.00	Per Card Trust
<b>Accommodation, Caravan Parks and Camping Charges</b>				
<b>Bed and Breakfast Accommodation (Lodging or Boarding of six (6) or less persons, for not more than 14 consecutive days. More than 6 guests in a deemed to be a lodging house)</b>				
Registration	Council	Y	182.50	Per Application
Annual Renewal	Council	Y	125.00	Per Annum
<b>Caravan Parks</b>				
Application for grant or renewal of licence \$200_or the amount calculated by multiplying the relevant amount set out in column 2 by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application	Statutory	N	Min 200.00	Per Financial Year
Licence Transfer Fee	Statutory	N	100.00	Per Application
<b>Lodging House Accommodation</b>				
Licence under 15 residents	Statutory	N	90.00	Per Annum
Licence over 15 residents	Statutory	N	170.00	Per Annum
<b>Camping</b>				
Within the Shire of Shark Bay at prescribed Sites (Admin fee)	Council	Y	15.00	Per Vehicle
<b>Overflow Camping (max 2 nights)</b>				
Unpowered Tent (up to 2 persons)	Council	Y	37.50	Per Day
Caravan (up to 2 persons)	Council	Y	37.50	Per Day
Additional persons (per person)	Council	Y	7.50	Per Day
<b>Dirk Hartog Island Lighthouse Keepers Accommodation</b>				
\$10 per person per night for Use of Premises	Council	Y	10.00	Per Person Per Day
<b>Library</b>				
Library Card Replacement Fee	Council	Y	5.00	Per Replacement
Library Book Withdrawal Deposit non Shire residents	Council	N	50.00	Trust
Library Book Damage/Replacement Fee as per LISWA Catalogue	Council	Y	At Cost	Per Item
<b>Shark Bay Discovery Centre</b>				
Adult entry	Council	Y	11.00	Per Entry
Children entry (Must be accompanied by adult)	Council	Y	6.00	Per Entry
Concession entry	Council	Y	8.00	Per Entry
Group entry	Council	Y	6.00	Per Entry
Coach entries	Council	Y	6.00	Per Entry
Entrance Fee Family (2 Adults & 2 Children)	Council	Y	28.00	Per Entry
Entrance Fee Locals (Refer Council Policy for Eligibility)	Council	Y	No Charge	
Merchandise	Council	Y	Retail Prices	

Particulars	Charge Type	GST	Charges	Frequency
			2020/21 Inc GST where Applicable	
<b>Visitor Centre Fees and Commission</b>				
Business - Display only (Outside shire)	Council	Y	60.00	Per Annum
Pro-rata Business Display Only (Outside Shire) after 31 December	Council	Y	50%	Per Annum
Commission Rates - Locals (Bookeasy Gold / Others)	Council	Y	12%	Per Booking
Commission Rates - (Bookeasy 24hrs)	Council	Y	15%	Per Booking
Commission Rates - Outside Shire (Bookeasy gold Only)	Council	Y	15%	Per Booking
<b>Marine Facility Charges</b>				
<i>Monkey Mia Jetty Fees</i>				
Annual Fee	Council	Y	87.00	Per Metre of Vessel Length, No pro rata
Daily Casual Berthing Fee	Council	Y	7.70	Per Day Per Metre of Vessel Length
<i>Jinker Fees - Haulage Fees</i>				
Survey Weekday	Council	Y		
Non Survey Weekday	Council	Y		
Survey Weekend	Council	Y		
Non Survey Weekend	Council	Y		
<i>Jinker Fees - Haulage Fees - Monday to Friday (Excl. Public Holidays)</i>				
Slipway Lift Out and In	Council	Y	412.50	Per Lift
Slipway Lift Out and In with bow beam	Council	Y	742.50	Per Lift
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	55.00	Per hour or part thereof
<i>Jinker Fees - Haulage Fees - Outside of Normal Working Hours</i>				
Slipway Lift Out and In	Council	Y	550.00	Per Lift
Slipway Lift Out and In with bow beam	Council	Y	825.00	Per Lift
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	82.50	Per hour or part thereof
<i>Jinker Travel</i>				
Travel Fee (Includes Tow Vehicle, Jinker, Lead Vehicle with Operators)	Council	Y	220.00	Per hour or part thereof
<i>Jinker Area Hardstand</i>				
Hardstand Non Commercial Vessels occupying Marine Facilities Area	Council	Y	34.00	Per Vessel Per Day or part thereof
Hardstand Commercial Vessels occupying Marine Facilities Area	Council	Y	19.00	Per Vessel Per Day or part thereof
<b>Sundry Income and Enquiry Charges</b>				
<i>Printing/Scanning/Photocopying</i>				
A4 black and white	Council	Y	1.80	Per Sheet
A4 black and white double-sided	Council	Y	2.80	Per Sheet
A4 colour	Council	Y	4.00	Per Sheet
A4 colour double-sided	Council	Y	5.00	Per Sheet
A4 laminate	Council	Y	5.00	Per Sheet
A3 black and white	Council	Y	2.80	Per Sheet
A3 black and white double-sided	Council	Y	3.50	Per Sheet
A3 colour	Council	Y	7.60	Per Sheet
A3 colour double-sided	Council	Y	8.70	Per Sheet
<i>Rates and Property</i>				
Account Enquiry & Advice of Sale (EAS Enquiry)	Council	N	56.00	Per Enquiry
Rate Book Enquiry (Non Ratepayer)	Council	N	57.00	Per Enquiry
Rate Instalment Fee	Council	N	11.00	Per Instalment
Reply to Property Settlement Questionnaire (Orders & Requisitions)	Council	N	82.00	Per Enquiry

<b>Particulars</b>	<b>Charge Type</b>	<b>GST</b>	<b>Charges</b>	
			<b>2020/21 Inc GST where Applicable</b>	<b>Frequency</b>
<b>Freedom of Information</b>				
Application fee for other application (non personal)	Statutory	N	30.00	Per Application
Time taken by staff dealing with the application (per hour or pro rata for a part of an hour)	Statutory	N	30.00	Per Application
Access time supervised by staff.	Statutory	N	30.00	Per Hour
Photocopying - per hour or pro rata for a part of an hour of staff time	Statutory	N	30.00	Per Hour
Plus	Statutory	N	0.20	Per Copy
Time taken by staff transcribing information from a tape or other device (per hour or pro rata for part of an hour)	Statutory	N	30.00	Per Hour
Charge for duplicating tape, film or computer information	Council	Y	Actual Cost	
Charge for delivery, packaging and postage	Council	Y	Actual Cost	
<b>Building Supplies Charges</b>				
<b>Materials</b>				
Brickies Sand	Council	Y	16.00	Per Cubic Metre
Gravel	Council	Y	16.00	Per Cubic Metre
Pindan Sand	Council	Y	7.50	Per Cubic Metre
<b>Engineering and Works Services</b>				
<b>Private Works / Reinstatement</b>				
All Private Works	Council	Y	Cost Plus 30%	
Reinstatement of road reserves	Council	Y	Cost Plus 30%	
CrossOver - Two Coat Seal	Council	Y	60.00	per square metre
CrossOver - Pavers	Council	Y	70.00	per square metre
CrossOver - Concrete	Council	Y	95.00	per square metre
CrossOver Reimbursement	Council	Y	Not to exceed 50% of Cost	3m wide and distance from boundary to kerb line (as per policy)
<b>Subdivision Related Fees</b>				
Supervision Fee - % of total value of all road and drainage works other than future lots.	Council	Y		
Consulting Engineer and Clerk of Works fully supervises.	Council	Y	1.50%	
Consulting Engineer with no Clerk of Works	Council	Y	3.00%	
<b>Subdivision Works – Maintenance Bonds</b>				
% Of total value of all works – held for 12 months from practical completion and until all items are satisfactorily completed.	Council	N		
\$0 - \$100,000	Council	N	5%	
\$100,000 - \$200,000	Council	N	4%	
\$200,000 - \$400,000	Council	N	4%	
\$400,000 - \$600,000	Council	N	3%	
Over \$600,000	Council	N	3%	



