

SHIRE OF SHARK BAY



2021 / 2022 BUDGET

Image Credit: Nick Thake

Annual Budget 2021 / 2022



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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.

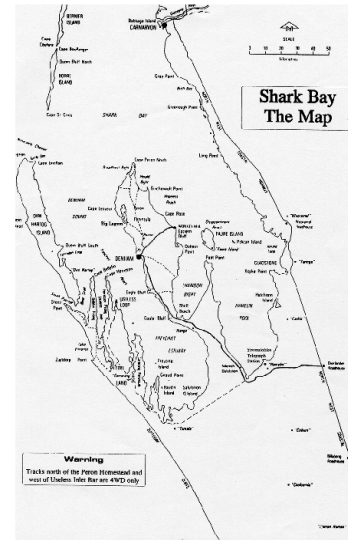
Shark Bay has a strong community spirit with several sporting, recreational, children's educational and special interest groups, clubs and committees. Many of these groups organise regular events for residents and visitors in the Shire of Shark Bay.

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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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 2021 are –

Denham Ward		Elected	Retires
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
Useless Loop / Pastoral Ward			
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.

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 the community's identified expectations as possible, within the available budget. Annual reviews have since occurred, with consideration of the previously acknowledged financial limitations. A review was also conducted in June 2021, with the goal of maintaining consistent rate levels, whilst continuing to deliver the community's aspirations as expressed in the Plan.

Council's decision in March 2020 not to increase the rate in the dollar, nor increase rates and charges, resulted in the majority of ratepayers not having a rate increase for the 2020/2021 financial year, unless the Valuer General assessed that the Gross Rental Value of their property had altered.

Despite there being no increases, the community's expectation was that normal high service delivery levels and provision of facilities would be maintained, so it was a challenge to meet those expectations. The Shire administration did an excellent job of closely monitoring operational costs to achieve a balanced budget by the end of the 2020/2021 financial year by continuing to focus primarily on delivering operational and maintenance activities, rather than capital works projects, whilst also ensuring maintenance of the Shire's facilities and machinery continued.

Taking account of the freezing of rates and fees and charges for the previous financial year, Council gave consideration to the rate income required for the current financial year in order to continue funding future projects, the development of additional facilities and the provision of services for our community. Although a rate rise was inevitable, Council endeavoured to keep the rise to a minimum, with a budgeted increase in rate revenue for 2021/2022 of 4%.

As an increase in permanent residents within the Shire will attract additional grant funding from both State and Commonwealth Governments, as well as meeting eligibility criteria for funding from external organisations and agencies, it is encouraging that the Shire's rate base overall has risen during the past year. Expansion of new property and business developments, will ultimately increase Shire revenue and provide future benefits to the local community.

Grant funding provided by the Commonwealth Government during the past financial year, via the Economic Stimulus package, has provided a very welcome opportunity to upgrade facilities and assets earlier than scheduled, without depleting the Shire's Reserve or operating fund account and thus contributing to an increase in the Reserve funding of over \$600,000.

There are several capital works projects to be undertaken during the 2021/2022 budget period, which include upgrades to the existing skate park, solar lighting

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installation for Stella Rowley Drive and Francis Street footpaths and installation of the Men's Shed building at the rear of the previous childcare building.

The increases in tourism visitation, property development, business investment and expansion are positive steps towards a future for our local community which will include increased economic stability and ultimately result in added benefits for local residents, such as additional services and amenities and expanding economic and social opportunities for Shark Bay.

A handwritten signature in black ink, appearing to read 'Cheryl Cowell', with a stylized flourish at the end.

Cheryl Cowell
President

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Chief Executive Officer's Report

The Shires 2021/2022 financial year budget has been developed after taking into consideration the changed and evolving economic and social challenges that have been experienced in recent times. It is anticipated that these conditions will provide both further opportunities and challenges for the Shire and community as the national and international in the current and future budgets.

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 undertaken minor reviews annually since 2019 and in recognition of financial constraints initially identified in early 2019.

A further desktop review was undertaken in June 2021 which will be incorporated in the 2021/2022 budget. This review endeavoured to continue to address the aspirations of the community while maintaining the income required from rates at a consistent level and minimising any significant fluctuations.

Following the council elections in October 2021 the council can undertake another review to ensure the future direction of the council is in line with the community expectations. This has become more relevant given the issues, opportunities and changing environment that has evolved with ongoing restrictions to travel, increased demand for development and significant pressure on housing and accommodation in the Shire.

The Council has again considered the rate income required to undertake the current and future aspirations of the Shire. The council did not impose a rate increase in the 2020/2021 financial year and has budgeted for a 4% overall increase in rate revenue in the 2021/2022 year.

The Councils overall rate base has through the development of new properties grown slightly and will in the long term provide a greater opportunity for additional revenue. The increased development is very beneficial to the community from a social and economic perspective and an increase in permanent population assists the council in advocating for increased federal and state services and funding.

However, the council will continue to rely on external grant funding from the Federal Government and State Governments to maintain the high standards of facilities and service in line with community expectations.

The budget has continued the strategy commenced in 2018/2019 of focusing on operational expenditure and maintenance commitments to ensure sufficient funding is available to maintain the shires current and future infrastructure.

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Maintaining this strategy is crucial to ensure the council is aware of its current and future financial commitments and is even more crucial when building and developing new assets that will require ongoing maintenance.

The inclusion of additional grant funding as part of the Economic stimulus package from the Federal Government has provided the Shire an opportunity to improve aging infrastructure and develop new assets that benefit the community without significant input from the Shires operating expenditure or Reserves.

This prudent and focused use of the stimulus funding in the 2021/2022 budget will assist the Shires long term aspirations in maintaining assets to an acceptable standard and limiting any significant capital replacement costs.

The use of the Economic stimulus funding in the manner has, while meeting the objectives of the funding, also enabled the Shire to undertake several significant projects and maintain its reserve funding for future projects at healthy levels.

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 Council has a number of major capital projects that have been carried over in the 2021/2022 budget including the Mens Shed building, skate park upgrades, solar lighting of the footpath's paths on both Stella Rowley Drive and Francis Street.

The old day care building in Hughes Street, which was constructed in 1935 as a hospital, has been repurposed for various uses during its life. Now the new Childcare Centre is operational and the Mens Shed is being established the Council can then use the building for the next stage of its remaining life.

Through prudent financial management, the reprogramming of capital works projects leading up to and during the COVID-19 emergency and the targeted use of the economic stimulus funding, the council has been able to increase reserve funds by \$640,109 from a budgeted 2020/2021 end of year position of \$2,261,094 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 economic recovery both through increased tourism and property development recovery is very positive and builds on council's endeavors 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

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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 as an ongoing strategy remains conservative provides for a targeted program of works and services that will benefit the community, focus on capacity building while supporting community organisations and local business while being structured to consolidate and review areas of Council's operations to ensure that all services are provided in an efficient and effective manner.

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

Paul Anderson
Chief Executive Officer

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BUDGET OVERVIEW

The 2021/2022 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2022. 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 fees and charges.

Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$1,780,950. This carried forward surplus is predominately comprised of the Financial Assistance Grant pre-payment of \$1,025,688.

Operating Revenue

Operating revenue for 2021/2022 being \$4,788,031 is below the 2020/2021 year budget as we have taken a conservative approach due to the uncertain impact of the current pandemic.

General Purpose Funding of \$2,415,966 includes General Rates and these have been set to raise total revenue of \$1,425,451 and \$36,884 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 2021/2022.

Law, Order and Public Safety Revenue of \$88,181 includes operating grants for State Emergency Services and Volunteer Bush Fire Brigade as well as FESA Grant for AWARE Training of \$19,829. The revenue for the Emergency Service Levy and Volunteer Bush Fire Brigade has been budgeted at \$46,315 and \$10,069 respectively for the 2021/2022 year.

Community Amenities Revenue of \$340,884 includes fees and charges relating to Refuse Site Fees and Annual Bin Pickup Service Charges.

Recreation and Culture Revenue of \$358,670 mainly comprises Entrance Fees and Merchandise Sales generated at the Shark Bay Discovery Centre.

Transport Revenue of \$521,522 includes grant funding of \$464,189 for maintenance works on the Useless Loop Road \$330,000 and preservation of general roads \$124,069. In addition management fees of \$43,000 has been included for the Department of Transport Marina Facility.

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Economic Services Revenue of \$863,765 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 2021/2022 being \$6,876,856 is below the 2020/2021 budget year due to non-confirmed expenditure relating to the continuation of the Useless Loop Reseal even though we have taken a conservative approach due to the uncertainty of the current pandemic.

General Purpose Funding includes operating expenditure of \$117,947 which relates to the collection of rates and overheads allocated from Governance.

Governance includes operating expenditure relating to the provision of services to members of Council of \$321,937 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 \$310,286 relating to the Shires local laws, fire prevention and animal control. Included in this total is an amount allocated to enable the Council to introduce control measures associated with the Cat and Dog Acts. Other Law, Order and Public Safety includes expenses relate to ranger patrols, FESA AWARE Grant Funded Emergency Management Training and State Emergency Services operations.

Health includes operating expenditure of \$90,370 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 \$218,961 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 includes operating expenditure of \$694,962 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

Recreation and Culture includes operating expenditure of \$2,198,722 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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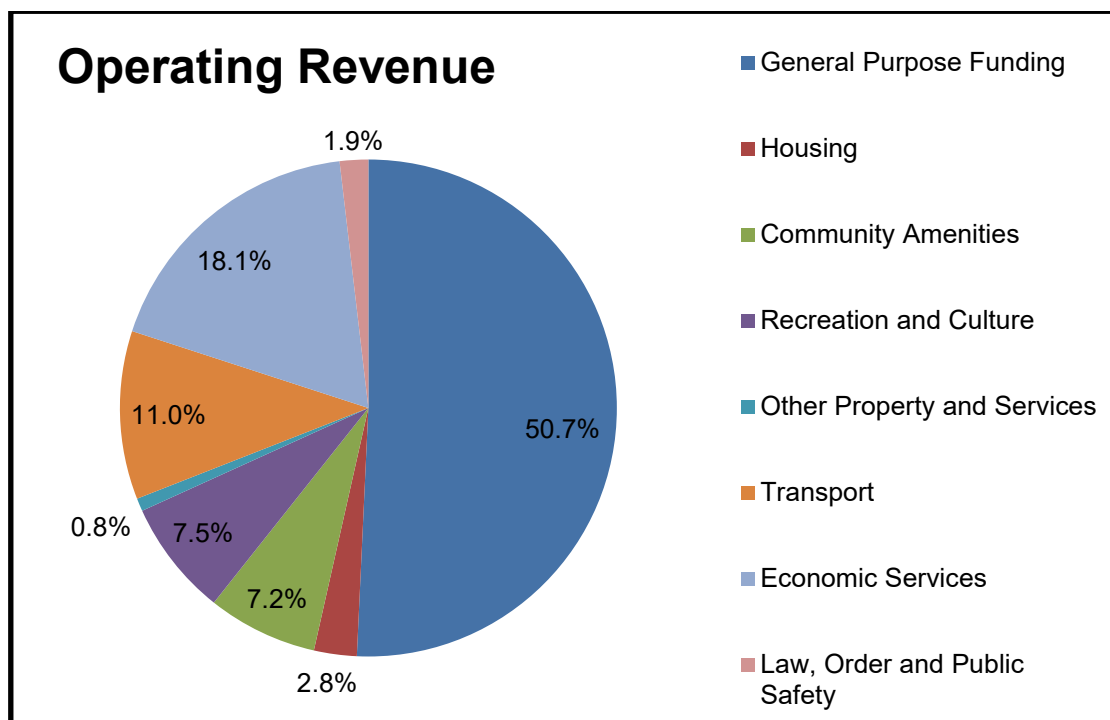
Transport includes operating expenditure of \$1,778,107 relating to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, management of marine facilities and cleaning of streets.

Economic Services includes operating expenditure of \$1,066,132 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.

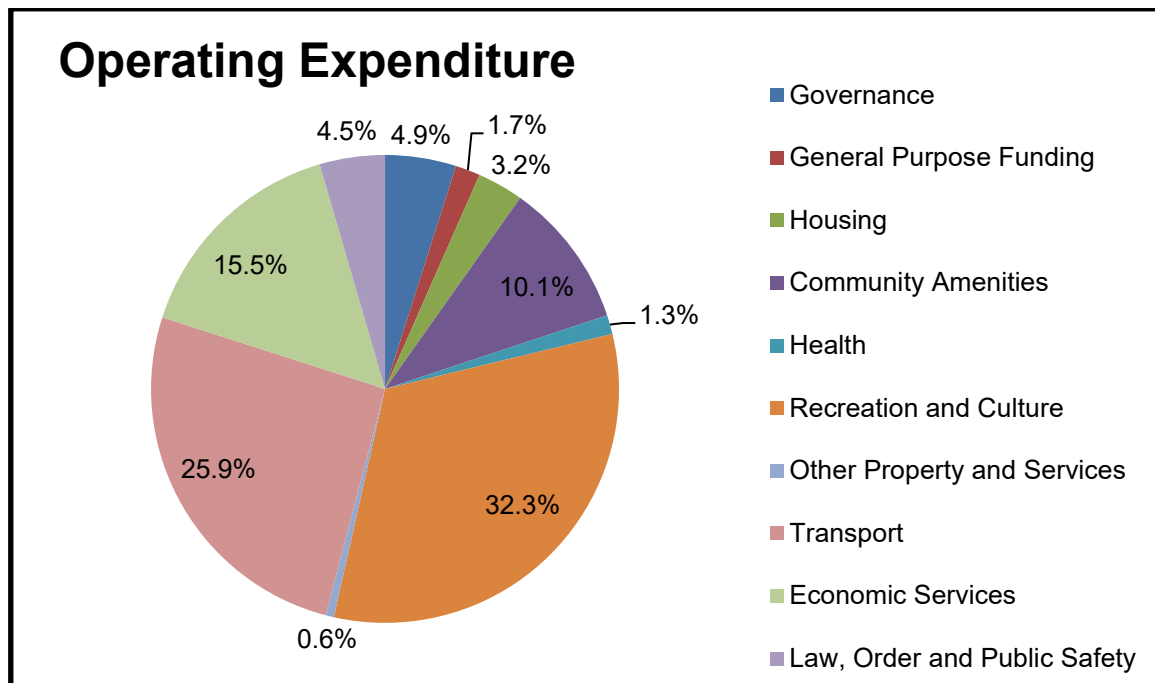
BUDGETED OPERATING REVENUE 2021/2022



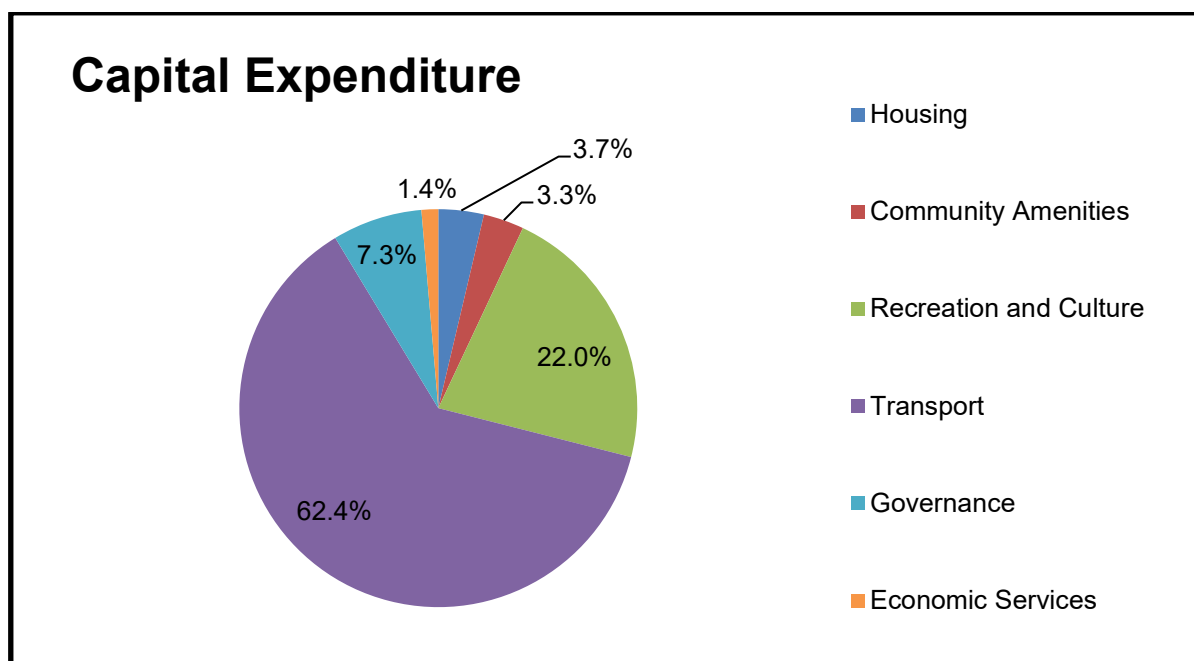
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BUDGETED OPERATING EXPENDITURE 2021/2022



BUDGETED CAPITAL EXPENDITURE 2021/2022



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Revenue

Operating grants and subsidies are made up of Grants Commission funding of \$922,263 (in addition to \$1,025,688 that was paid in advance in June 2021), \$56,384 for State Emergency Services and Volunteer Bush Fire Brigade operating, \$19,829 for FESA AWARE Emergency Management Training, \$124,069 from Main Roads for general roads maintenance works, \$330,000 for works on the Useless Loop Road, and \$10,120 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 \$1,031,415 relating to pensioner roof upgrade, Men Shed, Local Road and Community Infrastructure Program projects, road construction and Little Lagoon Trail Planning Project.

Fees and charges revenue is budgeted at \$1,681,997, which is a decrease in comparison to 2020/2021 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 \$8,640 due to lower rates of interest and the stabilizing in the level of funds held in reserves.

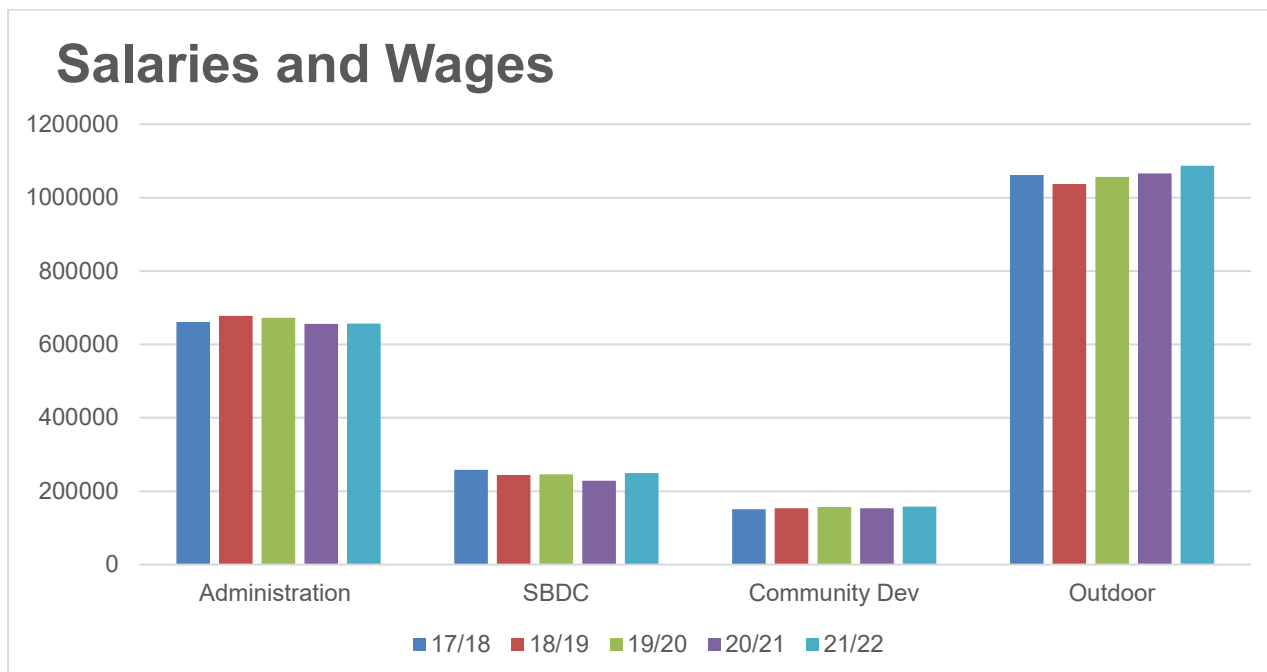
Other revenue of \$146,671 comprises of commissions, rebates and reimbursements.

