



# Shire of Shark Bay

2018 / 2019

Budget



# Annual Budget 2018/2019



## Table of Contents

### SECTION ONE

|                                  |      |
|----------------------------------|------|
| General Information              | 2-4  |
| Chief Executive Officer's Report | 5-6  |
| Budget Overview 2018/2019        | 7-19 |

### SECTION TWO

|                  |      |
|------------------|------|
| Statutory Budget | 1-24 |
|------------------|------|

### SECTION THREE

#### CAPITAL EXPENDITURE PROGRAM

|                                       |       |
|---------------------------------------|-------|
| Capital Expenditure Program 2018/2019 | 1 - 3 |
|---------------------------------------|-------|

#### SUPPLEMENTARY INFORMATION

|  |   |
|--|---|
| 5 Year Plant Replacement Program 2018/2019 - 2022/2023 | 1 |
|--|---|

### SECTION FOUR

|                              |      |
|------------------------------|------|
| Schedule of Fees and Charges | 1-12 |
|------------------------------|------|

### SECTION FIVE

|                            |      |
|----------------------------|------|
| Budget Breakdown 2018/2019 | 1-17 |
|----------------------------|------|



# Annual Budget 2018/2019



## General Information

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

The town of Denham, the main settlement within the Shire, is 833km from Perth, 405km from Geraldton, 330km from Carnarvon and 129km from the Overlander turnoff on the North West Coastal Highway. Shark Bay has a permanent population of approximately 950 people.

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

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



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

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

## Tourist Attractions

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

## Local Industries

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

# Annual Budget 2018/2019



## Contact Information

|                |  |
|----------------|--|
| Address        | 65 – 67 Knight Terrace<br>Denham WA 6537 |
| Postal Address | 65 - 67 Knight Terrace<br>Denham WA 6537 |
| Telephone      | 08 9948 1218                             |
| Fax            | 08 9948 1237                             |
| Email          | admin@sharkbay.wa.gov.au                 |
| Website        | www.sharkbay.wa.gov.au                   |

## Strategic Focus and Main Business Activity

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

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

## **Our Vision**

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



# Annual Budget 2018/2019



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

## Your Elected Members

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

| <b>Denham Ward</b>                  |                  | <b>Elected</b> | <b>Retires</b> |
|-------------------------------------|------------------|----------------|----------------|
| Cr Cheryl Cowell                    | Shire President  | 2015           | 2019           |
| Cr Kevin Laundry                    | Deputy President | 2015           | 2019           |
| Cr Laurence Bellottie               |                  | 2017           | 2021           |
| Cr Jamie Burton                     |                  | 2017           | 2021           |
| Cr Keith Capewell                   |                  | 2015           | 2019           |
| <b>Useless Loop / Pastoral Ward</b> |                  |                |                |
| Cr Ed Fenny                         |                  | 2017           | 2021           |
| Cr Greg Ridgley                     |                  | 2015           | 2019           |

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

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

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

# Annual Budget 2018/2019



---

## Chief Executive Officer's Report

The Council reviewed the Strategic Community Plan and its Long Term Financial Plan and has endeavoured to keep the income required from rates at a consistent level, therefore minimising any significant fluctuations in funding required from the rate base.

The Councils following significant capital expenditure in prior years has in the 2018/2019 budget adopted a strategy of reviewing its operational expenditure and ongoing maintenance commitments to ensure sufficient funding is available to maintain the Shires infrastructure.

This will ensure the Council is fully aware of the ongoing operational maintenance costs and will endeavour to address the significant structural deficiency in the operating result that was identified in the auditor's report for the 2016/2017 financial year.

The Council also remains cognisant of the expectations of the community in regard to maintain levels of service delivery and while the cost to provide services is increasing, all current and proposed activities must be fully costed to ensure the whole of life costs are taken into consideration and to ensure any significant rate increases are not required to fund ongoing operations.

The financial impact of the recycling programme being introduced in 2018/2019 is difficult to estimate given the turmoil worldwide with the sale of recyclable materials and the time required by Council staff, however the environmental and social benefits must be taken into consideration and offset the economic impact upon the costs associated to undertake the business.

The major capital funding issue for the Council in the 2018/2019 budget is the replacement of the Shires Artesian bore that provides water to the foreshore, oval and a number of other facilities in the Townsite.

This is an essential facility due to the significant cost that would be required to purchase the quantity of water required to maintain these grassed area, which in the Shark Bay climate are greatly utilised and appreciated by the community and visitors.

The bore will require replacement and capital loan funding of \$800,000 is included in the budget to undertake this project. The loan will be repaid over a 20 year period and will impact upon the Council ability to source loan funds for future capital works projects.

Additional funding avenues are being investigated and applied for but were not confirmed at the adoption of the budget. The final loan amount will also be dependent upon the total cost of the project and any reserve funding that council may need to utilise.

The Council has given significant consideration to the rate income required to undertake the current functions and future aspirations of the Shire and also recognised the impact that

# Annual Budget 2018/2019



increases in rates has on the community and budgeted for an increase on the 2017/18 budget of \$47,360 in the overall projected rate revenue.

The Councils overall rate base has remained at a stable level and the Council will continue to rely heavily on external grant funding from the Federal Government which is distributed by the Western Australian Grants Commission to undertake Council's community obligations.

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

The economic investment in infrastructure and the desire to grow the Shires economy by the Council in previous budgets has seen increased investor confidence and private development.

The increased private development will provide some additional income over time, however the Council in future budgets will need to consider increasing costs associated with service provision in compliance and maintenance due to increased utilisation of Councils services and facilities.

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

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

Paul Anderson  
**CHIEF EXECUTIVE OFFICER**

# Annual Budget 2018/2019



---

## BUDGET OVERVIEW

The 2018/2019 Budget for the Shire of Shark Bay has been developed to achieve a nil surplus as at 30 June 2019. The budget has taken into consideration the Shire of Shark Bay Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan and Forward Capital Works Plan and provides for an overall average increase of 4% in Revenue from rates, taking into consideration the concessions that Council has granted.

### Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$1,493,392. This carried forward surplus is predominately comprised of the Financial Assistance Grant pre-payment and unspent grant funding which will be acquitted in 2018/2019.

### Operating Revenue

Operating revenue for 2018/2019 are consistent with the 2017/2018 year due to operating revenues stabilising following the impact of Royalties for Regions in past years and now presents a better representation of council income.

**General Purpose Funding** of \$2,308,868 includes General Rates and these have been set to raise total revenue of \$1,265,816 and \$37,520 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, the cap on increases for two years has been lifted and the Council has been advised its anticipated increase in the 2018/2019 year will be approximately \$38,000.

These Financial Assistance Grants contribute significantly to the operations of Council and therefore minimal increases 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.

**Law, Order and Public Safety** Revenue of \$84,987 includes operating grants for State Emergency Services and Voluntary Bush Fire Brigade. This revenue stream is available through the Emergency Service Levy and has been estimated at \$40,000 for the 2018/2019 year.

**Community Amenities** Revenue of \$308,548 includes fees and charges relating to Refuse Site Fees and Annual Bin Pickup Service Charges.

**Recreation and Culture** Revenue of \$235,476 includes grant funding of \$45,855 to assist with the upgrade to the stage in the Town Hall.

# Annual Budget 2018/2019



**Transport** Revenue of \$470,644 includes grant funding of \$431,943 for upgrading works on the Useless Loop Road (\$153,305) and Eagle Bluff Road (\$78,760) and the continuation of Upgrades to Knight Terrace (\$199,878).

**Economic Services** Revenue of \$ 796,087 is predominately comprised of fees and charges from Main Roads for the work done by the Shire on the Shark Bay and Monkey Mia Roads.

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

## Operating Expenditure

Operating expenditure for 2018/2019 has stabilised following the completion of significant projects previously funded through the Royalties for Regions program. The expenditure has returned to expected levels in line with council normal operating revenue streams.

**General Purpose Funding** includes operating expenditure of \$122,234 which relates to the provision of on-line Police Licensing and costs associated with the collection of rates and overheads allocated from Governance.

**Governance** includes operating expenditure relating to the provision of services to members of Council of \$323,208 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 \$385,432 relating to the Shire's local laws, fire prevention and animal control. Included in this total is an amount of 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 cyclone clean up, ranger patrols and State Emergency Services operations.

**Health** includes operating expenditure of \$76,922 relating to health inspection services, food quality control and support for the flying doctors service.

**Housing** includes operating expenditure of \$196,155 relating to the maintenance of housing accommodation for pensioners and Staff . Staff housing costs are fully allocated to other Shire functions in accordance with activity based costing principles.

**Community Amenities** include operating expenditure of \$748,751 relating to sanitation, waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

**Recreation and Culture** includes operating expenditure of \$2,244,626 relating to Shire public facilities, parks and gardens, tennis courts, operation of the library, television and

# Annual Budget 2018/2019



radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps and the foreshore.

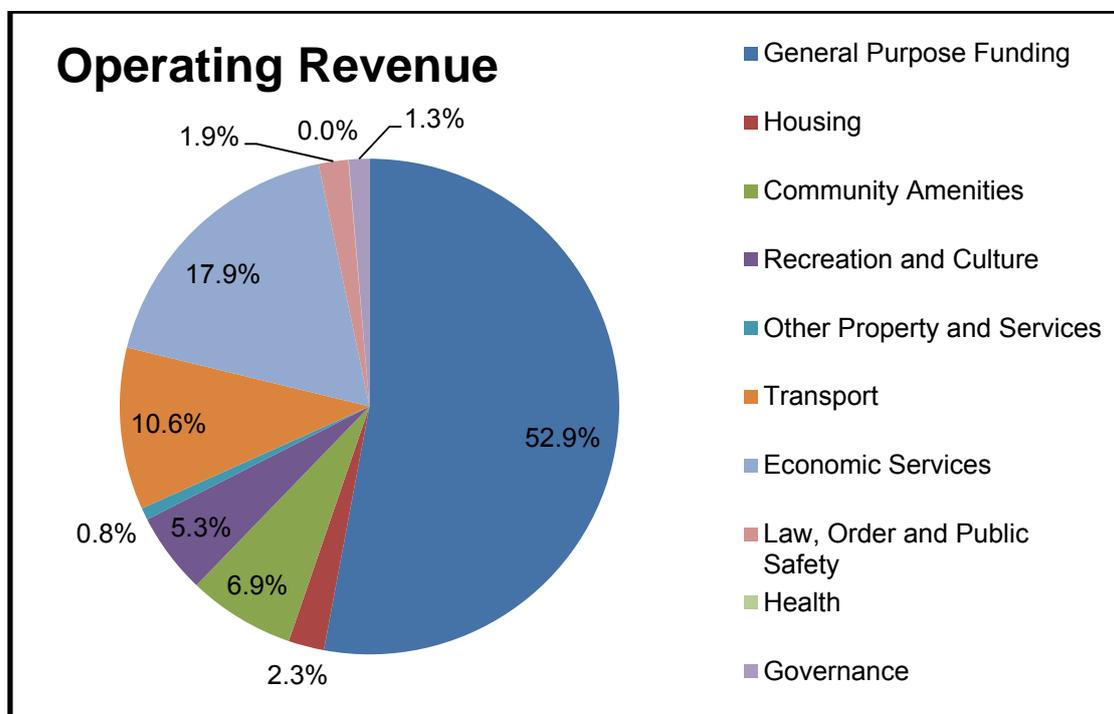
**Transport** includes operating expenditure of \$1,777,877 relating to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets. There has been a significant decrease in this area due to the completion of the Foreshore Redevelopment.

**Economic Services** includes operating expenditure of \$1,191,491 relating to tourism and area promotion, community development, pest control, building services, private works, commercial rental property and caravan parks.

**Other Property and Services** includes operating expenditure of \$34,750 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.

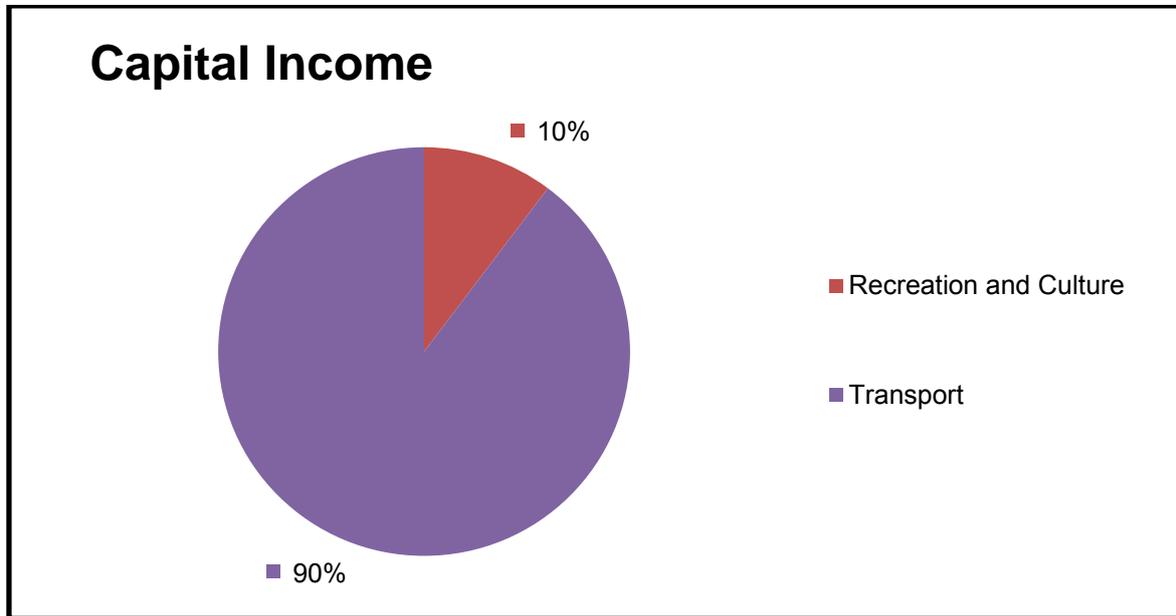
## BUDGETED OPERATING REVENUE 2018/2019



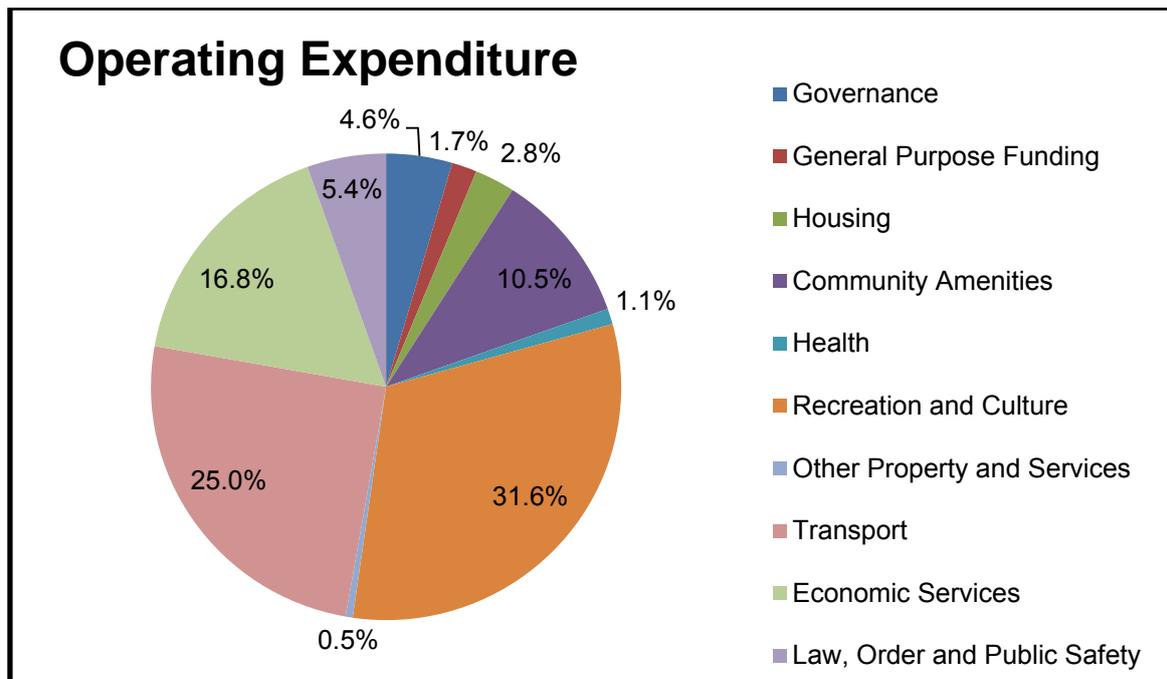
# Annual Budget 2018/2019



## BUDGETED CAPITAL INCOME 2018/2019



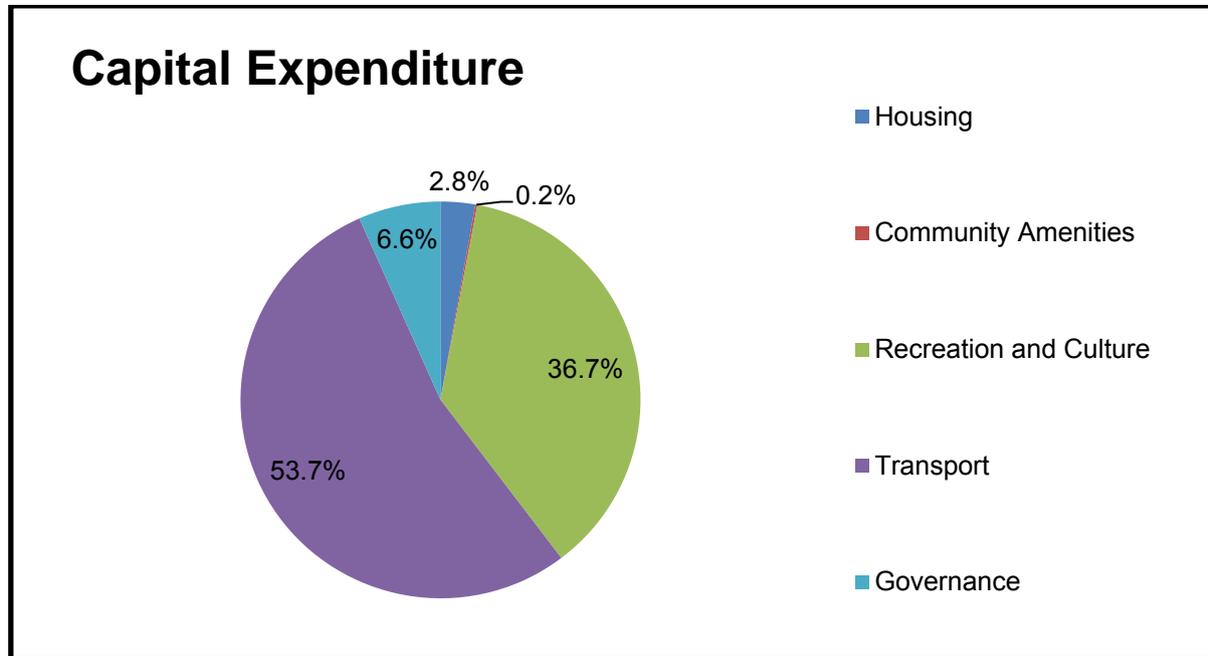
## BUDGETED OPERATING EXPENDITURE 2018/2019