# SHIRE OF SHARK BAY



2020 / 2021

BUDGET BREAKDOWN



COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>General Purpose Rates</b>				
<b>Rates</b>				
<b>Operating Expenditure</b>				
00103150	Rates Written Off	\$0	\$174	\$0
00101420	Debt Recovery Costs - Rates	\$300	\$0	\$300
00101600	Governance Overheads Allocated	\$41,010	\$38,758	\$46,487
00102900	Valuation Expenses - Rates	\$19,000	\$2,806	\$2,000
	<b>Operating Expenditure Total</b>	<b>\$60,310</b>	<b>\$41,738</b>	<b>\$48,787</b>
<b>Operating Income</b>				
00103010	Rates GRV Residential	(\$392,577)	(\$386,871)	(\$386,871)
00103011	Rates GRV Vacant Residential	(\$37,033)	(\$37,033)	(\$37,033)
00103012	Rates GRV Commercial	(\$222,420)	(\$223,477)	(\$223,477)
00103014	Rates GRV Industrial Residential	(\$72,860)	(\$71,689)	(\$71,689)
00103015	Rates GRV Rural Commercial	(\$33,709)	(\$32,736)	(\$32,736)
00103016	Rates GRV Resort	(\$151,949)	(\$127,805)	(\$127,805)
00103017	Rates GRV Industrial Residential Vacant	\$0	(\$1,070)	(\$1,070)
00103020	Rates UV - General	(\$171,402)	(\$171,402)	(\$171,402)
00103022	Rates UV - Mining	(\$2,245)	(\$2,245)	(\$2,245)
00103030	Rates UV - Pastoral	(\$87,556)	(\$87,556)	(\$87,556)
00103031	Rates UV Exploration	(\$206,866)	(\$207,605)	(\$207,604)
00103039	Minimum Rates GRV Vacant Residential	(\$71,832)	(\$72,708)	(\$72,708)
00103040	Minimum Rates GRV Residential	(\$43,800)	(\$45,552)	(\$45,552)
00103041	Minimum Rates - GRV Commercial	(\$14,892)	(\$14,892)	(\$14,892)
00103042	Minimum Rates GRV Industrial Residential	(\$2,628)	(\$2,628)	(\$2,628)
00103050	Minimum Rates UV - General	(\$4,410)	(\$4,410)	(\$4,410)
00103052	Minimum Rates UV Mining	(\$920)	(\$920)	(\$920)
00103053	Minimum rates UV Exploration	(\$920)	(\$1,840)	(\$1,840)
00103075	Interim Rates UV - Exploration	\$0	\$1,098	\$1,098
00103080	Interim Rates GRV - Residential	\$0	(\$2,241)	(\$1,825)
00103081	Interim Rates GRV - Commercial	\$0	\$198	\$0
00103084	Interim Rates GRV - Rural Commercial	\$0	(\$973)	(\$973)
00103086	Interim Rates GRV - Resort	\$0	(\$24,144)	(\$24,144)
00103087	Interim Rates GRV - Industrial Residential Vacant	\$0	\$10	\$10
00103110	Back Rates GRV - Residential	\$0	(\$1,047)	(\$1,047)
00103114	Back Rates GRV - Resort	\$0	(\$19,266)	(\$19,266)
00103130	Back Rates UV - Exploration	\$0	(\$8,025)	(\$8,025)
00103158	GRV Commercial Concessions	\$1,123	\$1,123	\$1,123
00103159	UV General Concessions	\$3,417	\$3,417	\$3,417
00103160	Rates Concession UV - Pastoral	\$57,226	\$57,226	\$57,226
00103161	Rates Concession UV - Exploration	\$77,068	\$77,628	\$77,628
00103490	Specified Area Rates	(\$37,104)	(\$38,917)	(\$38,917)
00103765	Rate Book Enquiry Fee	(\$1,000)	(\$1,230)	(\$1,000)
00103767	Rate Instalment Service Fee	(\$3,880)	(\$3,880)	(\$3,800)
00104160	Plus Deferred Pensioner Interest - Rates	(\$150)	(\$127)	(\$350)
00104180	Penalty Interest on Rates	(\$2,500)	(\$8,666)	(\$5,000)
00104181	Ex Gratia Payment - MRAC	(\$197)	(\$387)	(\$387)
	<b>Operating Income Total</b>	<b>(\$1,424,015)</b>	<b>(\$1,460,642)</b>	<b>(\$1,456,670)</b>
	<b>Rates Total</b>	<b>(\$1,363,705)</b>	<b>(\$1,418,904)</b>	<b>(\$1,407,883)</b>

COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>General Purpose Funding</b>				
<b>Operating Income</b>				
00203245	Grants Commission - General	(\$692,158)	(\$1,417,394)	(\$692,157)
00203246	Grants Commission - Roads	(\$226,736)	(\$507,919)	(\$226,736)
04033420	LGIS Surplus Share Dividend Distribution	\$0	(\$16,761)	(\$16,761)
	Grant - Gascoyne Development Commission COVID-19			
04033421	Emergency Response	\$0	(\$15,000)	\$0
<b>Operating Income Total</b>		<b>(\$918,894)</b>	<b>(\$1,957,074)</b>	<b>(\$935,654)</b>
<b>General Purpose Income Total</b>		<b>(\$918,894)</b>	<b>(\$1,957,074)</b>	<b>(\$935,654)</b>
<b>Interest on Investments</b>				
<b>Operating Income</b>				
00304120	Interest Earned - Infrastructure Reserve	(\$1,500)	(\$4,718)	(\$7,800)
00304125	Interest Earned - Pensioner Unit Reserve	(\$30)	(\$55)	(\$65)
00304130	Interest Earned - Recreation Facilities Replacement Reserve	(\$850)	(\$1,346)	(\$1,400)
00304132	Interest Earned - Plant Replacement Reserve	(\$300)	(\$351)	(\$500)
00304133	Interest Earned - Monkey Mia Jetty Reserve	(\$60)	(\$110)	(\$120)
00304134	Interest Earned - Shared Fire System Reserve	(\$80)	(\$147)	(\$170)
00304136	Interest Earned - Leave Reserve	(\$680)	(\$850)	(\$1,000)
00304140	Interest Earned - Investments	(\$3,500)	(\$9,575)	(\$10,000)
<b>Operating Income Total</b>		<b>(\$7,000)</b>	<b>(\$17,151)</b>	<b>(\$21,055)</b>
<b>Interest On Investments Total</b>		<b>(\$7,000)</b>	<b>(\$17,151)</b>	<b>(\$21,055)</b>
<b>Other General Purpose Funding</b>				
<b>Operating Expenditure</b>				
00400995	Telephone - Online Police Licensing	\$0	\$0	\$400
00401600	Governance Overheads Allocated	\$62,910	\$55,397	\$66,444
<b>Operating Expenditure Total</b>		<b>\$62,910</b>	<b>\$55,397</b>	<b>\$66,844</b>
<b>Operating Income</b>				
00403755	Photocopying Income	(\$25)	(\$54)	(\$25)
00404412	Commission - Emergency Service Levy	(\$4,000)	(\$4,000)	(\$4,000)
00404413	Commission - Police Department	(\$10,000)	(\$11,554)	(\$12,500)
	Reimbursements - Police Licensing Credit Card Facilities			
00404414	Charges	(\$400)	(\$381)	(\$400)
<b>Operating Income Total</b>		<b>(\$14,425)</b>	<b>(\$15,990)</b>	<b>(\$16,925)</b>
<b>Other General Purpose Income Total</b>		<b>\$48,485</b>	<b>\$39,408</b>	<b>\$49,919</b>
<b>General Purpose Funding Total</b>		<b>(\$2,241,114)</b>	<b>(\$3,353,722)</b>	<b>(\$2,314,673)</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Governance</b>				
<b>Members of Council</b>				
<b>Operating Expenditure</b>				
05100731	Maintenance - Council Chambers	\$500	\$0	\$500
05100732	Council Chambers Items < \$5k	\$5,000	\$3,199	\$2,000
05100980	Publications & Subscriptions - Members	\$21,000	\$20,241	\$22,840
05101010	Conference Expenses - Members	\$9,500	\$7,186	\$9,500
05101060	Meeting Attendance Fees - Members	\$22,850	\$43,148	\$45,701
05101062	Members Allowances (Comms & IT)	\$7,500	\$14,104	\$15,001
05101080	Travel External - Members	\$1,500	\$3,745	\$3,000
05101085	President's Allowance	\$5,989	\$11,620	\$11,978
05101086	Deputy President Allowance	\$1,498	\$2,905	\$2,995
05101091	Public Receptions	\$500	\$117	\$2,000
05101092	Gifts and Plaques	\$500	\$843	\$1,000
05101093	Refreshments - Council Meetings	\$4,500	\$4,484	\$4,000
05101094	Refreshments - Staff Functions	\$6,000	\$5,459	\$5,000
05101126	Donations - Cash	\$1,000	\$1,636	\$1,000
05101281	Strategic Planning	\$20,000	\$16,049	\$25,000
05101282	Policy and Local Laws Review	\$3,000	\$0	\$5,000
05101403	Audit Fees	\$43,000	\$15,163	\$35,000
05101404	Reg 17 Review	\$5,000	\$0	\$5,000
05101600	Governance Overheads Allocated	\$38,923	\$34,275	\$41,109
05102480	Election Expenses	\$14,000	\$14,165	\$14,000
05102490	Community & Public Relations	\$0	(\$82)	\$0
05102615	Elected Members Training	\$25,200	\$26,678	\$25,200
05102665	Other Minor Expenditure	\$1,000	(\$5)	\$1,000
	<b>Operating Expenditure Total</b>	<b>\$237,960</b>	<b>\$224,932</b>	<b>\$277,824</b>
<b>Operating Income</b>				
05103749	Nonrefunded Election Deposits	\$0	(\$80)	\$0
05104405	Insurance Reimbursement	\$0	(\$569)	\$0
	<b>Operating Income Total</b>	<b>\$0</b>	<b>(\$649)</b>	<b>\$0</b>
	<b>Members Of Council Total</b>	<b>\$237,960</b>	<b>\$224,282</b>	<b>\$277,824</b>
<b>Administration Other</b>				
<b>Operating Expenditure</b>				
05200001	Staff Housing Costs	\$38,960	\$30,271	\$38,530
05200399	LGIS Members Dividend	\$0	(\$6,202)	(\$6,202)
05200560	Fringe Benefits Tax	\$25,000	\$23,645	\$25,000
05200592	Recruitment/Relocation Costs	\$7,500	\$5,467	\$7,925
05200610	Salaries & Wages	\$655,688	\$584,999	\$672,811
05200613	Salary Sacrifice - CEO	\$7,500	\$5,903	\$8,757
05200620	Memberships/Subscriptions	\$1,000	\$753	\$1,000
05200660	Staff Training	\$15,000	\$11,260	\$15,000
05200665	Staff Uniforms	\$2,500	\$1,824	\$2,500
05200670	Superannuation - CC 3.5%	\$18,296	\$15,598	\$18,794
05200675	Superannuation - Occupational SG 9.5%	\$56,349	\$55,699	\$57,342
05200680	Travel & Accommodation - Staff	\$1,500	\$95	\$1,500
05200685	Insurance - Workers Compensation	\$15,125	\$10,268	\$18,041
05200686	OHS Reviews	\$15,000	\$12,781	\$15,000
05200715	Cleaning - Shire Office	\$8,000	\$7,422	\$8,000
05200776	Utilities - Shire Office	\$9,800	\$8,427	\$9,800
05200860	Vehicle Running Costs - CEO (OSB)	\$16,000	\$6,489	\$16,000
05200862	Vehicle Running Costs - EMFA Vehicle	\$11,000	\$7,088	\$11,000
05200905	Advertising - General	\$4,000	\$1,480	\$6,000
05200925	Computer Hardware Maintenance	\$5,000	\$4,550	\$5,000
05200926	Shire Website	\$6,225	\$6,056	\$6,056