Expenditure

Budgeted employee cost for 2021/2022 is \$2,287,732 and incorporates an increase in direct wages of 3% and the superannuation guarantee rate increase from 9.5% to 10%. 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 2021/2022 budget with comparison to the 2018/2019 to 2020/2021 budget.

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Materials and Contracts at \$2,155,494 is less than the 2020/2021 budget as the Council has adopted to minimise outsourced expenditure during these uncertain times.

Depreciation for the 2021/2022 year is \$1,753,645 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 2020/2021.

Insurance costs are budgeted to be \$192,630 which is in recognition of an overall increase of between 6-11% in the various insurance categories plus the decrease in LGIS Scheme Contribution Credit from \$19,685 to \$6,117.

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	799,958	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	319,000	1.1/4.1/5.1
Strategy: A well planned built environment and infrastructure supporting our community		
Continue to improve and maintain staff housing	40,000	4.1
Pensioner Unit Roof and Shed Door upgrade	55,000	4.1
Charlie Sappi Park Bed Removal and Replacement	20,000	4.1
Cemetery Shade Refurbishment	5,000	4.1
Hamelin Pool Carpark Resheet due to Water Damage	10,000	4.1
Morgue Replacement and Relocation	70,000	4.1
Removal of Asbestos from Shire Buildings	150,000	3.1/4.1
Recreation Centre External Cladding Replacement and painting	50,000	4.1
Town Hall Access	40,000	4.1/5.1/5.2
Heritage Stables Refurbishment	50,000	4.1
Mens Shed and Site Works	120,287	4.1/5.1/5.2
Shark Bay Discovery Centre New Door	25,000	4.1/5.1/5.2
Shark Bay Discovery Centre Airconditioner Upgrade	50,000	4.1/5.1/5.2
Shark Bay Discovery Centre Roof Upgrade	30,000	4.1/5.1/5.2
Shark Bay Discovery Centre Lighting Upgrade	5,000	4.1/5.1/5.2
Little Lagoon Upgrades and Trail Planning	54,980	3.1/4.1
Skate Park Upgrades	30,200	4.1/5.1/5.2
Adventure Park Lighting Upgrades	15,000	4.1/5.1/5.2
Strategy: Provide appropriate services to the community in a professional and efficient manner		
Renewal Shire Plant and Equipment	625,100	4.1/7.1
Depot Upgrades	10,000	4.1.

Rates

In order to maintain the level of services and facilities in the coming year and to keep rates revenue in line with the Shire of Shark Bay Long Term Financial Plan, the Shire of Shark Bay has advertised to increase differential rates in the dollar by an overall by 4% but this will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2021 on which the rate model yield is based.

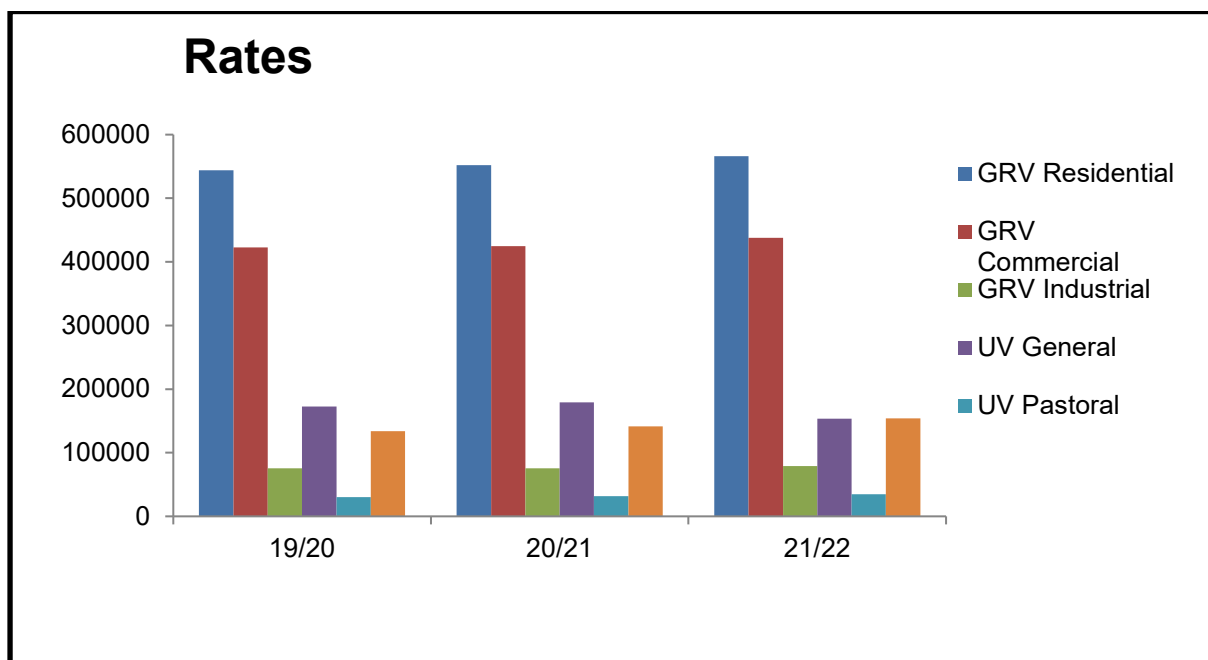
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To address the increasing disparity between the Unimproved Value rate in the dollar and the Unimproved Value Pastoral rate in the dollar, the Shire of Shark Bay will provide a concession to properties in the Unimproved Value Pastoral category. This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

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

Rates Levied Comparison 2019/2020 to 2021/2022



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

The concessions included in the 2021/2022 are in the following areas.

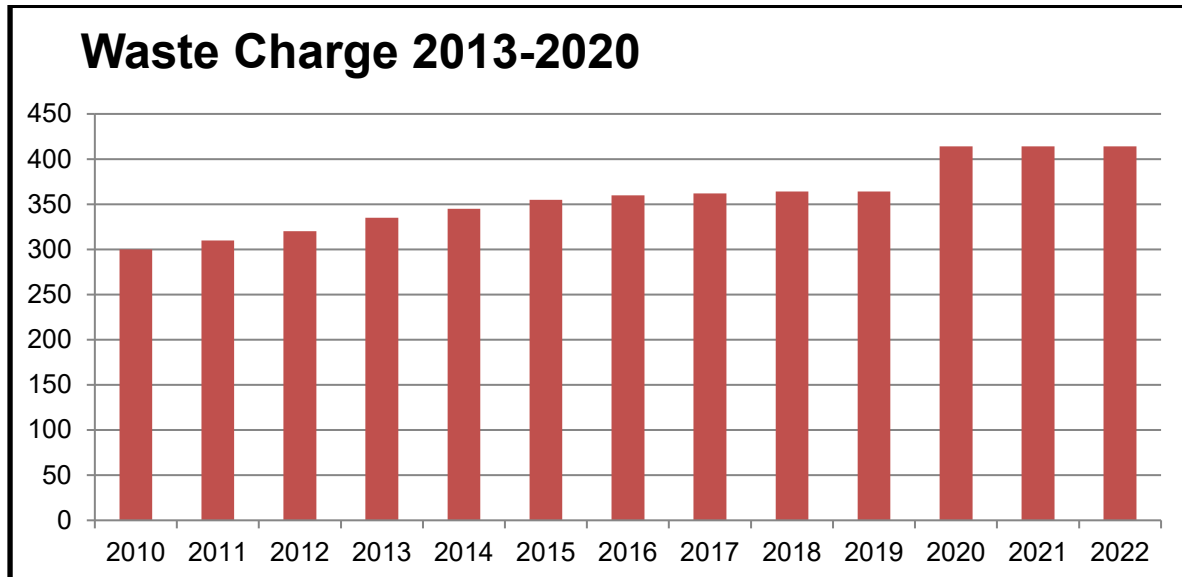
UV Pastoral \$52,740, UV Exploration \$78,511 GRV Commercial \$1,157 and UV General \$3,519.

Total Budgeted concessions \$135,927.

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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 \$239,084 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 \$90,000 which is above the 2020/2021 budget of \$85,000 as the actual year to date revenue received was \$94,163 and we anticipate a no change in fees.

The total 2021/2022 budgeted costs to operate the waste services including the recycling service are budgeted at \$436,244. Total budgeted income is \$330,584 which requires an amount of \$105,660 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 2021/2022 year total \$1,174,998 and includes \$730,171 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects. An amount of \$359,827 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

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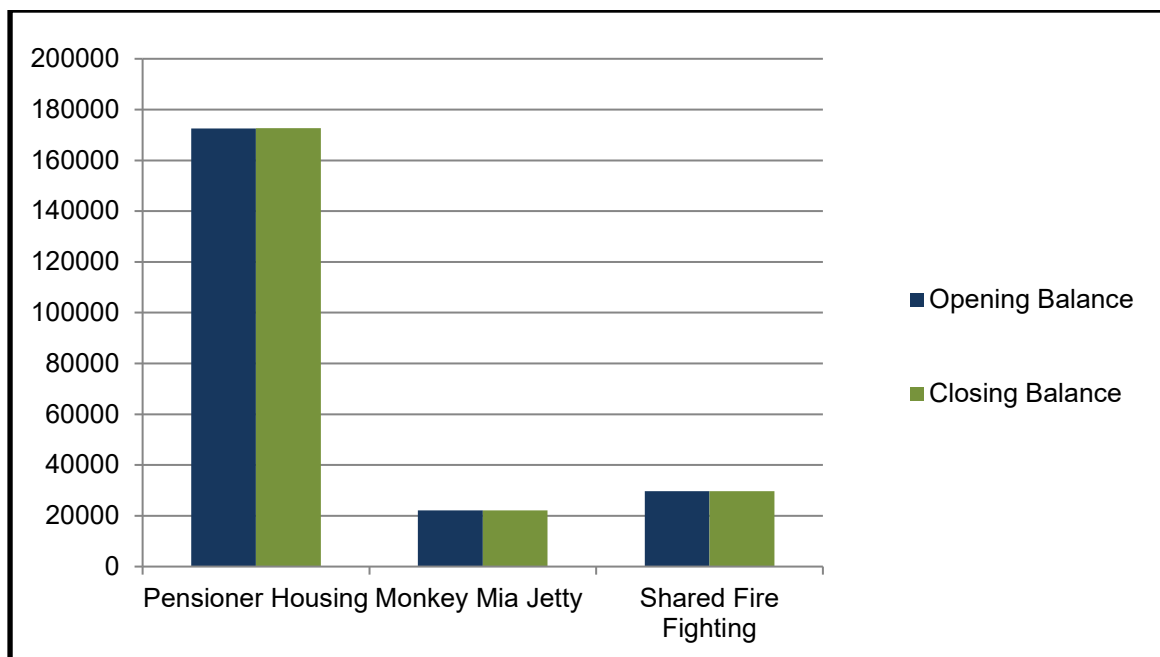


capital upgrades to the Pensioner Units. \$50,000 will be drawn from the Recreation Facilities Upgrade Reserve to support the Recreational Infrastructure projects.

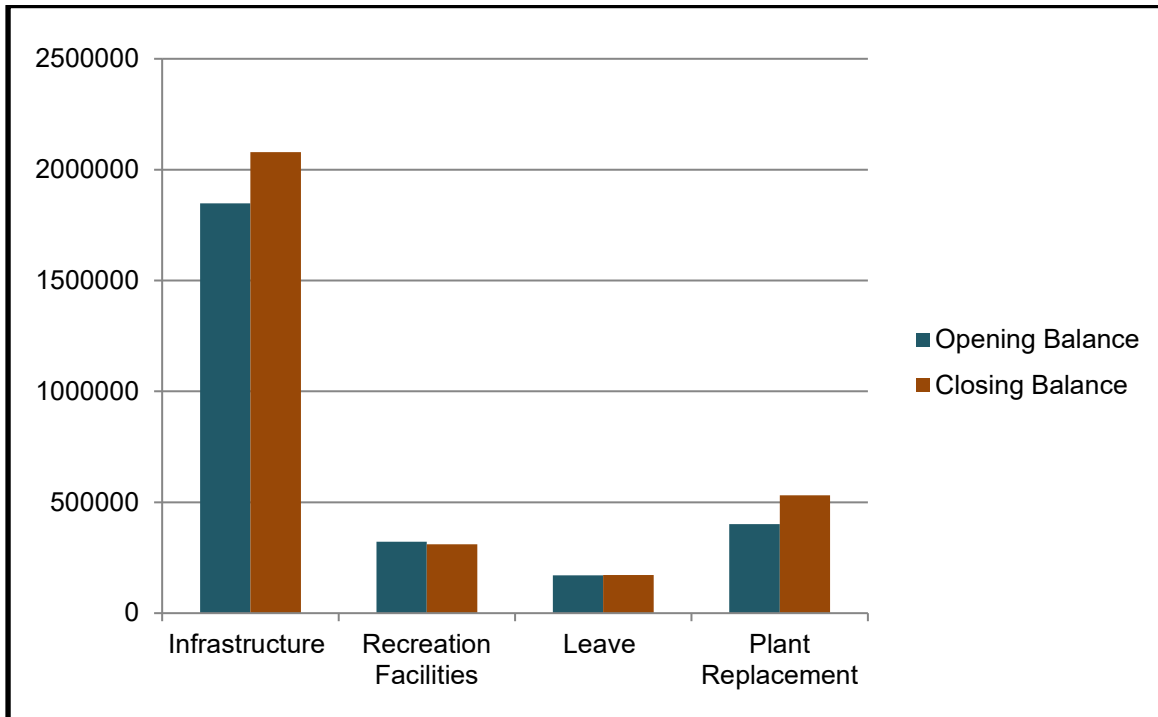
Transfers to Reserves total \$1,312,194 and includes transfers of \$350,500 to the Plant Replacement Reserve, \$35,120 to the Pensioner Unit Reserve, \$875,654 to the Infrastructure Reserve and \$50,500 to the Recreation Facilities Upgrade Reserve for the funding of future projects.

These budgeted transfers result to an increase in reserve funds of \$137,196 in the 2021/2022 year.

Balances of reserve funds at the beginning and end of 2021/2022 are depicted in the charts below:



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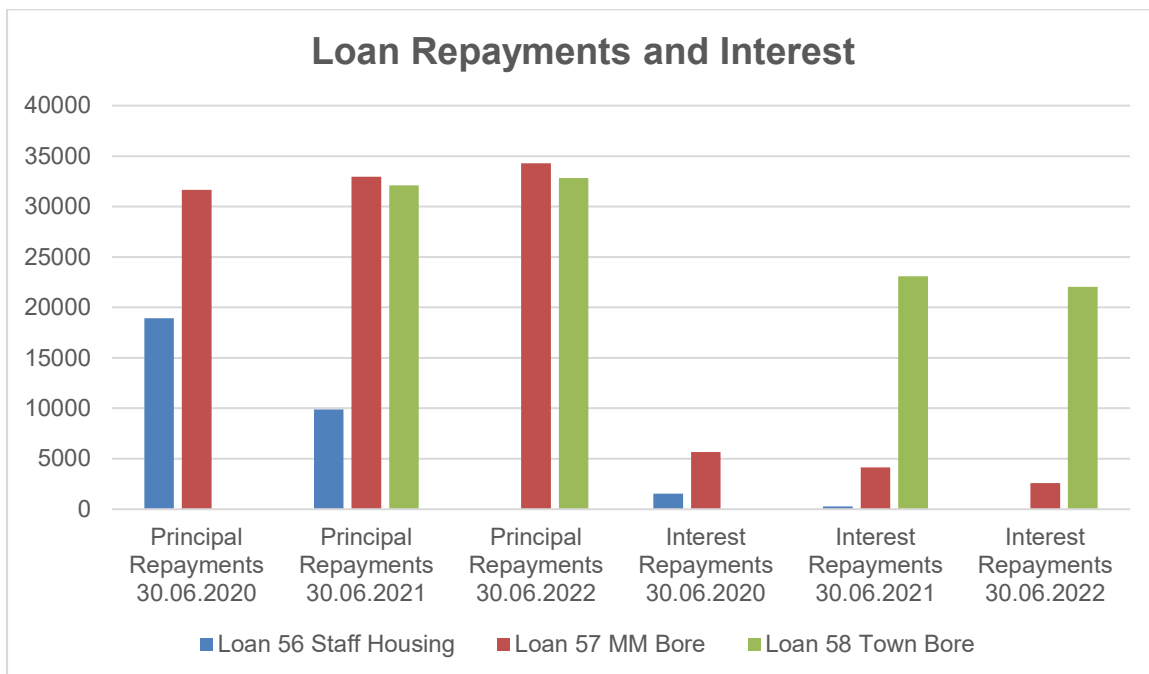
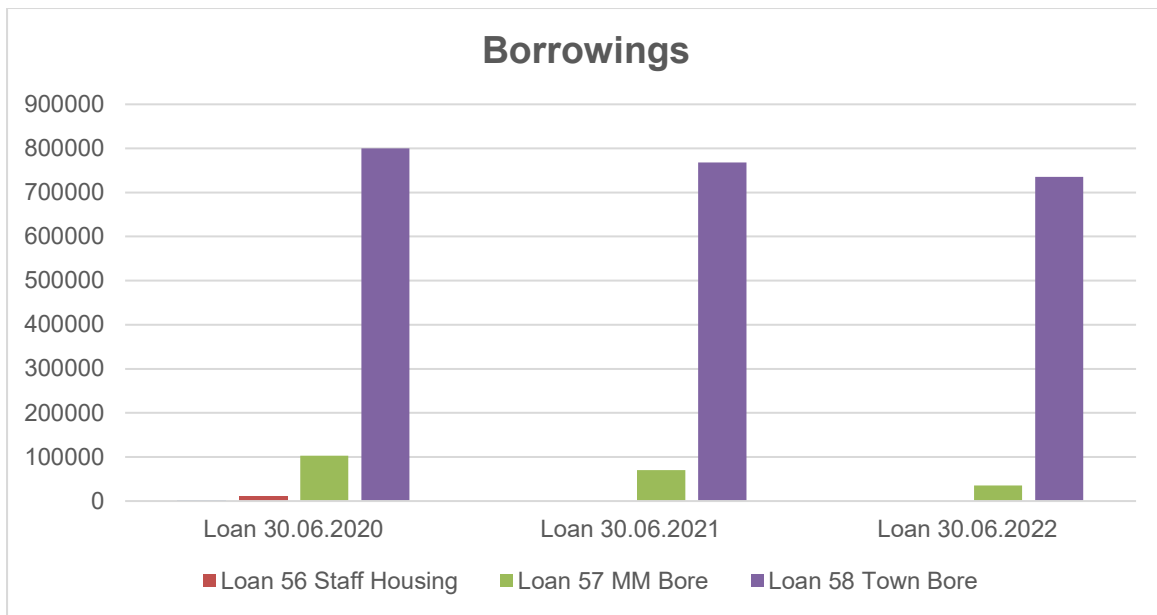


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Debt Management

The following graphs display the Shires budgeted loan liability and principal repayments to June 2022 and displays the completion of Loan 56 Staff Housing in 2020/2021 financial year and the commencement of Loan 58 Town Bore in 2019/2020.



SHIRE OF SHARK BAY
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,462,335	1,436,864	1,441,525
Operating grants, subsidies and contributions	9(a)	1,463,615	2,800,535	1,776,701
Fees and charges	8	1,681,997	1,704,702	1,644,391
Interest earnings	12(a)	8,640	20,927	9,650
Other revenue	12(b)	146,671	218,809	144,487
		4,763,258	6,181,837	5,016,754
Expenses				
Employee costs		(2,287,732)	(2,178,916)	(2,227,427)
Materials and contracts		(2,155,494)	(1,900,434)	(2,299,530)
Utility charges		(178,475)	(159,052)	(194,865)
Depreciation on non-current assets	5	(1,753,645)	(1,753,545)	(1,758,645)
Interest expenses	12(d)	(24,622)	(27,537)	(31,159)
Insurance expenses		(192,630)	(165,088)	(168,073)
Other expenditure		(203,090)	(160,504)	(162,877)
		(6,795,688)	(6,345,076)	(6,842,576)
Subtotal				
		(2,032,430)	(163,239)	(1,825,822)
Non-operating grants, subsidies and contributions	9(b)	1,031,415	983,204	1,536,052
Profit on asset disposals	4(b)	24,773	19,096	502
Loss on asset disposals	4(b)	(81,168)	(71,763)	(139,632)
		975,020	930,537	1,396,922
Net result				
		(1,057,410)	767,298	(428,900)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,057,410)	767,298	(428,900)

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

SHIRE OF SHARK BAY

FOR THE YEAR ENDED 30 JUNE 2022

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

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

Accounting policies which have been adopted in the preparation of this 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. A separate statement of those monies appears at Note 13 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

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.