# Annual Budget 2018/2019



## BUDGETED CAPITAL EXPENDITURE 2018/2019



# Annual Budget 2018/2019



---

## Revenue

**Operating grants and subsidies** are made up of Grants Commission funding of \$1,411,893;

\$934,552 from Financial Assistance grants, \$40,987 for State Emergency Services and Bush Fire Brigade operating, \$32,500 for the continuation of the Coastal Hazards Management Plan, \$65,254 from Main Roads for general roads maintenance works, and \$330,000 for works on the Useless Loop Road, with a further \$8,600 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 \$481,298. This funding relates to the upgrade of the Town Hall stage \$49,355 and road construction of \$431,943.

**Fees and charges** revenue is budgeted at \$1,462,040, which is a slight decrease in comparison to the 2017/2018. Main sources of fees and charges revenue is from private works including Main Roads private works, the collection of rubbish and operation of the Denham refuse site, entrance fees and merchandise sales from the Shark Bay World Heritage Discovery and Visitor Centre and police licensing.

**Interest earned revenue** is based on conservative estimates of \$49,155, due to lower rates of interest and less available capital and the stabilizing in the level of funds held in reserves.

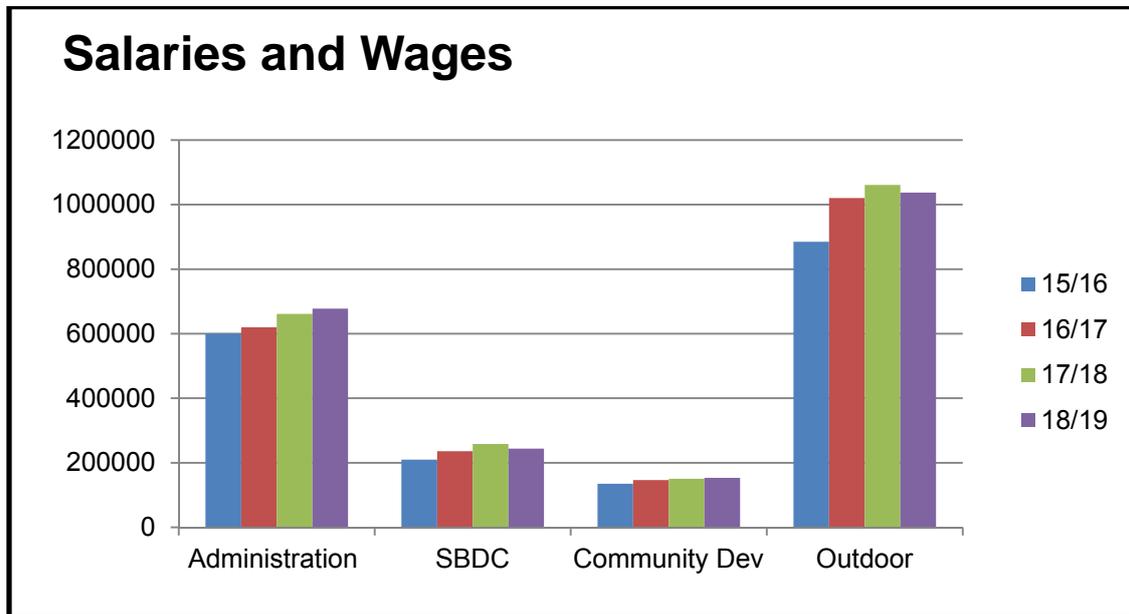
**Other revenue** of \$161,146 comprises of commissions, rebates and reimbursements.

## Expenditure

Budgeted employee cost for 2018/2019 are \$2,243,191 which is an increase of \$13,836 over the 2017/2018 budget. 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 costs for the 2018/2019 budget with comparison to the 2015/2016 to 2018/2019 actuals.

# Annual Budget 2018/2019



**Materials and Contracts** at \$2,142,455 has stabilized in line with Council reduced capital works programs.

**Depreciation** for the 2018/2019 year is \$2,018,120 which is in recognition of the analysis that has been undertaken on the residual values and estimated lives on major assets.

**Insurance** costs are budgeted to be \$156,026 which is in recognition of a review which was undertaken to ensure the correct replacement and residual values were applied to Council assets.

# Annual Budget 2018/2019



## 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 2018/2019 financial year will be funded as part of the day to day operations on the Shire.

| Project  | Amount \$ | Strategic Plan Outcomes Addressed |
|--|-----------|-----------------------------------|
| Strategy: appropriate transport infrastructure and services in line with demand      |           |                                   |
| Implement road program in accordance with Council's adopted Plans and budget process | 555,227   | 1.1.1                             |
| Strategy: Ongoing development, maintenance and upgrade of infrastructure             |           |                                   |
| IP Phone Upgrade   | 15,000    | 2.2.1                             |
| Continue to improve and maintain staff housing                                       | 40,000    | 2.2.1                             |
| Pensioner Unit upgrade   | 25,000    | 2.2.1                             |
| Artesian Bore Replacement  | 800,000   | 2.2.1                             |
| upgrade Ablutions at Depot   | 20,000    | 2.2.1                             |
| Denham town Hall stage Upgrade   | 56,355    | 2.2.1                             |
|  |           |                                   |

## 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 Draft Long Term Financial Plan, the Shire of Shark Bay has budgeted to raise the gross general rate revenue by approximately 4% to \$1,445,037, this reduces by the application of concessions and the inclusion of the specified area rate to \$1,303,336.

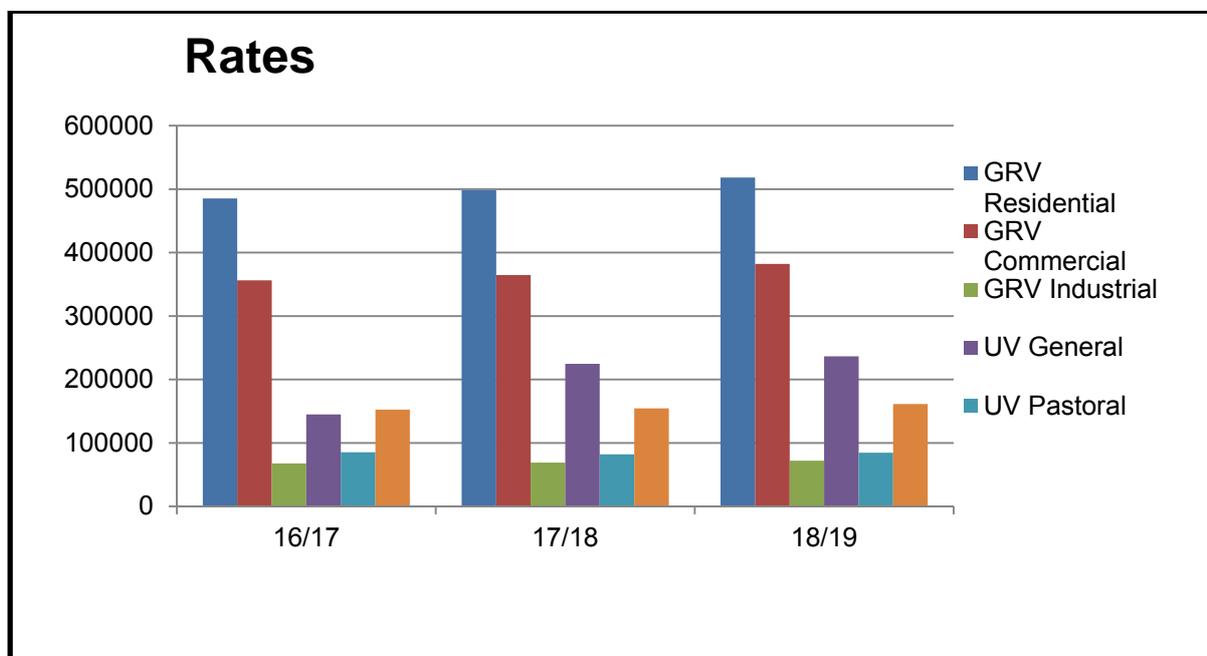
To address the increasing disparity between the Unimproved Value rate in the dollar and the Unimproved Value Pastoral rate in the dollar, the Shire of Shark Bay will provide a concession to properties in the Unimproved Value Pastoral category. this concession is gradually being reduced to reflect greater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

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

# Annual Budget 2018/2019



## Rates Levied Comparison 2016/2017 to 2018/2019



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

The concessions included in the 2018/2019 are in the following areas.

UV Pastoral \$47,009, UV General \$53,238, GRV Residential \$2,941, GRV General \$76,032

Total Budgeted concessions \$179,221

## **Refuse and Recycling Charges**

The domestic kerbside rubbish removal charge of \$364 per household per annum is a progression towards equitable cost recovery for the provision of its refuse disposal service. The 2018/2019 budget introduces separate charge for non-rateable properties of \$620 per service to recognise that these properties do not contribute towards the subsidised cost of the service, and an additional commercial/industrial charge of \$420 per service.

This will raise revenue of \$202,748 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 \$75,000 and scrap sales of \$8,000.

# Annual Budget 2018/2019



The total 2018/2019 budgeted costs to operate the waste services including the recycling service are budgeted at \$456,104. Total budgeted income is \$294,248 which requires an amount of \$161,856 from general revenue to meet the costs of the services and facilities for the refuse site.

The financial impact of the recycling program has been considered and provided for in the 2018/2019 budget, however the full implications will only be understood as the service is fully implemented during the year.

## **Reserve Transfers**

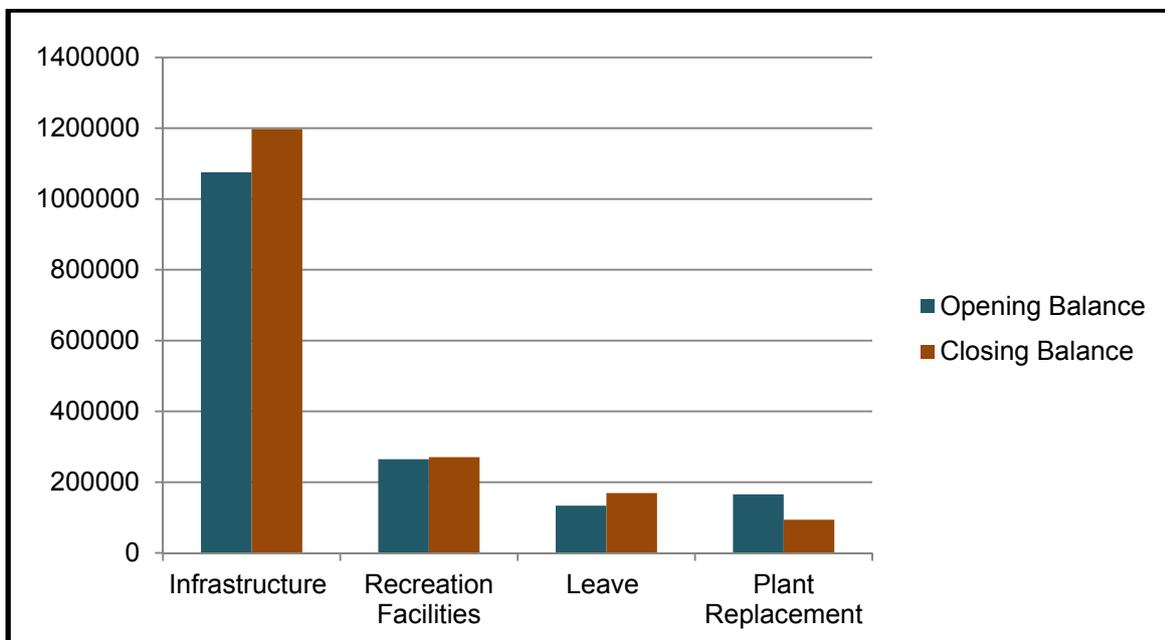
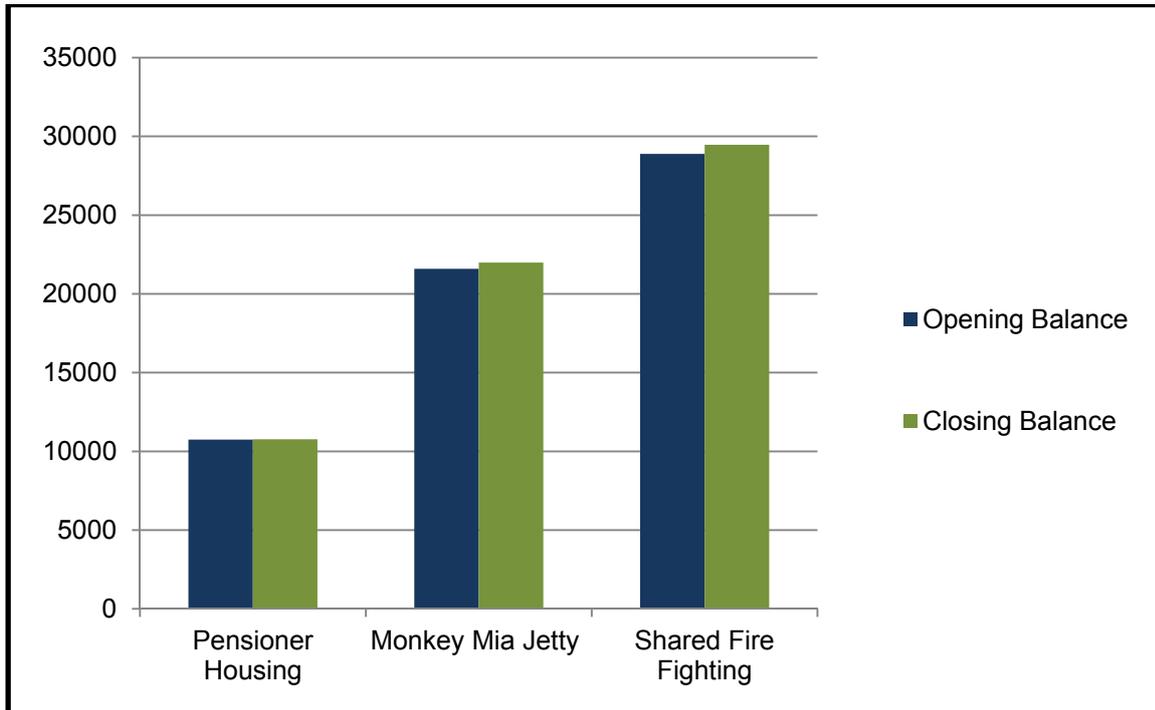
Reserve funds budgeted to be utilised in the 2018/2019 year total \$680,745 and includes \$114,606 to be drawn from the Infrastructure Reserve to contribute to infrastructure projects. An amount of \$541,139 is to be drawn from the Plant Replacement Reserve to contribute towards the replacement of Council's plant and equipment. \$25,000 is to be drawn down from the Pensioners Reserve to support capital upgrades to the Pensioner Units.