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
05200928	Hardware Purchases < \$5k	\$7,500	\$8,961	\$12,702
05200929	Software Purchases < \$5k	\$3,200	\$3,261	\$3,200
05200930	Computer Software Support	\$12,000	\$10,514	\$16,000
05200931	Computer Licence Fees	\$38,500	\$46,890	\$52,500
05200950	Office Equipment Maintenance	\$5,000	\$4,774	\$5,000
05200951	Office Furniture and Equipment < \$5k	\$5,000	\$182	\$8,853
05200970	Postage - Office	\$3,500	\$2,031	\$4,000
05200975	Printing & Stationery - Governance	\$12,500	\$14,530	\$15,000
05200990	Staff Amenities	\$2,500	\$2,880	\$2,500
05200995	Telephone - Office	\$4,500	\$4,306	\$6,000
05201300	Fair Value Valuations	\$13,500	\$12,291	\$13,500
05201301	Depreciation - Plant & Equipment	\$1,670	\$1,530	\$4,600
05201302	Depreciation - Furniture & Equipment	\$2,370	\$2,172	\$0
05201413	Bank Fees	\$1,500	\$689	\$1,500
05201416	Bank Service Charges Other	\$4,000	\$3,185	\$4,000
05201429	Interest Loan 56 - Staff House (80 Durlacher)	\$289	\$1,367	\$1,556
05201470	Insurance - General	\$58,000	\$52,777	\$54,500
05201501	Loss on Sale of Asset	\$0	\$5,909	\$9,066
05201605	Governance Overheads Recovered	(\$1,128,470)	(\$996,356)	(\$1,195,031)
05202580	Legal Expenses	\$20,000	\$16,916	\$25,000
05202665	Other Minor Expenditure	\$1,000	\$211	\$2,000
05220731	Maintenance - Shire Office	\$15,000	\$7,482	\$20,000
	<b>Operating Expenditure Total</b>	<b>\$2,502</b>	<b>\$379</b>	<b>\$4,300</b>
	<b>Operating Income</b>			
05203650	Reimbursements - Other	\$0	\$0	(\$1,000)
05203727	Freedom of Information Fee	\$0	\$0	(\$300)
05204250	Profit on Sale of Asset	(\$502)	\$0	(\$3,000)
05204405	Insurance Reimbursement	(\$2,000)	(\$1,088)	\$0
	<b>Operating Income Total</b>	<b>(\$2,502)</b>	<b>(\$1,088)</b>	<b>(\$4,300)</b>
	<b>Capital Expenditure</b>			
05204734	Shire Office Capital Works	\$75,000	\$30,077	\$105,000
05204975	Office Furniture & Equipment	\$0	\$20,784	\$20,000
05205335	CEO Vehicle Replacement	\$70,000	\$0	\$65,000
05205338	EMFA Vehicle Replacement	\$0	\$27,374	\$27,793
05205340	EMCD Vehicle Replacement	\$0	\$27,449	\$27,720
	<b>Capital Expenditure Total</b>	<b>\$145,000</b>	<b>\$105,685</b>	<b>\$245,513</b>
	<b>Administration Other Total</b>	<b>\$145,000</b>	<b>\$104,975</b>	<b>\$245,513</b>
	<b>Governance Total</b>	<b>\$382,960</b>	<b>\$329,258</b>	<b>\$523,337</b>
	<b>Law, Order And Public Safety</b>			
	<b>Fire Prevention</b>			
	<b>Operating Expenditure</b>			
10101462	Insurance - Fire	\$3,150	\$3,000	\$3,000
10101600	Governance Overheads Allocated	\$17,651	\$15,543	\$18,643
10102496	Fire Fighting	\$5,820	\$653	\$5,133
10102501	Fire Prevention	\$500	\$3,512	\$500
	<b>Operating Expenditure Total</b>	<b>\$27,121</b>	<b>\$22,708</b>	<b>\$27,276</b>
	<b>Operating Income</b>			
10103218	FESA Grant - Operating Bush Fire Brigade	(\$8,970)	(\$10,274)	(\$8,133)
	<b>Operating Income Total</b>	<b>(\$8,970)</b>	<b>(\$10,274)</b>	<b>(\$8,133)</b>
	<b>Fire Prevention Total</b>	<b>\$18,151</b>	<b>\$12,434</b>	<b>\$19,143</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Animal Control</b>				
<b>Operating Expenditure</b>				
10201600	Governance Overheads Allocated	\$17,651	\$15,543	\$18,643
10202312	Dog Sustenance Costs	\$100	\$16	\$100
10202315	Contribution to Biosecurity Council	\$5,000	\$5,000	\$5,000
10202450	Dog License Discs	\$350	\$158	\$350
10202460	Dog Tidy Dispensers	\$3,000	\$1,185	\$3,000
10202580	Legal Expenses - Law & Order	\$2,500	\$0	\$2,500
10202665	Other Minor Expenditure	\$0	\$0	\$400
	<b>Operating Expenditure Total</b>	<b>\$28,601</b>	<b>\$21,902</b>	<b>\$29,993</b>
<b>Operating Income</b>				
10203719	Dog Sustenance Fees	\$0	(\$68)	\$0
10203810	Fines & Penalties - Dog and Cat Act	(\$750)	(\$1,632)	(\$750)
10203858	Dog Registration Fees	(\$3,650)	(\$4,236)	(\$3,650)
10203859	Cat Registration Fees	(\$100)	(\$510)	(\$100)
	<b>Operating Income Total</b>	<b>(\$4,500)</b>	<b>(\$6,446)</b>	<b>(\$4,500)</b>
	<b>Animal Control Total</b>	<b>\$24,101</b>	<b>\$15,457</b>	<b>\$25,493</b>
<b>Other Law, Order &amp; Public Safety</b>				
<b>Operating Expenditure</b>				
10301301	Depreciation - Plant & Equipment	\$9,330	\$8,562	\$8,620
10301303	Depreciation - Buildings	\$30,660	\$28,146	\$30,670
10301600	Governance Overheads Allocated	\$21,385	\$18,831	\$22,586
10302426	Cyclone Clean Up	\$0	\$16,911	\$16,000
10302550	Coastal Hazards Identification Expenses	\$2,500	\$10,157	\$24,161
10302551	Coastal Adaptation and Protection Expenses	\$0	\$22,201	\$22,000
10302751	Ranger Patrols	\$63,300	\$55,767	\$63,300
10302752	Vehicle Search Expenses	\$50	\$54	\$50
10302790	Insurance - Emergency Services Building	\$2,560	\$2,464	\$2,390
10302791	Maintenance - Emergency Services Building	\$2,500	\$0	\$2,500
10302792	Emergency Management Consultant	\$13,000	\$10,687	\$11,000
10302794	Emergency Management Expenses	\$500	\$133	\$0
10302795	SES Denham - Operating	\$45,240	\$46,590	\$46,590
10303403	SES Charges to be recovered	\$10,882	\$8,661	\$10,882
10303405	St Johns Ambulance - Charges to be recovered	\$1,630	\$1,353	\$1,550
10309950	Road Sign Trailer Expenses	\$100	\$10	\$100
	<b>Operating Expenditure Total</b>	<b>\$203,637</b>	<b>\$230,529</b>	<b>\$262,399</b>
<b>Operating Income</b>				
10303218	Grant FESA - SES	(\$45,240)	(\$46,590)	(\$46,590)
	Grant - Coastal Hazard Risk Management and Adaptation			
10303303	Plan	\$0	(\$32,500)	(\$32,500)
10303304	Grant - Coastal Adaptation and Protection (DOT)	\$0	(\$11,513)	(\$11,000)
10303402	Reimbursements - SES	(\$6,000)	(\$6,625)	(\$4,500)
10303406	Reimbursements - St Johns Ambulance	(\$1,630)	(\$2,226)	(\$1,550)
10303824	Fines and Penalties Local Laws	(\$1,000)	(\$2,874)	(\$1,000)
	<b>Operating Income Total</b>	<b>(\$53,870)</b>	<b>(\$102,328)</b>	<b>(\$97,140)</b>
	<b>Other Law, Order &amp; Public Safety Total</b>	<b>\$149,767</b>	<b>\$128,201</b>	<b>\$165,259</b>
	<b>Law, Order And Public Safety Total</b>	<b>\$192,019</b>	<b>\$156,092</b>	<b>\$209,895</b>



COA	Description	Draft Budget 2020/2021	Estimated Actual 2019/2020	Budget 2019/2020
<b>Health</b>				
<b>Health Inspection</b>				
<b>Operating Expenditure</b>				
15100625	Consultant Fees - Health	\$22,000	\$19,303	\$22,000
15100680	Travel & Accommodation	\$0	\$300	\$3,000
15101600	Governance Overheads Allocated	\$23,874	\$21,023	\$25,215
<b>Operating Expenditure Total</b>		<b>\$45,874</b>	<b>\$40,626</b>	<b>\$50,215</b>
<b>Operating Income</b>				
15103870	Itinerant Food Vendors Licence	(\$700)	(\$887)	(\$700)
15103871	Notification/Registration Food Vendors Licence	(\$300)	\$0	(\$300)
15103875	Offensive Trade License	(\$300)	(\$298)	(\$300)
15103884	Septic Tank Application Fees	(\$500)	(\$472)	(\$950)
<b>Operating Income Total</b>		<b>(\$1,800)</b>	<b>(\$1,657)</b>	<b>(\$2,250)</b>
<b>Health Inspection Total</b>		<b>\$44,074</b>	<b>\$38,969</b>	<b>\$47,965</b>
<b>Preventative Services</b>				
<b>Operating Expenditure</b>				
15202310	Analytical Expenses	\$500	\$414	\$500
15202321	Mosquito Fogging	\$3,600	\$518	\$3,600
<b>Operating Expenditure Total</b>		<b>\$4,100</b>	<b>\$931</b>	<b>\$4,100</b>
<b>Preventative Services Total</b>		<b>\$4,100</b>	<b>\$931</b>	<b>\$4,100</b>
<b>Other Health</b>				
<b>Operating Expenditure</b>				
15301600	Governance Overheads Allocated	\$11,315	\$9,964	\$11,950
15302505	Health Services Provision Expenses	\$13,880	\$10,282	\$13,880
15302506	Public Health Plan	\$12,000	\$0	\$0
15302813	Utilities - Mortuary Shark Bay	\$720	\$653	\$720
<b>Operating Expenditure Total</b>		<b>\$37,915</b>	<b>\$20,898</b>	<b>\$26,550</b>
<b>Other Health Total</b>		<b>\$37,915</b>	<b>\$20,898</b>	<b>\$26,550</b>
<b>Health Total</b>		<b>\$86,089</b>	<b>\$60,799</b>	<b>\$78,615</b>
<b>Housing</b>				
<b>Staff Housing</b>				
<b>Operating Expenditure</b>				
09100001	House 5 Spaven Way (CEO)	\$19,180	\$16,496	\$19,080
09100010	House 34 Hughes Street Unit 6	\$0	\$10	\$0
09100020	House 65 Brockman Street	\$19,720	\$21,243	\$19,845
09100040	House 80 Durlacher St	\$16,300	\$12,339	\$14,950
09100050	House 51 Durlacher St	\$19,780	\$16,110	\$19,450
09100060	House 16A Sunter Place	\$19,010	\$14,776	\$17,040
09100070	House 16B Sunter Place	\$22,810	\$16,656	\$21,780
09100100	Staff Housing Costs Allocated to Services	(\$74,520)	(\$56,316)	(\$66,540)
<b>Operating Expenditure Total</b>		<b>\$42,280</b>	<b>\$41,313</b>	<b>\$45,605</b>
<b>Operating Income</b>				
09110531	Rental Income 16A Sunter Place	(\$20,280)	(\$22,119)	(\$20,280)
09110532	Rental 16B Sunter Place	(\$13,000)	(\$10,750)	(\$13,000)
09110540	Rental Income 80 Durlacher St	(\$5,200)	(\$6,100)	(\$6,500)
09110600	Reimbursement Income 80 Durlacher St	\$0	\$0	(\$1,325)
09110602	Reimbursement - 16B Sunter Place	(\$3,800)	(\$2,345)	(\$4,500)
<b>Operating Income Total</b>		<b>(\$42,280)</b>	<b>(\$41,313)</b>	<b>(\$45,605)</b>



COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Capital Expenditure</b>				
09128000	Capital Works Staff Housing	\$40,000	\$0	\$40,000
	<b>Capital Expenditure Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>
	<b>Staff Housing Total</b>	<b>\$40,000</b>	<b>(\$0)</b>	<b>\$40,000</b>
<b>Pensioner Units</b>				
<b>Operating Expenditure</b>				
25100733	Pensioner Units - Maintenance	\$55,000	\$47,379	\$55,000
25100799	Pensioner Units - Utilities	\$18,100	\$17,224	\$20,000
25101303	Depreciation - Buildings	\$60,860	\$55,884	\$60,800
25101470	Insurance - Pensioner Units	\$6,300	\$5,537	\$6,000
25101600	Governance Overheads Allocated	\$41,525	\$36,566	\$43,858
	<b>Operating Expenditure Total</b>	<b>\$181,785</b>	<b>\$162,590</b>	<b>\$185,658</b>
<b>Operating Income</b>				
25103960	Rent - Pensioner Unit 1	(\$6,500)	(\$7,125)	(\$6,500)
25103961	Rent - Pensioner Unit 2	(\$6,500)	(\$6,393)	(\$5,500)
25103962	Rent - Pensioner Unit 3	(\$6,500)	(\$7,125)	(\$6,500)
25103963	Rent - Pensioner Unit 4	(\$6,500)	(\$7,125)	(\$6,500)
25103964	Rent - Pensioner Unit 5	(\$6,500)	(\$7,125)	(\$6,500)
25103965	Rent - Pensioner Unit 6	(\$6,500)	(\$7,125)	(\$6,500)
25103966	Rent - Pensioner Unit 7	(\$6,500)	(\$7,125)	(\$6,500)
25103967	Rent - Pensioner Unit 8	(\$6,500)	(\$7,125)	(\$6,500)
25103968	Rent - Pensioner Unit 9	(\$6,500)	(\$7,125)	(\$6,500)
25103969	Rent - Pensioner Unit 10	(\$6,500)	(\$6,607)	(\$6,500)
25103970	Rent - Pensioner Unit 11	(\$6,500)	(\$7,125)	(\$6,500)
25103971	Rent - Pensioner Unit 12	(\$6,500)	(\$7,125)	(\$6,500)
25103972	Rent - Pensioner Unit 13	(\$6,500)	(\$7,125)	(\$6,500)
25103975	Insurance Reimbursement	\$0	(\$9,327)	\$0
	<b>Operating Income Total</b>	<b>(\$84,500)</b>	<b>(\$100,702)</b>	<b>(\$83,500)</b>
<b>Capital Expenditure</b>				
25104785	Pensioner Units Capital Works	\$35,000	\$0	\$45,000
	<b>Capital Expenditure Total</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$45,000</b>
	<b>Pensioner Units Total</b>	<b>\$132,285</b>	<b>\$61,888</b>	<b>\$147,158</b>
	<b>Housing Total</b>	<b>\$172,285</b>	<b>\$61,888</b>	<b>\$187,158</b>
<b>Community Amenities</b>				
<b>Sanitation - Household Refuse</b>				
<b>Operating Expenditure</b>				
30101304	Depreciation - Public Facility	\$1,780	\$1,629	\$1,500
30101600	Governance Overheads Allocated	\$28,966	\$25,507	\$30,593
30102196	Refuse Site Maintenance	\$135,000	\$135,178	\$150,000
30102211	Refuse Site Operations	\$84,000	\$80,396	\$84,000
30102465	Domestic Refuse Collection	\$65,000	\$63,854	\$65,000
	<b>Operating Expenditure Total</b>	<b>\$314,746</b>	<b>\$306,564</b>	<b>\$331,093</b>
<b>Operating Income</b>				
30103769	Refuse Removal	(\$237,326)	(\$238,054)	(\$237,996)
	<b>Operating Income Total</b>	<b>(\$237,326)</b>	<b>(\$238,054)</b>	<b>(\$237,996)</b>
	<b>Sanitation - Household Refuse Total</b>	<b>\$77,420</b>	<b>\$68,511</b>	<b>\$93,097</b>

COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>Sanitation Other</b>				
30201304	Depreciaton - Public Facility	\$7,470	\$6,851	\$24,530
30201470	Insurance - Waste Facilities	\$615	\$583	\$570
30201600	Governance Overheads Allocated	\$32,700	\$28,795	\$34,536
30202190	Rural Rubbish Tip Maintenance	\$5,000	\$4,115	\$5,000
30202601	Recycling Expenses	\$55,680	\$40,405	\$59,160
30202607	BRING Centre Maintenance	\$2,000	\$1,167	\$2,000
30202695	Purchase Of Bins	\$2,000	\$1,607	\$2,000
30202815	Street Bins	\$6,000	\$4,131	\$6,000
30202821	Maintenance - Street Bins	\$5,500	\$5,060	\$6,500
30202824	Recycling Service Review	\$14,310	\$0	\$14,310
	<b>Operating Expenditure Total</b>	<b>\$131,275</b>	<b>\$92,714</b>	<b>\$154,606</b>
<b>Operating Income</b>				
30203720	Refuse Site Fees	(\$58,000)	(\$83,480)	(\$75,000)
30203723	Sale of Scrap Metal	\$0	(\$979)	(\$10,000)
30203730	Recycling Income	\$0	\$0	(\$5,000)
30203775	Sale Of Rubbish Bins	(\$1,500)	(\$2,166)	(\$1,400)
	<b>Operating Income Total</b>	<b>(\$59,500)</b>	<b>(\$86,625)</b>	<b>(\$91,400)</b>
	<b>Sanitation Other Total</b>	<b>\$71,775</b>	<b>\$6,089</b>	<b>\$63,206</b>
<b>Town Planning&amp;Regional Develop</b>				
<b>Operating Expenditure</b>				
30301600	Governance Overheads Allocated	\$50,238	\$44,238	\$53,059
30302410	Planning Consultant Fees	\$60,000	\$56,513	\$60,000
30302859	Town Planning Schemes	\$20,000	\$184	\$20,000
	<b>Operating Expenditure Total</b>	<b>\$130,238</b>	<b>\$100,935</b>	<b>\$133,059</b>
<b>Operating Income</b>				
30303716	Development Applications	(\$7,000)	(\$24,316)	(\$7,000)
30303761	Planning Orders & Requisitions	(\$1,000)	(\$1,949)	(\$1,000)
30303791	Structure Plans/Redevelopments	(\$2,050)	(\$2,086)	(\$2,050)
30303867	Certificate for Liquor Licence	\$0	(\$150)	\$0
	<b>Operating Income Total</b>	<b>(\$10,050)</b>	<b>(\$28,502)</b>	<b>(\$10,050)</b>
	<b>Town Planning&amp;Regional Develop Total</b>	<b>\$120,188</b>	<b>\$72,433</b>	<b>\$123,009</b>
<b>Other Community Amenities</b>				
<b>Operating Expenditure</b>				
30400715	Cleaning - Public Conveniences	\$35,000	\$34,263	\$35,000
30400731	Maintenance - Public Conveniences	\$7,300	\$5,951	\$8,600
30400761	Maintenance - Mortuary	\$500	\$166	\$500
30401303	Depreciation - Buildings	\$21,255	\$19,509	\$19,060
30401304	Depreciation - Public Facility	\$12,015	\$11,029	\$11,650
30401600	Governance Overheads Allocated	\$26,363	\$23,215	\$27,844
30401931	Maintenance - Cemeteries	\$12,750	\$12,149	\$10,000
30402383	Cemetery Burial Expenses	\$5,000	\$2,036	\$5,075
30410715	Cleaning - Mortuary	\$500	\$461	\$500
30411470	Insurance - Other Community Amenities	\$1,684	\$1,600	\$1,600
	<b>Operating Expenditure Total</b>	<b>\$122,367</b>	<b>\$110,379</b>	<b>\$119,829</b>
<b>Operating Income</b>				
30403706	Cemetery Fees	(\$2,000)	(\$3,411)	(\$2,000)
	<b>Operating Income Total</b>	<b>(\$2,000)</b>	<b>(\$3,411)</b>	<b>(\$2,000)</b>

COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>Capital Expenditure</b>				
30404756	Morgue Building	\$40,000	\$0	\$20,000
30405593	Cemetery Upgrade	\$5,000	\$0	\$5,000
30445150	Carpark Capital Works	\$10,000	\$0	\$10,000
<b>Capital Expenditure Total</b>		<b>\$55,000</b>	<b>\$0</b>	<b>\$35,000</b>
<b>Other Community Amenities Total</b>		<b>\$175,367</b>	<b>\$106,968</b>	<b>\$152,829</b>
<b>Community Amenities Total</b>		<b>\$444,750</b>	<b>\$254,001</b>	<b>\$432,141</b>