SHIRE OF SHARK BAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		0	3,403	2,000
General purpose funding		2,415,966	3,432,340	2,392,939
Law, order, public safety		88,181	72,204	69,900
Health		1,800	2,260	1,800
Housing		132,470	126,631	128,580
Community amenities		340,884	338,494	335,876
Recreation and culture		358,670	442,508	325,630
Transport		521,522	838,122	849,679
Economic services		863,765	869,945	870,350
Other property and services		40,000	55,930	40,000
		4,763,258	6,181,837	5,016,754
Expenses excluding finance costs	4(a),5,12(c)(e)(e)			
Governance		(337,247)	(172,864)	(266,173)
General purpose funding		(117,947)	(102,145)	(106,220)
Law, order, public safety		(310,286)	(295,362)	(272,004)
Health		(90,370)	(64,453)	(87,889)
Housing		(218,961)	(189,893)	(212,910)
Community amenities		(694,962)	(593,470)	(693,071)
Recreation and culture		(2,198,722)	(1,977,847)	(2,115,600)
Transport		(1,778,107)	(2,030,570)	(2,131,515)
Economic services		(1,066,132)	(953,856)	(1,026,167)
Other property and services		41,668	62,921	100,132
		(6,771,066)	(6,317,539)	(6,811,417)
Finance costs	7,6(a),12(d)			
Governance		0	(288)	(289)
Recreation and culture		(22,040)	(23,093)	(26,716)
Economic services		(2,582)	(4,156)	(4,154)
		(24,622)	(27,537)	(31,159)
Subtotal		(2,032,430)	(163,239)	(1,825,822)
Non-operating grants, subsidies and contributions	9(b)	1,031,415	983,204	1,536,052
Profit on disposal of assets	4(b)	24,773	19,096	502
(Loss) on disposal of assets	4(b)	(81,168)	(71,763)	(139,632)
		975,020	930,537	1,396,922
Net result		(1,057,410)	767,298	(428,900)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,057,410)	767,298	(428,900)

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

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,462,335	1,454,714	1,441,525
Operating grants, subsidies and contributions		1,463,615	2,987,991	1,776,701
Fees and charges		1,681,997	1,704,702	1,644,391
Interest received		8,640	20,927	9,650
Goods and services tax received		0	(108)	0
Other revenue		146,671	218,809	144,487
		4,763,258	6,387,035	5,016,754
Payments				
Employee costs		(2,287,732)	(2,272,413)	(2,232,927)
Materials and contracts		(2,155,494)	(1,199,999)	(2,294,030)
Utility charges		(178,475)	(159,052)	(194,865)
Interest expenses		(24,622)	(26,795)	(31,159)
Insurance paid		(192,630)	(165,088)	(168,073)
Other expenditure		(203,090)	(160,504)	(162,877)
		(5,042,043)	(3,983,851)	(5,083,931)
Net cash provided by (used in) operating activities	3	(278,785)	2,403,184	(67,177)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,320,387)	(776,570)	(1,439,287)
Payments for construction of infrastructure	4(a)	(1,254,138)	(846,292)	(1,474,756)
Non-operating grants, subsidies and contributions	9(b)	1,031,415	983,204	1,536,052
Proceeds from sale of plant and equipment	4(b)	245,273	274,935	257,182
Net cash provided by (used in) investing activities		(1,297,837)	(364,723)	(1,120,809)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(67,132)	(74,957)	(74,957)
Net cash provided by (used in) financing activities		(67,132)	(74,957)	(74,957)
Net increase (decrease) in cash held		(1,643,754)	1,963,504	(1,262,943)
Cash at beginning of year		6,875,899	4,912,395	5,467,207
Cash and cash equivalents at the end of the year	3	5,232,145	6,875,899	4,204,264

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,780,950	1,601,685	1,601,685
		1,780,950	1,601,685	1,601,685
Revenue from operating activities (excluding rates)				
Governance		15,310	3,403	2,502
General purpose funding		990,515	2,032,580	988,518
Law, order, public safety		88,181	72,204	69,900
Health		1,800	2,260	1,800
Housing		132,470	126,631	128,580
Community amenities		340,884	338,494	335,876
Recreation and culture		358,670	442,508	325,630
Transport		521,522	838,122	849,679
Economic services		873,228	869,945	870,350
Other property and services		40,000	75,026	40,000
		3,362,580	4,801,173	3,612,835
Expenditure from operating activities				
Governance		(337,247)	(173,152)	(266,462)
General purpose funding		(117,947)	(102,145)	(106,220)
Law, order, public safety		(310,286)	(295,362)	(272,004)
Health		(90,370)	(64,453)	(87,889)
Housing		(218,961)	(189,893)	(212,910)
Community amenities		(694,962)	(593,470)	(693,071)
Recreation and culture		(2,220,762)	(2,000,940)	(2,142,316)
Transport		(1,778,107)	(2,030,570)	(2,131,515)
Economic services		(1,068,714)	(958,012)	(1,030,321)
Other property and services		(39,500)	(8,842)	(39,500)
		(6,876,856)	(6,416,839)	(6,982,208)
Non-cash amounts excluded from operating activities	2(b)	1,810,040	1,813,702	1,897,775
Amount attributable to operating activities		76,714	1,799,721	130,087
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,031,415	983,204	1,536,052
Payments for property, plant and equipment	4(a)	(1,320,387)	(776,570)	(1,439,287)
Payments for construction of infrastructure	4(a)	(1,254,138)	(846,292)	(1,474,756)
Proceeds from disposal of assets	4(b)	245,273	274,935	257,182
		(1,297,837)	(364,723)	(1,120,809)
Amount attributable to investing activities		(1,297,837)	(364,723)	(1,120,809)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(67,132)	(74,957)	(74,957)
Transfers to cash backed reserves (restricted assets)	7(a)	(1,312,194)	(1,383,873)	(1,380,265)
Transfers from cash backed reserves (restricted assets)	7(a)	1,174,998	405,022	1,041,523
Amount attributable to financing activities		(204,328)	(1,053,808)	(413,699)
Budgeted deficiency before imposition of general rates		(1,425,451)	381,190	(1,404,421)
Estimated amount to be raised from general rates	1	1,425,451	1,399,760	1,404,421
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	1,780,950	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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,780,950	1,601,685	1,601,685
		1,780,950	1,601,685	1,601,685
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(e)	36,884	37,104	37,104
Operating grants, subsidies and contributions	9(a)	1,463,615	2,800,535	1,776,701
Fees and charges	8	1,681,997	1,704,702	1,644,391
Interest earnings	12(a)	8,640	20,927	9,650
Other revenue	12(b)	146,671	218,809	144,487
Profit on asset disposals	4(b)	24,773	19,096	502
		3,362,580	4,801,173	3,612,835
Expenditure from operating activities				
Employee costs		(2,287,732)	(2,178,916)	(2,227,427)
Materials and contracts		(2,155,494)	(1,900,434)	(2,299,530)
Utility charges		(178,475)	(159,052)	(194,865)
Depreciation on non-current assets	5	(1,753,645)	(1,753,545)	(1,758,645)
Interest expenses	12(d)	(24,622)	(27,537)	(31,159)
Insurance expenses		(192,630)	(165,088)	(168,073)
Other expenditure		(203,090)	(160,504)	(162,877)
Loss on asset disposals	4(b)	(81,168)	(71,763)	(139,632)
		(6,876,856)	(6,416,839)	(6,982,208)
Non-cash amounts excluded from operating activities	2(b)	1,810,040	1,813,702	1,897,775
Amount attributable to operating activities		76,714	1,799,721	130,087
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,031,415	983,204	1,536,052
Payments for property, plant and equipment	4(a)	(1,320,387)	(776,570)	(1,439,287)
Payments for construction of infrastructure	4(a)	(1,254,138)	(846,292)	(1,474,756)
Proceeds from disposal of assets	4(b)	245,273	274,935	257,182
Amount attributable to investing activities		(1,297,837)	(364,723)	(1,120,809)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(67,132)	(74,957)	(74,957)
Transfers to cash backed reserves (restricted assets)	7(a)	(1,312,194)	(1,383,873)	(1,380,265)
Transfers from cash backed reserves (restricted assets)	7(a)	1,174,998	405,022	1,041,523
Amount attributable to financing activities		(204,328)	(1,053,808)	(413,699)
Budgeted deficiency before general rates		(1,425,451)	381,190	(1,404,421)
Estimated amount to be raised from general rates	1(a)	1,425,451	1,399,760	1,404,421
Net current assets at end of financial year - surplus/(deficit)	2	0	1,780,950	0

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 2022

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SHIRE OF SHARK BAY
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.105926	326	3,906,042	413,751	0	0	413,751	394,984	400,557
GRV Commercial	0.108855	41	2,135,007	232,406	0	0	232,406	225,638	225,168
GRV Vacant	0.105926	18	330,101	34,966	0	0	34,966	36,415	37,033
GRV Rural Commercial	0.110091	5	315,380	34,721	0	0	34,721	33,709	33,709
GRV Industrial / Residential	0.117217	48	658,843	77,228	0	0	77,228	73,789	72,860
GRV Industrial / Residential Vacant	0.105926	0	0	0	0	0	0	0	0
GRV Rural Resort	0.116206	2	1,346,800	156,506	0	0	156,506	151,949	151,949
Unimproved valuations									
UV General	0.213300	7	714,543	152,412	0	0	152,412	177,936	177,936
UV Pastoral	0.146078	11	598,906	87,487	0	0	87,487	91,105	91,105
UV Mining	0.290926	1	8,500	2,473	0	0	2,473	2,377	2,245
UV Exploration	0.279726	10	816,219	228,318	0	0	228,318	219,051	219,052
Sub-Totals		469	10,830,341	1,420,268	0	0	1,420,268	1,406,953	1,411,614
Minimum	\$								
Minimum payment									
Gross rental valuations									
GRV Residential	898	50	372,152	44,900			44,900	44,676	44,676
GRV Commercial	898	17	93,833	15,266			15,266	14,892	14,892
GRV Vacant	898	81	256,029	72,738			72,738	70,080	70,080
GRV Rural Commercial	898	0	0	0			0	0	0
GRV Industrial / Residential	898	2	12,741	1,796			1,796	2,628	2,628
GRV Industrial / Residential Vacant	560	0	0	0			0	0	0
GRV Rural Resort	898	0	0	0			0	0	0
Unimproved valuations									
UV General	754	6	9,438	4,524			4,524	4,410	4,410
UV Pastoral	943	0	0	0			0	0	0
UV Mining	943	1	700	943			943	920	920
UV Exploration	943	1	2,115	943			943	920	920
Sub-Totals		158	747,008	141,110	0	0	141,110	138,526	138,526
		627	11,577,349	1,561,378	0	0	1,561,378	1,545,479	1,550,140
Concessions (Refer note 1(f))							(135,927)	(145,719)	(145,719)
Total amount raised from general rates							1,425,451	1,399,760	1,404,421
Specified area rates (Refer note 1(e))							36,884	37,104	37,104
Total rates							1,462,335	1,436,864	1,441,525

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 2021/22 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.

1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24/09/2021	0	0.0%	7.0%
Option two				
First instalment	24/09/2021	10	5.5%	7.0%
Second instalment	28/01/2022	10	5.5%	7.0%
Option three				
First instalment	24/09/2021	10	5.5%	7.0%
Second instalment	26/11/2021	10	5.5%	7.0%
Third instalment	28/01/2022	10	5.5%	7.0%
Fourth instalment	1/04/2022	10	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	7,016	3,880
Unpaid and Instalment plan interest earned	2,600	4,865	2,650
	7,600	11,881	6,530

1. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	This category is applied to properties with a land use that does not fall within any other categories in GRV.	The rate reflects the level of rating to provide a diverse range of services and programs required for developed residential areas.	Residential areas have a full range of services and facilities available for use.
GRV Residential Vacant	This category is applied to residential land that has not been developed.	This rate reflects the level of contribution by vacant land for basic services and 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.

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

Differential general rate

Description	Characteristics	Objects	Reasons
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.

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1. RATES (CONTINUED)

(e) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2021/22 Budget specified area rate revenue	2021/22 Interim specified area rate revenue	2021/22 Back specified area rate revenue	2021/22 Total budget specified area rate revenue	2020/21 Actual revenue	2020/21 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Monkey Mia Bore Replacement	GRV	0.028372	1,300,000	36,884	0	0	36,884	37,104	37,104
			1,300,000	36,884	0	0	36,884	37,104	37,104

	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
Specified area rate			\$	\$	\$
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	36,884	0	36,884
			36,884	0	36,884

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

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1. RATES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 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%	52,740	52,740	59,545	59,545	UV Pastoral	To address the disparity between UV Rates	To provide equitable rates for properties in this category
General Rate	Concession	0.00%	78,511	78,511	81,634	81,634	UV Exploration	To address the inequalities of the valuation system.	To recognise that these properties are not in the production phase
General Rate	Waiver	100.00%	0	3,519	3,417	3,417	Australian Wildlife Conservancy Faure Island - Landing Only	To address the anomalies in the valuation system.	To recognise the use of the land as a landing point
General Rate	Waiver	25.00%	0	1,157	1,123	1,123	Yadgalah Aboriginal Corporation	To address anomalies in the valuation system	To recognise that the use of the land is partly used for charitable purposes.
				135,927	145,719	145,719			

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2. NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	3 857,220	2,638,170	613,170
Cash and cash equivalents - restricted	3 4,374,925	4,237,729	3,591,094
Receivables	198,961	198,961	200,000
Inventories	122,963	122,963	125,000
	5,554,069	7,197,823	4,529,264
Less: current liabilities			
Trade and other payables	(961,032)	(961,032)	(718,170)
Contract liabilities	(336,526)	(336,526)	(300,000)
Long term borrowings	6 (7,825)	(74,957)	(74,957)
Employee provisions	(218,112)	(218,112)	(250,000)
	(1,523,495)	(1,590,627)	(1,343,127)
Net current assets	4,030,574	5,607,196	3,186,137
Less: Total adjustments to net current assets	2.(c) (4,030,574)	(3,826,246)	(3,186,137)
Net current assets used in the Rate Setting Statement	0	1,780,950	0

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	5,232,145	6,875,899	4,204,264
Total cash and cash equivalents	5,232,145	6,875,899	4,204,264
Held as			
- Unrestricted cash and cash equivalents	857,220	2,638,170	613,170
- Restricted cash and cash equivalents	4,374,925	4,237,729	3,591,094
	5,232,145	6,875,899	4,204,264
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	4,374,925	4,237,729	3,591,094
	4,374,925	4,237,729	3,591,094
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	4,038,399	3,901,203
Contract liabilities		336,526	330,000
		4,374,925	4,237,729
Reconciliation of net cash provided by operating activities to net result			
Net result		(1,057,410)	767,298
Depreciation	5	1,753,645	1,753,545
(Profit)/loss on sale of asset	4(b)	56,395	52,667
(Increase)/decrease in receivables		0	(96,286)
(Increase)/decrease in inventories		0	7,027
Increase/(decrease) in payables		0	636,882
Increase/(decrease) in contract liabilities		0	303,038
Increase/(decrease) in employee provisions		0	(37,783)
Non-operating grants, subsidies and contributions		(1,031,415)	(983,204)
Net cash from operating activities		(278,785)	2,403,184

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.

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	75,000	95,000	0	0	0	0	170,000	0	220,000
Buildings - specialised	0	0	70,000	395,287	10,000	0	475,287	278,995	692,787
Furniture and equipment	20,000	0	0	0	0	0	20,000	19,527	27,500
Plant and equipment	93,100	0	0	0	477,000	35,000	605,100	476,099	449,000
Heritage Assets	0	0	0	50,000	0	0	50,000	1,949	50,000
	188,100	95,000	70,000	445,287	487,000	35,000	1,320,387	776,570	1,439,287
<i>Infrastructure</i>									
Infrastructure - roads other	0	0	0	0	369,958	0	369,958	332,380	352,035
Infrastructure - roads town	0	0	0	0	430,000	0	430,000	294,010	450,000
Infrastructure - footpaths	0	0	0	0	319,000	0	319,000	2,324	260,000
Infrastructure - public facilities	0	0	15,000	120,180	0	0	135,180	217,578	412,721
	0	0	15,000	120,180	1,118,958	0	1,254,138	846,292	1,474,756
Total acquisitions	188,100	95,000	85,000	565,467	1,605,958	35,000	2,574,525	1,622,862	2,914,043

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	66,963	82,273	15,310	0		0	0	0	54,498	55,000	502	0
Economic services	15,537	25,000	9,463	0		0	0	0		0	0	0
Other property and services	219,168	138,000	0	(81,168)	327,602	274,935	19,096	(71,763)	341,814	202,182	0	(139,632)
	301,668	245,273	24,773	(81,168)	327,602	274,935	19,096	(71,763)	396,312	257,182	502	(139,632)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	301,668	245,273	24,773	(81,168)	327,602	274,935	19,096	(71,763)	396,312	257,182	502	(139,632)
	301,668	245,273	24,773	(81,168)	327,602	274,935	19,096	(71,763)	396,312	257,182	502	(139,632)

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

- Plant replacement programme

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.

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

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	5,015	5,012	5,015
Law, order, public safety	35,935	35,932	35,935
Housing	102,335	102,318	102,335
Community amenities	36,965	36,959	36,965
Recreation and culture	593,745	593,701	593,745
Transport	711,155	711,133	711,155
Economic services	64,775	64,771	64,775
Other property and services	203,720	203,719	208,720
	1,753,645	1,753,545	1,758,645
Buildings - non-specialised	134,375	133,854	134,375
Buildings - specialised	349,425	353,001	353,020
Furniture and equipment	130,095	130,083	130,095
Plant and equipment	236,020	232,918	237,425
Heritage Assets	16,865	16,856	16,865
Infrastructure - roads other	397,185	397,184	397,185
Infrastructure - roads town	78,055	78,055	78,055
Infrastructure - footpaths	23,860	23,856	23,860
Infrastructure - drainage	38,380	38,375	38,380
Infrastructure - streetscapes	11,105	11,104	11,105
Infrastructure - public facilities	338,280	338,259	338,280
	1,753,645	1,753,545	1,758,645

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

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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 Number	Institution	Interest Rate	Budget Principal	2021/22 Budget New	2021/22 Budget Principal	Budget Principal outstanding	2021/22 Budget Interest	Actual Principal	2020/21 Actual New	2020/21 Actual Principal	Actual Principal outstanding	2020/21 Actual Interest	Budget Principal	2020/21 Budget New	2020/21 Budget Principal	Budget Principal outstanding	2020/21 Budget Interest	
				1 July 2021	Loans	Repayments	30 June 2022	Repayments	1 July 2020	Loans	Repayments	30 June 2021	Repayments	1 July 2020	Loans	Repayments	30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
Staff Housing	56	WATC	6.0%	0	0	0	0	0	9,901	0	(9,901)	0	(288)	9,901	0	(9,901)	0	(289)	
Recreation and culture																			
Town Oval Bore	58	WATC	2.2%	767,895	0	(32,829)	735,066	(22,040)	800,000	0	(32,105)	767,895	(23,093)	800,000	0	(32,105)	767,895	(26,716)	
Economic services																			
Monkey Mia Bore	57	WATC	4.1%	70,012	0	(34,303)	35,709	(2,582)	102,963	0	(32,951)	70,012	(4,156)	102,963	0	(32,951)	70,012	(4,154)	
				837,907	0	(67,132)	770,775	(24,622)	912,864	0	(74,957)	837,907	(27,537)	912,864	0	(74,957)	837,907	(31,159)	

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	50,000	50,000	50,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	(5,000)	(5,242)	(5,000)
Total amount of credit unused	60,000	59,758	60,000
Loan facilities			
Loan facilities in use at balance date	770,775	837,907	837,907

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22 Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
			\$	\$	\$
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.