Transfers to Reserves total \$769,544 and includes transfers of \$469,327 to the Plant Replacement Reserve, \$25,015 to the Pensioner Unit Reserve, and \$232,077 to the Infrastructure Reserve for the funding of future projects.

This equates to an overall budgeted increase in reserve funds of \$88,799 in the 2018/2019 year.

Balances of reserve funds at the beginning and end of 2018/2019 are depicted in the charts below:

# Annual Budget 2018/2019



# Annual Budget 2018/2019

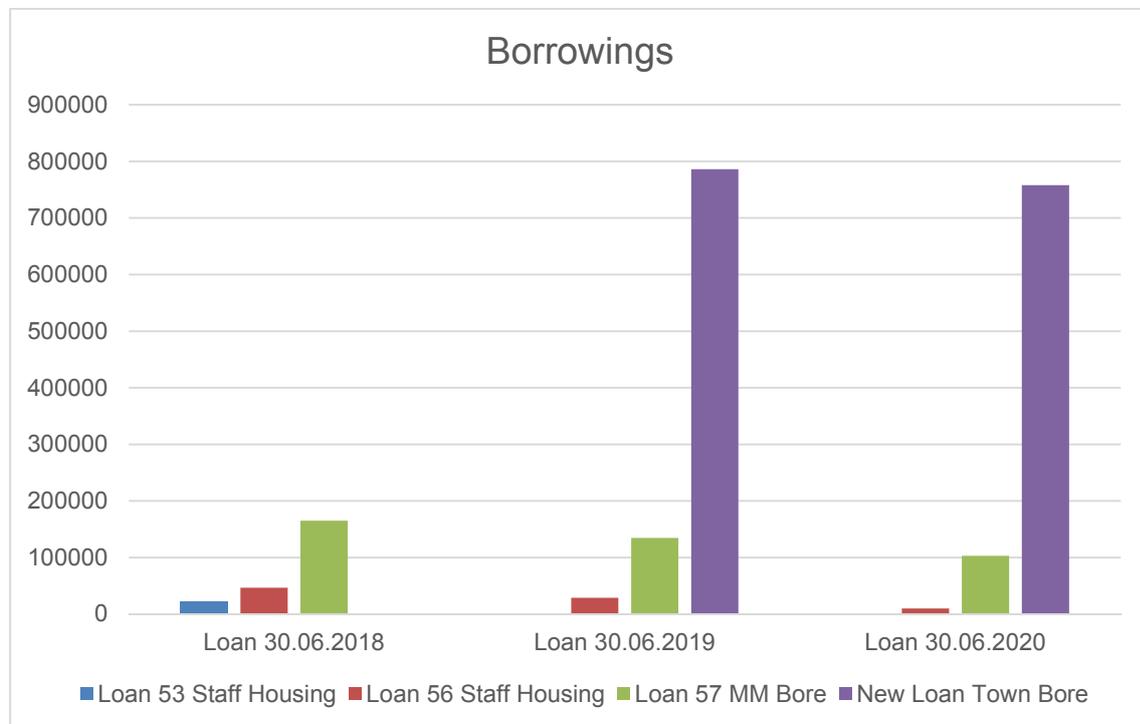


## Debt Management

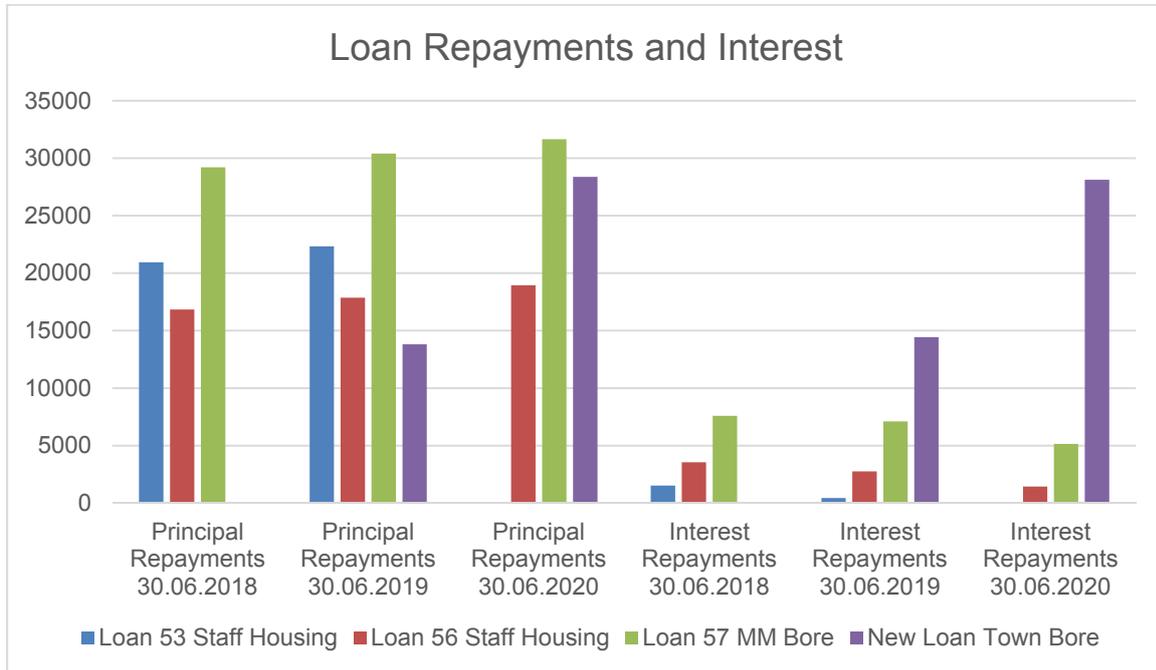
A new loan will be required to fund the installation of a new artesian Bore, the capital sum of \$800,000 has been included in the budget estimates, with repayments of the loan included in the operating expenditure.

The total loan amount will also be dependent upon any grant funding and the final cost of the project.

The following graphs display the Shire's budgeted loan liability and principal repayments to June 2020



# Annual Budget 2018/2019



**SHIRE OF SHARK BAY**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**TABLE OF CONTENTS**

|   |    |
|---|----|
| Statement of Comprehensive Income by Nature or Type | 2  |
| Basis of Preparation                                | 3  |
| Statement of Comprehensive Income by Program        | 4  |
| Statement of Cash Flows                             | 6  |
| Rate Setting Statement by Program                   | 7  |
| Rates and Service Charges                           | 8  |
| Net Current Assets                                  | 11 |
| Reconciliation of Cash                              | 13 |
| Fixed Assets  | 14 |
| Asset Depreciation                                  | 16 |
| Borrowings  | 17 |
| Cash Backed Reserves                                | 18 |
| Fees and Charges                                    | 19 |
| Grant Revenue                                       | 19 |
| Other Information                                   | 20 |
| Major Land Transactions                             | 21 |
| Trust   | 22 |
| Significant Accounting Policies - Other             | 23 |

**SHIRE'S VISION**

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

|   | NOTE  | 2018/19<br>Budget  | 2017/18<br>Actual  | 2017/18<br>Budget  |
|---|-------|--------------------|--------------------|--------------------|
|   |       | \$                 | \$                 | \$                 |
| <b>Revenue</b>  |       |                    |                    |                    |
| Rates   | 1     | 1,303,336          | 1,285,748          | 1,288,069          |
| Operating grants, subsidies and contributions                                   | 9     | 1,411,893          | 2,461,094          | 1,517,666          |
| Fees and charges  | 8     | 1,462,040          | 1,509,056          | 1,473,775          |
| Interest earnings   | 10(a) | 49,155             | 64,093             | 51,175             |
| Other revenue   | 10(b) | 161,146            | 151,133            | 157,105            |
|   |       | <u>4,387,570</u>   | <u>5,471,124</u>   | <u>4,487,790</u>   |
| <b>Expenses</b>   |       |                    |                    |                    |
| Employee costs  |       | (2,243,191)        | (2,127,179)        | (2,229,355)        |
| Materials and contracts   |       | (2,142,455)        | (2,055,332)        | (2,239,941)        |
| Utility charges   |       | (190,175)          | (198,834)          | (172,097)          |
| Depreciation on non-current assets  | 5     | (2,018,120)        | (1,830,527)        | (2,018,080)        |
| Interest expenses   | 10(d) | (24,755)           | (14,337)           | (14,360)           |
| Insurance expenses  |       | (156,026)          | (151,514)          | (162,150)          |
| Other expenditure   |       | (199,295)          | (160,183)          | (186,200)          |
|   |       | <u>(6,974,017)</u> | <u>(6,537,906)</u> | <u>(7,022,183)</u> |
|   |       | (2,586,447)        | (1,066,782)        | (2,534,393)        |
| Non-operating grants, subsidies and contributions                               | 9     | 481,298            | 781,403            | 872,363            |
| Profit on asset disposals   | 4(b)  | 15,000             | 0                  | 10,092             |
| Loss on asset disposals   | 4(b)  | (127,389)          | (19,507)           | (21,776)           |
| Loss on revaluation of non current assets                                       |       | 0                  | 0                  | 0                  |
| Reversal of prior year loss on revaluation of assets                            |       | 0                  | 0                  | 0                  |
| Fair value adjustments to financial assets at fair value through profit or loss |       | 0                  | 0                  | 0                  |
| <b>Net result</b>   |       | <b>(2,217,538)</b> | <b>(304,886)</b>   | <b>(1,673,714)</b> |
| <b>Other comprehensive income</b>   |       |                    |                    |                    |
| Changes on revaluation of non-current assets                                    |       | 0                  | 0                  | 0                  |
| <b>Total other comprehensive income</b>   |       | <b>0</b>           | <b>0</b>           | <b>0</b>           |
| <b>Total comprehensive income</b>   |       | <b>(2,217,538)</b> | <b>(304,886)</b>   | <b>(1,673,714)</b> |

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

## BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire 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 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### PROFIT ON ASSET DISPOSAL

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

## REVENUES (CONTINUED)

### FEES AND CHARGES

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

### 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, rebates etc.

## 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 expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

|   | NOTE               | 2018/19<br>Budget  | 2017/18<br>Actual | 2017/18<br>Budget  |
|---|--------------------|--------------------|-------------------|--------------------|
| <b>Revenue</b>  | 1, 8, 9, 10(a),(b) | \$                 | \$                | \$                 |
| Governance  |                    | 43,800             | 3,252             | 3,800              |
| General purpose funding   |                    | 2,308,868          | 3,275,156         | 2,272,430          |
| Law, order, public safety   |                    | 84,987             | 121,296           | 134,099            |
| Health  |                    | 1,550              | 1,782             | 1,665              |
| Housing   |                    | 102,610            | 83,460            | 82,118             |
| Community amenities   |                    | 308,548            | 320,339           | 294,681            |
| Recreation and culture  |                    | 235,476            | 329,345           | 316,409            |
| Transport   |                    | 470,644            | 432,486           | 424,857            |
| Economic services   |                    | 796,087            | 846,140           | 909,731            |
| Other property and services   |                    | 35,000             | 57,868            | 48,000             |
|   |                    | 4,387,570          | 5,471,124         | 4,487,790          |
| <b>Expenses excluding finance costs</b>   | 5,10(c),(e),(f)    |                    |                   |                    |
| Governance  |                    | (309,896)          | (279,232)         | (308,367)          |
| General purpose funding   |                    | (122,234)          | (107,211)         | (118,081)          |
| Law, order, public safety   |                    | (385,432)          | (305,107)         | (428,655)          |
| Health  |                    | (76,922)           | (69,764)          | (63,831)           |
| Housing   |                    | (196,115)          | (190,884)         | (179,338)          |
| Community amenities   |                    | (748,751)          | (628,568)         | (644,611)          |
| Recreation and culture  |                    | (2,230,186)        | (2,222,576)       | (2,419,682)        |
| Transport   |                    | (1,660,599)        | (1,524,372)       | (1,635,890)        |
| Economic services   |                    | (1,184,377)        | (1,020,538)       | (1,161,868)        |
| Other property and services   |                    | (34,750)           | (175,317)         | (47,500)           |
|   |                    | (6,949,262)        | (6,523,569)       | (7,007,823)        |
| <b>Finance costs</b>  | 6, 10(d)           |                    |                   |                    |
| Governance  |                    | (3,201)            | (5,854)           | (5,900)            |
| Recreation and culture  |                    | (14,440)           | 0                 | 0                  |
| Economic services   |                    | (7,114)            | (8,483)           | (8,460)            |
|   |                    | (24,755)           | (14,337)          | (14,360)           |
|   |                    | (2,586,447)        | (1,066,782)       | (2,534,393)        |
| Non-operating grants, subsidies and contributions                               | 9                  | 481,298            | 781,403           | 872,363            |
| Profit on disposal of assets  | 4(b)               | 15,000             | 0                 | 10,092             |
| (Loss) on disposal of assets  | 4(b)               | (127,389)          | (19,507)          | (21,776)           |
| Loss on revaluation of non current assets                                       |                    | 0                  | 0                 | 0                  |
| Reversal of prior year loss on revaluation of assets                            |                    | 0                  | 0                 | 0                  |
| Fair value adjustments to financial assets at fair value through profit or loss |                    | 0                  | 0                 | 0                  |
| <b>Net result</b>   |                    | <b>(2,217,538)</b> | <b>(304,886)</b>  | <b>(1,673,714)</b> |
| <b>Other comprehensive income</b>   |                    |                    |                   |                    |
| Changes on revaluation of non-current assets                                    |                    | 0                  | 0                 | 0                  |
| <b>Total other comprehensive income</b>   |                    | <b>0</b>           | <b>0</b>          | <b>0</b>           |
| <b>Total comprehensive income</b>   |                    | <b>(2,217,538)</b> | <b>(304,886)</b>  | <b>(1,673,714)</b> |

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### 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.

| PROGRAM NAME                       | OBJECTIVE   | ACTIVITIES   |
|------------------------------------|---|--|
| <b>GOVERNANCE</b>                  | To provide a decision making process for the efficient allocation of scarce resources.                                  | Expenses associated with the provision of services to members of council and elections.  |
| <b>GENERAL PURPOSE FUNDING</b>     | 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. |
| <b>LAW, ORDER, PUBLIC SAFETY</b>   | 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.   |
| <b>HEALTH</b>                      | To provide an operational framework for environmental and community health.   | Health inspection services, food quality control and mosquito control.   |
| <b>HOUSING</b>                     | To provide and maintain housing for the elderly and staff.  | Provision and maintenance of rented housing accommodation for pensioners and employees.  |
| <b>COMMUNITY AMENITIES</b>         | To provide services required by the community.  | Sanitation, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.   |
| <b>RECREATION AND CULTURE</b>      | 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.                  |
| <b>TRANSPORT</b>                   | 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.  |
| <b>ECONOMIC SERVICES</b>           | To help promote the Shire and its economic wellbeing  | Tourism, community development, building services and private works.   |
| <b>OTHER PROPERTY AND SERVICES</b> | To monitor and control council's overhead operating accounts.   | Plant maintenance, administration, labour overheads and stock.   |