### Recreation And Culture

#### Public Hall & Civic Centres

##### Operating Expenditure

35100715	Cleaning - Denham Hall	\$7,000	\$5,134	\$7,000
35100731	Maintenance - Childcare Centre	\$9,500	\$8,584	\$9,500
35100732	Child Care Building - Refunds Expenditure	\$300,000	\$0	\$0
35100777	Utilities - Community Resource Centre	\$2,000	\$1,821	\$2,000
35101302	Depreciation - Furniture & Equipment	\$1,760	\$1,615	\$0
35101303	Depreciation - Buildings	\$213,820	\$196,349	\$212,325
35101310	Depreciation - Heritage Assets	\$13,480	\$12,371	\$13,480
35101452	Insurance - Community Buildings	\$16,990	\$16,176	\$16,000
35101600	Governance Overheads Allocated	\$30,210	\$26,603	\$31,907
35110732	Maintenance - Denham Hall	\$14,500	\$10,480	\$15,000
35110776	Utilities - Childcare Centre	\$1,500	\$664	\$2,000
35120731	Maintenance - Overlander Hall	\$2,000	\$272	\$2,000
35120776	Utilities - Denham Hall	\$5,700	\$4,920	\$5,700
35120777	Utilities - Overlander Hall	\$100	\$84	\$75
35130732	Maintenance - Community Resource Centre	\$4,000	\$4,548	\$4,000
<b>Operating Expenditure Total</b>		<b>\$622,560</b>	<b>\$289,620</b>	<b>\$320,987</b>

##### Operating Income

35103905	Child Care Building - Refunds Income	(\$300,000)	\$0	\$0
35103906	Rent - Community Child Care Centre	(\$1,230)	(\$1,125)	(\$1,473)
35103911	Hire of Public Halls	(\$500)	(\$537)	(\$500)
35103912	Hire of Equipment	(\$500)	(\$305)	(\$500)
35103956	Rent - Community Resource Centre	(\$5,200)	(\$5,200)	(\$5,200)
35103957	Reimbursement CRC	(\$2,000)	(\$2,194)	(\$2,000)
<b>Operating Income Total</b>		<b>(\$309,430)</b>	<b>(\$9,361)</b>	<b>(\$9,673)</b>

##### Capital Expenditure

35104701	Day Care Centre Capital Works	\$40,000	\$0	\$0
35104702	Denham Town Hall Capital Works	\$115,000	\$0	\$75,000
<b>Capital Expenditure Total</b>		<b>\$155,000</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Public Hall &amp; Civic Centres Total</b>		<b>\$468,130</b>	<b>\$280,260</b>	<b>\$386,314</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Foreshore</b>				
<b>Operating Expenditure</b>				
35200715	Cleaning - Fish Cleaning Fac.	\$35,000	\$33,317	\$35,000
35200731	Maintenance - Fish Cleaning Facilities	\$4,000	\$3,841	\$2,775
35200732	Maintenance - Foreshore Playground	\$27,000	\$23,431	\$27,000
35200776	Utilities - Fish Cleaning Facilities	\$6,900	\$5,615	\$7,000
35201304	Depreciation - Public Facility	\$92,200	\$84,668	\$88,870
35201463	Insurance-Foreshore Facilities	\$3,124	\$2,973	\$3,000
35201600	Governance Overheads Allocated	\$30,210	\$26,603	\$31,907
35201921	Maintenance - Beach/Rock Wall	\$11,500	\$6,740	\$11,000
35202061	Maintenance - Foreshore BBQ Facilities	\$4,200	\$3,443	\$4,350
35202234	Maintenance - Swimming Hole	\$7,000	\$4,677	\$7,000
35202236	Dredging - Foreshore	\$5,000	\$3,356	\$5,000
35210715	Cleaning BBQs - Foreshore/Lagoon	\$75,000	\$67,546	\$75,000
35210776	Utilities - Foreshore/Lagoon	\$1,100	\$949	\$1,100
	<b>Operating Expenditure Total</b>	<b>\$302,234</b>	<b>\$267,158</b>	<b>\$299,002</b>
<b>Capital Expenditure</b>				
35205531	Rock Wall - Capital Works	\$45,000	\$0	\$0
35205534	West End Toilet Roof Replacement	\$15,000	\$0	\$15,000
35205536	Playground Fence Replacement	\$15,000	\$0	\$8,000
	<b>Capital Expenditure Total</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$23,000</b>
	<b>Foreshore Total</b>	<b>\$377,234</b>	<b>\$267,158</b>	<b>\$322,002</b>
<b>Other Recreation &amp; Sport</b>				
<b>Operating Expenditure</b>				
35300861	Running Costs - Community Bus	\$6,000	\$4,190	\$8,000
35301166	Council Assistance Program	\$50,000	\$16,689	\$50,000
	Gasycoyne Sports Modelling & Activation Planning Project			
35301167	Expense	\$4,500	\$6,023	\$10,100
35301301	Depreciation - Plant & Equip.	\$2,950	\$2,700	\$3,970
35301302	Depreciation - Furn & Equip	\$5,780	\$4,757	\$2,485
35301304	Depreciation - Public Facility	\$76,070	\$69,854	\$69,970
35301475	Insurance-Recreation Facilitie	\$5,160	\$4,909	\$5,000
35301600	Governance Overheads Allocated	\$44,014	\$38,758	\$46,487
35302126	Maintenance - Multi-Purpose Courts	\$10,000	\$548	\$10,000
35302196	Shark Bay Recreation Centre Equipment	\$2,000	\$825	\$2,000
35302241	Maintenance - Town Common/Little Lagoon	\$10,000	\$10,038	\$7,100
35302244	Maintenance - Town Oval	\$55,000	\$54,705	\$35,500
35302247	Maintenance - Sport and Recreation Centre Grounds	\$21,000	\$20,325	\$12,300
35302248	Cleaning - BBQ Facilities	\$22,000	\$19,297	\$22,000
35302250	Reserve Maintenance	\$300	\$0	\$300
35302255	Interest Loan - Town Bore	\$26,716	\$0	\$0
35302281	Maintenance - Walk Trail	\$9,500	\$9,265	\$9,050
35302291	Gym Membership Refunds	\$0	\$2,129	\$0
35303000	Shark Bay Recreation Centre Operating	\$115,840	\$96,561	\$119,240
35304730	Maintenance Community Gym	\$6,000	\$4,554	\$6,000
35310776	Utilities - Multi-Purpose Courts	\$600	\$551	\$600
35312161	Parks And Gardens- Town Parks	\$22,000	\$20,621	\$20,000
35312162	Parks And Gardens- Foreshore Parks	\$89,000	\$86,491	\$70,000
35320776	Utilities - Parks and Gardens	\$2,500	\$2,460	\$1,800
35330776	Utilities - Town Oval	\$9,000	\$8,843	\$7,500
	<b>Operating Expenditure Total</b>	<b>\$595,930</b>	<b>\$485,094</b>	<b>\$519,402</b>

COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>Operating Income</b>				
35303387	Grant - Little Lagoon Rehabilitation Project	(\$12,500)	(\$12,500)	\$0
35303736	Community Bus - Hire Income	(\$500)	(\$75)	(\$1,400)
35303738	Marquee Hire Charges	(\$500)	\$0	(\$1,000)
35303739	Equipment Hire (Fencing)	\$0	(\$175)	(\$2,000)
35303741	Grant - Gascoyne Sports Modelling	\$0	(\$5,000)	(\$5,000)
35303810	SBRC Gymnasium Fees	(\$10,000)	(\$14,735)	(\$12,000)
35303820	SBRC Hire Fees	(\$2,000)	(\$2,644)	(\$2,000)
35303945	Property Reserves Rent - Clubs	(\$600)	(\$600)	(\$600)
35303946	Town Common Fees	(\$1,000)	(\$1,209)	(\$1,000)
	<b>Operating Income Total</b>	<b>(\$27,100)</b>	<b>(\$36,938)</b>	<b>(\$25,000)</b>
<b>Capital Expenditure</b>				
35302283	Little Lagoon Signs and Barriers	\$25,000	\$52,721	\$52,000
35304736	Sport and Recreation Buildings Capital Works	\$50,000	\$8,600	\$50,000
35305502	Recreation Improvements (Capital)	\$20,000	\$0	\$0
35305504	Multi Purpose Courts Light Upgrade	\$25,000	\$0	\$10,000
35305505	Town Oval Fountain	\$0	\$5,035	\$7,000
35305586	Parks & Gardens Capital Exp	\$20,000	\$781,483	\$827,500
	<b>Capital Expenditure Total</b>	<b>\$140,000</b>	<b>\$847,839</b>	<b>\$946,500</b>
	<b>Other Recreation &amp; Sport Total</b>	<b>\$708,830</b>	<b>\$1,295,995</b>	<b>\$1,440,902</b>
<b>Tv &amp; Radio Re-Broadcasting</b>				
<b>Operating Expenditure</b>				
35401301	Depreciation - TV Re-Transmission.	\$10,870	\$9,974	\$10,545
35401470	Insurance - TV Satellite	\$1,010	\$961	\$1,000
35401600	Governance Overheads Allocated	\$16,293	\$14,347	\$17,208
35402255	TV Receiver/Transmitter	\$9,000	\$4,867	\$9,000
	<b>Operating Expenditure Total</b>	<b>\$37,173</b>	<b>\$30,149</b>	<b>\$37,753</b>
	<b>Tv &amp; Radio Re-Broadcasting Total</b>	<b>\$37,173</b>	<b>\$30,149</b>	<b>\$37,753</b>
<b>Libraries</b>				
<b>Operating Expenditure</b>				
35500970	Postage - Library	\$1,000	\$706	\$1,000
35501600	Governance Overheads Allocated	\$54,084	\$47,626	\$57,123
35502307	AMLIB Library License	\$1,900	\$1,851	\$1,850
35502585	Library Books	\$500	\$200	\$500
35502665	Other Minor Expenditure Library	\$500	\$190	\$500
	<b>Operating Expenditure Total</b>	<b>\$57,984</b>	<b>\$50,572</b>	<b>\$60,973</b>
<b>Operating Income</b>				
35503813	Fines & Penalties - Library	\$0	(\$6)	\$0
	<b>Operating Income Total</b>	<b>\$0</b>	<b>(\$6)</b>	<b>\$0</b>
	<b>Libraries Total</b>	<b>\$57,984</b>	<b>\$50,566</b>	<b>\$60,973</b>
<b>Other Culture</b>				
<b>Operating Expenditure</b>				
35260281	Maintenance - Outdoor Sculptures and Models	\$3,000	\$0	\$3,000
35601304	Depreciation - Public facilities	\$1,530	\$1,397	\$1,520
35601310	Depreciation - Heritage Assets	\$30,860	\$28,332	\$32,117
35602085	Maintenance - Velsheda/Galla	\$20,000	\$40,756	\$12,500
	<b>Operating Expenditure Total</b>	<b>\$55,390</b>	<b>\$70,485</b>	<b>\$49,137</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
	<b>Capital Expenditure</b>			
35605182	Heritage Stables Refurbishment	\$50,000	\$0	\$0
	<b>Capital Expenditure Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>
	<b>Other Culture Total</b>	<b>\$105,390</b>	<b>\$70,485</b>	<b>\$49,137</b>
	<b>Museum</b>			
	<b>Operating Expenditure</b>			
35701310	Depreciation - Heritage Assets	\$3,120	\$2,860	\$3,120
35701470	Insurance - Heritage Assets	\$1,910	\$1,818	\$1,750
35701600	Governance Overheads Allocated	\$12,559	\$11,060	\$13,265
35705127	Cape Inscription Maintenance	\$0	\$0	\$2,000
	<b>Operating Expenditure Total</b>	<b>\$17,589</b>	<b>\$15,738</b>	<b>\$20,135</b>
	<b>Operating Income</b>			
35703011	Donations - HMAS Sydney Exhibit	(\$200)	(\$287)	(\$200)
	<b>Operating Income Total</b>	<b>(\$200)</b>	<b>(\$287)</b>	<b>(\$200)</b>
	<b>Museum Total</b>	<b>\$17,389</b>	<b>\$15,451</b>	<b>\$19,935</b>
	<b>World Heritage</b>			
	<b>Operating Expenditure</b>			
36000611	Salaries and Wages SBDC	\$228,519	\$223,051	\$245,590
36000612	Salary Sacrifice - Coordinator SBDC	\$2,450	\$2,287	\$2,450
36000660	Staff Training - SBDC	\$4,000	\$3,214	\$5,000
36000661	Less Wages Recovery - DOT	(\$10,000)	(\$8,990)	(\$10,000)
36000665	Staff Uniforms - SBDC	\$1,000	\$888	\$1,000
36000670	Superannuation - CC Super 3.5%	\$2,206	\$3,673	\$4,405
36000675	Superannuation - Occupational SG 9.5%	\$21,709	\$20,369	\$23,331
36000680	Travel & Accom. Staff - SBDC	\$2,500	\$2,266	\$4,000
36000685	Insurance - Workers Comp	\$5,827	\$5,435	\$7,368
36000690	Staff Amenities - SBDC	\$450	\$425	\$500
36000716	Cleaning - SBDC	\$34,000	\$30,778	\$34,000
36000731	Maintenance - SBDC	\$35,000	\$32,590	\$35,000
36000751	Maintenance - SBDC Fire Fighting System	\$23,000	\$21,166	\$15,000
36000776	Utilities - SBDC	\$41,500	\$32,927	\$43,000
36000901	Merchant Fees - SBWHDC	\$10,000	\$8,379	\$10,000
36000902	Commission Expense - Visitor Centre	\$8,000	\$8,467	\$10,000
36000904	Subscriptions and Memberships - Tourism	\$2,500	\$2,368	\$2,500
36000905	Travelling Exhibition Costs	\$7,500	\$365	\$7,500
36000970	Postage - SBDC	\$500	(\$14)	\$600
36000975	Printing & Stationery	\$10,000	\$7,972	\$10,000
36000977	Promo Material - SBDC	\$10,000	\$11,646	\$12,000
36000986	Website Development	\$3,000	\$1,036	\$5,000
36000987	Website/Computer Licences	\$3,100	\$2,950	\$6,000
36000995	Telephone - SBDC	\$2,500	\$1,630	\$5,000
36000999	Shop Equipment and Furniture < \$5K	\$5,000	\$11,139	\$12,000
36001301	Depreciation - Plant & Equipment	\$1,760	\$1,606	\$0
36001302	Depreciation - Furniture and Equipment (SBDC)	\$117,570	\$107,957	\$109,845
36001303	Depreciation - Buildings	\$158,120	\$145,154	\$157,505
36001470	Insurance - SBDC	\$20,790	\$19,795	\$19,000
36001600	Governance Overheads Allocated	\$32,700	\$28,795	\$34,536
36001601	Stock Balancing	\$0	(\$13,497)	\$0
36002689	Purchase - Dept of Parks & Wildlife Passes	\$5,000	\$4,549	\$10,000
36002699	Purchase - Merchandise	\$85,000	\$85,157	\$105,000
36002930	Misc Minor Expenditure	\$0	\$389	\$0
	<b>Operating Expenditure Total</b>	<b>\$875,201</b>	<b>\$805,923</b>	<b>\$927,130</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Operating Income</b>				
36003660	Fire System Monitoring Reimbursement	(\$4,000)	(\$9,297)	(\$4,000)
36003722	Entrance Fees - SBDC	(\$56,000)	(\$45,825)	(\$65,000)
36003770	Sale - Merchandise	(\$126,000)	(\$126,674)	(\$150,000)
36003772	Sale - Dept of Parks & Wildlife Park Passes	(\$5,500)	(\$6,411)	(\$7,000)
		\$0	(\$63)	\$0
36003790	Visitor Centre Miscellaneous Fee	(\$1,400)	(\$1,855)	(\$1,400)
36003791	Visitor Centre Booking Commission	(\$35,000)	(\$36,129)	(\$55,000)
	<b>Operating Income</b>	<b>(\$227,900)</b>	<b>(\$226,253)</b>	<b>(\$282,400)</b>
	<b>World Heritage Total</b>	<b>\$647,301</b>	<b>\$579,670</b>	<b>\$644,730</b>
	<b>Recreation And Culture Total</b>	<b>\$2,419,431</b>	<b>\$2,589,733</b>	<b>\$2,961,746</b>

### Transport

#### Streets,Roads,Bridges,Depots

#### Operating Expenditure

45100761	Maintenance and Operating - Depot	\$55,000	\$54,447	\$46,500
45100762	Communication Improvements	\$4,000	\$993	\$5,000
45100763	Depot Office Furniture <\$5K	\$0	\$8,311	\$8,000
45100776	Utilities - Depot	\$14,500	\$13,599	\$13,000
45100980	Subscriptions	\$6,700	\$6,737	\$6,700
45100995	Telephone - Depot	\$1,000	\$878	\$1,500
45101301	Depreciation - Plant & Equip.	\$2,040	\$1,866	\$5,025
45101303	Depreciation - Land & Building	\$39,370	\$36,148	\$35,900
45101305	Depreciation - Roads (Non Town)	\$385,890	\$354,361	\$356,218
45101306	Depreciation - Town Streets	\$73,600	\$67,585	\$62,445
45101307	Depreciation - Footpaths	\$20,210	\$18,557	\$20,080
45101308	Depreciation - Drain & Culvert	\$36,620	\$33,625	\$90,970
45101309	Depreciation - Streetscapes	\$11,520	\$10,577	\$11,105
45101470	Insurance - Depot	\$4,730	\$4,502	\$4,200
45101600	Governance Overheads Allocated	\$46,504	\$40,950	\$49,116
45101941	Crossovers	\$5,000	\$950	\$5,000
45102001	Maintenance - Drainage/Sump	\$12,500	\$12,026	\$12,500
45102051	Maintenance - Entry Statements	\$5,000	\$6,553	\$5,000
45102216	Maintenance - Street and Traffic Signs	\$10,000	\$1,399	\$10,000
45102221	Maintenance - Street Lights	\$1,500	\$0	\$1,500
45102225	Street Lighting	\$44,240	\$40,332	\$40,000
45102440	Depot Tools and Minor Plant	\$10,000	\$9,094	\$10,000
45110150	Pastoral Airstrip - Mtce	\$3,000	\$110	\$3,000
45112246	Maintenance - Town Streets	\$145,000	\$144,313	\$134,500
45121945	Maintenance - Country Roads	\$140,000	\$136,482	\$136,000
45121946	Useless Loop Road Maintenance	\$380,000	\$385,714	\$380,000
45132232	Street Sweeping	\$59,000	\$58,824	\$59,000
	<b>Operating Expenditure Total</b>	<b>\$1,516,924</b>	<b>\$1,448,933</b>	<b>\$1,512,259</b>

#### Capital Income

45103360	Roads To Recovery Grant - Cap	(\$297,245)	(\$297,245)	(\$297,245)
45103365	RRG Grants - Capital Projects	(\$243,956)	(\$230,855)	(\$230,217)
45103366	Local Road and Community Infrastructure Program Grant	(\$334,062)	\$0	\$0
	<b>Capital Income Total</b>	<b>(\$875,263)</b>	<b>(\$528,100)</b>	<b>(\$527,462)</b>



COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>Operating Income</b>				
45103270	Road Preservation Grant	(\$117,315)	(\$113,118)	(\$113,118)
45103280	Useless Loop Road - Mtce	(\$330,000)	(\$330,000)	(\$330,000)
45103291	Contribution to Road Maintenance - Pipeline	(\$12,705)	(\$12,705)	(\$8,900)
	<b>Operating Income Total</b>	<b>(\$460,020)</b>	<b>(\$455,823)</b>	<b>(\$452,018)</b>
<b>Capital Expenditure</b>				
45104720	Depot Fencing	\$7,721	\$7,279	\$15,000
45104722	Depot Office Awning	\$10,000	\$600	\$10,000
45105350	Depot Tools and Major Plant	\$20,000	\$3,946	\$20,000
45145250	Dual Use Path Construction	\$260,000	\$50,000	\$50,000
45156690	Roads To Recovery - R2R	\$450,000	\$450,000	\$450,000
45165670	Regional Roads Group - RRG	\$365,936	\$338,175	\$345,325
	<b>Capital Expenditure Total</b>	<b>\$1,113,657</b>	<b>\$850,000</b>	<b>\$890,325</b>
	<b>Streets,Roads,Bridges,Depots Total</b>	<b>\$1,295,298</b>	<b>\$1,315,010</b>	<b>\$1,423,104</b>
<b>Road Plant Purchases</b>				
<b>Operating Expenditure</b>				
45201600	Governance Overheads Allocated	\$25,119	\$22,119	\$26,530
	<b>Operating Expenditure Total</b>	<b>\$25,119</b>	<b>\$22,119</b>	<b>\$26,530</b>
<b>Capital Expenditure</b>				
45205345	Country Ute Replacement	\$46,000	\$0	\$0
45205507	Dual Cab Ute - Works Manager	\$57,000	\$0	\$0
45205508	Dual Cab Ute - Town	\$46,000	\$0	\$0
45205346	Town Gardener's Ute	\$0	\$39,780	\$45,000
45205506	Prime Mover	\$0	\$191,036	\$240,000
45205517	Country Loader	\$280,000	\$0	\$0
45205511	Excavator	\$0	\$11,109	\$0
45205515	Rangers Vehicle	\$0	\$39,780	\$45,000
	<b>Capital Expenditure Total</b>	<b>\$429,000</b>	<b>\$281,705</b>	<b>\$330,000</b>
	<b>Road Plant Purchases Total</b>	<b>\$454,119</b>	<b>\$303,824</b>	<b>\$356,530</b>
<b>Monkey Mia Boating Facilities</b>				
<b>Operating Expenditure</b>				
		\$479,238	\$275,054	\$338,060
45401304	Depreciation - Pub. Facilities	\$101,360	\$93,077	\$100,765
45401470	Insurance - MMia Jetty/Boat Rp	\$6,645	\$6,328	\$6,000
45401600	Governance Overheads Allocated	\$12,559	\$11,060	\$13,265
45402111	Maintenance - Monkey Mia Boat Ramp	\$2,500	\$2,462	\$2,500
45402117	Maintenance - Monkey Mia Jetty	\$3,250	\$797	\$3,250
	<b>Operating Expenditure Total</b>	<b>\$126,314</b>	<b>\$113,723</b>	<b>\$125,780</b>
<b>Operating Income</b>				
45403708	Charges -Monkey Mia Jetty	(\$4,600)	(\$4,638)	(\$4,300)
	<b>Operating Income Total</b>	<b>(\$4,600)</b>	<b>(\$4,638)</b>	<b>(\$4,300)</b>
	<b>Monkey Mia Boating Facilities Total</b>	<b>\$121,714</b>	<b>\$109,085</b>	<b>\$121,480</b>



COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Denham Marine Facilities</b>				
<b>Operating Expenditure</b>				
45500776	Utilities - Denham Marina	\$5,700	\$4,304	\$5,700
45501304	Depreciation - Public Facilit	\$16,700	\$15,324	\$16,700
45501470	Insurance - Denham Marina	\$470	\$444	\$425
45501600	Governance Overheads Allocated	\$21,385	\$18,831	\$22,586
45501998	Denham Marina Slipway Haulage	\$22,000	\$23,716	\$22,000
45502107	DOT Marina Facility Agreement Expenses	\$46,000	\$32,045	\$51,000
<b>Operating Expenditure Total</b>		<b>\$112,255</b>	<b>\$94,665</b>	<b>\$118,411</b>
<b>Operating Income</b>				
45503785	Denham Marina Slipway Haulage Fees	(\$12,000)	(\$14,334)	(\$11,000)
45510776	DOT Marina Facility Agreement Income	(\$46,000)	(\$45,730)	(\$51,000)
<b>Operating Income Total</b>		<b>(\$58,000)</b>	<b>(\$60,065)</b>	<b>(\$62,000)</b>
<b>Capital Expenditure</b>				
45505556	Boat Jinker Brake System Upgrade	\$0	\$0	\$20,000
<b>Capital Expenditure Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Denham Marine Facilities Total</b>		<b>\$54,255</b>	<b>\$34,601</b>	<b>\$76,411</b>
<b>Transport Total</b>		<b>\$1,925,386</b>	<b>\$1,762,520</b>	<b>\$1,977,525</b>
<b>Economic Services</b>				
<b>Community Development</b>				
<b>Operating Expenditure</b>				
50100610	Salaries & Wages-CD	\$153,700	\$109,539	\$157,114
50100660	Staff Training - CD	\$3,000	\$1,095	\$4,000
50102661	Community Capacity Building Expenses 17/18 CF	\$0	(\$164)	\$0
50100670	Superannuation - CC 3.5%	\$3,238	\$1,696	\$3,336
50100675	Superannuation - Occupational SG 9.5%	\$14,601	\$11,919	\$14,926
50100680	Travel & Accommodation - Staff	\$1,500	\$332	\$3,500
50100685	Insurance Worker's Comp.	\$3,919	\$3,171	\$4,713
50100770	Staff Housing	\$30,820	\$27,482	\$26,970
50100771	Telephone Costs - Comm Dev	\$3,000	\$2,092	\$3,500
50100862	Vehicle Running Costs - EMCD	\$10,500	\$4,617	\$10,500
50101600	Governance Overheads Allocated	\$26,363	\$23,215	\$27,844
50102660	Printing and Stationery	\$1,500	\$199	\$2,000
50102663	Men Shed Site Works	\$20,000	\$0	\$20,000
50102664	Community Development Projects/Activities	\$4,500	\$755	\$4,000
50102750	Community Events and Festivals	\$23,035	\$19,510	\$26,850
<b>Operating Expenditure Total</b>		<b>\$299,676</b>	<b>\$205,459</b>	<b>\$309,253</b>
<b>Operating Income</b>				
50102748	Grants - Community Development	(\$700)	(\$700)	(\$700)
50103121	Other Miscellaneous Revenue	\$0	(\$123)	\$0
50103673	Grant - Business and Stakeholder Survey	\$0	(\$20,000)	(\$20,000)
<b>Operating Income Total</b>		<b>(\$700)</b>	<b>(\$20,823)</b>	<b>(\$20,700)</b>
<b>Community Development Total</b>		<b>\$298,976</b>	<b>\$184,636</b>	<b>\$288,553</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Tourism &amp; Area Promotion</b>				
<b>Operating Expenditure</b>				
50201470	Insurance - General	\$830	\$791	\$800
50201600	Governance Overheads Allocated	\$36,434	\$32,083	\$38,480
50202850	Tourism Promotion	\$10,000	\$5,000	\$5,000
50202852	Knight Terrace Promotional Materials (Banners)	\$1,160	\$5,621	\$7,500
50202863	Shark Bay Business Association Contribution	\$5,000	\$5,000	\$5,000
	<b>Operating Expenditure Total</b>	<b>\$53,424</b>	<b>\$48,494</b>	<b>\$56,780</b>
<b>Operating Income</b>				
50203850	Camping fees	(\$24,600)	(\$25,528)	(\$26,500)
50203855	Caravan Park Registration	(\$6,000)	(\$6,208)	(\$6,500)
50203863	Lodging House Lic/ B&B Accom	(\$370)	(\$625)	(\$370)
50203903	Caravan Park Leases	(\$90,000)	(\$154,212)	(\$155,000)
50203923	Lease - Reserve 30716	(\$120)	(\$120)	(\$120)
	<b>Operating Income Total</b>	<b>(\$121,090)</b>	<b>(\$186,693)</b>	<b>(\$188,490)</b>
	<b>Tourism &amp; Area Promotion Total</b>	<b>(\$67,666)</b>	<b>(\$138,198)</b>	<b>(\$131,710)</b>
<b>Building Control</b>				
<b>Operating Expenditure</b>				
50301600	Governance Overheads Allocated	\$30,210	\$26,603	\$31,907
50301620	Building Consulting Fees	\$10,000	\$4,207	\$22,000
50301630	Travel and Accommodation	\$0	\$0	\$3,000
	<b>Operating Expenditure Total</b>	<b>\$40,210</b>	<b>\$30,810</b>	<b>\$56,907</b>
<b>Operating Income</b>				
50304410	Commission - BCITF Levy	\$0	(\$80)	\$0
50304411	Commission - Builders Registration	\$0	(\$69)	\$0
50303703	Building Search Fees	(\$350)	(\$304)	(\$500)
50303793	Swimming Pool Inspection Fees	(\$390)	(\$390)	(\$360)
50303853	Building Permits	(\$6,000)	(\$8,422)	(\$5,000)
	<b>Operating Income Total</b>	<b>(\$6,740)</b>	<b>(\$9,265)</b>	<b>(\$5,860)</b>
	<b>Building Control Total</b>	<b>\$33,470</b>	<b>\$21,545</b>	<b>\$51,047</b>
<b>Other Economic Services</b>				
<b>Operating Expenditure</b>				
50401303	Depreciation -Buildings	\$38,560	\$35,390	\$38,560
50401304	Depreciation Public Facilities	\$32,735	\$30,043	\$32,735
50401428	Loan 57 - MM Bore Interest	\$4,154	\$4,083	\$5,654
50401470	Insurance - Bores	\$2,090	\$1,990	\$2,000
50401482	Insurance - McCleary House	\$4,615	\$4,391	\$4,200
50401600	Governance Overheads Allocated	\$31,455	\$27,699	\$33,222
50402711	Quarries and Sandpits	\$500	\$0	\$500
50402712	Quarry Rehabilitation and Safety Expenses	\$0	\$21,660	\$20,000
50402713	Standpipe - Water Charges	\$900	\$300	\$0
50402714	Standpipe - Maintenance	\$500	\$11	\$0
50402901	Maintenance - Eagle Bluff Bore	\$0	\$0	\$1,570
50402905	Bore Readings	\$660	\$853	\$660
50410731	Maintenance - McCleary Property	\$5,000	\$1,160	\$5,000
50410777	Utilities - McCleary Property	\$550	\$504	\$550
50430740	Maintenance Monkey Mia Bore	\$660	\$179	\$660
	<b>Operating Expenditure Total</b>	<b>\$122,379</b>	<b>\$128,263</b>	<b>\$145,311</b>