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7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Reserves cash backed - Leave reserve	\$ 195,536	\$ 350	\$ 0	\$ 195,886	\$ 171,006	\$ 24,530	\$ 0	\$ 195,536	\$ 171,006	\$ 24,680	\$ 0	\$ 195,686
(b) Reserve cash backed - Plant Replacement Reserve	595,873	350,500	(359,827)	586,546	401,851	449,300	(255,278)	595,873	401,851	450,300	(320,000)	532,151
(c) Reserve cash backed - Infrastructure Reserve	2,401,214	875,654	(730,171)	2,546,697	1,847,922	683,489	(130,197)	2,401,214	1,847,922	679,265	(564,023)	1,963,164
(d) Reserve cash backed - Pensioner Unit Maintenance Reserve	172,508	35,120	(35,000)	172,628	127,114	45,394	0	172,508	127,114	45,030	(35,000)	137,144
(e) Reserve cash backed - Recreation Facilities Upgrade Reserve	484,265	50,500	(50,000)	484,765	322,812	181,000	(19,547)	484,265	322,812	180,850	(122,500)	381,162
(f) Reserve cash backed - Monkey Mia Jetty Reserve	22,155	30	0	22,185	22,087	68	0	22,155	22,087	60	0	22,147
(g) Reserve cash backed - Share Fire System Reserve	29,652	40	0	29,692	29,560	92	0	29,652	29,560	80	0	29,640
	3,901,203	1,312,194	(1,174,998)	4,038,399	2,922,352	1,383,873	(405,022)	3,901,203	2,922,352	1,380,265	(1,041,523)	3,261,094

(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.
(b) Reserve cash backed - Plant Replacement Reserve	2021/2022	To be used for the purchase of major plant and equipment.
(c) Reserve cash backed - Infrastructure Reserve	2021/2022	To be used to fund the future replacement and construction of infrastructure in the Shire.
(d) Reserve cash backed - Pensioner Unit Maintenance Reserve	2021/2022	To be used to fund the replacement and major maintenance of the pensioner units.
(e) Reserve cash backed - Recreation Facilities Upgrade Reserve	Ongoing	To be used to fund the upgrade/maintenance of the Shire recreation facilities.
(f) Reserve cash backed - Monkey Mia Jetty Reserve	Ongoing	To be used for the upgrade and major maintenance of the Monkey Mia Jetty.
(g) Reserve cash backed - Share Fire System Reserve	Ongoing	Shared with the Department of Biodiversity, Conservation and Attractions and to be used to fund the future system replacement.

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	6,525	9,700	4,905
Law, order, public safety	3,300	6,007	5,500
Health	1,800	2,260	1,800
Housing	127,670	123,118	124,780
Community amenities	340,884	338,974	335,876
Recreation and culture	282,920	316,411	253,030
Transport	57,333	58,153	62,600
Economic services	861,565	850,079	855,900
	1,681,997	1,704,702	1,644,391

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
By Program:	\$	\$	\$
(a) Operating grants, subsidies and contributions			
General purpose funding	922,263	1,947,951	922,263
Law, order, public safety	76,213	56,691	54,210
Recreation and culture	250	2,424	200
Transport	464,189	779,969	787,078
Economic services	700	13,500	12,950
	1,463,615	2,800,535	1,776,701
(b) Non-operating grants, subsidies and contributions			
Housing	20,000	0	0
Recreation and culture	123,927	250,112	422,787
Transport	887,488	733,092	1,113,265
	1,031,415	983,204	1,536,052
Total grants, subsidies and contributions	2,495,030	3,783,739	3,312,753

SHIRE OF SHARK BAY
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
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	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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool 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	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
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

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Shire President Denham Ward - 2023			
President's allowance	11,978	5,989	5,989
Meeting attendance fees	11,663	5,831	5,831
Annual allowance for ICT expenses	2,143	1,072	1,072
	25,784	12,892	12,892
Shire Deputy President Useless Loop / Pastoral Ward - 2021			
Deputy President's allowance	2,995	1,497	1,497
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	10,811	5,405	5,405
Councillor Denham Ward - 2021			
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	7,816	3,908	3,908
Councillor Denham Ward - 2021			
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	7,816	3,908	3,908
Councillor Useless Loop / Pastoral Ward - 2023			
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	7,816	3,908	3,908
Councillor Denham Ward - 2023			
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	7,816	3,908	3,908
Councillor Denham Ward - 2023			
Meeting attendance fees	5,673	2,836	2,836
Annual allowance for ICT expenses	2,143	1,072	1,072
	7,816	3,908	3,908
Total Elected Member Remuneration	75,675	37,837	37,837
President's allowance	11,978	5,989	5,989
Deputy President's allowance	2,995	1,497	1,497
Meeting attendance fees	45,701	22,847	22,847
Annual allowance for ICT expenses	15,001	7,504	7,504
	75,675	37,837	37,837

12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	3,040	9,053	3,500
- Other funds	3,000	7,009	3,500
Other interest revenue (refer note 1b)	2,600	4,865	2,650
	8,640	20,927	9,650
(b) Other revenue			
Reimbursements and recoveries	146,671	218,809	144,487
	146,671	218,809	144,487
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	8,302	43,000
	45,000	8,302	43,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	24,622	27,537	31,159
	24,622	27,537	31,159

13. 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



2021 / 2022 CAPITAL EXPENDITURE

Image Credit: Nick Thake

SHIRE OF SHARK BAY
CAPITAL EXPENDITURE PROGRAM 2021/2022

			EXPENDITURE			FUNDING							
GOVERNANCE	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Office Equipment													
Photocopier	4.1, 7.1	20,000	-	20,000								20,000	20,000
		20,000	-	20,000								20,000	20,000
Plant and Equipment													
CEO Vehicle	4.1	58,100	-	58,100				57,273		827			58,100
EMFA Vehicle	4.1	35,000	-	35,000				25,000		10,000			35,000
		93,100	-	93,100				82,273		10,827			93,100
Buildings													
Shire Office Asbestos Removal	3.1, 4.1	75,000	-		75,000					75,000			75,000
		75,000	-		75,000					75,000			75,000
Commentary:													
Office Equipment	Scheduled Replacement of Office Equipment.												
Plant and Equipment	Scheduled replacement as per plant and equipment policy.												
Buildings	Risk mitigation by removing Asbestos from the Shire Office.												
Total Governance		188,100	-	113,100	75,000	-	-	82,273	-	85,827	-	20,000	188,100
HOUSING	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Buildings													
Staff Housing Capital Works	4.1	40,000	-	40,000						40,000			40,000
Pensioner Units Shed Doors / Water Pipe Replacement	4.1	10,000	-	10,000						10,000			10,000
Pensioner Units Roof Upgrade	4.1	45,000	-	45,000		20,000				25,000			45,000
		95,000	-	95,000		20,000				75,000			95,000
Commentary:													
Buildings	Staff Housing- Provision for Capital works to extend remaining useful life of the asset.												
	Pensioner Units- Provision for Capital works to extend remaining useful life of the asset.												
Total Housing		95,000	-	95,000	-	20,000	-	-	-	75,000	-	-	95,000
COMMUNITY AMENITIES	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Infrastructure Assets - Public Facilities													
Shade At Cemetery	4.1	5,000	5,000							5,000			5,000
Hamelin Pool Carpark	4.1	10,000		10,000						10,000			10,000
		15,000	5,000	10,000						15,000			15,000
Buildings													
Morgue	4.1	70,000		70,000		30,000				40,000			70,000
		70,000		70,000		30,000				40,000			70,000
Commentary:													
Infrastructure Assets	Install shade shelters - Resheet and repair of damage to Hamelin Pool Carpark												
Buildings	Relocation and replacement of Morgue												
Total Community Amenities		85,000	5,000	80,000	-	30,000	-	-	-	55,000	-	-	85,000

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
Little Lagoon Upgrades, Gazebo, Bollards and Signage	3.1, 4.1	35,000			35,000	35,000							35,000
Little Lagoon Trail Planning	3.1, 4.1	19,980			19,980	9,826				10,154			19,980
Skate Park Upgrades	4.1, 5.1, 5.2	30,200			30,200	25,485				4,715			30,200
Adventure Park Lighting Upgrades	4.1, 5.1, 5.2	15,000			15,000	12,391				2,609			15,000
		120,180	-	20,000	100,180	82,702	-	-	-	37,478	-	-	120,180
Commentary:													
Infrastructure Assets	Upgrade to Sappi Park signage and gardens A Second Gazebo and additional bollards as identified within the Little Lagoon Master Plan. Replacement of existing skate park concrete jumps, due to deterioration, with a modular pump track. In ground Adventure Park Lighting has deteriorated with only half the lights working and will be repalced with water resistant lighting.												
<i>Buildings</i>	STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL
Shark Bay Discovery Lighting Upgrade	4.1, 5.1, 5.2	5,000			5,000					5,000			5,000
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
Mens Shed Building	4.1, 5.1, 5.2	110,287	110,287			110,287							110,287
Med Shed Site Works	4.1, 5.1, 5.2	10,000	10,000							10,000			10,000
Shark Bay Discovery Centre Airconditioner Upgrade	4.1, 5.1, 5.2	50,000		50,000						50,000			50,000
Shark Bay Discovery Centre Roof Upgrade	4.1, 5.1, 5.2	30,000			30,000					30,000			30,000
Shark Bay Discovery Centre Door	4.1, 5.1, 5.2	25,000				25,000				-			25,000
		445,287	120,287	150,000	175,000	214,349	-	-	-	230,938	-	-	445,287
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 New Men Shed to be constructed for use by Community with the Shire being responsible for Site Works. Shark Bay Discovery Centre new motion activated automatic sliding door to replace existing one. Shark Bay Discovery Centre Airconditioner Upgrade due to climate deterioration. Shark Bay Discovery Centre Roof Upgrade due to age and deterioration.												
Total Recreation and Culture		565,467	120,287	170,000	275,180	297,051	-	-	-	268,416	-	-	565,467

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 - Gardener	4.1	46,000		46,000			25,000			21,000		-	46,000	
	Dual Cab Ute - Ranger	4.1	46,000		46,000			25,000			21,000		-	46,000	
	Refuse Site Loader	4.1	220,000		220,000			40,000			180,000			220,000	
	3 Tonne Town Truck	4.1	65,000		65,000			18,000			47,000		-	65,000	
	5 Tonne Town Truck	4.1	80,000		80,000			30,000			50,000		-	80,000	
			477,000	-	477,000	-	-	-	138,000	-	339,000	-	-	477,000	
Commentary:	Plant and Equipment Scheduled replacement as per plant and equipment replacement policy.														
<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	
			10,000	10,000	-	-	-	-	-	-	10,000	-	-	10,000	
Commentary:	Buildings New Office Awning for Replacement Office at the depot.														
<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 21/22	1.1	140,000		140,000		60,000				50,000		30,000	140,000	
	RRG Useless Loop Road 21/22	1.1	229,958		229,958		153,305						76,653	229,958	
	R2R Durlacher Street 21/22	1.1	430,000		430,000		297,245				132,755			430,000	
			799,958	-	799,958	-	510,550	-	-	-	182,755	-	106,653	799,958	
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														
<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	
	Dual Purpose Path to Lookout - Stella Rowley Drive	1.1, 4.1, 5.2	100,000	100,000			50,000				50,000			100,000	
	Footpath Plan - Durlacher St and Hartog Cres	1.1, 4.1, 5.1	59,000	59,000							59,000		-	59,000	
			319,000	-	319,000	-	170,000	-	-	-	149,000	-	-	319,000	
Commentary:	Infrastructure Lighting to be installed along Stella Rowley Dual Purpose Pathway Lighting to be upgraded along Francis Street Dual Purpose Pathway Dual Purpose Path installed on Stella Rowley Drive - Extension of Discovery Trail Footpath upgrades is a continuing project to improve the amenity of the town.														
Total Transport			1,605,958	-	329,000	1,276,958	-	680,550	-	138,000	-	680,755	-	106,653	1,605,958
ECONOMIC SERVICES															
<i>Plant and Equipment</i>		STRATEGIC PLAN REFERENCE	\$	NEW SERVICE	RENEWAL	UPGRADE	GRANTS	CONTRIBUTIONS	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	TOTAL	
	EMCD Vehicle	4.1	35,000		35,000				25,000		10,000			35,000	
			35,000		35,000				25,000	-	10,000	-	-	35,000	
Commentary:	Plant and Equipment Scheduled replacement as per plant and equipment replacement policy.														
Total Economic Services			35,000	-	35,000	-	-	-	25,000	-	10,000	-	-	35,000	
Total Asset Acquisition			2,574,525	-	454,287	1,770,058	350,180	1,027,601	-	245,273	-	1,174,998	-	126,653	2,574,525

SHIRE OF SHARK BAY



2021 / 2022 SUPPLEMENTARY INFORMATION

Image Credit: Nick Thake

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

Type	2021/2022			2022/2023			2023/2024			2024/2025			2025/26		
	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net	Gross \$	Trade \$	Net
Major Plant															
Water Tanker x 2													240,000	20,000	220,000
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															
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
Vehicles															
CEO Vehicle				65,000	55,000	10,000				71,000	57,000	14,000	86,000	55,000	31,000
EMFA Vehicle	35,000	25,000	10,000				38,000	25,000	13,000				55,000	35,000	20,000
EMTCED Vehicle	35,000	25,000	10,000				38,000	25,000	13,000				55,000	35,000	20,000
Dual Cab Ute - Works Manager				60,000	32,000	28,000				64,000	29,000	35,000			
Dual Cab Ute - Town				48,000	27,000	21,000				60,000	25,000	35,000	63,000	25,000	38,000
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				48,000	27,000	21,000				60,000	25,000	35,000	63,000	25,000	38,000
TOTAL	547,000	188,000	359,000	746,000	246,000	500,000	606,000	164,000	442,000	635,000	186,000	449,000	582,000	195,000	387,000
Major Plant	385,000	88,000	297,000	525,000	105,000	420,000	430,000	60,000	370,000	380,000	50,000	330,000	260,000	20,000	240,000
Vehicles	162,000	100,000	62,000	221,000	141,000	80,000	176,000	104,000	72,000	255,000	136,000	119,000	322,000	175,000	147,000
Total	547,000	188,000	359,000	746,000	246,000	500,000	606,000	164,000	442,000	635,000	186,000	449,000	582,000	195,000	387,000

SHIRE OF SHARK BAY



2021 / 2022 FEES AND CHARGES

Image Credit: Nick Thake



Shire of Shark Bay

Fees and Charges 2021/2022

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
Engineering and Works Services

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Building	-				
Search Fees - Property Enquiries	Council	Y	19.20	Per Property	50303703
Application for copies of building permits and certificates	Council	Y	54.70	Per Permit/Application	50303703
Application for residential design code compliance certification - Private Certification	Council	Y	109.40	Per Hour	50303703
Town Planning Services	-				
Search Fee - Planning Approvals	Council	Y	19.20	Per Property	30303761
Applications for copies of Planning Approvals	Council	Y	54.70	Per Approval	30303761
Health	-				
Septic Tanks	-				
Search Fee	Council	Y	19.20	Per Request	15103884
Copies of Septic Applications	Council	Y	54.70	Per Copy of Plan	15103884
Housing	-				
<i>(Aligned with Centrelinks Rental Assistance Eligibility Requirements)</i>	-				
Pensioner Units	-				
Rental - Single	Council	N	125.00	Per Week based on lease	various
Rental - Couple	Council	N	196.20	Per Week based on lease	various
Cemetery Charges	-				
Burial Fees	-				
Application Fee (Plot Reservation)	Council	Y	52.00	Per Application	30403706
Burials - Weekday	Council	Y	1050.00	Per Occurrence	30403706
Burials - Weekend/Public Holidays	Council	Y	1850.00	Per Occurrence	30403706
Niche Wall Internments	-				
First Internment	Council	Y	54.20	Per Occurrence	30403706
Second Internment	Council	Y	54.20	Per Occurrence	30403706
Application Fee (Reservation)	Council	Y	55.10	Per Reservation	30403706
Other Cemetery Charges	-				
Permit to Construct Tombstone	Council	N	31.50	Per Occurrence	30403706
Cast Bronze Plaques and Engraving	Council	Y	Cost + 10%	Per request	30403706
Application for placement of Monumental Plaques along	Council	N	67.40	Per Application	30403706
Internment of Ashes into Existing Grave	Council	Y	Cost + 10%	Per Occurrence	30403706
Exhumation	Council	Y	Cost + 10%	Per Occurrence	30403706
Funeral Directors Licence	Council	N	Free	Yearly Permit	30403860
Sanitation	-				
Rubbish Bins – Green 240 litre	Council	Y	cost + 15%	Per Bin	30203775
Rubbish Lids	Council	Y	cost + 15%	Per Bin	30203775
Rubbish Bin Wheels	Council	Y	cost + 15%	Per Bin	30203775
Rubbish Bin Axles	Council	Y	cost + 15%	Per Bin	30203775
Rubbish Bin Lid Pins	Council	Y	cost + 15%	Per Bin	30203775
Waste Disposal	-				
Refuse removal (Charged via Rates Notice)	-				
120 or 240 litre Rubbish Bins collected Twice Weekly	-				30103769
Domestic	Council	N	414.00	Per Bin Per Annum	30103769
Commercial & Industrial Properties	Council	N	470.00	Per Bin Per Annum	30103769
Non Rateable Property	Council	N	670.00	Per Bin Per Annum	30103769

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Domestic Charges (General Waste) At Refuse Site					
Domestic utes, vans, wagons or trailers per M3 (Minimum charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof	30203720
Domestic clean green waste including grass clippings and	Council	Y	No Charge	Per Cubic Metre or part	
Domestic contaminated green waste (Green waste mixed with other waste) (Minimum charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof	30203720
-	-	-	-	-	-
Commercial Charges (General Waste) At Refuse Site					
Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$15.00)	Council	Y	15.00	Per Cubic Metre or part thereof	30203720
Commercial clean green waste including grass clippings and sawdust (Minimum charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof	30203720
Commercial contaminated Green Waste (Green waste mixed with other waste) (Minimum Charge \$15.00)	Council	Y	15.00	Per Cubic Metre or part thereof	30203720
Commercial cardboard - Must to free of stickers & tape, flat packed and put in the recycle shed (Minimum Charge \$5.50)	Council	Y	5.50	Per Cubic Metre or part thereof	30203720
-	-	-	-	-	-
Liquid Waste At Refuse Site					
Including grease trap, sewage and offal	Council	Y	50.00	Per Kilotitre or part thereof	30203720
Used Oil Per 20L Container of part thereof	Council	Y	5.00	20 Litres or part thereof (20L Container)	30203720
Used Oil Per 200L Container or part thereof	Council	Y	50.00	200 Litres or part thereof (200L Container)	30203720
Oil and Fuel Filters	Council	Y	2.00	Per Filter	30203720
-	-	-	-	-	-
Miscellaneous Charges At Refuse Site					
Car / light truck tyres	Council	Y	10.00	Per Tyre	30203720
Truck / tractor tyres	Council	Y	20.00	Per Tyre	30203720
Car batteries	Council	Y	Free	Per Item	30203720
Gas bottles	Council	Y	Free	Per Item	30203720
Gassed refrigeration unit (De-gassing of refrigeration units are regulated and is a specialised service)	Council	Y	50.00	Per item	30203720
De-gassed refrigeration unit (Certification of Degassing by a Licenced Provider required)	Council	Y	8.00	Per Item	30203720
White Goods	Council	Y	6.00	Per Item	30203720
Electronic waste	Council	Y	2.00	Per Item	30203720
Car bodies, trailers, small boats, caravans	Council	Y	40.00	Per Item	30203720
Truck bodies, large equipment	Council	Y	60.00	Per Item	30203720
Wheelie Bin 240L - Domestic	Council	Y	5.50	Per Bin	30203720
Wheelie Bin 240L - Commercial	Council	Y	15.00	Per Bin	30203720
Mattress	Council	Y	5.00	Per Item	30203720
200L Drums (Empty)	Council	Y	2.00	Per Item	30203720
Hot Water System	Council	Y	5.00	Per Item	30203720
-	-	-	-	-	-
Special Burials - (Asbestos waste, animal remains, etc) At Refuse Site					
Asbestos per kg up to 20Kg	Council	Y	0.25	Per KG	30203720
Asbestos per sheet	Council	Y	2.50	Per sheet or part thereof	30203720
Flat fee: Inclusive of tipping, plant and labour fees	Council	Y	85.00	Per Cubic Metre	30203720
Animal remains inclusive of Offal (Not liquid)	Council	Y	5.00	Per Cubic Metre or part thereof	30203720
-	-	-	-	-	-
Closed Fee At Refuse Site					
Refuse Site closed additional fee	Council	Y	10.50	Per Visit	30203720