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

|  | NOTE | 2018/19<br>Budget | 2017/18<br>Actual | 2017/18<br>Budget |
|--|------|-------------------|-------------------|-------------------|
|  |      | \$                | \$                | \$                |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |      |                   |                   |                   |
| <b>Receipts</b>  |      |                   |                   |                   |
| Rates  |      | 1,318,336         | 1,268,532         | 1,288,069         |
| Operating grants, subsidies and contributions  |      | 1,401,893         | 2,482,943         | 1,517,666         |
| Fees and charges   |      | 1,462,040         | 1,509,056         | 1,473,775         |
| Service charges  |      | 0                 | 0                 | 0                 |
| Interest earnings  |      | 49,155            | 64,093            | 51,175            |
| Goods and services tax   |      | 27                | (27)              | 0                 |
| Other revenue  |      | 161,146           | 151,133           | 157,105           |
|  |      | 4,392,597         | 5,475,730         | 4,487,790         |
| <b>Payments</b>  |      |                   |                   |                   |
| Employee costs   |      | (2,193,191)       | (2,087,139)       | (2,229,355)       |
| Materials and contracts  |      | (2,111,455)       | (2,185,404)       | (2,239,941)       |
| Utility charges  |      | (190,175)         | (198,834)         | (172,097)         |
| Interest expenses  |      | (22,755)          | (15,481)          | (14,360)          |
| Insurance expenses   |      | (156,026)         | (151,514)         | (162,150)         |
| Goods and services tax   |      | 0                 | 0                 | 0                 |
| Other expenditure  |      | (199,295)         | (160,183)         | (186,200)         |
|  |      | (4,872,897)       | (4,798,555)       | (5,004,103)       |
| <b>Net cash provided by (used in) operating activities</b>                           | 3    | (480,300)         | 677,175           | (516,313)         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |      |                   |                   |                   |
| Payments for purchase of property, plant & equipment                                 | 4(a) | (922,493)         | (308,648)         | (489,289)         |
| Payments for construction of infrastructure  | 4(a) | (1,409,293)       | (1,665,423)       | (1,841,741)       |
| Non-operating grants, subsidies and contributions used for the development of assets | 9    | 481,298           | 781,403           | 872,363           |
| Proceeds from sale of plant & equipment  | 4(b) | 288,636           | 120,682           | 176,682           |
| <b>Net cash provided by (used in) investing activities</b>                           |      | (1,561,852)       | (1,071,986)       | (1,281,985)       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |      |                   |                   |                   |
| Repayment of borrowings  | 6    | (84,414)          | (66,998)          | (67,020)          |
| Proceeds from self supporting loans  | 6(a) | 0                 | 17,627            | 5,342             |
| Proceeds from new borrowings   | 6(b) | 800,000           | 0                 | 0                 |
| <b>Net cash provided by (used in) financing activities</b>                           |      | 715,586           | (49,371)          | (61,678)          |
| <b>Net increase (decrease) in cash held</b>  |      | (1,326,566)       | (444,181)         | (1,859,976)       |
| Cash at beginning of year  |      | 3,557,742         | 4,005,643         | 4,005,643         |
| <b>Cash and cash equivalents at the end of the year</b>                              | 3    | <b>2,231,176</b>  | <b>3,561,462</b>  | <b>2,145,667</b>  |

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

|  | NOTE | 2018/19<br>Budget | 2017/18<br>Actual | 2017/18<br>Budget |
|--|------|-------------------|-------------------|-------------------|
|  |      | \$                | \$                | \$                |
| <b>OPERATING ACTIVITIES</b>  |      |                   |                   |                   |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 2    | 1,493,392         | 2,324,597         | 2,324,597         |
|  |      | 1,493,392         | 2,324,597         | 2,324,597         |
| <b>Revenue from operating activities (excluding rates)</b>               |      |                   |                   |                   |
| Governance   |      | 58,800            | 3,252             | 13,892            |
| General purpose funding  |      | 1,043,052         | 2,027,069         | 1,022,022         |
| Law, order, public safety  |      | 84,987            | 121,296           | 134,099           |
| Health   |      | 1,550             | 1,782             | 1,665             |
| Housing  |      | 102,610           | 83,460            | 82,118            |
| Community amenities  |      | 308,548           | 320,339           | 294,681           |
| Recreation and culture   |      | 235,476           | 329,345           | 316,409           |
| Transport  |      | 470,644           | 432,486           | 424,857           |
| Economic services  |      | 796,087           | 846,140           | 909,731           |
| Other property and services  |      | 35,000            | 57,869            | 48,000            |
|  |      | 3,136,754         | 4,223,038         | 3,247,474         |
| <b>Expenditure from operating activities</b>                             |      |                   |                   |                   |
| Governance   |      | (323,208)         | (287,932)         | (317,113)         |
| General purpose funding  |      | (122,234)         | (107,211)         | (118,081)         |
| Law, order, public safety  |      | (385,432)         | (305,107)         | (428,655)         |
| Health   |      | (76,922)          | (69,764)          | (63,831)          |
| Housing  |      | (196,115)         | (190,884)         | (179,338)         |
| Community amenities  |      | (748,751)         | (628,568)         | (644,611)         |
| Recreation and culture   |      | (2,244,626)       | (2,222,576)       | (2,419,682)       |
| Transport  |      | (1,777,877)       | (1,541,033)       | (1,654,820)       |
| Economic services  |      | (1,191,491)       | (1,029,021)       | (1,170,328)       |
| Other property and services  |      | (34,750)          | (175,317)         | (47,500)          |
|  |      | (7,101,406)       | (6,557,413)       | (7,043,959)       |
| <b>Operating activities excluded from budget</b>                         |      |                   |                   |                   |
| (Profit) on asset disposals  | 4(b) | (15,000)          | 0                 | (10,092)          |
| Loss on disposal of assets   | 4(b) | 127,389           | 15,787            | 18,055            |
| Loss on revaluation of non current assets                                |      | 0                 | 0                 | 0                 |
| Reversal of prior year loss on revaluation of assets                     |      | 0                 | 0                 | 0                 |
| Depreciation on assets   | 5    | 2,018,120         | 1,830,527         | 2,018,080         |
| Movement in employee benefit provisions (non-current)                    |      | 10,000            | (5,765)           | 0                 |
| Movement in Pensioner Rates Non Current                                  |      |                   | (1,825)           |                   |
| <b>Amount attributable to operating activities</b>                       |      | (330,751)         | 1,828,946         | 554,155           |
| <b>INVESTING ACTIVITIES</b>  |      |                   |                   |                   |
| Non-operating grants, subsidies and contributions                        | 9    | 481,298           | 781,403           | 872,363           |
| Purchase property, plant and equipment                                   | 4(a) | (922,493)         | (308,648)         | (489,289)         |
| Purchase and construction of infrastructure                              | 4(a) | (1,409,293)       | (1,665,423)       | (1,841,741)       |
| Proceeds from disposal of assets   | 4(a) | 288,636           | 120,682           | 176,682           |
| <b>Amount attributable to investing activities</b>                       |      | (1,561,852)       | (1,071,986)       | (1,281,985)       |
| <b>FINANCING ACTIVITIES</b>  |      |                   |                   |                   |
| Repayment of borrowings  | 6(a) | (84,414)          | (66,998)          | (67,020)          |
| Proceeds from new borrowings   | 6(b) | 800,000           | 0                 | 0                 |
| Proceeds from self supporting loans                                      | 6(a) | 0                 | 17,627            | 5,342             |
| Transfers to cash backed reserves (restricted assets)                    | 7(a) | (769,544)         | (977,180)         | (975,793)         |
| Transfers from cash backed reserves (restricted assets)                  | 7(a) | 680,745           | 514,895           | 514,895           |
| <b>Amount attributable to financing activities</b>                       |      | 626,787           | (511,656)         | (522,576)         |
| <b>Budgeted deficiency before general rates</b>                          |      | (1,265,816)       | 245,305           | (1,250,406)       |
| <b>Estimated amount to be raised from general rates</b>                  | 1    | 1,265,816         | 1,248,087         | 1,250,406         |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2    | <b>0</b>          | <b>1,493,392</b>  | <b>0</b>          |

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE  | Rate in  | Number of properties | Rateable value | 2018/19 Budgeted rate revenue | 2018/19 Budgeted interim rates | 2018/19 Budgeted back rates | 2018/19 Budgeted total revenue | 2017/18 Actual Revenue |
|--|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------|
|  | \$       |                      | \$             | \$                            | \$                             | \$                          | \$                             | \$                     |
| <b>Differential general rate or general rate</b> |          |                      |                |                               |                                |                             |                                |                        |
| GRV Residential                                  | 0.098885 | 309                  | 3,681,102      | 364,005                       | 0                              | 0                           | 364,005                        | 341,961                |
| GRV Commercial                                   | 0.101620 | 43                   | 2,123,918      | 215,832                       | 0                              | 0                           | 215,832                        | 196,757                |
| GRV Vacant                                       | 0.098885 | 17                   | 331,334        | 32,763                        | 0                              | 0                           | 32,763                         | 31,403                 |
| GRV Rural Commercial                             | 0.102773 | 5                    | 304,200        | 31,264                        | 0                              | 0                           | 31,264                         | 29,917                 |
| GRV Industrial/Residential                       | 0.109426 | 45                   | 619,128        | 67,749                        | 0                              | 0                           | 67,749                         | 62,753                 |
| GRV Industrial/Residential Vacant                | 0.098885 | 2                    | 17,100         | 1,691                         | 0                              | 0                           | 1,691                          | 2,184                  |
| GRV Resort                                       | 0.108482 | 2                    | 1,112,800      | 120,719                       | 0                              | 0                           | 120,719                        | 115,521                |
| UV General                                       | 0.200085 | 7                    | 1,150,738      | 230,245                       | 0                              | 0                           | 230,245                        | 235,384                |
| UV Pastoral                                      | 0.137028 | 11                   | 617,360        | 84,596                        | 0                              | 0                           | 84,596                         | 82,107                 |
| UV Mining  | 0.272901 | 1                    | 6,990          | 1,908                         | 0                              | 0                           | 1,908                          | 1,852                  |
| UV Exploration                                   | 0.262395 | 8                    | 601,023        | 157,705                       | 0                              | 0                           | 157,705                        | 152,994                |
| Excess Rate Impact                               |          |                      |                | (10,000)                      | 0                              | 0                           | (10,000)                       |                        |
| <b>Sub-Totals</b>                                |          | 450                  | 10,565,693     | 1,308,477                     | 0                              | 0                           | 1,298,477                      | 1,252,834              |
| <b>Minimum</b>                                   |          |                      |                |                               |                                |                             |                                |                        |
|  | \$       |                      |                |                               |                                |                             |                                |                        |
| <b>Minimum payment</b>                           |          |                      |                |                               |                                |                             |                                |                        |
| GRV Residential                                  | 850      | 59                   | 0              | 50,150                        | 0                              | 0                           | 50,150                         | 62,803                 |
| GRV Commercial                                   | 850      | 17                   | 0              | 14,450                        | 0                              | 0                           | 14,450                         | 22,275                 |
| GRV Vacant                                       | 850      | 84                   | 0              | 71,400                        | 0                              | 0                           | 71,400                         | 70,125                 |
| GRV Rural Commercial                             | 850      | 0                    | 0              | 0                             | 0                              | 0                           | 0                              | 0                      |
| GRV Industrial/Residential                       | 850      | 3                    | 0              | 2,550                         | 0                              | 0                           | 2,550                          | 2,475                  |
| GRV Industrial/Residential Vacant                | 530      | 0                    | 0              | 0                             | 0                              | 0                           | 0                              | 0                      |
| GRV Resort                                       | 850      | 0                    | 0              | 0                             | 0                              | 0                           | 0                              | 0                      |
| UV General                                       | 890      | 7                    | 0              | 6,230                         | 0                              | 0                           | 6,230                          | 13,618                 |
| UV Pastoral                                      | 890      | 0                    | 0              | 0                             | 0                              | 0                           | 0                              | 0                      |
| UV Mining  | 890      | 1                    | 0              | 890                           | 0                              | 0                           | 890                            | 860                    |
| UV Exploration                                   | 890      | 1                    | 0              | 890                           | 0                              | 0                           | 890                            | 860                    |
| <b>Sub-Totals</b>                                |          | 172                  | 0              | 146,560                       | 0                              | 0                           | 146,560                        | 173,016                |
|  |          | 622                  | 10,565,693     | 1,455,037                     | 0                              | 0                           | 1,445,037                      | 1,425,850              |
| Discounts/concessions (Refer note 1(g))          |          |                      |                |                               |                                |                             | (179,221)                      | (177,763)              |
| <b>Total amount raised from general rates</b>    |          |                      |                |                               |                                |                             | 1,265,816                      | 1,248,087              |
| Specified area rates (Refer note 1(e))           |          |                      |                |                               |                                |                             | 37,520                         | 37,661                 |
| <b>Total rates</b>                               |          |                      |                |                               |                                |                             | 1,303,336                      | 1,285,748              |

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 2018/19 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 rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options  | Date due   | Instalment plan admin charge<br>\$ | Instalment plan interest rate<br>% | Unpaid rates interest rates<br>% |
|---------------------|------------|------------------------------------|------------------------------------|----------------------------------|
| <b>Option one</b>   |            |                                    |                                    |                                  |
| Single Payment      | 12/10/2018 | 0                                  | 11.00%                             | 11.00%                           |
| <b>Option two</b>   |            |                                    |                                    |                                  |
| Two Instalments     | 12/10/2018 | 10                                 | 11.00%                             | 11.00%                           |
|                     | 8/02/2019  | 10                                 | 11.00%                             | 11.00%                           |
| <b>Option three</b> |            |                                    |                                    |                                  |
| Four Instalments    | 12/10/2018 | 10                                 | 11.00%                             | 11.00%                           |
|                     | 14/12/2018 | 10                                 | 11.00%                             | 11.00%                           |
|                     | 15/02/2019 | 10                                 | 11.00%                             | 11.00%                           |
|                     | 15/04/2019 | 10                                 | 11.00%                             | 11.00%                           |

|   | 2018/19<br>Budget<br>revenue<br>\$ | 2017/18<br>Actual<br>\$ |
|---|------------------------------------|-------------------------|
| Instalment plan admin charge revenue            | 3,800                              | 3,530                   |
| Unpaid rates and service charge interest earned | 5,315                              | 7,951                   |
|   | 9,115                              | 11,481                  |

(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. |
| 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.  |



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

|  | Note | 2018/19<br>Budget | 2017/18<br>Actual |
|--|------|-------------------|-------------------|
|  |      | \$                | \$                |
| <b>Composition of estimated net current assets</b>                 |      |                   |                   |
| <b>Current assets</b>  |      |                   |                   |
| Cash - unrestricted  | 3    | 441,841           | 1,857,206         |
| Cash - restricted reserves   | 3    | 1,789,335         | 1,700,536         |
| Receivables  |      | 139,901           | 144,928           |
| Inventories  |      | 105,500           | 125,500           |
|  |      | 2,476,577         | 3,828,170         |
| <b>Less: current liabilities</b>                                   |      |                   |                   |
| Trade and other payables   |      | (397,703)         | (384,703)         |
| Long term borrowings   |      | (78,978)          | (70,599)          |
| Provisions   |      | (289,539)         | (249,539)         |
|  |      | (766,220)         | (704,841)         |
| <b>Unadjusted net current assets</b>                               |      | 1,710,357         | 3,123,329         |
| <b>Adjustments</b>   |      |                   |                   |
| Less: Cash - restricted reserves                                   | 3    | (1,789,335)       | (1,700,536)       |
| Less: Current loans - clubs / institutions                         |      | 0                 | 0                 |
| Add: Current portion of borrowings                                 |      | 78,978            | 70,599            |
| Add: Current liabilities not expected to be cleared at end of year |      | 0                 | 0                 |
| <b>Adjusted net current assets - surplus/(deficit)</b>             |      | 0                 | 1,493,392         |

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Shark Bay's operational cycle. In the case of liabilities where the Shire of Shark Bay does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Shark Bay's intentions to release for sale.