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
<b>Operating Income</b>				
50403645	Reimburse.- McCleary Utilities	(\$1,500)	(\$3,148)	(\$1,500)
50403902	Brickies Sand Sales	(\$1,100)	(\$24,578)	(\$1,100)
50403903	Standpipe Sales	(\$1,200)	(\$2,558)	\$0
		\$0	(\$15,566)	\$0
50403925	McCleary Rental-Shop 2 - Hairdresser	(\$8,420)	(\$7,407)	(\$8,420)
50403930	McCleary Rental Shop 4 - Pharmacy	(\$12,400)	(\$12,554)	(\$12,400)
50403935	McCleary Rental - Shop 6 MM Yacht Charters	(\$5,750)	(\$5,113)	(\$5,750)
	<b>Operating Income Total</b>	<b>(\$30,370)</b>	<b>(\$70,924)</b>	<b>(\$29,170)</b>
	<b>Other Economic Services Total</b>	<b>\$92,009</b>	<b>\$57,339</b>	<b>\$116,141</b>
<b>Private Works</b>				
<b>Operating Expenditure</b>				
50501900	Private Works - Other	\$26,702	\$40,788	\$52,710
50521810	MRWA M/Mia Rd Totaling A/c	\$91,667	\$51,634	\$110,208
50531900	MRWA Shark Bay Rd - Total A/c	\$433,333	\$472,996	\$406,333
	<b>Operating Expenditure Total</b>	<b>\$551,702</b>	<b>\$565,418</b>	<b>\$569,251</b>
<b>Operating Income</b>				
50504010	Private Works Control (Income)	(\$30,280)	(\$59,553)	(\$65,280)
50504030	MRWA Monkey Mia Road	(\$110,000)	(\$61,960)	(\$137,962)
50504040	MRWA Shark Bay Road	(\$520,000)	(\$550,204)	(\$492,600)
	<b>Operating Income Total</b>	<b>(\$660,280)</b>	<b>(\$671,718)</b>	<b>(\$695,842)</b>
	<b>Private Works Total</b>	<b>(\$108,578)</b>	<b>(\$106,300)</b>	<b>(\$126,591)</b>
	<b>Economic Services Total</b>	<b>\$248,211</b>	<b>\$19,023</b>	<b>\$197,440</b>
<b>Other Property And Services</b>				
<b>Public Works Overheads</b>				
<b>Operating Expenditure</b>				
55100509	Annual Leave	\$86,370	\$78,233	\$78,649
55100520	Camp Allowance	\$17,310	\$8,871	\$18,825
55100550	Shark Bay Allowance	\$71,570	\$61,728	\$61,345
		\$0	\$1,671	\$0
55100561	FBT - Works	\$12,000	\$10,047	\$9,500
55100565	Long Service Leave	\$0	\$0	\$10,000
55100570	Other Allowances	\$7,000	\$6,002	\$6,000
55100585	Public Holidays	\$29,403	\$26,812	\$26,774
55100600	Rostered Days Off	\$0	\$1,413	\$0
55100630	Sick Leave	\$29,403	\$23,889	\$26,774
55100640	Staff Medicals	\$0	\$0	\$500
55100650	Staff Meetings	\$2,000	\$1,386	\$4,000
55100660	Staff Training	\$8,000	\$2,554	\$24,000
55100675	Superannuation - Occupational SG 9.5%	\$101,282	\$85,485	\$100,338
55100676	Superannuation - CC 3.5%	\$9,152	\$7,440	\$11,526
55100685	Workers Compensation Ins.	\$27,186	\$22,195	\$31,686
55100691	Clothing and Safety Equipment - Works	\$15,000	\$12,965	\$15,000
55100692	Staff Amenities - Depot	\$1,500	\$917	\$1,500
55100693	Administration Expenses	\$2,000	\$873	\$2,000
55100773	Telephone - Works Supervisor	\$2,000	\$1,844	\$1,000
55100775	Salary Sacrifice - Works Supervisor	\$8,250	\$6,830	\$8,250
55101555	Administration Assistance	\$62,551	\$59,794	\$61,705
55101556	Allocation Of Deputy Works Supervisor	\$30,000	\$23,758	\$30,000
55101559	Allocation Of Works Supervisor	\$97,159	\$87,541	\$96,419
55101560	Works Supervisor - Vehicle Costs	\$16,000	\$18,492	\$14,000
55101562	Staff Housing Costs	\$6,010	\$5,906	\$4,280

COA	Description	Estimated		
		Draft Budget 2020/2021	Actual 2019/2020	Budget 2019/2020
55101580	Less Public Works Overheads Allocated Works/Services	(\$825,803)	(\$709,596)	(\$839,100)
55101600	Governance Overheads Allocated	\$184,657	\$162,605	\$195,029
	<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$9,653</b>	<b>\$0</b>
	<b>Operating Income</b>			
55104405	Insurance Reimbursements	\$0	(\$1,359)	\$0
55104410	CDP Employment Incentive Funding	\$0	(\$8,250)	\$0
	<b>Operating Income Total</b>	<b>\$0</b>	<b>(\$9,609)</b>	<b>\$0</b>
	<b>Public Works Overheads Total</b>	<b>\$0</b>	<b>\$44</b>	<b>\$0</b>
	<b>Other Property And Services</b>			
	<b>Operating Expenditure</b>			
55201502	Loss On Sale Of Asset	\$139,632	\$37,273	\$70,114
55201585	Less Plant Operating Costs Allocated Works/Services	(\$773,275)	(\$819,712)	(\$745,487)
55201600	Governance Overheads Allocated	\$79,203	\$69,744	\$83,652
55201623	Plant Operating Costs - Deprec	\$189,940	\$165,234	\$317,335
55201626	Plant Oper Costs - Fuels & Oil	\$170,000	\$149,539	\$170,000
55201632	Plant Op.Cost - Ins/Lic/Borrow	\$28,500	\$28,800	\$26,500
55201635	Plant Oper Cost - Parts/Repair	\$80,000	\$77,529	\$60,000
55201637	Plant Oper Cost - Wages/Plant	\$93,000	\$84,022	\$93,000
55201639	Plant Operating Costs - Tyres	\$10,000	\$4,307	\$10,000
55201640	WORKSHOP CONSUMABLES	\$8,000	\$4,961	\$8,000
	<b>Operating Expenditure Total</b>	<b>\$25,000</b>	<b>(\$198,302)</b>	<b>\$93,114</b>
	<b>Operating Income</b>			
55204250	Profit On Sale Of Assets	\$0	(\$2,909)	(\$9,302)
55204420	Diesel Fuel Rebate	(\$25,000)	(\$30,058)	(\$23,000)
	<b>Operating Income Total</b>	<b>(\$25,000)</b>	<b>(\$32,967)</b>	<b>(\$32,302)</b>
	<b>Plant Operation Costs Total</b>	<b>\$0</b>	<b>(\$231,269)</b>	<b>\$60,812</b>
	<b>Stock Purchases &amp; Issues</b>			
	<b>Operating Expenditure</b>			
55301653	Purchases - Bulk Fuel Depot	\$120,000	\$96,797	\$120,000
55301654	Issues - Bulk Fuel Depot	(\$120,000)	(\$98,692)	(\$120,000)
55301656	Issues - Rubbish Bins	(\$500)	(\$196)	(\$500)
55301657	Purchases - Bulk Fuel Tanker (Tamala)	\$40,000	\$55,877	\$40,000
55301658	Issues - Bulk Fuel Tanker (Tamala)	(\$40,000)	(\$57,042)	(\$40,000)
55301659	Purchases - 800 litre tank	\$6,000	\$0	\$6,000
55301660	Issues - 800 litre Tank	(\$6,000)	\$0	(\$6,000)
55301661	Purchases Emulsion	\$2,000	\$0	\$2,000
55301662	Issues - Emulsion	(\$2,000)	\$0	(\$2,000)
55301663	Purchases - Engine Oil Stock	\$2,500	\$2,306	\$2,500
55301664	Issues - Engine Oil	(\$2,500)	(\$989)	(\$2,500)
55301667	Purchases-Gear/Diff Oil Stock	\$350	\$26	\$350
55301668	Issues - Gear Oil	(\$350)	(\$13)	(\$350)
55301669	Purchases - Grease Stock	\$1,500	\$840	\$1,500
55301670	Issues - Grease	(\$1,500)	(\$467)	(\$1,500)
55301673	Purchases-Hydraulic Oil Stock	\$2,000	\$1,602	\$2,000
55301674	Issues - Hydraulic Oil	(\$2,000)	(\$596)	(\$2,000)
55301675	Purchases - AddBlue	\$1,200	\$287	\$1,200
55301676	Issues - AddBlue	(\$1,200)	(\$83)	(\$1,200)
55301690	Purchases - 300 litre Tank - Landfill	\$6,000	\$363	\$6,000
55301691	Issues - 300 litre Tank - Landfill	(\$6,000)	(\$363)	(\$6,000)
	<b>Operating Expenditure Total</b>	<b>(\$500)</b>	<b>(\$343)</b>	<b>(\$500)</b>
	<b>Stock Purchases &amp; Issues Total</b>	<b>(\$500)</b>	<b>(\$343)</b>	<b>(\$500)</b>

COA	Description	Draft Budget 2020/2021	Estimated	
			Actual 2019/2020	Budget 2019/2020
<b>Salaries &amp; Wages</b>				
<b>Operating Expenditure</b>				
55401570	Gross Total Salaries & Wages	\$2,104,037	\$1,947,168	\$2,131,706
55401590	Less Salaries/Wages Allocated	(\$2,104,037)	(\$1,947,168)	(\$2,131,706)
	<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Salaries &amp; Wages Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Unclassified</b>				
<b>Operating Expenditure</b>				
55501280	Refunds Expenditure	\$15,000	\$33,990	\$15,000
55501645	Workers Compensation	\$0	\$9,486	\$0
	<b>Operating Expenditure Total</b>	<b>\$15,000</b>	<b>\$33,990</b>	<b>\$15,000</b>
<b>Operating Income</b>				
55504460	Refunds Income	(\$15,000)	(\$39,051)	(\$15,000)
55503690	Workers Comp Reimbursement	\$0	(\$9,486)	\$0
	<b>Operating Income Total</b>	<b>(\$15,000)</b>	<b>(\$39,051)</b>	<b>(\$15,000)</b>
	<b>Unclassified Total</b>	<b>\$0</b>	<b>(\$5,061)</b>	<b>\$0</b>
	<b>Other Property And Services Total</b>	<b>(\$500)</b>	<b>(\$236,630)</b>	<b>\$60,312</b>
	<b>Grand Total</b>	<b>\$3,629,517</b>	<b>\$1,642,961</b>	<b>\$4,313,496</b>