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Animal Control	-				
Infringement Notices	-				
As prescribed by Regulations	-		Per Regulations	Per Infringement	
Release Fees	Council	N	50.00	Per Animal	10203810
Sustenance Fees	Council	N	5.00	Per Day	10203719
Other Law, Order and Public Safety	-				
Impounding Fees - Vehicles	-				
Administration Fee	Council	N	143.00	Per Infringement	10303820
Daily Storage Fee	Council	N	20.50	Per Day	10303820
Towing Charge	Council	Y	At Cost	As per Invoice from Towing Company	10303820
Advertising Signs on Thoroughfares	-				
Signs - Permits	-				
Policy Assessable Signs	Council	N	154.00	Per Sign	50303887
Impact Assessable Signs	Council	N	154.00	Per Sign	50303887
Footpath Signs - Permits	-				
Application Fee	Council	N	154.00	Per Sign	50303887
Per annum per sign	Council	N	74.00	Per Sign	50303887
Portable Signs - Permits	-				
Application Fee	Council	N	154.00	Per Sign	50303887
Per annum per sign	Council	N	74.00	Per Sign	50303887
Impounding Fees - Illegal Signs	-				
Administration Fee	Council	N	41.00	Per Infringement	10303823
Local Government Property Local Law	-				
1. Low risk impact -Readily assessable - No advertising	Council	N	255.00	Per Year or prorata part thereof	30303716
2. Medium risk impact/moderate time assessable/With advertising/No objections received	Council	N	765.00	Per Year or prorata part thereof	30303716
3. High risk impact/Difficult assessment/Community objection/With advertising/Monitoring Required	Council	N	1530.00	Per Year or prorata part thereof	30303716
4. Other, as determined by Council	Council	N			30303716
Mobile Vendors, Street Traders and Temporary Businesses	-				
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	15103870
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	15103870
Per year of part thereof greater than 6 months	Council	Y	2040.00	Per Year for a term greater than 6 months	15103870
Festivals/Organised Events/Winter Markets Stall Holder Permits (Non Charitable Groups, For Profit Organisations and all individuals)	Council	Y	11.00	Per Event	15103870
Festivals/Organised Events/Winter Markets Stall Holder Permits (Charitable/Non Profit Organisations domiciled in Shark Bay)	Council	N	No Charge		

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Venue Hire	-				
Public Hall Room Hire	-				
Functions/Meetings - Community Groups (Shark Bay domiciled)	-				
- Over 5 hours	Council	Y	158.00	Per Day	35103911
- Less than or Equal to 5 hours	Council	Y	26.50	Per Hour	35103911
Functions/Meetings - Private	-				
- Over 5 hours	Council	Y	262.00	Per Day	35103911
- Less than or Equal to 5 hours	Council	Y	50.00	Per Hour	35103911
Bond	Council	N	275.00	Per Function	Create New Trust
Surcharge for Additional Cleaning	Council	Y	Cost + 10%	Per Function	35103911
-	-				
Long Term Seasonal Users	-				
Community Groups (Shark Bay domiciled) Offering regular free or low-cost community activities < \$15 per participant	Council	Y	0.00	No charge	35103911
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities < \$15 per participant	Council	Y	427.00	Annual Charge	35103911
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities < \$15 per participant	Council	Y	840.00	Annual Charge	35103911
Shark Bay Businesses Offering regular free or low-cost community activities < \$15 per participant					
Once or more a week User	Council	Y	10.00	per hour	35103911
-	-				
Shark Bay Recreation Centre Room Hire	-				
Functions/Meetings Community Groups (Shark Bay domiciled)	-				
- Over 5 hours	Council	Y	158.00	Per Day	35303820
- Less than or Equal to 5 hours	Council	Y	26.50	Per Hour	35303820
Functions/Meetings Private	-				
- Over 5 hours	Council	Y	262.00	Per Day	35303820
- Less than or Equal to 5 hours	Council	Y	50.00	Per Hour	35303820
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	35303820
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.	35303820
Cleaning Deposit	Council	N	275.00	Per Function	Create New Trust
Surcharge for Additional Cleaning	Council	Y	Cost + 10%	Per Function	35303820
-	-				
Long Term Seasonal Users	-				
Community Groups (Shark Bay domiciled) Offering regular free or low-cost community activities < \$15	Council	Y	0.00	No charge	35303820
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities <	Council	Y	427.00	Annual Charge	35303820
Community Groups (Shark Bay domiciled) Not offering regular free or low-cost community activities <	Council	Y	840.00	Annual Charge	35303820
Shark Bay Businesses Offering regular free or low-cost community activities < \$15 per participant					
Once or more a week User	Council	Y	10.00	per hour	35303820
-	-				

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
SBDC - Rose de Freycinet Gallery Hire -no kitchen facilities	-				
Functions/Meetings Community Groups	-				
- Over 5 hours	Council	Y	148.00	Per Day	35103911
- Less than or Equal to 5 hours	Council	Y	26.80	Per Hour	35103911
Functions/Meetings Private/Corporate	-				
- Over 5 hours	Council	Y	285.00	Per Day	35103911
- Less than or Equal to 5 hours	Council	Y	44.00	Per Hour	35103911
Cleaning Deposit	Council	N	335.00	Per Function	Create New Trust
Surcharge for Additional Cleaning	Council	Y	Cost + 10%	Per Function	35103911
Additional Charge use of Crockery, media, etc.	Council	Y	74.00	Per Function	35103911
Staff Surcharge for all Functions	Council	Y	Cost + 10%	Hour	35103911
-					
Childcare Centre	-				
Child Care Programs - whole building and yard	Council	Y	135.00	Per Month	35103906
-					
Denham Oval Hire	-				
Exclusive use charge (Clubs)	Council	Y	70.00	Per Day	35303913
Exclusive use charge (Carnivals)	Council	Y	535.00	Per Event	35303913
-					
Reserve 49809 (Denham Common - Approved designated areas only)	-				
Licence to Occupy - Non Commercial Use	Council	Y	165.00	Per annum	35303946
Licence to Occupy - Commercial Use	Council	Y	500.00	Per annum	35303946
Equipment Hire	-				
-					
Equipment Hire - Deposit	Council	N	200.00	Per Hire	Create New Trust
Trestles (Town Hall - Used)	Council	Y	5.20	Per unit per day	35103912
Chairs (Town Hall - Used)	Council	Y	27.60	Per 50 chairs per day	35103912
Hire of Portable Sound System	Council	Y	50.00	Per Day	35103912
Hire of Portable Stage	Council	Y	71.40	Per Function	35103912
Hire of Lectern with inbuilt Microphone	Council	Y	10.00	Per Day	35103912
Hire of A Frame Power Box	Council	Y	10.00	Per Day	35103912
Hire of Electronic Street Signage (Speed Awareness	Council	Y	10.00	Per Day	35103912
Council Staff to Erect/Dismantle	Council	Y	At Cost + 10%	Per Function	35103912
-					
Marquee	-				
Community Groups (domiciled in Shark Bay)	Council	Y	175.00	Per Event	35303738
Other users	Council	Y	780.00	Per Event	35303738
1/2 Marquee or less	Council	Y	50%	Of full charge	35303738
Council Staff to Erect/Dismantle	Council	Y	At Cost + 10%	Per Function	35303738
Deposit - All Hirers	Council	N	700.00	Per Function	Create New Trust
-					
Air Balloons	-				
2 x Air Balloons per day hire	Council	Y	30.00	Per Day	35103912
-					
Community Bus - Use by Shark Bay domiciled Community Groups only	-				
Hire	Council	Y	1.80	Per Kilometre	35303736
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	
-					
Hire of Fencing	-				
Per panel	Council	Y	5.50	Per Week	35303739
Per panel	Council	Y	1.50	Per Day	35303739
Delivery and erection	Council	Y	Cost + 10%		35303739
-					

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Foreshore Events/Fairs	-				
Bond	Council	N	200.00	Per Hire	Create New Trust
Daily Fee (Non Charitable Organisations)	Council	Y	110.00	Per Day	35303740
	-				
Gymnasium Membership	Council	Y			
Adult	Council	Y			35303810
1 Month	Council	Y	30.00		
3 Months	Council	Y	58.00		
6 Months	Council	Y	95.00		
12 Months	Council	Y	170.00		
Couple or Family - 2 Adults and 2 Children 12-17 Years of age	Council	Y			35303810
1 Month	Council	Y	40.00		
3 Months	Council	Y	87.00		
6 Months	Council	Y	155.00		
12 Months	Council	Y	312.00		
Student (12 to 17) Must be accompanied with Adults	Council	Y			35303810
1 Month	Council	Y	20.00		
3 Months	Council	Y	28.00		
6 Months	Council	Y	36.00		
12 Months	Council	Y	52.00		
Pensioner / Concession Card Holder	Council	Y			35303810
1 Month	Council	Y	25.00		
3 Months	Council	Y	42.00		
6 Months	Council	Y	64.00		
12 Months	Council	Y	108.00		
Pensioner/Concession Card Holder Couple	Council	Y			35303810
1 Month	Council	Y	30.00		
3 Months	Council	Y	60.00		
6 Months	Council	Y	100.00		
12 Months	Council	Y	182.00		
	-				
Card Deposit	Council	N	30.00	Per Card Trust	
Accommodation, Caravan Parks and Camping Charges	-				
	-				
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)	-				
Registration	Council	Y	182.50	Per Application	50203863
Annual Renewal	Council	Y	125.00	Per Annum	50203863
	-				
Camping	-				
Within the Shire of Shark Bay at prescribed Sites (Admin fee)	Council	Y	15.00	Per Vehicle	50203850
	-				
Overflow Camping (max 2 nights)	-				
Unpowered Tent (up to 2 persons)	Council	Y	37.50	Per Day	50203850
Caravan (up to 2 persons)	Council	Y	37.50	Per Day	50203850
Additional persons (per person)	Council	Y	7.50	Per Day	50203850
	-				
Library	-				
	-				
Library Card Replacement Fee	Council	Y	5.00	Per Replacement	35503705
Library Book Withdrawal Deposit non Shire residents	Council	N	50.00	Trust	Create New Trust
Library Book Damage/Replacement Fee as per LISWA	Council	Y	At Cost	Per Item	35503813

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Shark Bay Discovery Centre	-				
Adult entry	Council	Y	11.00	Per Entry	36003722
Children entry (Must be accompanied by adult)	Council	Y	6.00	Per Entry	36003722
Concession entry	Council	Y	8.00	Per Entry	36003722
Group entry	Council	Y	6.00	Per Entry	36003722
Coach entries	Council	Y	6.00	Per Entry	36003722
Entrance Fee Family (2 Adults & 2 Children)	Council	Y	28.00	Per Entry	36003722
Entrance Fee Locals (Refer Council Policy for Eligibility)	Council	Y	No Charge		
Merchandise	Council	Y	Retail Prices		36003770
Visitor Centre Fees and Commission	-				
Business - Display only (Outside shire)	Council	Y	60.00	Per Annum	36003790
Pro-rata Business Display Only (Outside Shire) after 31 December	Council	Y	50%	Per Annum	36003790
Commission Rates - Locals (Bookeasy Gold / Others)	Council	Y	12%	Per Booking	36003791
Commission Rates - (Bookeasy 24hrs)	Council	Y	15%	Per Booking	36003791
Commission Rates - Outside Shire (Bookeasy gold Only)	Council	Y	15%	Per Booking	36003791
Marine Facility Charges	-				
Monkey Mia Jetty Fees	-				
Annual Fee	Council	Y	87.00	Per Metre of Vessel Length, No pro rata	45403708
Daily Casual Berthing Fee	Council	Y	7.70	Per Day Per Metre of Vessel Length	45403708
Jinker Fees - Haulage Fees - Monday to Friday (Excl. Public Holidays)	-				
Slipway Lift Out	Council	Y	206.25	Per Lift	45503785
Slipway Lift In	Council	Y	206.25	Per Lift	45503785
Slipway Lift Out with bow beam	Council	Y	371.25	Per Lift	45503785
Slipway Lift In with bow beam	Council	Y	371.25	Per Lift	45503785
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	55.00	Per hour or part thereof	45503785
Jinker Fees - Haulage Fees - Outside of Normal Working Hours	-				
Slipway Lift Out	Council	Y	275.00	Per Lift	45503785
Slipway Lift In	Council	Y	275.00	Per Lift	45503785
Slipway Lift Out with bow beam	Council	Y	412.50	Per Lift	45503785
Slipway Lift In with bow beam	Council	Y	412.50	Per Lift	45503785
Use of Trailer for Survey of Vessel Only (No Work)	Council	Y	82.50	Per hour or part thereof	45503785
Jinker Travel	-				
Travel Fee (Includes Tow Vehicle, Jinker, Lead Vehicle with Operators)	Council	Y	220.00	Per hour or part thereof	45503785
Jinker Area Hardstand	-				
Hardstand Non Commercial Vessels occupying Marine Facilities Area	Council	Y	34.00	Per Vessel Per Day or part thereof	45503785
Hardstand Commercial Vessels occupying Marine Facilities Area	Council	Y	19.00	Per Vessel Per Day or part thereof	45503785
Sundry Income and Enquiry Charges	-				
Printing/Scanning/Photocopying	-				
A4 black and white	Council	Y	1.80	Per Sheet	00403755
A4 black and white double-sided	Council	Y	2.80	Per Sheet	00403755
A4 colour	Council	Y	4.00	Per Sheet	00403755
A4 colour double-sided	Council	Y	5.00	Per Sheet	00403755
A4 laminate	Council	Y	5.00	Per Sheet	00403755
A3 black and white	Council	Y	2.80	Per Sheet	00403755
A3 black and white double-sided	Council	Y	3.50	Per Sheet	00403755
A3 colour	Council	Y	7.60	Per Sheet	00403755
A3 colour double-sided	Council	Y	8.70	Per Sheet	00403755

Particulars	Charge Type	GST	Charges		Account No
			2021/22 Inc GST where Applicable	Frequency	
Rates and Property	-				
Account Enquiry & Advice of Sale (EAS Enquiry)	Council	N	56.00	Per Enquiry	00103765
Rate Book Enquiry (Non Ratepayer)	Council	N	57.00	Per Enquiry	00103765
Rate Instalment Fee	Council	N	11.00	Per Instalment	00103767
Reply to Property Settlement Questionnaire (Orders & Requisitions)	Council	N	82.00	Per Enquiry	00103765
-	-				
Freedom of Information	-				
Charge for duplicating tape, film or computer information	Council	Y	Actual Cost		5203727
Charge for delivery, packaging and postage	Council	Y	Actual Cost		5203727
Building Supplies Charges	-				
-	-				
Materials	-				
Brickies Sand	Council	Y	16.00	Per Cubic Metre	50403902
Gravel	Council	Y	16.00	Per Cubic Metre	50403902
Pindan Sand	Council	Y	7.50	Per Cubic Metre	50403902
Engineering and Works Services	-				
-	-				
Private Works / Reinstatement	-				
All Private Works	Council	Y	Cost Plus 30%		50504010
Reinstatement of road reserves	Council	Y	Cost Plus 30%		50504010
CrossOver - Two Coat Seal	Council	Y	60.00	per square metre	50504010
CrossOver - Pavers	Council	Y	70.00	per square metre	50504010
CrossOver - Concrete	Council	Y	95.00	per square metre	50504010
CrossOver Reimbursement	Council	Y	Not to exceed 50% of Cost	3m wide and distance from boundary to kerb line (as per policy)	45101941
-	-				
Subdivision Related Fees	-				
Supervision Fee - % of total value of all road and drainage works other than future lots.	Council	Y			30303716
Consulting Engineer and Clerk of Works fully supervises.	Council	Y	1.50%		30303716
Consulting Engineer with no Clerk of Works	Council	Y	3.00%		30303716
-	-				
Subdivision Works – Maintenance Bonds	-				
% 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%		50303788
\$100,000 - \$200,000	Council	N	4%		50303788
\$200,000 - \$400,000	Council	N	4%		50303788
\$400,000 - \$600,000	Council	N	3%		50303788
Over \$600,000	Council	N	3%		50303788

SHIRE OF SHARK BAY



2021 / 2022 BUDGET BREAKDOWN

Image Credit: Anderson

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
General Purpose Rates				
Rates				
Operating Expenditure				
00101420	Debt Recovery Costs - Rates	\$300	\$0	\$300
00101600	Governance Overheads Allocated	\$31,270	\$41,034	\$41,010
00102664	Rate Payment In Full Incentive Prizes - Rates	\$800	\$800	\$0
00102900	Valuation Expenses - Rates	\$19,000	\$1,660	\$2,000
Operating Expenditure Total		\$51,370	\$43,494	\$43,310
Operating Income				
00103010	Rates GRV Residential	(\$413,751)	(\$391,511)	(\$394,828)
00103011	Rates GRV Vacant Residential	(\$34,966)	(\$37,033)	(\$37,033)
00103012	Rates GRV Commercial	(\$232,406)	(\$225,168)	(\$225,168)
00103014	Rates GRV Industrial Residential	(\$77,228)	(\$72,860)	(\$72,860)
00103015	Rates GRV Rural Commercial	(\$34,721)	(\$33,709)	(\$33,709)
00103016	Rates GRV Resort	(\$156,506)	(\$151,949)	(\$151,949)
00103020	Rates UV - General	(\$152,412)	(\$177,936)	(\$177,936)
00103022	Rates UV - Mining	(\$2,473)	(\$2,377)	(\$2,245)
00103030	Rates UV - Pastoral	(\$87,487)	(\$91,105)	(\$91,105)
00103031	Rates UV Exploration	(\$228,318)	(\$219,052)	(\$219,052)
00103039	Minimum Rates GRV Vacant Residential	(\$72,738)	(\$70,080)	(\$70,080)
00103040	Minimum Rates GRV Residential	(\$44,900)	(\$44,676)	(\$44,676)
00103041	Minimum Rates - GRV Commercial	(\$15,266)	(\$14,892)	(\$14,892)
00103042	Minimum Rates GRV Industrial Residential	(\$1,796)	(\$2,628)	(\$2,628)
00103050	Minimum Rates UV - General	(\$4,524)	(\$4,410)	(\$4,410)
00103052	Minimum Rates UV Mining	(\$943)	(\$920)	(\$920)
00103053	Minimum rates UV Exploration	(\$943)	(\$920)	(\$920)
00103080	Interim Rates GRV - Residential	\$0	(\$3,319)	(\$5,576)
00103081	Interim Rates GRV - Commercial	\$0	(\$470)	\$0
00103083	Interim Rates GRV - Industrial Residential	\$0	(\$929)	\$0
00103085	Interim Rates GRV - Vacant	\$0	\$618	\$0
00103110	Back Rates GRV - Residential	\$0	(\$153)	(\$153)
00103158	GRV Commercial Concessions	\$1,157	\$1,123	\$1,123
00103159	UV General Concessions	\$3,519	\$3,417	\$3,417
00103160	Rates Concession UV - Pastoral	\$52,740	\$59,545	\$59,545
00103161	Rates Concession UV - Exploration	\$78,511	\$81,634	\$81,634
00103490	Specified Area Rates	(\$36,884)	(\$37,104)	(\$37,104)
00103765	Rate Book Enquiry Fee	(\$1,500)	(\$2,632)	(\$1,000)
00103767	Rate Instalment Service Fee	(\$5,000)	(\$7,016)	(\$3,880)
00104160	Plus Deferred Pensioner Interest - Rates	(\$100)	\$0	(\$150)
00104180	Penalty Interest on Rates	(\$2,500)	(\$4,865)	(\$2,500)
00104181	Ex Gratia Payment - MRAC	(\$203)	(\$197)	(\$197)
Operating Income Total		(\$1,471,638)	(\$1,451,574)	(\$1,449,251)
Rates Total		(\$1,420,268)	(\$1,408,080)	(\$1,405,941)
General Purpose Funding				
Operating Income				
00203245	Grants Commission - General	(\$714,127)	(\$1,477,082)	(\$714,127)
00203246	Grants Commission - Roads	(\$208,136)	(\$470,869)	(\$208,136)
Operating Income Total		(\$922,263)	(\$1,947,951)	(\$922,263)
General Purpose Income Total		(\$922,263)	(\$1,947,951)	(\$922,263)