**TRADE AND OTHER RECEIVABLES**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**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:

|  | <b>2018/19<br/>Budget</b> | <b>2017/18<br/>Actual</b> | <b>2017/18<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
|  | \$                        | \$                        | \$                        |
| Cash - unrestricted  | 441,841                   | 1,857,206                 | 445,131                   |
| Cash - restricted  | 1,789,335                 | 1,700,536                 | 1,700,536                 |
|  | <u>2,231,176</u>          | <u>3,557,742</u>          | <u>2,145,667</u>          |
| The following restrictions have been imposed by regulation or other externally imposed requirements: |                           |                           |                           |
| Reserves cash backed - Leave Reserve   | 169,302                   | 133,402                   | 133,239                   |
| Reserves cash backed - Plant Replacement Reserve   | 93,797                    | 165,609                   | 166,311                   |
| Reserves cash backed - Infrastructure Reserve  | 1,193,224                 | 1,075,753                 | 1,074,439                 |
| Reserves cash backed - Pensioner Unit Maintenance Reserve  | 10,764                    | 10,749                    | 10,747                    |
| Reserves cash backed - Recreation Facilities Upgrade Reserve   | 270,796                   | 264,546                   | 264,015                   |
| Reserves cash backed - Monkey Mia Jetty Reserve  | 21,986                    | 21,586                    | 21,552                    |
| Reserves cash backed - Shared Fire System Reserve  | 29,466                    | 28,891                    | 28,844                    |
|  | <u>1,789,335</u>          | <u>1,700,536</u>          | <u>1,699,147</u>          |
| <b>Reconciliation of net cash provided by operating activities to net result</b>                     |                           |                           |                           |
| <b>Net result</b>  | (2,217,538)               | (304,886)                 | (1,673,714)               |
| Depreciation   | 2,018,120                 | 1,830,527                 | 2,018,080                 |
| (Profit)/loss on sale of asset   | 112,389                   | 19,507                    | 11,684                    |
| Loss on revaluation of non current assets  | 0                         | 0                         | 0                         |
| (Increase)/decrease in receivables   | 5,027                     | 4,606                     | 28,176                    |
| (Increase)/decrease in inventories   | 20,000                    | 62,103                    | (2,158)                   |
| Increase/(decrease) in payables  | 13,000                    | (193,319)                 | (36,018)                  |
| Increase/(decrease) in employee provisions   | 50,000                    | 40,040                    | 10,000                    |
| Grants/contributions for the development of assets   | (481,298)                 | (781,403)                 | (872,363)                 |
| <b>Net cash from operating activities</b>  | <u>(480,300)</u>          | <u>677,175</u>            | <u>(516,313)</u>          |

**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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class                          | Reporting program |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 2018/19<br>Budget total | 2017/18<br>Actual total |
|--------------------------------------|-------------------|-------------------------------|------------------------------|--------|--------------------------|---------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|
|                                      | Governance        | General<br>purpose<br>funding | Law, order,<br>public safety | Health | Education<br>and welfare | Housing | Community<br>amenities | Recreation<br>and culture | Transport | Economic<br>services | Other<br>property and<br>services |                         |                         |
|                                      | \$                | \$                            | \$                           | \$     | \$                       | \$      | \$                     | \$                        | \$        | \$                   | \$                                | \$                      | \$                      |
| <i>Property, Plant and Equipment</i> |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |
| Buildings - non-specialised          | 0                 | 0                             | 0                            | 0      | 0                        | 65,000  | 0                      | 0                         | 0         | 0                    | 0                                 | 65,000                  | 39,437                  |
| Buildings - specialised              | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 56,355                    | 20,000    | 0                    | 0                                 | 76,355                  | 0                       |
| Furniture and equipment              | 15,000            | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 0         | 0                    | 0                                 | 15,000                  | 10,271                  |
| Plant and equipment                  | 140,000           | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 626,138   | 0                    | 0                                 | 766,138                 | 258,940                 |
|                                      | 155,000           | 0                             | 0                            | 0      | 0                        | 65,000  | 0                      | 56,355                    | 646,138   | 0                    | 0                                 | 922,493                 | 308,648                 |
| <i>Infrastructure</i>                |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |
| Infrastructure - Roads Other         | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 355,349   | 0                    | 0                                 | 355,349                 | 601,784                 |
| Infrastructure - Roads Town          | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 199,878   | 0                    | 0                                 | 199,878                 | 611,510                 |
| Infrastructure - Footpaths           | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 50,000    | 0                    | 0                                 | 50,000                  | 0                       |
| Infrastructure - Public Facilities   | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 4,066                  | 800,000                   | 0         | 0                    | 0                                 | 804,066                 | 442,129                 |
|                                      | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 4,066                  | 800,000                   | 605,227   | 0                    | 0                                 | 1,409,293               | 1,665,423               |
| <b>Total acquisitions</b>            | 155,000           | 0                             | 0                            | 0      | 0                        | 65,000  | 4,066                  | 856,355                   | 1,251,365 | 0                    | 0                                 | 2,331,786               | 1,974,071               |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

|                                      | Net book value | Sale proceeds | 2018/19 Budget |           | 2017/18 Actual |          | 2017/18 Budget |          |
|--------------------------------------|----------------|---------------|----------------|-----------|----------------|----------|----------------|----------|
|                                      | \$             | \$            | Profit         | Loss      | Profit         | Loss     | Profit         | Loss     |
| <b>By Program</b>                    |                |               |                |           |                |          |                |          |
| Governance                           | 95,111         | 100,000       | 15,000         | (10,111)  | 0              | (2,846)  | 10,092         | (2,846)  |
| Transport                            | 305,914        | 188,636       | 0              | (117,278) | 0              | (16,661) | 0              | (18,930) |
|                                      | 401,025        | 288,636       | 15,000         | (127,389) | 0              | (19,507) | 10,092         | (21,776) |
| <b>By Class</b>                      |                |               |                |           |                |          |                |          |
| <u>Property, Plant and Equipment</u> |                |               |                |           |                |          |                |          |
| Plant and equipment                  | 401,025        | 288,636       | 15,000         | (127,389) | 0              | (19,507) | 10,092         | (21,776) |
|                                      | 401,025        | 288,636       | 15,000         | (127,389) | 0              | (19,507) | 10,092         | (21,776) |

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

**By Program**

|                             |
|-----------------------------|
| Governance                  |
| General purpose funding     |
| Law, order, public safety   |
| Health                      |
| Education and welfare       |
| Housing                     |
| Community amenities         |
| Recreation and culture      |
| Transport                   |
| Economic services           |
| Other property and services |

**By Class**

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

|  | 2018/19<br>Budget | 2017/18<br>Actual | 2017/18<br>Budget |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |
|  | 3,720             | 3,376             | 3,720             |
|  | 0                 | 0                 | 0                 |
|  | 43,550            | 39,574            | 43,550            |
|  | 0                 | 0                 | 0                 |
|  | 0                 | 0                 | 0                 |
|  | 120,820           | 109,834           | 120,780           |
|  | 46,440            | 42,188            | 46,440            |
|  | 724,010           | 658,032           | 724,010           |
|  | 670,720           | 609,642           | 670,720           |
|  | 66,460            | 60,400            | 66,460            |
|  | 342,400           | 307,481           | 342,400           |
|  | 2,018,120         | 1,830,527         | 2,018,080         |
|  | 142,060           | 130,217           | 142,020           |
|  | 492,180           | 451,971           | 492,180           |
|  | 115,980           | 105,481           | 115,980           |
|  | 377,110           | 338,945           | 377,110           |
|  | 47,930            | 43,563            | 47,930            |
|  | 417,710           | 379,660           | 417,710           |
|  | 47,630            | 40,383            | 47,630            |
|  | 39,310            | 35,726            | 39,310            |
|  | 40,100            | 36,489            | 40,100            |
|  | 12,280            | 11,155            | 12,280            |
|  | 285,830           | 256,936           | 285,830           |
|  | 2,018,120         | 1,830,527         | 2,018,080         |

**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 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.

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.

**DEPRECIATION (CONTINUED)**

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

|                          |                 |
|--------------------------|-----------------|
| Buildings                | 10 - 50 Years   |
| Furniture and equipment  | 5 to 10 Years   |
| Plant and equipment      | 5 to 10 Years   |
| Heritage Assets          | 25 to 100 Years |
| Sealed Roads and streets |                 |
| subgrade                 | Not Depreciated |
| pavement                 | 80 to 100 Years |
| seal                     |                 |
| - bituminous seals       | 15 to 22 Years  |
| - asphalt surfaces       | 30 Years        |
| Formed Roads (unsealed)  |                 |
| subgrade                 | Not Depreciated |
| pavement                 | 18 Years        |
| Footpaths                | 40 to 80 Years  |
| Drainage systems         |                 |
| drains and kerbs         | 20 to 60 Years  |
| culverts                 | 60 Years        |
| pipes                    | 80 Years        |
| pits                     | 60 Years        |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose                       | Principal<br>30-Jun-18 | New<br>loans | Principal<br>repayments |                   | Principal<br>outstanding |                   | Interest<br>repayments |                   |
|-------------------------------|------------------------|--------------|-------------------------|-------------------|--------------------------|-------------------|------------------------|-------------------|
|                               |                        |              | 2018/19<br>Budget       | 2017/18<br>Actual | 2018/19<br>Budget        | 2017/18<br>Actual | 2018/19<br>Budget      | 2017/18<br>Actual |
|                               |                        |              | \$                      | \$                | \$                       | \$                | \$                     | \$                |
| <b>Housing</b>                |                        |              |                         |                   |                          |                   |                        |                   |
| Staff Housing Loan 53         | 22,333                 | 0            | 22,333                  | 20,953            | 0                        | 22,333            | 441                    | 1,972             |
| Staff Housing Loan 56         | 46,707                 | 0            | 17,860                  | 16,837            | 28,847                   | 46,707            | 2,760                  | 3,883             |
| <b>Recreation and culture</b> |                        |              |                         |                   |                          |                   |                        |                   |
| Town Oval Artesian Bore       | 0                      | 800,000      | 13,815                  | 0                 | 786,185                  | 0                 | 14,440                 | 0                 |
| <b>Economic services</b>      |                        |              |                         |                   |                          |                   |                        |                   |
| Monkey Mia Bore Loan 57       | 165,022                | 0            | 30,406                  | 29,208            | 134,616                  | 165,022           | 7,114                  | 8,483             |
|                               | 234,062                | 800,000      | 84,414                  | 66,998            | 949,648                  | 234,062           | 24,755                 | 14,337            |
|                               | 234,062                | 800,000      | 84,414                  | 66,998            | 949,648                  | 234,062           | 24,755                 | 14,337            |

All borrowing repayments will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

| Particulars/Purpose     | Institution | Loan<br>type | Term<br>(years) | Interest<br>rate | Amount<br>borrowed<br>budget | Total<br>interest &<br>charges | Amount<br>used<br>budget | Balance<br>unspent |
|-------------------------|-------------|--------------|-----------------|------------------|------------------------------|--------------------------------|--------------------------|--------------------|
|                         |             |              |                 | %                | \$                           | \$                             | \$                       | \$                 |
| Town Oval Artesian Bore | WATC        | Annuity      | 20              | 4                | 800,000                      | 330,150                        | 800,000                  | 0                  |
|                         |             |              |                 |                  | 800,000                      | 330,150                        | 800,000                  | 0                  |

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

|  | 2018/19<br>Budget | 2017/18<br>Actual | 2017/18<br>Budget |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |
| <b>Undrawn borrowing facilities</b>    |                   |                   |                   |
| <b>credit standby arrangements</b>     |                   |                   |                   |
| Bank overdraft limit                   | 50,000            | 50,000            | 50,000            |
| Bank overdraft at balance date         | 0                 | 0                 | 0                 |
| Credit card limit                      | 10,000            | 10,000            | 10,000            |
| Credit card balance at balance date    | 0                 | 0                 | 0                 |
| <b>Total amount of credit unused</b>   | 60,000            | 60,000            | 60,000            |
| <b>Loan facilities</b>                 |                   |                   |                   |
| Loan facilities in use at balance date | 949,648           | 234,062           | 234,062           |
| Unused loan facilities at balance date | 0                 | 0                 | 0                 |

| Overdraft details                      | Purpose<br>overdraft was<br>established   | Year overdraft<br>established | Amount b/fwd | 2017/18<br>Budget | Amount as at<br>30 June 2018 |
|--|---|-------------------------------|--------------|-------------------|------------------------------|
|  |   |                               | \$           | \$                | \$                           |
| Bankwest Line of Credit of<br>\$50,000 | To assist with<br>short term<br>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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

|  | 2018/19<br>Budget<br>Opening<br>Balance | 2018/19<br>Budget<br>Transfer to | 2018/19<br>Budget<br>Transfer<br>(from) | 2018/19<br>Budget<br>Closing<br>Balance | 2017/18<br>Actual<br>Opening<br>Balance | 2017/18<br>Actual<br>Transfer to | 2017/18<br>Actual<br>Transfer<br>(from) | 2017/18<br>Actual<br>Closing<br>Balance | 2017/18<br>Budget<br>Opening<br>Balance | 2017/18<br>Budget<br>Transfer to | 2017/18<br>Budget<br>Transfer<br>(from) | 2017/18<br>Budget<br>Closing<br>Balance |
|--|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| Reserves cash backed - Leave Reserve                         | \$ 133,402                              | \$ 35,900                        | \$ 0                                    | \$ 169,302                              | \$ 100,199                              | \$ 33,203                        | \$ (68,692)                             | \$ 133,402                              | \$ 100,199                              | \$ 33,040                        | \$ 0                                    | \$ 133,239                              |
| Reserves cash backed - Plant Replacement Reserve             | 165,609                                 | 469,327                          | (541,139)                               | 93,797                                  | 55,128                                  | 506,683                          | (396,203)                               | 165,609                                 | 55,128                                  | 507,386                          | (396,203)                               | 166,311                                 |
| Reserves cash backed - Infrastructure Reserve                | 1,075,753                               | 232,077                          | (114,606)                               | 1,193,224                               | 725,034                                 | 419,412                          | 0                                       | 1,075,753                               | 725,034                                 | 418,097                          | (68,692)                                | 1,074,439                               |
| Reserves cash backed - Pensioner Unit Maintenance Reserve    | 10,749                                  | 25,015                           | (25,000)                                | 10,764                                  | 732                                     | 10,016                           | 0                                       | 10,749                                  | 732                                     | 10,015                           | 0                                       | 10,747                                  |
| Reserves cash backed - Recreation Facilities Upgrade Reserve | 264,546                                 | 6,250                            | 0                                       | 270,796                                 | 307,765                                 | 6,781                            | (50,000)                                | 264,546                                 | 307,765                                 | 6,250                            | (50,000)                                | 264,015                                 |
| Reserves cash backed - Monkey Mia Jetty Reserve              | 21,586                                  | 400                              | 0                                       | 21,986                                  | 21,122                                  | 464                              | 0                                       | 21,586                                  | 21,122                                  | 430                              | 0                                       | 21,552                                  |
| Reserves cash backed - Shared Fire System Reserve            | 28,891                                  | 575                              | 0                                       | 29,466                                  | 28,269                                  | 621                              | 0                                       | 28,891                                  | 28,269                                  | 575                              | 0                                       | 28,844                                  |
|  | 1,700,536                               | 769,544                          | (680,745)                               | 1,789,335                               | 1,238,249                               | 977,180                          | (514,895)                               | 1,700,536                               | 1,238,249                               | 975,793                          | (514,895)                               | 1,699,147                               |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(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   |
|--|-------------------------|--|
| Reserves cash backed - Leave Reserve                         | Ongoing                 | To be used for the provision of employees' long service leave.   |
| Reserves cash backed - Plant Replacement Reserve             | 2018/19                 | To be used for the purchase of major plant and equipment.  |
| Reserves cash backed - Infrastructure Reserve                | 2018/19                 | To be used to fund the future replacement and construction of infrastructure in the Shire.             |
| Reserves cash backed - Pensioner Unit Maintenance Reserve    | 2018/19                 | To be used to fund the replacement and major maintenance of the pensioner units.                       |
| Reserves cash backed - Recreation Facilities Upgrade Reserve | Ongoing                 | To be used to fund the upgrade/maintenance of the Shire recreation facilities.                         |
| Reserves cash backed - Monkey Mia Jetty Reserve              | Ongoing                 | To be used for the upgrade and major maintenance of the Monkey Mia Jetty.                              |
| Reserves cash backed - Shared Fire System Reserve            | Ongoing                 | Shared with the Department of Parks and Wildlife and to be used to fund the future system replacement. |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8. FEES & CHARGES REVENUE**

|                           | <b>2018/19<br/>Budget</b> | <b>2017/18<br/>Actual</b> |
|---------------------------|---------------------------|---------------------------|
|                           | \$                        | \$                        |
| Governance                | 300                       | 295                       |
| General purpose funding   | 5,325                     | 4,790                     |
| Law, order, public safety | 6,000                     | 8,920                     |
| Health                    | 1,550                     | 1,782                     |
| Housing                   | 102,250                   | 79,936                    |
| Community amenities       | 308,548                   | 320,339                   |
| Recreation and culture    | 175,190                   | 240,080                   |
| Transport                 | 66,790                    | 50,978                    |
| Economic services         | 796,087                   | 801,936                   |
|                           | <b>1,462,040</b>          | <b>1,509,056</b>          |

**9. GRANT REVENUE**

|  | <b>2018/19<br/>Budget</b> | <b>2017/18<br/>Actual</b> |
|--|---------------------------|---------------------------|
|  | \$                        | \$                        |
| Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income: |                           |                           |
| <b>By Program:</b>   |                           |                           |
| <b>Operating grants, subsidies and contributions</b>   |                           |                           |
| Governance   | 0                         | 0                         |
| General purpose funding  | 934,552                   | 1,902,420                 |
| Law, order, public safety  | 73,487                    | 105,732                   |
| Health   | 0                         | 0                         |
| Education and welfare  | 0                         | 0                         |
| Housing  | 0                         | 0                         |
| Community amenities  | 0                         | 0                         |
| Recreation and culture   | 0                         | 28,515                    |
| Transport  | 403,854                   | 381,508                   |
| Economic services  | 0                         | 42,919                    |
| Other property and services  | 0                         | 0                         |
|  | <b>1,411,893</b>          | <b>2,461,094</b>          |
| <b>Non-operating grants, subsidies and contributions</b>   |                           |                           |
| Governance   | 0                         | 0                         |
| General purpose funding  | 0                         | 0                         |
| Law, order, public safety  | 0                         | 0                         |
| Health   | 0                         | 0                         |
| Education and welfare  | 0                         | 0                         |
| Housing  | 0                         | 0                         |
| Community amenities  | 0                         | 0                         |
| Recreation and culture   | 49,355                    | 0                         |
| Transport  | 431,943                   | 781,403                   |
| Economic services  | 0                         | 0                         |
| Other property and services  | 0                         | 0                         |
|  | <b>481,298</b>            | <b>781,403</b>            |



## 11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

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

| Detail                       | Balance<br>30-Jun-18 | Estimated<br>amounts<br>received | Estimated<br>amounts<br>paid | Estimated<br>balance<br>30-Jun-19 |
|------------------------------|----------------------|----------------------------------|------------------------------|-----------------------------------|
|                              | \$                   | \$                               | (\$)                         | \$                                |
| CITF Levy                    | 0                    | 15,500                           | (15,500)                     | 0                                 |
| Library Card Bond            | 50                   | 250                              | (250)                        | 50                                |
| Bookeasy- Sales              | 0                    | 430,000                          | (430,000)                    | 0                                 |
| Kerb/Footpath Deposit        | 4,300                | 1,000                            | (1,000)                      | 4,300                             |
| Bond Key                     | 2,300                | 2,000                            | (2,500)                      | 1,800                             |
| Hall Bond                    | 0                    | 275                              | (275)                        | 0                                 |
| Police Licensing             | 2,063                | 260,000                          | (260,000)                    | 2,063                             |
| Election Deposit             | 0                    | 560                              | (560)                        | 0                                 |
| Building Licence Levy        | 0                    | 12,000                           | (12,000)                     | 0                                 |
| Road Reserve - Hughes Street | 2,298                |                                  | (2,298)                      | 0                                 |
| Tour Sales                   | 0                    | 2,821                            | (2,821)                      | 0                                 |
| Property Rental Bonds        | 1,820                | 0                                | 0                            | 1,820                             |
| Rates Unidentified Deposit   | 210                  | 0                                | 0                            | 210                               |
|                              | 13,041               | 724,406                          | (727,204)                    | 10,243                            |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. 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 budget 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.