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Interest on Investments				
Operating Income				
00304120	Interest Earned - Infrastructure Reserve	(\$1,500)	(\$5,724)	(\$1,500)
00304125	Interest Earned - Pensioner Unit Reserve	(\$120)	(\$394)	(\$30)
00304130	Interest Earned - Recreation Facilities Replacement Reserve	(\$500)	(\$1,000)	(\$850)
00304132	Interest Earned - Plant Replacement Reserve	(\$500)	(\$1,245)	(\$300)
00304133	Interest Earned - Monkey Mia Jetty Reserve	(\$30)	(\$68)	(\$60)
00304134	Interest Earned - Shared Fire System Reserve	(\$40)	(\$92)	(\$80)
00304136	Interest Earned - Leave Reserve	(\$350)	(\$530)	(\$680)
00304140	Interest Earned - Investments	(\$3,000)	(\$7,010)	(\$3,500)
Operating Income Total		(\$6,040)	(\$16,062)	(\$7,000)
Interest on Investments Total		(\$6,040)	(\$16,062)	(\$7,000)
Other General Purpose Funding				
Operating Expenditure				
00401600	Governance Overheads Allocated	\$66,577	\$58,651	\$62,910
Operating Expenditure Total		\$66,577	\$58,651	\$62,910
Operating Income				
00403755	Photocopying Income	(\$25)	(\$51)	(\$25)
00404412	Commission - Emergency Service Levy	(\$4,000)	(\$4,000)	(\$4,000)
00404413	Commission - Police Department	(\$12,000)	(\$12,702)	(\$10,000)
00404414	Reimbursements - Police Licensing Credit Card Facilities Charges	\$0	\$0	(\$400)
Operating Income Total		(\$16,025)	(\$16,753)	(\$14,425)
Other General Purpose Income Total		\$50,552	\$41,898	\$48,485
Other General Purpose Funding Total		(\$2,298,019)	(\$3,330,195)	(\$2,286,719)
Governance				
Members of Council				
Operating Expenditure				
05100731	Maintenance - Council Chambers	\$500	\$0	\$500
05100732	Council Chambers Items < \$5k	\$5,000	\$11,351	\$12,000
05100980	Publications & Subscriptions - Members	\$21,360	\$20,409	\$21,000
05101010	Conference Expenses - Members	\$10,000	\$0	\$0
05101060	Meeting Attendance Fees - Members	\$45,701	\$22,851	\$22,850
05101062	Members Allowances (Comms & IT)	\$15,001	\$7,501	\$7,500
05101080	Travel External - Members	\$3,000	\$3,136	\$1,500
05101085	President's Allowance	\$11,978	\$5,989	\$5,989
05101086	Deputy President Allowance	\$2,995	\$1,498	\$1,498
05101091	Public Receptions	\$500	\$45	\$500
05101092	Gifts and Plaques	\$500	\$674	\$500
05101093	Refreshments - Council Meetings	\$4,500	\$974	\$4,500
05101094	Refreshments - Staff Functions	\$6,900	\$6,935	\$6,000
05101126	Donations - Cash	\$1,000	\$0	\$1,000
05101281	Strategic Planning	\$30,000	\$16,604	\$20,000
05101282	Policy and Local Laws Review	\$10,000	\$0	\$3,000
05101300	Fair Value Valuations	\$15,000	\$12,181	\$27,500
05101403	Audit Fees	\$45,000	\$8,302	\$43,000
05101404	Reg 17 Review	\$6,000	\$21,417	\$20,000
05101600	Governance Overheads Allocated	\$41,192	\$36,288	\$38,923
05102480	Election Expenses	\$14,610	\$0	\$0
05102615	Elected Members Training	\$25,200	\$0	\$25,200
05102616	Shire Logo Update	\$5,000	\$0	\$0
05102665	Other Minor Expenditure	\$1,000	(\$6)	\$1,000
Operating Expenditure Total		\$321,937	\$176,148	\$263,960
Operating Income				
05103650	Reimbursements - Other	\$0	(\$2,300)	\$0
Operating Income Total		\$0	(\$2,300)	\$0
Members of Council Total		\$321,937	\$173,848	\$263,960
Administration Other				
Operating Expenditure				

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
05200001	Staff Housing Costs	\$36,938	\$34,590	\$36,800
05200560	Fringe Benefits Tax	\$25,000	\$18,865	\$25,000
05200592	Recruitment/Relocation Costs	\$20,000	\$16,297	\$7,500
05200610	Salaries & Wages	\$656,859	\$628,049	\$655,688
05200611	Central Records Upgrade	\$15,000	\$0	\$13,500
05200613	Salary Sacrifice - CEO	\$7,500	\$4,243	\$7,500
05200615	CEO's Performance Review	\$7,500	\$0	\$0
05200620	Memberships/Subscriptions	\$1,000	\$843	\$1,000
05200660	Staff Training	\$20,000	\$15,068	\$15,000
05200665	Staff Uniforms	\$2,500	\$1,511	\$2,500
05200670	Superannuation - CC 3.5%	\$19,202	\$15,307	\$18,296
05200675	Superannuation - Occupational SG 10%	\$65,686	\$64,508	\$56,349
05200680	Travel & Accommodation - Staff	\$1,500	\$289	\$1,500
05200685	Insurance - Workers Compensation	\$16,750	\$11,413	\$15,125
05200686	OHS Reviews	\$15,000	\$1,511	\$15,000
05200715	Cleaning - Shire Office	\$8,000	\$7,338	\$8,000
05200776	Utilities - Shire Office	\$9,800	\$9,031	\$9,800
05200860	Vehicle Running Costs - CEO (OSB)	\$16,000	\$6,200	\$16,000
05200862	Vehicle Running Costs - EMFA Vehicle	\$11,000	\$7,976	\$11,000
05200905	Advertising - General	\$4,000	\$3,638	\$4,000
05200925	Computer Hardware Maintenance	\$5,000	\$2,942	\$5,000
05200926	Shire Website	\$7,685	\$6,222	\$6,225
05200928	Hardware Purchases < \$5k	\$7,500	\$9,367	\$7,500
05200929	Software Purchases < \$5k	\$3,200	\$2,596	\$3,200
05200930	Computer Software Support	\$12,000	\$12,236	\$12,000
05200931	Computer Licence Fees	\$50,615	\$40,044	\$38,500
05200950	Office Equipment Maintenance	\$5,000	\$3,771	\$5,000
05200951	Office Furniture and Equipment < \$5k	\$5,000	\$5,522	\$5,000
05200970	Postage - Office	\$3,500	\$2,378	\$3,500
05200975	Printing & Stationery - Governance	\$13,700	\$13,020	\$13,685
05200990	Staff Amenities	\$3,500	\$3,305	\$2,500
05200995	Telephone - Office	\$4,500	\$4,129	\$4,500
05201302	Depreciation - Furniture & Equipment	\$5,015	\$5,012	\$5,015
05201413	Bank Fees	\$1,500	\$1,334	\$1,500
05201416	Bank Service Charges Other	\$3,000	\$2,480	\$4,000
05201429	Interest Loan 56 - Staff House (80 Durlacher)	\$0	\$287	\$289
05201470	Insurance - General	\$71,488	\$52,940	\$58,000
05201605	Governance Overheads Recovered	(\$1,182,128)	(\$1,054,868)	(\$1,128,470)
05202580	Legal Expenses	\$20,000	\$17,850	\$20,000
05202581	Maintenance - Shire Office	\$15,000	\$19,760	\$15,000
05202665	Other Minor Expenditure	\$1,000	\$0	\$1,000
	Operating Expenditure Total	\$15,310	(\$2,996)	\$2,502
	Operating Income			
05204250	Profit on Sale of Asset	(\$15,310)	\$0	(\$502)
05204405	Insurance Reimbursement	\$0	(\$1,103)	(\$2,000)
	Operating Income Total	(\$15,310)	(\$1,103)	(\$2,502)

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Capital Expenditure				
05204734	Shire Office Capital Works	\$75,000	\$0	\$75,000
05204975	Office Furniture & Equipment	\$20,000	\$0	\$0
05205335	CEO Vehicle Replacement	\$58,100	\$0	\$70,000
05205338	EMFA Vehicle Replacement	\$35,000	\$0	\$0
	Capital Expenditure Total	\$188,100	\$0	\$145,000
	Administration Other Total	\$188,100	(\$4,099)	\$145,000
	Governance Total	\$510,037	\$169,749	\$408,960
Law, Order And Public Safety				
Fire Prevention				
Operating Expenditure				
10101462	Insurance - Fire	\$0	\$3,000	\$3,150
10101600	Governance Overheads Allocated	\$18,680	\$16,456	\$17,651
10102496	Bush Fire Brigade Expenditure	\$10,069	\$6,374	\$5,820
10102501	Fire Prevention	\$1,000	\$0	\$500
	Operating Expenditure Total	\$29,749	\$25,830	\$27,121
Operating Income				
10103218	FESA Grant - Operating Bush Fire Brigade	(\$10,069)	(\$11,451)	(\$8,970)
	Operating Income Total	(\$10,069)	(\$11,451)	(\$8,970)
	Fire Prevention Total	\$19,680	\$14,379	\$18,151
Animal Control				
Operating Expenditure				
10201600	Governance Overheads Allocated	\$18,680	\$16,456	\$17,651
10202312	Dog Sustenance Costs	\$100	\$0	\$100
10202315	Contribution to Biosecurity Council	\$5,000	\$5,000	\$5,000
10202450	Dog License Discs	\$350	\$0	\$350
10202460	Dog Tidy Dispensers	\$3,000	\$2,391	\$3,000
10202580	Legal Expenses - Law & Order	\$2,500	\$1,038	\$2,500
	Operating Expenditure Total	\$29,630	\$24,885	\$28,601
Operating Income				
10203810	Fines & Penalties - Dog and Cat Act	\$0	\$0	(\$750)
10203858	Dog Registration Fees	(\$3,200)	(\$3,204)	(\$3,650)
10203859	Cat Registration Fees	(\$100)	(\$203)	(\$100)
	Operating Income Total	(\$3,300)	(\$3,407)	(\$4,500)
	Animal Control Total	\$26,330	\$21,478	\$24,101
Other Law, Order & Public Safety				
Operating Expenditure				
10301301	Depreciation - Plant & Equipment	\$9,330	\$9,329	\$9,330
10301303	Depreciation - Buildings	\$26,605	\$26,602	\$26,605
10301600	Governance Overheads Allocated	\$22,632	\$19,937	\$21,385
10302424	Cyclone Seroja Expenditure	\$0	\$38,127	\$0
10302550	Coastal Hazards Identification Expenses	\$2,500	\$0	\$2,500
10302551	Coastal Adaptation and Protection Expenses	\$2,000	\$1,969	\$0
10302751	Ranger Patrols	\$85,000	\$89,404	\$80,000
10302752	Vehicle Search Expenses	\$50	\$7	\$50
10302791	Maintenance - Emergency Services Building	\$2,500	\$0	\$2,500
10302792	Emergency Management Consultant	\$18,700	\$0	\$13,000
10302794	Emergency Management Expenses	\$500	\$0	\$500

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
10302795	SES Denham - Operating	\$46,315	\$45,240	\$45,240
10302796	FESA AWARE Emergency Management Training Expenditure	\$19,829	\$0	\$0
10303403	SES Charges to be recovered	\$11,960	\$10,535	\$12,482
10303405	St Johns Ambulance - Charges to be recovered	\$2,886	\$3,498	\$2,590
10309950	Road Sign Trailer Expenses	\$100	\$0	\$100
	Operating Expenditure Total	\$250,907	\$244,648	\$216,282
	Operating Income			
10303218	Grant FESA - SES	(\$46,315)	(\$45,240)	(\$45,240)
10303219	Grant FESA - AWARE Funding	(\$19,829)	\$0	\$0
10303402	Reimbursements - SES	(\$5,782)	(\$6,152)	(\$7,600)
10303406	Reimbursements - St Johns Ambulance	(\$2,886)	(\$3,355)	(\$2,590)
10303824	Fines and Penalties Local Laws	\$0	(\$2,600)	(\$1,000)
	Operating Income Total	(\$74,812)	(\$57,346)	(\$56,430)
	Other Law, Order & Public Safety Total	\$176,095	\$187,301	\$159,852
	Law, Order And Public Safety Total	\$222,105	\$223,158	\$202,104
	Health			
	Health Inspection			
	Operating Expenditure			
15100625	Consultant Fees - Health	\$25,000	\$10,250	\$22,000
15100680	Travel & Accommodation	\$0	\$436	\$0
15101600	Governance Overheads Allocated	\$25,266	\$22,258	\$23,874
	Operating Expenditure Total	\$50,266	\$32,944	\$45,874
	Operating Income			
15103870	Itinerant Food Vendors Licence	(\$700)	(\$900)	(\$700)
15103871	Notification/Registration Food Vendors Licence	(\$300)	(\$236)	(\$300)
15103875	Offensive Trade License	(\$300)	(\$298)	(\$300)
15103884	Septic Tank Application Fees	(\$500)	(\$826)	(\$500)
	Operating Income Total	(\$1,800)	(\$2,260)	(\$1,800)
	Health Inspection Total	\$48,466	\$30,684	\$44,074
	Preventative Services			
	Operating Expenses			
15202310	Analytical Expenses	\$500	\$414	\$500
15202321	Mosquito Fogging	\$5,000	\$5,081	\$3,600
	Operating Expenses Total	\$5,500	\$5,495	\$4,100
	Preventative Services Total	\$5,500	\$5,495	\$4,100
	Other Health			
	Operating Expenses			
15301600	Governance Overheads Allocated	\$11,974	\$10,549	\$11,315
15302505	Health Services Provision Expenses	\$13,880	\$10,741	\$13,880
15302506	Public Health Plan	\$8,000	\$4,000	\$12,000
15302813	Utilities - Mortuary Shark Bay	\$750	\$725	\$720
	Operating Expenses Total	\$34,604	\$26,014	\$37,915
	Other Health Total	\$34,604	\$26,014	\$37,915
	Health Total	\$88,570	\$62,193	\$86,089

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
	Housing			
	Staff Housing			
	Operating Expenses			
09100001	House 5 Spaven Way (CEO)	\$18,529	\$22,458	\$18,425
09100020	House 65 Brockman Street	\$19,008	\$16,923	\$18,920
09100040	House 80 Durlacher St	\$16,164	\$10,851	\$15,990
09100050	House 51 Durlacher St	\$18,409	\$15,646	\$18,375
09100060	House 16A Sunter Place	\$17,640	\$12,561	\$17,600
09100070	House 16B Sunter Place	\$21,440	\$16,639	\$21,400
09100080	House 12 Mead Street	\$19,800	\$9,572	\$11,200
09100100	Staff Housing Costs Allocated to Services	(\$83,020)	(\$61,858)	(\$77,830)
	Operating Expenses Total	\$47,970	\$42,792	\$44,080
	Operating Income			
09110531	Rental Income 16A Sunter Place	(\$20,280)	(\$20,179)	(\$20,280)
09110532	Rental 16B Sunter Place	(\$13,000)	(\$13,000)	(\$13,000)
09110540	Rental Income 80 Durlacher St	(\$3,640)	(\$4,750)	(\$5,200)
09110550	Rental Income 12 Mead Street	(\$6,250)	(\$1,350)	(\$1,800)
09110602	Reimbursement - 16B Sunter Place	(\$3,800)	(\$3,513)	(\$3,800)
09110603	Reimbursement 12 Mead Street	(\$1,000)	\$0	\$0
	Operating Income Total	(\$47,970)	(\$42,792)	(\$44,080)
	Capital Expenditure			
09128000	Capital Works Staff Housing	\$40,000	\$0	\$40,000
	Capital Expenditure Total	\$40,000	\$0	\$40,000
	Staff Housing Total	\$40,000	\$0	\$40,000
	Pensioner Units			
	Operating Expenditure			
25100733	Pensioner Units - Maintenance	\$55,000	\$36,998	\$55,000
25100799	Pensioner Units - Utilities	\$18,000	\$17,306	\$18,100
25101303	Depreciation - Buildings	\$47,905	\$47,902	\$47,905
25101470	Insurance - Pensioner Units	\$6,140	\$6,182	\$6,300
25101600	Governance Overheads Allocated	\$43,946	\$38,714	\$41,525
	Operating Expenditure Total	\$170,991	\$147,101	\$168,830
	Operating Income			
25103960	Rent - Pensioner Unit 1	(\$6,500)	(\$6,518)	(\$6,500)
25103961	Rent - Pensioner Unit 2	(\$6,500)	(\$6,518)	(\$6,500)
25103962	Rent - Pensioner Unit 3	(\$6,500)	(\$6,518)	(\$6,500)
25103963	Rent - Pensioner Unit 4	(\$6,500)	(\$6,518)	(\$6,500)
25103964	Rent - Pensioner Unit 5	(\$6,500)	(\$6,518)	(\$6,500)
25103965	Rent - Pensioner Unit 6	(\$6,500)	(\$6,518)	(\$6,500)
25103966	Rent - Pensioner Unit 7	(\$6,500)	(\$6,518)	(\$6,500)
25103967	Rent - Pensioner Unit 8	(\$6,500)	(\$6,518)	(\$6,500)
25103968	Rent - Pensioner Unit 9	(\$6,500)	(\$6,518)	(\$6,500)
25103969	Rent - Pensioner Unit 10	(\$6,500)	(\$5,625)	(\$6,500)
25103970	Rent - Pensioner Unit 11	(\$6,500)	(\$6,518)	(\$6,500)
25103971	Rent - Pensioner Unit 12	(\$6,500)	(\$6,518)	(\$6,500)
25103972	Rent - Pensioner Unit 13	(\$6,500)	(\$6,518)	(\$6,500)
	Operating Income Total	(\$84,500)	(\$83,839)	(\$84,500)
	Capital Expenditure			
25104785	Pensioner Units Capital Works	\$55,000	\$0	\$35,000
	Capital Expenditure Total	\$55,000	\$0	\$35,000

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Capital Income				
25103976	Grant - CHO Maintenance Pensioner Unit Roof	(\$20,000)	\$0	\$0
	Capital Income Total	(\$20,000)	\$0	\$0
	Pensioner Units Total	\$121,491	\$63,262	\$119,330
	Housing Total	\$161,491	\$63,262	\$159,330
Community Amenities				
Sanitation - Household Refuse				
Operating Expenditure				
30101304	Depreciation - Public Facility	\$1,775	\$1,775	\$1,775
30101600	Governance Overheads Allocated	\$30,654	\$27,005	\$28,966
30102196	Refuse Site Maintenance	\$135,000	\$130,385	\$135,000
30102211	Refuse Site Operations	\$84,000	\$77,949	\$84,000
30102465	Domestic Refuse Collection	\$65,000	\$62,990	\$65,000
	Operating Expenditure Total	\$316,429	\$300,103	\$314,741
Operating Income				
30103769	Refuse Removal	(\$239,084)	(\$226,046)	(\$237,326)
	Operating Income Total	(\$239,084)	(\$226,046)	(\$237,326)
	Sanitation - Household Refuse Total	\$77,345	\$74,058	\$77,415
Sanitation Other				
Operating Expenditure				
30201304	Depreciaton - Public Facility	\$6,470	\$6,468	\$6,470
30201470	Insurance - Waste Facilities	\$935	\$975	\$615
30201600	Governance Overheads Allocated	\$34,606	\$30,486	\$32,700
30202190	Rural Rubbish Tip Maintenance	\$10,000	\$791	\$5,000
30202601	Recycling Expenses	\$37,650	\$30,724	\$55,680
30202607	BRING Centre Maintenance	\$2,654	\$135	\$2,000
30202695	Purchase Of Bins	\$3,000	\$3,983	\$2,000
30202815	Street Bins	\$5,000	\$4,274	\$6,000
30202821	Maintenance - Street Bins	\$4,500	\$4,078	\$5,500
30202824	Recycling Service Review	\$15,000	\$0	\$14,310
	Operating Expenditure Total	\$119,815	\$81,913	\$130,275
Operating Income				
30203720	Refuse Site Fees	(\$90,000)	(\$94,119)	(\$85,000)
30203775	Sale Of Rubbish Bins	(\$1,500)	(\$2,569)	(\$1,500)
	Operating Income Total	(\$91,500)	(\$96,688)	(\$86,500)
	Sanitation Other Total	\$28,315	(\$14,774)	\$43,775
Town Planning & Regional Develop				
Operating Expenditure				
30301600	Governance Overheads Allocated	\$53,166	\$46,836	\$50,238
30302410	Planning Consultant Fees	\$65,000	\$55,838	\$60,000
30302859	Town Planning Schemes	\$20,000	\$1,463	\$20,000
	Operating Expenditure Total	\$138,166	\$104,136	\$130,238
Operating Income				
30303716	Development Applications	(\$7,000)	(\$7,059)	(\$7,000)
30303761	Planning Orders & Requisitions	(\$1,000)	(\$3,906)	(\$1,000)
30303781	Scheme Amendments/Rezoning	\$0	(\$1,265)	\$0
30303791	Structure Plans/Redevelopments	\$0	\$0	(\$2,050)
30303867	Certificate for Liquor Licence	(\$300)	(\$304)	\$0
	Operating Income Total	(\$8,300)	(\$12,534)	(\$10,050)
	Town Planning & Regional Develop Total	\$129,866	\$91,602	\$120,188
Other Community Amenities				
Operating Expenditure				
30400715	Cleaning - Public Conveniences	\$35,000	\$34,758	\$35,000
30400731	Maintenance - Public Conveniences	\$7,350	\$7,636	\$7,300
30400761	Maintenance - Mortuary	\$500	\$683	\$500
30401303	Depreciation - Buildings	\$16,670	\$16,666	\$16,670
30401304	Depreciation - Public Facility	\$12,050	\$12,050	\$12,050

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
30401600	Governance Overheads Allocated	\$27,900	\$24,579	\$26,363
30401931	Maintenance - Cemeteries	\$12,750	\$6,066	\$12,750
30402383	Cemetery Burial Expenses	\$5,000	\$1,653	\$5,000
30410715	Cleaning - Mortuary	\$500	\$456	\$500
30411470	Insurance - Other Community Amenities	\$2,832	\$2,770	\$1,684
	Operating Expenditure Total	\$120,552	\$107,317	\$117,817
	Operating Income			
30403706	Cemetery Fees	(\$2,000)	(\$3,226)	(\$2,000)
	Operating Income Total	(\$2,000)	(\$3,226)	(\$2,000)
	Capital Expenditure			
30404756	Morgue Building	\$70,000	\$15,000	\$85,000
30405593	Cemetery Upgrade	\$5,000	\$0	\$5,000
30445150	Carpark Capital Works	\$10,000	\$0	\$10,000
	Capital Expenditure Total	\$85,000	\$15,000	\$100,000
	Other Community Amenities Total	\$203,552	\$119,091	\$215,817
	Community Amenities Total	\$439,078	\$269,976	\$457,195
	Recreation And Culture			
	Public Hall & Civic Centres			
	Operating Expenditure			
35100715	Cleaning - Denham Hall	\$7,000	\$5,621	\$7,000
35100731	Maintenance - Childcare Centre	\$7,000	\$2,185	\$9,500
35100732	Maintenance - Community Hub	\$2,000	\$0	\$0
35100733	Maintenance - Mens Shed	\$1,000	\$0	\$0
35100774	Utilities - Community Hub	\$2,000	\$0	\$0
35100777	Utilities - Community Resource Centre	\$2,000	\$1,842	\$2,000
35101302	Depreciation - Furniture & Equipment	\$2,265	\$2,264	\$2,265
35101303	Depreciation - Buildings	\$141,025	\$141,024	\$141,025
35101310	Depreciation - Heritage Assets	\$10,175	\$10,173	\$10,175
35101452	Insurance - Community Buildings	\$20,725	\$18,062	\$16,990
35101453	Insurance - Mens Shed	\$276	\$0	\$0
35101600	Governance Overheads Allocated	\$31,972	\$28,165	\$30,210
35110732	Maintenance - Denham Hall	\$33,350	\$15,014	\$14,500
35110776	Utilities - Childcare Centre	\$1,000	(\$246)	\$1,500
35120731	Maintenance - Overlander Hall	\$4,600	\$221	\$2,000
35120776	Utilities - Denham Hall	\$5,700	\$5,285	\$5,700
35120777	Utilities - Overlander Hall	\$100	\$76	\$100
35130732	Maintenance - Community Resource Centre	\$9,200	\$1,328	\$4,000
	Operating Expenditure Total	\$281,388	\$231,013	\$246,965
	Operating Income			
35103906	Rent - Community Child Care Centre	(\$1,620)	(\$1,147)	(\$1,230)
35103911	Hire of Public Halls	(\$500)	(\$1,509)	(\$500)
35103912	Hire of Equipment	(\$500)	(\$216)	(\$500)
35103956	Rent - Community Resource Centre	(\$5,200)	(\$5,254)	(\$5,200)
35103957	Reimbursement CRC	(\$2,000)	(\$2,211)	(\$2,000)
	Operating Income Total	(\$9,820)	(\$10,336)	(\$9,430)
	Capital Expenditure			
35104702	Denham Town Hall Capital Works	\$115,000	\$0	\$115,000
35104701	Child Care Centre Site Works	\$0	\$24,220	\$40,000
35104732	Child Care Building	\$0	\$233,201	\$300,000
35104733	Mens Shed Building	\$110,287	\$470	\$110,287
35104734	Mens Shed Site Works	\$10,000	\$6,104	\$20,000
	Capital Expenditure Total	\$235,287	\$263,994	\$585,287
	Capital Income			
35103905	Grant - Ngala Bright Stars Child Care Building	\$0	(\$233,192)	(\$300,000)
35103907	Grant - Mens Shed Gaming Community Trust	(\$110,287)	\$0	(\$110,287)
	Capital Income Total	(\$110,287)	(\$233,192)	(\$410,287)
	Public Hall & Civic Centre Total	\$396,568	\$251,479	\$412,535

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Foreshore				
Operating Expenditure				
35200715	Cleaning - Fish Cleaning Fac.	\$35,000	\$34,680	\$35,000
35200731	Maintenance - Fish Cleaning Facilities	\$4,000	\$1,057	\$4,000
35200732	Maintenance - Foreshore Playground	\$27,000	\$20,171	\$27,000
35200776	Utilities - Fish Cleaning Facilities	\$5,270	\$6,289	\$6,900
35201303	Depreciation - Buildings	\$12,290	\$12,286	\$12,290
35201304	Depreciation - Public Facility	\$76,520	\$76,518	\$76,520
35201463	Insurance-Foreshore Facilities	\$3,700	\$3,319	\$3,124
35201600	Governance Overheads Allocated	\$31,972	\$28,165	\$30,210
35201921	Maintenance - Beach/Rock Wall	\$11,500	\$5,588	\$11,500
35202061	Maintenance - Foreshore BBQ Facilities	\$5,700	\$6,740	\$4,200
35202234	Maintenance - Swimming Hole	\$7,000	\$3,657	\$7,000
35202236	Dredging - Foreshore	\$5,000	\$3,307	\$5,000
35210715	Cleaning BBQs - Foreshore/Lagoon	\$75,000	\$71,235	\$75,000
35201920	Beach/Rock Wall Maintenance	\$0	\$698	\$0
35201922	Insurance Claim Storm 24.05.2020	\$0	\$22,334	\$0
35210776	Utilities - Foreshore/Lagoon	\$1,100	\$1,005	\$1,100
	Operating Expenditure Total	\$301,052	\$297,048	\$298,844
Capital Expenditure				
35205537	Adventure Park Lighting Upgrade	\$15,000	\$0	\$15,000
35205531	Rock Wall - Capital Works	\$0	\$36,123	\$45,000
35205534	West End Toilet Roof Replacement	\$0	\$15,050	\$15,000
35205536	Playground Fence Replacement	\$0	\$20,222	\$15,000
	Capital Expenditure Total	\$15,000	\$71,394	\$90,000
	Foreshore Total	\$316,052	\$368,442	\$388,844
Other Recreation & Sport				
Operating Expenditure				
35300861	Running Costs - Community Bus	\$6,000	\$3,708	\$6,000
35301166	Council Assistance Program	\$50,000	\$41,888	\$50,000
35301167	Gascoyne Sports Modelling & Activation Planning Project Expense	\$0	\$3,825	\$4,500
35301301	Depreciation - Plant & Equip.	\$3,595	\$3,592	\$3,595
35301302	Depreciation - Furn & Equip	\$4,535	\$4,533	\$4,535
35301304	Depreciation - Public Facility	\$94,305	\$94,301	\$94,305
35301475	Insurance-Recreation Facilitie	\$4,512	\$4,498	\$5,160
35301600	Governance Overheads Allocated	\$46,580	\$41,034	\$44,014
35302126	Maintenance - Multi-Purpose Courts	\$10,000	\$1,630	\$10,000
35302196	Shark Bay Recreation Centre Equipment	\$2,000	\$1,334	\$2,000
35302241	Maintenance - Town Common/Little Lagoon	\$10,000	\$14,300	\$10,000
35302244	Maintenance - Town Oval	\$55,000	\$47,857	\$55,000
35302247	Maintenance - Sport and Recreation Centre Grounds	\$16,000	\$12,141	\$21,000
35302248	Cleaning - BBQ Facilities	\$22,000	\$20,808	\$22,000
35302250	Reserve Maintenance	\$300	\$0	\$300
35302255	Interest Loan - Town Bore	\$22,040	\$23,093	\$26,716
35302281	Maintenance - Walk Trail	\$9,500	\$0	\$9,500
35304730	Maintenance Community Gym	\$6,000	\$6,356	\$6,000
35310776	Utilities - Multi-Purpose Courts	\$600	\$748	\$600
35312161	Parks And Gardens- Town Parks	\$22,000	\$21,651	\$22,000
35312162	Parks And Gardens- Foreshore Parks	\$89,000	\$91,121	\$89,000
35320776	Utilities - Parks and Gardens	\$3,300	\$2,627	\$2,500
35330776	Utilities - Town Oval	\$7,500	\$5,835	\$9,000
35302291	Gym Membership Refunds	\$0	\$227	\$0
35303000	Shark Bay Recreation Centre Operating	\$124,090	\$85,958	\$105,840
	Operating Expenditure Total	\$608,857	\$533,065	\$603,565
Operating Income				
35303211	Horizon Power Solar Panel Electricity Income	\$0	(\$42,356)	\$0
35303736	Community Bus - Hire Income	(\$500)	\$0	(\$500)
35303738	Marquee Hire Charges	(\$500)	\$0	(\$500)
35303739	Equipment Hire (Fencing)	\$0	(\$1,050)	\$0
35303741	Grant - Gascoyne Sports Modelling	\$0	(\$1,989)	\$0

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
35303810	SBRC Gymnasium Fees	(\$10,000)	(\$14,178)	(\$10,000)
35303820	SBRC Hire Fees	(\$2,000)	(\$2,964)	(\$2,000)
35303945	Property Reserves Rent - Clubs	(\$600)	(\$600)	(\$600)
35303946	Town Common Fees	(\$1,000)	(\$1,359)	(\$1,000)
	Operating Income Total	(\$14,600)	(\$64,495)	(\$14,600)
	Capital Expenditure			
35302283	Little Lagoon Signs and Barriers	\$25,000	\$18,922	\$25,000
35302284	Little Lagoon Upgrades, Gazebo, Bollards and Signage	\$35,000	\$0	\$35,000
35305502	Recreation Improvements (Capital)	\$0	\$30,193	\$20,000
35302285	Little Lagoon Trail Planning	\$24,400	\$4,420	\$0
35304736	Sport and Recreation Buildings Capital Works	\$50,000	\$0	\$50,000
35305504	Multi Purpose Courts Light Upgrade	\$0	\$11,479	\$25,000
35305506	Gymnasium Equipment	\$0	\$8,946	\$15,000
35305507	Recreation Centre Entry System	\$0	\$10,581	\$12,500
35305508	Skate Park Upgrade	\$30,200	\$24,800	\$55,000
35305509	Multi Purpose Courts Resurface	\$0	\$47,187	\$70,000
35305586	Parks & Gardens Capital Exp	\$20,000	\$4,019	\$20,000
	Capital Expenditure Total	\$184,600	\$160,547	\$327,500
	Capital Income			
35303387	Grant - Little Lagoon Rehabilitation Project	\$0	(\$12,500)	(\$12,500)
35303388	Grant - Little Lagoon WA State Trail Planning Program	(\$13,640)	(\$4,420)	\$0
	Capital Income Total	(\$13,640)	(\$16,920)	(\$12,500)
	Other Recreation & Sport Total	\$765,217	\$612,197	\$903,965
	Tv & Radio Re-Broadcasting			
	Operating Expenditure			
35401301	Depreciation - TV Re-Transmission.	\$10,870	\$10,867	\$10,870
35401470	Insurance - TV Satellite	\$1,192	\$1,073	\$1,010
35401600	Governance Overheads Allocated	\$17,243	\$15,190	\$16,293
35402255	TV Receiver/Transmitter	\$9,000	\$9,965	\$9,000
	Operating Expenditure Total	\$38,305	\$37,095	\$37,173
	Tv & Radio Re-Broadcasting Total	\$38,305	\$37,095	\$37,173

COA	Description	Estimated		
		Draft Budget 2021/2022	Actual 2020/2021	Budget 2020/2021
Libraries				
Operating Expenditure				
35500970	Postage - Library	\$1,100	\$1,065	\$1,000
35501600	Governance Overheads Allocated	\$57,237	\$50,423	\$54,084
35502307	AMLIB Library License	\$2,000	\$1,906	\$1,900
35502585	Library Books	\$500	\$0	\$500
35502665	Other Minor Expenditure Library	\$500	\$133	\$500
	Operating Expenditure Total	\$61,337	\$53,526	\$57,984
Operating Income				
35503651	Other Miscellaneous Income	\$0	(\$45)	\$0
35503813	Fines & Penalties - Library	\$0	(\$35)	\$0
	Operating Income Total	\$0	(\$80)	\$0
	Libraries Total	\$61,337	\$53,446	\$57,984
Other Culture				
Operating Expenditure				
35260281	Maintenance - Outdoor Sculptures and Models	\$3,000	\$0	\$3,000
35601304	Depreciation - Public facilities	\$1,550	\$1,545	\$1,550
35601310	Depreciation - Heritage Assets	\$3,570	\$3,566	\$3,570
35602085	Maintenance - Velshedha/Galla	\$20,000	\$1,577	\$20,000
35605182	Heritage Stables Refurbishment	\$50,000	\$1,949	\$50,000
	Operating Expenditure Total	\$78,120	\$8,637	\$78,120
	Other Culture Total	\$78,120	\$8,637	\$78,120
Museum				
Operating Expenditure				
35701310	Depreciation - Heritage Assets	\$3,120	\$3,117	\$3,120
35701470	Insurance - Heritage Assets	\$802	\$2,030	\$1,910
35701600	Governance Overheads Allocated	\$13,292	\$11,709	\$12,559
	Operating Expenditure Total	\$17,214	\$16,856	\$17,589
Operating Income				
35703011	Donations - HMAS Sydney Exhibit	(\$250)	(\$435)	(\$200)
	Operating Income Total	(\$250)	(\$435)	(\$200)
	Museum Total	\$16,964	\$16,421	\$17,389
World Heritage				
Operating Expenditure				
36000592	Recruitment/Relocation Costs	\$0	\$3,374	\$0
36000611	Salaries and Wages SBDC	\$249,364	\$228,744	\$228,519
36000612	Salary Sacrifice - Coordinator SBDC	\$0	\$0	\$2,450
36000660	Staff Training - SBDC	\$4,000	\$3,612	\$4,000
36000661	Less Wages Recovery - DOT	(\$10,000)	(\$8,011)	(\$10,000)
36000665	Staff Uniforms - SBDC	\$1,000	\$1,184	\$1,000
36000670	Superannuation - CC Super 3.5%	\$2,190	\$3,605	\$2,206
36000675	Superannuation - Occupational SG 10%	\$24,936	\$20,587	\$21,709
36000680	Travel & Accom. Staff - SBDC	\$2,500	\$817	\$2,500

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
36000683	Staff Housing Costs	\$12,524	\$8,222	\$9,400
36000685	Insurance - Workers Comp	\$6,359	\$5,273	\$5,827
36000690	Staff Amenities - SBDC	\$450	\$517	\$450
36000716	Cleaning - SBDC	\$34,000	\$34,625	\$34,000
36000731	Maintenance - SBDC	\$35,000	\$16,106	\$35,000
36000751	Maintenance - SBDC Fire Fighting System	\$18,880	\$17,021	\$23,000
36000776	Utilities - SBDC	\$25,500	\$24,299	\$41,500
36000901	Merchant Fees - SBWHDC	\$12,500	\$12,422	\$10,000
36000902	Commission Expense - Visitor Centre	\$9,000	\$11,877	\$8,000
36000904	Subscriptions and Memberships - Tourism	\$3,000	\$2,564	\$2,500
36000905	Travelling Exhibition Costs	\$7,500	\$4,350	\$7,500
36000970	Postage - SBDC	\$0	\$0	\$500
36000975	Printing & Stationery	\$10,000	\$9,079	\$10,000
36000977	Promo Material - SBDC	\$10,000	\$5,980	\$10,000
36000986	Website Development	\$2,000	(\$510)	\$3,000
36000987	Website/Computer Licences	\$3,200	\$3,288	\$3,100
36000995	Telephone - SBDC	\$2,000	\$1,922	\$2,500
36000999	Shop Equipment and Furniture < \$5K	\$10,000	\$3,824	\$5,000
36001301	Depreciation - Plant & Equipment	\$1,750	\$1,750	\$1,750
36001302	Depreciation - Furniture and Equipment (SBDC)	\$115,880	\$115,875	\$115,880
36001303	Depreciation - Buildings	\$112,295	\$112,292	\$112,295
36001470	Insurance - SBDC	\$24,055	\$22,103	\$20,790
36001600	Governance Overheads Allocated	\$34,606	\$30,486	\$32,700
36001601	Stock Balancing	\$0	\$15,484	\$0
36002689	Purchase - Dept of Parks & Wildlife Passes	\$0	\$0	\$5,000
36002699	Purchase - Merchandise	\$120,000	\$111,492	\$100,000
36002930	Misc Minor Expenditure	\$0	\$1,395	\$0
	Operating Expenditure Total	\$884,489	\$825,648	\$852,076
	Operating Income			
36003660	Fire System Monitoring Reimbursement	(\$7,000)	(\$8,752)	(\$4,000)
36003722	Entrance Fees - SBDC	(\$80,000)	(\$94,163)	(\$70,000)
36003770	Sale - Merchandise	(\$180,000)	(\$193,109)	(\$160,000)
36003772	Sale - Dept of Parks & Wildlife Park Passes	(\$500)	(\$682)	(\$1,000)
36003774	Sales Unders/Overs	\$0	(\$147)	\$0
36003790	Visitor Centre Miscellaneous Fee	(\$1,500)	(\$1,746)	(\$1,400)
36003791	Visitor Centre Booking Commission	(\$65,000)	(\$68,564)	(\$65,000)
	Operating Income Total	(\$334,000)	(\$367,162)	(\$301,400)
	Capital Expenditure			
36004993	SBDC Door Upgrade	\$25,000	\$0	\$12,500
36004994	SBDC Roof Upgrade	\$30,000	\$0	\$0
36004997	SBDC Lighting Upgrade	\$5,000	\$0	\$0
36004998	SBDC Airconditioner Upgrade	\$50,000	\$0	\$0
	Capital Expenditure Total	\$110,000	\$0	\$12,500
	World Heritage Total	\$660,489	\$458,486	\$563,176
	Recreation And Culture Total	\$2,333,052	\$1,806,203	\$2,459,186