**REVENUE RECOGNITION**

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

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

| NOTE   | 2018/19<br>Budget | 2017/18<br>Actual | 2017/18<br>Budget |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |
| <b>OPERATING ACTIVITIES</b>  |                   |                   |                   |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 2                 | 1,493,392         | 2,324,597         |
|  |                   | 1,493,392         | 2,324,597         |
| <b>Revenue from operating activities (excluding rates)</b>               |                   |                   |                   |
| Specified area rates   | 1(e)              | 37,520            | 37,661            |
| Operating grants, subsidies and contributions                            | 9                 | 1,411,893         | 2,461,094         |
| Fees and charges   | 8                 | 1,462,040         | 1,509,056         |
| Interest earnings  | 10(a)             | 49,155            | 64,093            |
| Other revenue  | 10(b)             | 161,146           | 151,134           |
| Profit on asset disposals  | 4(b)              | 15,000            | 0                 |
|  |                   | 3,136,754         | 4,223,038         |
| <b>Expenditure from operating activities</b>                             |                   |                   |                   |
| Employee costs   |                   | (2,243,191)       | (2,127,179)       |
| Materials and contracts  |                   | (2,142,455)       | (2,055,332)       |
| Utility charges  |                   | (190,175)         | (198,834)         |
| Depreciation on non-current assets                                       | 5                 | (2,018,120)       | (1,830,527)       |
| Interest expenses  | 10(d)             | (24,755)          | (14,337)          |
| Insurance expenses   |                   | (156,026)         | (151,514)         |
| Other expenditure  |                   | (199,295)         | (160,183)         |
| Loss on asset disposals  | 4(b)              | (127,389)         | (19,507)          |
| Loss on revaluation of non current assets                                |                   | 0                 | 0                 |
| Reversal of prior year loss on revaluation of assets                     |                   | 0                 | 0                 |
|  |                   | (7,101,406)       | (6,557,413)       |
| <b>Operating activities excluded from budget</b>                         |                   |                   |                   |
| (Profit) on asset disposals  | 4(b)              | (15,000)          | 0                 |
| Loss on disposal of assets   | 4(b)              | 127,389           | 15,787            |
| Loss on revaluation of non current assets                                |                   | 0                 | 0                 |
| Reversal of prior year loss on revaluation of assets                     |                   | 0                 | 0                 |
| Depreciation on assets   | 5                 | 2,018,120         | 1,830,527         |
| Movement in employee benefit provisions (non-current)                    |                   | 10,000            | (5,765)           |
| Movement in Pensioner Rates Non Current                                  |                   |                   | (1,825)           |
| <b>Amount attributable to operating activities</b>                       |                   | (330,751)         | 1,828,946         |
| <b>INVESTING ACTIVITIES</b>  |                   |                   |                   |
| Non-operating grants, subsidies and contributions                        | 9                 | 481,298           | 781,403           |
| Purchase land held for resale  | 4(a)              | 0                 | 0                 |
| Purchase property, plant and equipment                                   | 4(a)              | (922,493)         | (308,648)         |
| Purchase and construction of infrastructure                              | 4(a)              | (1,409,293)       | (1,665,423)       |
| Proceeds from disposal of assets   | 4(b)              | 288,636           | 120,682           |
| <b>Amount attributable to investing activities</b>                       |                   | (1,561,852)       | (1,071,986)       |
| <b>FINANCING ACTIVITIES</b>  |                   |                   |                   |
| Repayment of borrowings  | 6(a)              | (84,414)          | (66,998)          |
| Proceeds from new borrowings   | 6                 | 800,000           | 0                 |
| Proceeds from self supporting loans                                      | 6(a)              | 0                 | 17,627            |
| Transfers to cash backed reserves (restricted assets)                    | 7(a)              | (769,544)         | (977,180)         |
| Transfers from cash backed reserves (restricted assets)                  | 7(a)              | 680,745           | 514,895           |
| <b>Amount attributable to financing activities</b>                       |                   | <b>626,787</b>    | <b>(511,656)</b>  |
| <b>Budgeted deficiency before general rates</b>                          |                   | (1,265,816)       | 245,305           |
| <b>Estimated amount to be raised from general rates</b>                  | 1                 | 1,265,816         | 1,248,087         |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2                 | <b>0</b>          | <b>1,493,392</b>  |

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

# Shire of Shark Bay

## Capital Expenditure Program



2018/2019



**SHIRE OF SHARK BAY**  
**CAPITAL EXPENDITURE PROGRAM 2018/2019**

|   |  |       |             | EXPENDITURE |         |        | FUNDING       |                         |      |          |         |                 |         |
|---|--|-------|-------------|-------------|---------|--------|---------------|-------------------------|------|----------|---------|-----------------|---------|
|   | STRATEGIC PLAN REFERENCE   | \$    | NEW SERVICE | RENEWAL     | UPGRADE | GRANTS | CONTRIBUTIONS | PROCEEDS SALE OF ASSETS | LOAN | RESERVES | SURPLUS | GENERAL REVENUE | TOTAL   |
| <b>GOVERNANCE</b>   |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Office Equipment</b>                                     |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
|   | IP Phone System  | 1.1.2 | 15,000      | -           | 15,000  | -      | -             | -                       | -    | -        | -       | 15,000          | 15,000  |
|   |  |       | 15,000      |             | 15,000  | -      | -             | -                       | -    | -        | -       | 15,000          | 15,000  |
| <b>Plant and Equipment</b>                                  |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
|   | CEO Vehicle  | 1.1.2 | 70,000      | -           | 70,000  | -      | -             | 48,000                  | -    | 22,000   | -       | -               | 70,000  |
|   | EMFA Vehicle   | 1.1.2 | 35,000      | -           | 35,000  | -      | -             | 28,000                  | -    | 2,000    | 7,000   | -               | 35,000  |
|   | EMCD Vehicle   | 1.1.2 | 35,000      | -           | 35,000  | -      | -             | 26,000                  | -    | 2,000    | 7,000   | -               | 35,000  |
|   |  |       | 140,000     | -           | 140,000 | -      | -             | 100,000                 | -    | 26,000   | 14,000  | -               | 140,000 |
| Commentary:   |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| Plant and Equipment   | Scheduled replacement as per plant and equipment policy.   |       |             |             |         |        |               |                         |      |          |         |                 |         |
| Office equipment  | Replacement of current system using broadband IP   |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Total Administration</b>                                 |  |       | 155,000     |             | 155,000 | -      | -             | 100,000                 | -    | 26,000   | 14,000  | 15,000          | 155,000 |
| <b>HOUSING</b>  |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Buildings</b>  |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
|   | Staff Housing Capital Works  | 1.1.2 | 40,000      | -           | 40,000  | -      | -             | -                       | -    | 22,313   | 17,687  | -               | 40,000  |
|   | Pensioner Units Capital Works  | 1.1.3 | 25,000      | -           | 25,000  | -      | -             | -                       | -    | 25,000   | -       | -               | 25,000  |
|   |  |       | 65,000      | -           | 65,000  | -      | -             | -                       | -    | 47,313   | 17,687  | -               | 65,000  |
| Commentary:   |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| Buildings   | Staff Housing- Provision for the renewal of the Shire's housing stock.<br>Pensioner Units- Provision has been made for renewal of these units. |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Total Housing</b>  |  |       | 65,000      |             | 65,000  | -      | -             | -                       | -    | 47,313   | 17,687  | -               | 65,000  |
| <b>COMMUNITY AMENITIES</b>                                  |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Infrastructure Assets - Sanitation- Household Refuse</b> |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
|   | Refuse Tip and Recycling   | 2.1.1 | 4,066       | 4,066       | -       | -      | -             | -                       | -    | -        | -       | 4,066           | 4,066   |
|   |  |       | 4,066       | 4,066       | -       | -      | -             | -                       | -    | -        | -       | 4,066           | 4,066   |
| Commentary:   |  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| Infrastructure Assets                                       | Carry Forward of the new recycling station project.  |       |             |             |         |        |               |                         |      |          |         |                 |         |
| <b>Total Community Amenities</b>                            |  |       | 4,066       | 4,066       | -       | -      | -             | -                       | -    | -        | -       | 4,066           | 4,066   |



|  |   |           | EXPENDITURE |           |         |         | FUNDING       |                               |         |          |         |                 |           |
|--|---|-----------|-------------|-----------|---------|---------|---------------|-------------------------------|---------|----------|---------|-----------------|-----------|
| <i>Infrastructure Assets - Footpaths</i> |   | \$        | NEW SERVICE | RENEWAL   | UPGRADE | GRANTS  | CONTRIBUTIONS | PROCEEDS<br>SALE OF<br>ASSETS | LOAN    | RESERVES | SURPLUS | GENERAL REVENUE | TOTAL     |
| Footpaths Fry Court                      | 1.1.2   | 50,000    |             | 50,000    |         |         |               |                               |         |          | 50,000  | -               | 50,000    |
|  |   | 50,000    |             | 50,000    | -       | -       | -             | -                             | -       | -        | 50,000  |                 | 50,000    |
| Commentary:                              |   |           |             |           |         |         |               |                               |         |          |         |                 |           |
| Infrastructure                           | Footpath upgrades is a continuing project to improve the amenity of the town. |           |             |           |         |         |               |                               |         |          |         |                 |           |
| <b>Total Transport</b>                   |   | 1,251,365 | -           | 1,180,227 | 71,138  | 431,943 | -             | 188,636                       | -       | 389,311  | 118,191 | 123,284         | 1,251,366 |
| <b>Total Asset Acquisition</b>           |   | 2,331,786 | 4,066       | 2,200,227 | 127,493 | 477,798 | 3,500         | 288,636                       | 800,000 | 462,624  | 153,944 | 145,284         | 2,331,787 |



# SHIRE OF SHARK BAY

## Supplementary Information

2018 / 2019



**Shire of Shark Bay**  
**5 Year Plant Replacement Program 2018/19 - 2022/23**

| Type                             | 2018/19        |                |                | 2019/20        |                |                | 2020/21        |                |                | 2021/22        |                |                | 2022/23        |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                  | Gross<br>\$    | Trade<br>\$    | Net            |
| <b>Major Plant</b>               |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Water Tanker x 2                 |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Semi Side Tipper                 |                |                |                |                |                |                | 120,000        | 10,000         | 110,000        |                |                |                |                |                |                |
| 5 Ton Town Truck                 |                |                |                |                |                |                |                |                |                | 110,000        | 25,000         | 85,000         |                |                |                |
| 3 Ton Town Truck                 |                |                |                |                |                |                | 65,000         | 15,000         | 50,000         |                |                |                |                |                |                |
| Dual Cab Truck 5t                |                |                |                |                |                |                |                |                |                |                |                |                | 135,000        | 20,000         | 115,000        |
| Camp upgrades                    |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Prime Mover                      |                |                |                | 280,000        | 40,000         | 240,000        |                |                |                |                |                |                |                |                |                |
| Country Loader                   |                |                |                |                |                |                | 280,000        | 70,000         | 210,000        |                |                |                |                |                |                |
| Multi Tyred Rubber Roller        | 170,000        | 20,000         | 150,000        |                |                |                |                |                |                |                |                |                |                |                |                |
| Community Bus                    |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| 30 KVA Generator Set             |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Bob Cat, Attachments and Trailer |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Grader                           |                |                |                |                |                |                |                |                |                |                |                |                | 400,000        | 85,000         | 315,000        |
| Low Loader                       |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Refuse Site Loader               |                |                |                |                |                |                |                |                |                | 195,000        | 30,000         | 165,000        |                |                |                |
| Excavator                        |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Town Loader                      | 195,000        | 35,000         | 160,000        |                |                |                |                |                |                |                |                |                |                |                |                |
| Ride On Lawn Mower               | 45,000         | 5,000          | 40,000         |                |                |                |                |                |                | 50,000         | 5,000          | 45,000         |                |                |                |
| Major Plant Items                | 20,000         |                | 20,000         | 20,000         |                | 20,000         | 20,000         |                | 20,000         | 20,000         |                | 20,000         | 20,000         |                | 20,000         |
|                                  |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| <b>Vehicles</b>                  |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| CEO Vehicle                      | 70,000         | 48,000         | 22,000         | 77,000         | 48,000         | 29,000         |                |                |                | 77,000         | 48,000         | 29,000         |                |                |                |
| EMFA Vehicle                     | 35,000         | 26,000         | 9,000          | 47,000         | 25,000         | 22,000         |                |                |                | 50,000         | 27,000         | 23,000         |                |                |                |
| EMTCED Vehicle                   | 35,000         | 26,000         | 9,000          | 47,000         | 25,000         | 22,000         |                |                |                | 50,000         | 27,000         | 23,000         |                |                |                |
| Dual Cab Ute - Works Manager     | 55,000         | 25,000         | 30,000         |                |                |                | 57,000         | 26,000         | 31,000         |                |                |                | 60,000         | 27,000         | 33,000         |
| Dual Cab Ute - Town              | 45,000         | 20,000         | 25,000         | 53,000         | 22,000         | 31,000         | 54,000         | 22,000         | 32,000         | 54,000         | 22,000         | 32,000         | 56,000         | 23,000         | 33,000         |
| Space Cab Ute - Country          | 45,000         | 20,000         | 25,000         | 53,000         | 22,000         | 31,000         | 54,000         | 22,000         | 32,000         | 54,000         | 22,000         | 32,000         | 56,000         | 23,000         | 33,000         |
| <b>TOTAL</b>                     | <b>715,000</b> | <b>225,000</b> | <b>490,000</b> | <b>577,000</b> | <b>182,000</b> | <b>395,000</b> | <b>650,000</b> | <b>165,000</b> | <b>485,000</b> | <b>660,000</b> | <b>206,000</b> | <b>454,000</b> | <b>727,000</b> | <b>178,000</b> | <b>549,000</b> |
|                                  |                |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| <b>Major Plant</b>               | 430,000        | 60,000         | 370,000        | 300,000        | 40,000         | 260,000        | 485,000        | 95,000         | 390,000        | 375,000        | 60,000         | 315,000        | 555,000        | 105,000        | 450,000        |
| <b>Vehicles</b>                  | 285,000        | 165,000        | 120,000        | 277,000        | 142,000        | 135,000        | 165,000        | 70,000         | 95,000         | 285,000        | 146,000        | 139,000        | 172,000        | 73,000         | 99,000         |
| <b>Total</b>                     | <b>715,000</b> | <b>225,000</b> | <b>490,000</b> | <b>577,000</b> | <b>182,000</b> | <b>395,000</b> | <b>650,000</b> | <b>165,000</b> | <b>485,000</b> | <b>660,000</b> | <b>206,000</b> | <b>454,000</b> | <b>727,000</b> | <b>178,000</b> | <b>549,000</b> |

# SHIRE OF SHARK BAY

## FEES AND CHARGES

2018 / 2019

### INDEX

[Building Services](#)

[Town Planning](#)

[Health](#)

[Housing](#)

[Cemetery](#)

[Sanitation](#)

[Waste Disposal](#)

[Animal Control](#)

[Other Law, Order and Public Safety](#)

[Venue Hire](#)

[Equipment Hire](#)

[Accommodation, Caravan Parks and Camping](#)

[Library](#)

[Shark Bay World Heritage Discovery and Visitor Centre](#)

[Visitor Centre Fees and Commission](#)

[Marine Facility](#)

[Sundry Income and Enquiry](#)