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Transport				
Streets, Roads, Bridges, Depots				
Operating Expenditure				
45100761	Maintenance and Operating - Depot	\$55,000	\$52,761	\$55,000
45100762	Communication Improvements	\$4,000	\$958	\$4,000
45100776	Utilities - Depot	\$15,000	\$13,918	\$14,500
45100980	Subscriptions	\$6,700	\$6,973	\$6,700
45100995	Telephone - Depot	\$1,000	\$786	\$1,000
45101301	Depreciation - Plant & Equip.	\$2,035	\$2,033	\$2,035
45101303	Depreciation - Land & Building	\$42,420	\$42,417	\$42,420
45101305	Depreciation - Roads (Non Town)	\$397,185	\$397,184	\$397,185
45101306	Depreciation - Town Streets	\$78,055	\$78,055	\$78,055
45101307	Depreciation - Footpaths	\$23,860	\$23,856	\$23,860
45101308	Depreciation - Drain & Culvert	\$38,380	\$38,375	\$38,380
45101309	Depreciation - Streetscapes	\$11,105	\$11,104	\$11,105
45101470	Insurance - Depot	\$4,186	\$4,698	\$4,730
45101600	Governance Overheads Allocated	\$49,215	\$43,355	\$46,504
45101941	Crossovers	\$5,000	\$1,454	\$5,000
45102001	Maintenance - Drainage/Sump	\$12,500	\$4,967	\$12,500
45102051	Maintenance - Entry Statements	\$6,250	\$8,850	\$5,000
45102216	Maintenance - Street and Traffic Signs	\$6,750	\$3,382	\$10,000
45102221	Maintenance - Street Lights	\$1,500	\$0	\$1,500
45102225	Street Lighting	\$45,000	\$42,495	\$44,240
45102440	Depot Tools and Minor Plant	\$10,000	\$29,810	\$10,000
45102762	Road Data Collection	\$500	\$705	\$0
45110150	Pastoral Airstrip - Mtce	\$3,000	\$0	\$3,000
45112246	Maintenance - Town Streets	\$145,000	\$161,013	\$145,000
45121945	Maintenance - Country Roads	\$140,000	\$51,721	\$140,000
45121946	Useless Loop Road Maintenance	\$350,000	\$405,203	\$707,058
45121947	Useless Loop Road Reseal Maintenance	\$0	\$299,486	\$0
45132232	Street Sweeping	\$59,000	\$58,659	\$59,000
	Operating Expenditure Total	\$1,512,641	\$1,784,217	\$1,867,772
Operating Income				
45103270	Road Preservation Grant	(\$124,069)	(\$117,315)	(\$117,315)
45103280	Useless Loop Road - Mtce	(\$330,000)	(\$652,534)	(\$657,058)
45103291	Contribution to Road Maintenance - Pipeline	(\$10,120)	(\$10,120)	(\$12,705)
	Operating Income Total	(\$464,189)	(\$779,969)	(\$787,078)
Capital Expenditure				
45104720	Depot Fencing	\$0	\$5,164	\$7,721
45104722	Depot Office Awning	\$10,000	\$0	\$10,000
45105350	Depot Tools and Major Plant	\$20,000	\$0	\$20,000
45145250	Dual Use Path Construction	\$319,000	\$2,325	\$260,000
45156690	Roads To Recovery - R2R	\$430,000	\$294,010	\$450,000
45165670	Regional Roads Group - RRG	\$369,958	\$332,380	\$352,035
	Capital Expenditure Total	\$1,148,958	\$633,879	\$1,099,756
Capital Income				
45103360	Roads To Recovery Grant - Cap	(\$297,245)	(\$294,010)	(\$297,245)
45103365	RRG Grants - Capital Projects	(\$213,305)	(\$234,567)	(\$234,567)
45103366	Local Road and Community Infrastructure Program Grant	(\$376,938)	(\$204,515)	(\$581,453)
	Capital Income Total	(\$887,488)	(\$733,092)	(\$1,113,265)
	Streets, Roads, Bridges, Depots Total	\$1,309,922	\$905,035	\$1,067,185

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Road Plant Purchases				
Operating Expenditure				
45201600	Governance Overheads Allocated	\$26,583	\$23,418	\$25,119
	Operating Expenditure Total	\$26,583	\$23,418	\$25,119
Capital Expenditure				
45205346	Town Gardener's Ute	\$46,000	\$0	\$0
45205475	Major Plant Items - Capital	\$20,000	\$0	\$0
45205501	Town Truck - 5 Tonne	\$80,000	\$0	\$0
45205502	Town Truck - 3 Tonne	\$65,000	\$0	\$0
45205504	Refuse Site Loader	\$220,000	\$0	\$0
45205507	Dual Cab Ute - Works Manager	\$0	\$53,917	\$57,000
45205515	Rangers Vehicle	\$46,000	\$0	\$0
45205345	Country Ute Replacement	\$0	\$49,591	\$46,000
45205508	Dual Cab Ute - Town	\$0	\$49,591	\$46,000
45205517	Country Loader	\$0	\$323,000	\$280,000
	Capital Expenditure Total	\$477,000	\$476,099	\$429,000
	Road Plant Purchases Total	\$503,583	\$499,517	\$454,119
Monkey Mia Boating Facilities				
Operating Expenditure				
45401304	Depreciation - Pub. Facilities	\$101,415	\$101,412	\$101,415
45401470	Insurance - MMia Jetty/Boat Rp	\$7,844	\$7,065	\$6,645
45401600	Governance Overheads Allocated	\$13,292	\$11,709	\$12,559
45402111	Maintenance - Monkey Mia Boat Ramp	\$2,500	\$1,247	\$2,500
45402117	Maintenance - Monkey Mia Jetty	\$3,250	\$3,575	\$3,250
	Operating Expenditure Total	\$128,301	\$125,008	\$126,369
Operating Income				
45403708	Charges -Monkey Mia Jetty	(\$2,333)	(\$2,333)	(\$4,600)
	Operating Income Total	(\$2,333)	(\$2,333)	(\$4,600)
	Monkey Mia Boating Facilities Total	\$125,968	\$122,675	\$121,769
Denham Marine Facilities				
Operating Expenditure				
45500776	Utilities - Denham Marina	\$5,700	\$5,721	\$5,700
45501304	Depreciation - Public Facilit	\$16,700	\$16,697	\$16,700
45501470	Insurance - Denham Marina	\$550	\$496	\$470
45501600	Governance Overheads Allocated	\$22,632	\$19,937	\$21,385
45501998	Denham Marina Slipway Haulage	\$22,000	\$24,053	\$22,000
45502107	DOT Marina Facility Agreement Expenses	\$43,000	\$31,022	\$46,000
	Operating Expenditure Total	\$110,582	\$97,926	\$112,255
Operating Income				
45503785	Denham Marina Slipway Haulage Fees	(\$12,000)	(\$13,007)	(\$12,000)
45510776	DOT Marina Facility Agreement Income	(\$43,000)	(\$42,813)	(\$46,000)
	Operating Income Total	(\$55,000)	(\$55,820)	(\$58,000)
	Denham Marine Facilities Total	\$55,582	\$42,106	\$54,255
	Transport Total	\$1,995,055	\$1,569,333	\$1,697,328

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Economic Services				
Community Development				
Operating Expenditure				
50100610	Salaries & Wages-CD	\$157,800	\$150,770	\$153,700
50100660	Staff Training - CD	\$5,000	\$3,066	\$3,000
50100670	Superannuation - CC 3.5%	\$3,360	\$3,351	\$3,238
50100675	Superannuation - Occupational SG 10%	\$15,780	\$15,818	\$14,601
50100680	Travel & Accommodation - Staff	\$2,500	\$551	\$1,500
50100685	Insurance Worker's Comp.	\$4,024	\$3,547	\$3,919
50100770	Staff Housing	\$31,558	\$23,024	\$29,710
50100771	Telephone Costs - Comm Dev	\$3,000	\$2,793	\$3,000
50100862	Vehicle Running Costs - EMCD	\$10,500	\$7,374	\$10,500
50101600	Governance Overheads Allocated	\$27,900	\$24,579	\$26,363
50102660	Printing and Stationery	\$1,500	\$0	\$1,500
50102664	Community Development Projects/Activities	\$4,500	\$4,899	\$4,500
50102750	Community Events and Festivals	\$37,175	\$30,613	\$33,785
50102753	Keep Australia Beautiful - Community Litter Grant Expense	\$0	\$1,516	\$1,500
Operating Expenditure Total		\$304,597	\$271,901	\$290,816
Operating Income				
50102745	Bin Sticker Sales	\$0	(\$540)	\$0
50102748	Grants - Community Development	(\$700)	(\$750)	(\$700)
50103674	Grant - Keep Australia Beautiful for Community Litter	\$0	(\$1,500)	(\$1,500)
50103121	Other Miscellaneous Revenue	\$0	(\$120)	\$0
50103675	Grant - Horizon Power Christmas Festival	\$0	(\$7,500)	(\$7,500)
50103676	Sponsorship - NAIDOC Week Flag Raising Ceremony	\$0	(\$250)	(\$250)
50103677	Grant - Club Capacity Building Workshop	\$0	(\$3,000)	(\$3,000)
Operating Income Total		(\$700)	(\$13,660)	(\$12,950)
Capital Expenditure				
50104002	EMCD Vehicle	\$35,000	\$0	\$0
50104250	Profit on Sale of Assets	(\$9,463)	\$0	\$0
Capital Expenditure Total		\$25,537	\$0	\$0
Community Development Total		\$329,434	\$258,241	\$277,866
Tourism & Area Promotion				
Operating Expenditure				
50201470	Insurance - General	\$900	\$883	\$830
50201600	Governance Overheads Allocated	\$38,557	\$33,967	\$36,434
50202850	Tourism Promotion	\$10,000	\$5,393	\$10,000
50202852	Knight Terrace Promotional Materials (Banners)	\$3,950	\$3,898	\$1,160
50202863	Shark Bay Business Association Contribution	\$5,000	\$5,000	\$5,000
Operating Expenditure Total		\$58,407	\$49,140	\$53,424
Operating Income				
50203426	Award Proceeds - 2020 Tidy Town Winner	\$0	(\$500)	\$0
50203850	Camping fees	(\$27,000)	(\$29,469)	(\$23,800)
50203855	Caravan Park Registration	(\$6,000)	(\$6,396)	(\$6,000)
50203863	Lodging House Lic/ B&B Accom	(\$400)	(\$568)	(\$370)
50203903	Caravan Park Leases	(\$150,000)	(\$154,212)	(\$150,000)
50203923	Lease - Reserve 30716	(\$120)	(\$120)	(\$120)
Operating Income Total		(\$183,520)	(\$191,265)	(\$180,290)
Tourism & Area Promotion Total		(\$125,113)	(\$142,125)	(\$126,866)

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
Building Services				
Operating Expenditure				
50301600	Governance Overheads Allocated	\$31,972	\$28,165	\$30,210
50301620	Building Consulting Fees	\$20,000	\$7,981	\$10,000
Operating Expenditure Total				
Operating Income				
50303703	Building Search Fees	(\$330)	(\$331)	(\$350)
50303793	Swimming Pool Inspection Fees	(\$390)	(\$390)	(\$390)
50303853	Building Permits	(\$6,000)	(\$9,169)	(\$6,000)
50304410	Commission - BCITF Levy	\$0	(\$132)	\$0
50304411	Commission - Builders Registration	\$0	(\$192)	\$0
Operating Income Total				
Building Control Total				
Other Economic Services				
Operating Expenditure				
50401303	Depreciation -Buildings	\$32,040	\$32,037	\$32,040
50401304	Depreciation Public Facilities	\$32,735	\$32,733	\$32,735
50401428	Loan 57 - MM Bore Interest	\$2,582	\$4,157	\$4,154
50401470	Insurance - Bores	\$3,748	\$3,376	\$2,090
50401482	Insurance - McCleary House	\$5,682	\$4,902	\$4,615
50401600	Governance Overheads Allocated	\$33,289	\$29,325	\$31,455
50402711	Quarries and Sandpits	\$500	\$0	\$500
50402712	Quarry Rehabilitation and Safety Expenses	\$5,000	\$0	\$0
50402713	Standpipe - Water Charges	\$900	\$420	\$900
50402714	Standpipe - Maintenance	\$500	\$2,541	\$500
50402905	Bore Readings	\$500	\$432	\$660
50410731	Maintenance - McCleary Property	\$5,000	\$1,804	\$5,000
50410777	Utilities - McCleary Property	\$550	\$458	\$550
50430740	Maintenance Monkey Mia Bore	\$660	\$305	\$660
Operating Expenditure Total				
Operating Income				
50403645	Reimburse.- McCleary Utilities	(\$1,500)	(\$3,191)	(\$1,500)
50403902	Brickies Sand Sales	(\$1,000)	(\$895)	(\$1,100)
50403903	Standpipe Sales	(\$3,000)	(\$3,584)	(\$1,200)
50403925	McCleary Rental-Shop 2 - Hairdresser	(\$8,670)	(\$8,745)	(\$8,420)
50403930	McCleary Rental Shop 4 - Pharmacy	(\$12,805)	(\$12,947)	(\$12,400)
50403935	McCleary Rental - Shop 6 MM Yacht Charters	(\$5,850)	(\$5,946)	(\$5,750)
Operating Income Total				
Other Economic Services Total				
Private Works				
Operating Expenditure				
50501900	Private Works - Other	\$25,332	\$39,566	\$25,292
50521810	MRWA M/Mia Rd Totaling A/c	\$91,667	\$94,414	\$91,667
50531900	MRWA Shark Bay Rd - Total A/c	\$433,333	\$374,533	\$433,333
Operating Expenditure Total				
Operating Income				
50504010	Private Works Control (Income)	(\$30,280)	(\$56,113)	(\$30,280)
50504030	MRWA Monkey Mia Road	(\$110,000)	(\$110,433)	(\$110,000)
50504040	MRWA Shark Bay Road	(\$520,000)	(\$473,130)	(\$520,000)
Operating Income Total				
Private Works Total				
Economic Services Total				
Other Property And Services				
Public Works Overheads				
Operating Expenditure				
55100509	Annual Leave	\$86,524	\$70,435	\$86,370
55100520	Camp Allowance	\$16,966	\$6,706	\$17,310
55100550	Shark Bay Allowance	\$71,570	\$58,185	\$71,570

COA	Description	Draft Budget	Estimated	Budget
		2021/2022	Actual 2020/2021	2020/2021
55100555	On-Call Allowance	\$0	\$1,971	\$0
55100561	FBT - Works	\$9,500	\$8,366	\$12,000
55100565	Long Service Leave	\$0	\$17,337	\$0
55100570	Other Allowances	\$7,000	\$5,500	\$7,000
55100571	Backpay - Works	\$0	\$333	\$0
55100585	Public Holidays	\$29,455	\$25,670	\$29,403
55100600	Rostered Days Off	\$0	(\$300)	\$0
55100630	Sick Leave	\$29,455	\$22,957	\$29,403
55100640	Staff Medicals	\$0	\$1,056	\$0
55100650	Staff Meetings	\$2,000	\$628	\$2,000
55100660	Staff Training	\$8,000	\$3,884	\$8,000
55100675	Superannuation - Occupational SG 10%	\$108,698	\$86,904	\$101,282
55100676	Superannuation - CC 3.5%	\$9,224	\$7,450	\$9,152
55100685	Workers Compensation Ins.	\$27,718	\$24,602	\$27,186
55100691	Clothing and Safety Equipment - Works	\$15,000	\$10,842	\$15,000
55100692	Staff Amenities - Depot	\$1,500	\$475	\$1,500
55100693	Administration Expenses	\$2,000	\$292	\$2,000
55100773	Telephone - Works Supervisor	\$1,530	\$1,554	\$2,000
55100775	Salary Sacrifice - Works Supervisor	\$8,250	\$5,262	\$8,250
55101555	Administration Assistance	\$63,920	\$59,899	\$62,551
55101556	Allocation Of Deputy Works Supervisor	\$34,000	\$32,713	\$30,000
55101559	Allocation Of Works Supervisor	\$100,927	\$96,697	\$97,159
55101560	Works Supervisor - Vehicle Costs	\$16,000	\$16,827	\$16,000
55101562	Staff Housing Costs	\$4,640	\$3,639	\$4,600
55101580	Less Public Works Overheads Allocated Works/Services	(\$849,299)	(\$714,243)	(\$824,393)
55101600	Governance Overheads Allocated	\$195,422	\$172,155	\$184,657
	Operating Expenditure Total	\$0	\$27,795	\$0
	Public Works Overheads Total	\$0	\$27,795	\$0
	Plant Operation Costs			
	Operating Expenditure			
55201502	Loss On Sale Of Asset	\$81,168	\$33,763	\$139,632
55201585	Less Plant Operating Costs Allocated Works/Services	(\$731,629)	(\$756,116)	(\$792,055)
55201600	Governance Overheads Allocated	\$83,821	\$73,839	\$79,203
55201623	Plant Operating Costs - Deprec	\$203,720	\$203,719	\$208,720
55201626	Plant Oper Costs - Fuels & Oil	\$170,000	\$126,996	\$170,000
55201632	Plant Op.Cost - Ins/Lic/Borrow	\$28,500	\$28,796	\$28,500
55201635	Plant Oper Cost - Parts/Repair	\$80,000	\$104,200	\$80,000
55201637	Plant Oper Cost - Wages/Plant	\$91,420	\$89,833	\$93,000
55201639	Plant Operating Costs - Tyres	\$10,000	\$0	\$10,000
55201640	WORKSHOP CONSUMABLES	\$8,000	\$8,555	\$8,000
	Operating Expenditure Total	\$25,000	(\$86,413)	\$25,000
	Operating Income			
55204420	Diesel Fuel Rebate	(\$25,000)	(\$29,388)	(\$25,000)
	Operating Income Total	(\$25,000)	(\$29,388)	(\$25,000)
	Plant Operation Costs Total	\$0	(\$115,801)	\$0

COA	Description	Estimated		
		Draft Budget 2021/2022	Actual 2020/2021	Budget 2020/2021
Stock Purchases & Issues				
Operating Expenses				
55301653	Purchases - Bulk Fuel Depot	\$120,000	\$103,208	\$120,000
55301654	Issues - Bulk Fuel Depot	(\$120,000)	(\$92,066)	(\$120,000)
55301656	Issues - Rubbish Bins	(\$500)	(\$1,175)	(\$500)
55301657	Purchases - Bulk Fuel Tanker (Tamala)	\$40,000	\$23,154	\$40,000
55301658	Issues - Bulk Fuel Tanker (Tamala)	(\$40,000)	(\$31,988)	(\$40,000)
55301659	Purchases - 800 litre tank	\$6,000	\$8,174	\$6,000
55301660	Issues - 800 litre Tank	(\$6,000)	(\$9,186)	(\$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	\$2,226	\$2,500
55301664	Issues - Engine Oil	(\$2,500)	(\$528)	(\$2,500)
55301667	Purchases-Gear/Diff Oil Stock	\$300	\$169	\$350
55301668	Issues - Gear Oil	(\$300)	(\$211)	(\$350)
55301669	Purchases - Grease Stock	\$1,500	\$669	\$1,500
55301670	Issues - Grease	(\$1,500)	(\$344)	(\$1,500)
55301673	Purchases-Hydraulic Oil Stock	\$2,000	\$164	\$2,000
55301674	Issues - Hydraulic Oil	(\$2,000)	(\$186)	(\$2,000)
55301675	Purchases - AddBlue	\$1,200	\$287	\$1,200
55301676	Issues - AddBlue	(\$1,200)	(\$196)	(\$1,200)
55301688	Issues - Soakwells	\$0	\$1,478	\$0
55301690	Purchases - 300 litre Tank - Landfill	\$6,000	\$0	\$6,000
55301691	Issues - 300 litre Tank - Landfill	(\$6,000)	\$0	(\$6,000)
Operating Expenses Total		(\$500)	\$3,648	(\$500)
Stock Purchases & Issues Total		(\$500)	\$3,648	(\$500)
Salaries & Wages				
Operating Expenditure				
55401570	Gross Total Salaries & Wages	\$2,151,005	\$2,006,999	\$2,104,037
55401590	Less Salaries/Wages Allocated	(\$2,151,005)	(\$2,006,999)	(\$2,104,037)
Operating Expenditure Total		\$0	\$0	\$0
Salaries & Wages Total		\$0	\$0	\$0
Unclassified				
Operating Expenditure				
55501280	Refunds Expenditure	\$15,000	\$22,126	\$15,000
55501645	Workers Compensation	\$0	\$3,685	\$0
Operating Expenditure Total		\$15,000	\$25,811	\$15,000
Operating Income				
55503690	Workers Comp Reimbursement	\$0	(\$3,930)	\$0
55504460	Refunds Income	(\$15,000)	(\$22,612)	(\$15,000)
Operating Income Total		(\$15,000)	(\$26,541)	(\$15,000)
Unclassified Total		\$0	(\$730)	\$0
Other Property And Services Total		(\$500)	(\$85,088)	(\$500)
Grand Total		\$3,681,355	\$836,658	\$3,342,944