[Building Supplies](#)

[Reinstatements and Private Works](#)





# Shire of Shark Bay

## Fees and Charges 2018/2019

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

| Particulars  | Charge Type | GST | Charges                          |   |
|--|-------------|-----|----------------------------------|---|
|  |             |     | 2018/19 Inc GST where applicable | Frequency   |
| <b>Building</b>  |             |     |                                  |   |
| Search Fees - Property Enquiries and Confirm Approved Buildings  | Council     | Y   | 18.80                            | Per Property  |
| Application for copies of permits, building approval certificates  | Council     | Y   | 53.60                            | Per Application   |
| Application for residential design code compliance certification - Private   | Council     | Y   | 107.20                           | Per Hour  |
| <b>Building Plans (supply requires owners written approval)</b>  |             |     |                                  |   |
| A3 size plans (Includes 1 A3 copy, additional copies at photocopying rates)  | Council     | Y   | 17.30                            | Per Property  |
| <b>Occupancy Permits and Building Approval Certificates</b>  |             |     |                                  |   |
| Application for an occupancy permit for a completed building (s. 46)   | Statutory   | N   | 97.70                            | Per Application   |
| Application for a temporary occupancy permit for an incomplete building (s. 47)  | Statutory   | N   | 97.70                            | Per Application   |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)                                | Statutory   | N   | 97.70                            | Per Application   |
| Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)                                | Statutory   | N   | 97.70                            | Per Application   |
| Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of resubdivision (s. 50(1) and (2)) | Statutory   | N   | Min. \$107.70                    | The fee is \$10.80 for each strata unit covered by each application, but not less than \$107.70   |
| Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))                               | Statutory   | N   | Min. \$97.70                     | The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$97.70 |
| Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))                    | Statutory   | N   | Min. \$97.70                     | The fee is 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$97.70 |
| Application to replace an occupancy permit for an existing building (s.52(1))  | Statutory   | N   | 97.70                            | Per Application   |
| Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))                    | Statutory   | N   | 97.70                            | Per Application   |
| Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))                        | Statutory   | N   | 97.70                            | Per Application   |
| <b>Building Permits and Demolition Permits</b>   |             |     |                                  |   |
| Certified application for a building permit for building work for a Class 1 or Class 10 (s. 16(1))   | Statutory   | N   | Min. 97.70                       | The fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70    |
| Certified application for a building permit for building work for a Class 2 to Class 9 building or incidental structure (S.16(1))                | Statutory   | N   | Min. 97.70                       | The fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70    |
| Uncertified application for a building permit (s.16(1))  | Statutory   | N   | Min. 97.70                       | The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70    |
| Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure (s. 16(1))          | Statutory   | N   | 97.70                            | Per Application   |
| Application for a demolition permit for demolition work in respect of a Class 2 to Class 9 building or incidental structure (s. 16(1))           | Statutory   | N   | 97.70                            | For each storey of the building   |
| Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))   | Statutory   | N   | 97.70                            | Per Application   |
| Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)                                 | Statutory   | N   | 2,160.15                         | Per Application   |
| Inspection of Pool Enclosures (regulation 53)  | Statutory   | N   | 57.45                            | Per Application   |

| Particulars   | Charge Type | GST | Charges                          |   |
|---|-------------|-----|----------------------------------|---|
|   |             |     | 2018/19 Inc GST where applicable | Frequency   |
| Application for approval of battery powered smoke alarms (regulation 61)  | Statutory   | N   | 179.40                           | Per Application   |
| Roads, Kerb and Footpath damage deposit: Residential  | Statutory   | N   | 1,000.00                         | Per Lot (Trust)   |
| Roads, Kerb and Footpath damage deposit: Larger Projects  | Statutory   | N   | 2,000.00                         | Per Lot (Trust)   |
| Materials on Street   | Statutory   | N   | 1.00                             | per meter per month   |
| Swimming Pool Application Fee – Public - Private Facilities   | Statutory   | N   | 33.00                            | Per Year for 4 yearly inspection  |
| <b>BCITF (CTF) Levy</b>   |             |     |                                  |   |
| Building Act Fee  | Statutory   | N   | 0.2%                             | Trust - Levied on the Total Value of Construction, for all works valued at more than \$20,000 |
| <b>Building Services Levy</b>   |             |     |                                  |   |
| BSL < \$45,000 (Minimum Fee)  | Statutory   | N   | Min 61.65                        | Trust   |
| BSL > \$45,000.00 0.137% value of application   |             |     |                                  |   |
| <b>Town Planning Services</b>   |             |     |                                  |   |
| Determining an application to amend or cancel development approval  | Statutory   | N   | 295.00                           | Per Application   |
| <b>Home Business Occupation Licence</b>   |             |     |                                  |   |
| Application Fee   | Statutory   | N   | 222.00                           | Per Application   |
| If the home occupation has commenced, an additional amount by way of penalty  | Statutory   | N   | 666.00                           |   |
| Annual Renewal Fee  | Statutory   | N   | 73.00                            | Per Financial Year  |
| If the approval to be renewed has expired, an additional amount by way of penalty   | Statutory   | N   | 219.00                           |   |
| Providing a zoning certificate  | Statutory   | N   | 73.00                            | Per Application   |
| Issue of written planning advice  | Statutory   | N   | 73.00                            | Per Advice  |
| <b>Development Application Approval</b>   |             |     |                                  |   |
| Change of use where no building work is proposed  | Statutory   | N   | 295.00                           |   |
| If the change of use or the alteration or extension or change of the non-conforming   | Statutory   | N   | 885.00                           |   |
| <b>Determination of Development Application where the estimated cost of the development is -</b>  |             |     |                                  |   |
| - (a) Value of Project not more than \$50,000   | Statutory   | N   | 147.00                           |   |
| - (b) Value of Project \$50,000 but no more than \$500,000  | Statutory   | N   | 0.32%                            | Of Project Value  |
| - (c) Value of Project \$500,000 but not more than \$2,500,000  | Statutory   | N   | 1,700.00                         |   |
| Plus for every dollar in excess of \$500,000  | Statutory   | N   | 0.257%                           | Of Project Value  |
| - (d) Value of Project \$2,500,000 but not more than \$5,000,000  | Statutory   | N   | 7,161.00                         |   |
| Plus for every dollar in excess of \$2,500,000  | Statutory   | N   | 0.206%                           | Of Project Value  |
| - (e) Value of Project \$5,000,000 but not more than \$21,500,000   | Statutory   | N   | 12,633.00                        |   |
| Plus for every dollar in excess of \$5,000,000  | Statutory   | N   | 0.123%                           | Of Project Value  |
| - (f) Value of Project more than \$21,500,000   | Statutory   | N   | 34,196.00                        |   |
| And, if the development has been commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f), PLUS the initial maximum application fee. | Statutory   | N   |                                  |   |
| Determination of Development Application for an Extractive Industry   | Statutory   | N   | 739.00                           |   |
| And, if the development has been commenced or been carried out, an additional amount by way of penalty  | Statutory   | N   | 2,217.00                         |   |
| <b>Subdivision Clearance - Including Strata Title</b>   |             |     |                                  |   |
| - Not more than 5 Lots  | Statutory   | N   | 73.00                            | Per Lot   |
| - More than 5 Lots but not more than 195 Lots   | Statutory   | N   | 73.00                            | Per lot for the first five lots, then \$35.00 per lot   |
| * Plus 35 per Lot as per item above   | Statutory   | N   | 35.00                            | \$35 per lot as per above   |
| - More than 195 Lots  | Statutory   | N   | 7,393.00                         |   |
| <b>Residential buildings of 2 or more dwelling units</b>  |             |     |                                  |   |
| - Rate to be charged on value of development  | Statutory   | N   |                                  |   |
| <b>Advertising Charges for SA &amp; AA uses</b>   |             |     |                                  |   |
| - Advertisement cost plus 15% administration fee  | Statutory   | N   |                                  |   |

| <b>Particulars</b>  | <b>Charge Type</b> | <b>GST</b> | <b>Charges</b>                          |   |
|---|--------------------|------------|---|---|
|   |                    |            | <b>2018/19 Inc GST where applicable</b> | <b>Frequency</b>                                    |
| <b>Scheme Amendments and Re-zonings</b>   |                    |            |   |   |
| See Scheme Amendments Fee Structure   | Statutory          | N          |   |   |
| Refund any monies not spent of fee paid if unsuccessful prior to advertising period   | Statutory          | N          |   |   |
| <b>Structure Plans/Developments</b>   |                    |            |   |   |
| See Scheme Amendments Fee Structure   | Statutory          | N          |   |   |
| <b>Scheme Amendments</b>  |                    |            |   |   |
| Total fee to be calculated in accordance with Schedule 2 of the Planning and Development Regulations 2009. Costs of staff time will be as per the Schedule of Charge out rates for officers (see below) | Statutory          | Y          | To be Calculated                        | Plus Advertising (including newspaper publications) |
| <b>Scheme Amendments and Structure Plans</b>  |                    |            |   |   |
| CEO/Shire Planner   | Statutory          | Y          | 88.00                                   | Per Hour  |
| Manager/Senior Planner  | Statutory          | Y          | 66.00                                   | Per Hour  |
| Planning Officer  | Statutory          | Y          | 36.86                                   | Per Hour  |
| Other staff eg environmental health officer   | Statutory          | Y          | 36.86                                   | Per Hour  |
| Secretary/administration clerk  | Statutory          | Y          | 30.20                                   | Per Hour  |
| <b>Liquor Licence</b>   |                    |            |   |   |
| Section 40 Liquor Act Certification Local Authority   |                    | N          | 73.00                                   | Per Application                                     |
| <b>Health</b>   |                    |            |   |   |
| Offensive Trade Licence - Fish Processing   | Statutory          | N          | 298.00                                  | Per Financial Year                                  |
| <b>Septic Tanks</b>   |                    |            |   |   |
| Health Department Septic Tank Application Fee   | Statutory          | N          | 236.00                                  | Per Application                                     |
| Copy of Septic Tank Plans   | Statutory          | Y          | 15.00                                   | Per Copy of Plan                                    |
| <b>Food Act 2008</b>  |                    |            |   |   |
| Food Premises Registrations (Fixed or Mobile)   | Statutory          | N          | 140.00                                  | Per Application                                     |
| <b>Health Act Public Buildings</b>  |                    |            |   |   |
| Public Building Permit (Meeting Place)  | Statutory          | N          | 150.00                                  | Per Application                                     |
| <b>Liquor Licence</b>   |                    |            |   |   |
| Section 39 Liquor Act Certification Local Authority   | Statutory          | N          | 77.00                                   | Per Application                                     |
| <b>Housing</b>  |                    |            |   |   |
| <b>Pensioner Units</b>  |                    |            |   |   |
| Rental - Single   | Council            | N          | 115.00                                  | Per Week based on lease                             |
| Rental - Double   | Council            | N          | 170.00                                  | Per Week based on lease                             |

| Particulars   | Charge Type | GST | Charges                          |                     |
|---|-------------|-----|----------------------------------|---------------------|
|   |             |     | 2018/19 Inc GST where applicable | Frequency           |
| <b>Cemetery Charges</b>   |             |     |                                  |                     |
| <i>Burial Fees</i>  |             |     |                                  |                     |
| Application Fee (Plot Reservation)  | Council     | Y   | 51.00                            | Per Application     |
| Burials - Weekday   | Council     | Y   | 684.00                           | Per Occurrence      |
| Burials - Weekend/Public Holidays   | Council     | Y   | 1367.00                          | Per Occurrence      |
| <i>Niche Wall Internments</i>   |             |     |                                  |                     |
| - First Internment  | Council     | Y   | 53.10                            | Per Occurrence      |
| - Second Internment   | Council     | Y   | 53.10                            | Per Occurrence      |
| - Application Fee (Reservation)   | Council     | Y   | 54.00                            | Per Reservation     |
| <i>Other Cemetery Charges</i>   |             |     |                                  |                     |
| Permit to Construct Tombstone   | Council     | N   | 31.50                            | Per Occurrence      |
| Cast Bronze Plaques and Engraving   | Council     | Y   | Cost + 10%                       | Per request         |
| Application for placement of Monumental Plaques along Cemetery fence                    | Council     | N   | 67.40                            | Per Application     |
| Internment of Ashes into Existing Grave   | Council     | Y   | Cost + 10%                       | Per Occurrence      |
| Exhumation  | Council     | Y   | Cost + 10%                       | Per Occurrence      |
| Funeral Directors Licence   | Council     | N   | Free                             | Yearly Permit       |
| <b>Sanitation</b>   |             |     |                                  |                     |
| Rubbish Bins – Green 240 litre  | Council     | Y   | cost + 15%                       | Per Bin             |
| Rubbish Lids  | Council     | Y   | cost + 15%                       | Per Bin             |
| Rubbish Bin Wheels  | Council     | Y   | cost + 15%                       | Per Bin             |
| Rubbish Bin Axles   | Council     | Y   | cost + 15%                       | Per Bin             |
| Rubbish Bin Lid Pins  | Council     | Y   | cost + 15%                       | Per Bin             |
| <b>Waste Disposal</b>   |             |     |                                  |                     |
| <i>Refuse removal (Charged via Rates Notice)</i>  |             |     |                                  |                     |
| 120 or 240 litre Rubbish Bins collected Twice Weekly                                    |             |     |                                  |                     |
| Domestic  | Council     | N   | 364.00                           | Per Bin Per Annum   |
| Commercial & Industrial Properties  | Council     | N   | 420.00                           | Per Bin Per Annum   |
| Non Rateable Property   | Council     | N   | 620.00                           | Per Bin Per Annum   |
| <i>Domestic Charges (General Waste) At Refuse Site</i>                                  |             |     |                                  |                     |
| Domestic utes, vans, wagons or trailers per M3 (Minimum charge \$5)                     | Council     | Y   | 5.50                             | Per Cubic Metre     |
| Domestic clean green waste including grass clippings and sawdust                        | Council     | Y   | No Charge                        | Per Cubic Metre     |
| Domestic contaminated green waste (Green waste mixed with other waste)                  | Council     | Y   | 5.50                             | Per Cubic Metre     |
| <i>Commercial Charges (General Waste) At Refuse Site</i>                                |             |     |                                  |                     |
| Commercial utes, vans, wagons or trailers per M3 (Minimum charge \$15)                  | Council     | Y   | 15.00                            | Per Cubic metre     |
| Commercial clean green waste including grass clippings and sawdust (Minimum charge \$5) | Council     | Y   | 5.00                             | Per Cubic metre     |
| Commercial contaminated Green Waste (Green waste mixed with other waste)                | Council     | Y   | 10.00                            | Per Cubic metre     |
| Commercial cardboard  | Council     | Y   | 5.00                             | Per Cubic metre     |
| <i>Liquid Waste At Refuse Site</i>  |             |     |                                  |                     |
| Including grease trap, sewage and offal   | Council     | Y   | 50.00                            | Per Kilolitre       |
| Used Oil Per 20L of part thereof  | Council     | Y   | 5.00                             | 0-20 Litres         |
| Used Oil Per 200L or part thereof   | Council     | Y   | 50.00                            | Per 21 - 200 Litres |
| Oil and Fuel Filters  | Council     | Y   | 2.00                             | Per Filter          |
| <i>Miscellaneous Charges At Refuse Site</i>   |             |     |                                  |                     |
| Car / light truck tyres   | Council     | Y   | 10.00                            | Per Tyre            |
| Truck / tractor tyres   | Council     | Y   | 20.00                            | Per Tyre            |
| Car batteries   | Council     | Y   | Free                             | Per Item            |
| Gas bottles   | Council     | Y   | Free                             | Per Item            |
| De-gassed refrigeration unit  | Council     | Y   | 8.00                             | Per Item            |
| White Goods   | Council     | Y   | 6.00                             | Per Item            |
| Electronic waste  | Council     | Y   | 2.00                             | Per Item            |

| Particulars   | Charge Type | GST | Charges                          |                                   |
|---|-------------|-----|----------------------------------|-----------------------------------|
|   |             |     | 2018/19 Inc GST where applicable | Frequency                         |
| Car bodies, trailers, small boats, caravans   | Council     | Y   | 40.00                            | Per Item                          |
| Truck bodies, large equipment   | Council     | Y   | 60.00                            | Per Item                          |
| Wheelie Bin 240L - Domestic   | Council     | Y   | 5.00                             | Per Bin                           |
| Wheelie Bin 240L - Commercial   | Council     | Y   | 15.00                            | Per Bin                           |
| <b>Special Burials - (Asbestos waste, animal remains, etc) At Refuse Site</b>                   |             |     |                                  |                                   |
| Asbestos per kg up to 20Kg  | Council     | Y   | 0.25                             | Per KG                            |
| Asbestos per sheet  | Council     | Y   | 2.50                             | Per sheet or part thereof         |
| Flat fee: Inclusive of tipping, plant and labour fees   | Council     | Y   | 85.00                            | Per Cubic Metre                   |
| Animal remains  | Council     | Y   | 5.00                             | Per Cubic Metre or part thereof   |
| <b>Closed Fee At Refuse Site</b>  |             |     |                                  |                                   |
| Refuse Site closed additional fee   | Council     | Y   | 10.50                            | Per Visit                         |
| <b>Animal Control</b>   |             |     |                                  |                                   |
| <b>Cats</b>   |             |     |                                  |                                   |
| a) Annual registration of a cat   | Statutory   | N   | 20.00                            | Per Annum                         |
| Pensioners  | Statutory   | N   | 10.00                            | Per Annum                         |
| b) Three year registration period   | Statutory   | N   | 42.50                            | Per 3 Year                        |
| Pensioners  | Statutory   | N   | 21.25                            | Per 3 Year                        |
| c) Lifetime registration period   | Statutory   | N   | 100.00                           | Per Lifetime                      |
| Pensioners  | Statutory   | N   | 50.00                            | Per Lifetime                      |
| d) Registration after 31 May in any year for registration until next 31 October                 | Statutory   | N   | 10.00                            | Per Occurrence                    |
| Pensioners  | Statutory   | N   | 5.00                             | Per Occurrence                    |
| Annual application for approval or renewal of approval to breed cats (per cat)                  | Statutory   | N   | 100.00                           | Per breeding cat (male or female) |
| <b>Dogs</b>   |             |     |                                  |                                   |
| <b>Registration Fees (3 Years) - Not in Concessional Category</b>                               |             |     |                                  |                                   |
| (a) Unsterilised Dog or Bitch   | Statutory   | N   | 120.00                           | Per 3 Year Period                 |
| Pensioners  | Statutory   | N   | 60.00                            | Per 3 Year Period                 |
| (b) Sterilised Dog or Bitch   | Statutory   | N   | 42.50                            | Per 3 Year Period                 |
| Pensioners  | Statutory   | N   | 21.25                            | Per 3 Year Period                 |
| <b>Registration Fees (1 Year) - Not in Concessional Category</b>                                |             |     |                                  |                                   |
| (a) Unsterilised Dog or Bitch   | Statutory   | N   | 50.00                            | Per Annum                         |
| Pensioners  | Statutory   | N   | 25.00                            | Per Annum                         |
| (b) Sterilised Dog or Bitch   | Statutory   | N   | 20.00                            | Per Annum                         |
| Pensioners  | Statutory   | N   | 10.00                            | Per Annum                         |
| (c) Dangerous Dog   | Statutory   | N   | 50.00                            | Per Annum                         |
| <b>Concessions</b>  |             |     |                                  |                                   |
| Assistance Dog  | Statutory   | N   | Nil                              | Per Annum                         |
| Working Farm Dog ( Dogs used for droving or tending stock)                                      | Statutory   | N   | 25% of Fee                       | Per Annum                         |
| Registration after the 31st of May for the first year of registration                           | Statutory   | N   | 50% of Fee                       | Per Annum                         |
| <b>Sterilisation of Dogs after Initial Registration - Refunds applicable as per regulations</b> |             |     |                                  | Please contact Office             |

| Particulars  | Charge Type | GST | Charges                          |   |
|--|-------------|-----|----------------------------------|---|
|  |             |     | 2018/19 Inc GST where applicable | Frequency   |
| <b>Lifetime Registration period</b>  |             |     |                                  |   |
| (a) Sterilised Dog or Bitch  | Statutory   | N   | 100.00                           | Per Lifetime  |
| Pensioner  | Statutory   | N   | 50.00                            | Per Lifetime  |
| (b) Unsterilised Dog or Bitch (Unless a concessional rate applies)                                 | Statutory   | N   | 250.00                           | Per Lifetime  |
| Pensioner  | Statutory   | N   | 125.00                           | Per Lifetime  |
| <b>Sterilisation papers must be produced to claim discount</b>                                     |             |     |                                  |   |
| <b>Infringement Notices</b>  |             |     |                                  |   |
| As prescribed by Regulations   |             |     |                                  | Per Infringement                                      |
| Release Fees   | Council     | N   | 50.00                            | Per Animal  |
| Sustenance Fees  | Council     | N   | 5.00                             | Per Day   |
| <b>Other Law, Order and Public Safety</b>  |             |     |                                  |   |
| <b>Impounding Fees - Vehicles</b>  |             |     |                                  |   |
| Administration Fee   | Council     | N   | 140.00                           | Per Infringement                                      |
| Daily Storage Fee  | Council     | N   | 20.00                            | Per Day   |
| Towing Charge  | Council     | Y   | At Cost                          | As per Invoice from Towing Company                    |
| <b>Advertising Signs on Thoroughfares</b>  |             |     |                                  |   |
| <b>Signs - Permits</b>   |             |     |                                  |   |
| Policy Assessable Signs  | Council     | N   | 151.00                           | Per Sign  |
| Impact Assessable Signs  | Council     | N   | 151.00                           | Per Sign  |
| <b>Footpath Signs - Permits</b>  |             |     |                                  |   |
| Application Fee  | Council     | N   | 151.00                           | Per Sign  |
| Per annum per sign   | Council     | N   | 72.80                            | Per Sign  |
| <b>Portable Signs - Permits</b>  |             |     |                                  |   |
| Application Fee  | Council     | N   | 151.00                           | Per Sign  |
| Per annum per sign   | Council     | N   | 72.80                            | Per Sign  |
| <b>Impounding Fees - Illegal Signs</b>   |             |     |                                  |   |
| Administration Fee   | Council     | N   | 40.00                            | Per Infringement                                      |
| <b>Local Government Property Local Law</b>   |             |     |                                  |   |
| 1. Low risk impact -Readily assessable - No advertising  | Council     | N   | 250.00                           | Per Year or prorata part thereof                      |
| 2. Medium risk impact/moderate time assessable/With advertising/No objections received             | Council     | N   | 750.00                           | Per Year or prorata part thereof                      |
| 3. High risk impact/Difficult assessment/Community objection/With advertising/Monitoring Required  | Council     | N   | 1500.00                          | Per Year or prorata part thereof                      |
| 4. Other, as determined by Council   | Council     | N   |                                  |   |
| <b>Mobile Vendors, Street Traders and Temporary Businesses</b>                                     |             |     |                                  |   |
| Per Week or part thereof up to 2 weeks or alternatively \$200 Per Month up to 6 months             | Council     | Y   | 100.00                           | Per Week or part thereof up to maximum of 2 weeks     |
| Per month or part thereof up to a maximum of 6 months  | Council     | Y   | 200.00                           | Per Month or part thereof up to a maximum of 6 months |
| Per year of part thereof greater than 6 months   | Council     | Y   | 2000.00                          | Per Year for a term greater than 6 months             |
| Festivals/Organised Events/Winter Markets Stall Holder Permits (Non Charitable Organisations)      | Council     | Y   | 10.00                            | Per Day   |
| Festivals/Organised Events/Winter Markets Stall Holder Permits (Charitable Domicile Organisations) | Council     | N   | No Charge                        |   |
| Yadgalah Markets Permit  | Council     | N   | No Charge                        |   |

| Particulars   | Charge Type | GST | Charges                          |                           |
|---|-------------|-----|----------------------------------|---------------------------|
|   |             |     | 2018/19 Inc GST where applicable | Frequency                 |
| <b>Venue Hire</b>   |             |     |                                  |                           |
| <b>Room Hire for all Venues Except for SBDC and Recreation Centre (Refer below)</b> |             |     |                                  |                           |
| Functions/Meetings Community Groups   |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 158.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 26.50                            | Per Hour                  |
| Functions/Meetings Private  |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 262.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 50.00                            | Per Hour                  |
| Cleaning Deposit  | Council     | N   | 275.00                           | Per Function              |
| Surcharge for Additional Cleaning   | Council     | Y   | At Cost + 10%                    | Per Function              |
| Long Term Seasonal Users – Community Groups ( Shark Bay domiciled)                  |             |     |                                  |                           |
| - Once a Week User  | Council     | Y   | 427.00                           | Annual Charge             |
| - Twice or More a Week User   | Council     | Y   | 840.00                           | Annual Charge             |
| <b>Shark Bay Recreation Centre Room Hire</b>  |             |     |                                  |                           |
| Functions/Meetings Community Groups   |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 158.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 26.50                            | Per Hour                  |
| Functions/Meetings Private  |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 262.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 50.00                            | Per Hour                  |
| Cleaning Deposit  | Council     | N   | 275.00                           | Per Function              |
| Surcharge for Additional Cleaning   | Council     | Y   | At Cost + 10%                    | Per Function              |
| Long Term Seasonal Users – Community Groups ( Shark Bay domiciled)                  |             |     |                                  |                           |
| - Once a Week User  | Council     | Y   | 427.00                           | Annual Charge             |
| - Twice or More a Week User   | Council     | Y   | 840.00                           | Annual Charge             |
| <b>SBDC - Rose de Freycinet Gallery Hire -no kitchen facilities</b>                 |             |     |                                  |                           |
| Functions/Meetings Community Groups   |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 148.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 26.80                            | Per Hour                  |
| Functions/Meetings Private/Corporate  |             |     |                                  |                           |
| - Over 5 hours  | Council     | Y   | 285.00                           | Per Day                   |
| - Less than or Equal to 5 hours   | Council     | Y   | 44.00                            | Per Hour                  |
| Cleaning Deposit  | Council     | N   | 335.00                           | Per Function              |
| Surcharge for Additional Cleaning   | Council     | Y   | At Cost + 10%                    | Per Function              |
| Additional Charge use of Crockery, media, etc.                                      | Council     | Y   | 74.00                            | Per Function              |
| Staff Surcharge for all Functions   | Council     | Y   | At Cost + 10%                    | Per Staff Member Per Hour |
| <b>Childcare Centre</b>   |             |     |                                  |                           |
| Child Care Programs - whole building and yard                                       | Council     | Y   | 135.00                           | Per Month                 |
| <b>Denham Oval Hire</b>   |             |     |                                  |                           |
| Exclusive use charge (Clubs)  | Council     | Y   | 70.00                            | Per Day                   |
| Exclusive use charge (Carnivals)  | Council     | Y   | 535.00                           | Per Event                 |
| <b>Reserve 49809 (Denham Common - Approved designated areas only)</b>               |             |     |                                  |                           |
| Licence to Occupy - Non Commerical Use  | Council     | Y   | 100.00                           | Per annum                 |
| Licence to Occupy - Commerical Use  | Council     | Y   | 500.00                           | Per annum                 |

| <b>Particulars</b>  | <b>Charge Type</b> | <b>GST</b> | <b>Charges</b>                          |   |
|---|--------------------|------------|---|---|
|   |                    |            | <b>2018/19 Inc GST where applicable</b> | <b>Frequency</b>  |
| <b>Equipment Hire</b>   |                    |            |   |   |
| Equipment Hire - Deposit  | Council            | N          | 200.00                                  | Per Hire  |
| Trestles (Town Hall - Used)   | Council            | Y          | 5.20                                    | Per unit per day  |
| Chairs (Town Hall - Used)   | Council            | Y          | 27.60                                   | Per 50 chairs per day   |
| Hire of Portable Stage  | Council            | Y          | 71.40                                   | Per Function  |
| Council Staff to Erect/Dismantle  | Council            | Y          | At Cost + 10%                           | Per Function  |
|   |                    |            |   |   |
| <b>Marquee</b>  |                    |            |   |   |
| Community Groups (domiciled in Shark Bay)   | Council            | Y          | 175.00                                  | Per Event   |
| Other users   | Council            | Y          | 780.00                                  | Per Event   |
| 1/2 Marquee or less   | Council            | Y          | 50%                                     | Of full charge  |
| Council Staff to Erect/Dismantle  | Council            | Y          | At Cost + 10%                           | Per Function  |
| Deposit - All Hirers  | Council            | N          | 700.00                                  | Per Function  |
|   |                    |            |   |   |
| <b>Air Balloons</b>   |                    |            |   |   |
| 2 x Air Ballons per day hire  | Council            | Y          | 30.00                                   | Per Day   |
|   |                    |            |   |   |
| <b>Community Bus</b>  |                    |            |   |   |
| Hire  | Council            | Y          | 1.80                                    | Per Kilometre   |
| In the event of an accident, during the period of Hire, the Hirer will be liable for the Insurance Excess | Council            | N          | 300.00                                  | Insurance Excess  |
|   |                    |            |   |   |
| <b>Hire of Fencing</b>  |                    |            |   |   |
| Per panel   | Council            | Y          | 5.50                                    | Per Week  |
| Per panel   | Council            | Y          | 1.50                                    | Per Day   |
| Delivery and erection   | Council            | Y          | At Cost + 10%                           |   |
|   |                    |            |   |   |
| <b>Foreshore Events/Fairs</b>   |                    |            |   |   |
| Bond  | Council            | N          | 200.00                                  | Per Hire  |
| Daily Fee (Non Charitable Organisations)  | Council            | Y          | 110.00                                  | Per Day   |
|   |                    |            |   |   |
| <b>Gymnasium Membership</b>   |                    |            |   |   |
| Adult   | Council            | Y          | 162.50                                  | Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter |
| Pensioner / Concession Card Holder  | Council            | Y          | 103.00                                  | Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter |
| Pensioner/Concession Card Holder Couple   | Council            | Y          | 177.70                                  | Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter |
| Student (12 to 17) Must be accompanied with Adults  | Council            | Y          | 50.80                                   | Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter |
| Family - 2 Adults and 2 Children 12-17 Years of age   | Council            | Y          | 305.00                                  | Per Year /Pro-Rated each Qrt ie Reduction of 25% each Quarter |
| Casual  | Council            | Y          | 51.00                                   | Monthly Fee Only (no pro rata)                                |
| Card Deposit  | Council            | N          | 20.00                                   | Per Card Trust  |

| Particulars  | Charge Type | GST | Charges                          |                    |
|--|-------------|-----|----------------------------------|--------------------|
|  |             |     | 2018/19 Inc GST where applicable | Frequency          |
| <b>Accommodation, Caravan Parks and Camping Charges</b>  |             |     |                                  |                    |
| <i>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</i>  |             |     |                                  |                    |
| Registration   | Council     | Y   | 178.60                           | Per Application    |
| Annual Renewal   | Council     | Y   | 122.50                           | Per Annum          |
| <b>Caravan Parks</b>   |             |     |                                  |                    |
| Application for grant or renewal of licence \$200 or the amount calculated by multiplying the relevant amount set out in column 2 by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, | Statutory   | N   | Min 200.00                       | Per Financial Year |
| Licence Transfer Fee   | Statutory   | N   | 100.00                           | Per Application    |
| <b>Lodging House Accommodation</b>   |             |     |                                  |                    |
| Licence under 15 residents   | Statutory   | N   | 90.00                            | Per Annum          |
| Licence over 15 residents  | Statutory   | N   | 170.00                           | Per Annum          |
| <b>Camping</b>   |             |     |                                  |                    |
| Within the Shire of Shark Bay at prescribed Sites (Admin fee)  | Council     | Y   | 15.00                            | Per Vehicle        |
| <b>Use of Town Oval (max 2 nights)</b>   |             |     |                                  |                    |
| Unpowered Tent (up to 2 persons)   | Council     | Y   | 36.50                            | Per Day            |
| Caravan (up to 2 persons)  | Council     | Y   | 36.50                            | Per Day            |
| Additional persons (per person)  | Council     | Y   | 7.00                             | Per Day            |
| <b>Dirk Hartog Island Lighthouse Keepers Accommodation</b>   |             |     |                                  |                    |
| \$10 per person per night for Use of Premises  | Council     | Y   | 10.00                            | Per Person Per Day |
| <b>Library</b>   |             |     |                                  |                    |
| Library Card Replacement Fee   | Council     | Y   | 5.00                             | Per Replacement    |
| Library Book Withdrawal Deposit non Shire residents  | Council     | N   | 50.00                            | Trust              |
| Library Book Damage/Replacement Fee as per LISWA Catalogue   | Council     | Y   | At Cost                          | Per Item           |
| <b>Shark Bay Discovery Centre</b>  |             |     |                                  |                    |
| Adult entry  | Council     | Y   | 11.00                            | Per Entry          |
| Children entry (Must be accompanied by adult)  | Council     | Y   | 6.00                             | Per Entry          |
| Concession entry   | Council     | Y   | 8.00                             | Per Entry          |
| Group entry  | Council     | Y   | 5.50                             | Per Entry          |
| Coach entries  | Council     | Y   | 5.50                             | Per Entry          |
| Entrance Fee Family (2 Adults & 2 Children)  | Council     | Y   | 28.00                            | Per Entry          |
| Entrance Fee Locals (Refer Council Policy for Eligibility)   | Council     | Y   | No Charge                        |                    |
| Merchandise  | Council     | Y   | Retail Prices                    |                    |
| Regulated Transport Route Flight Booking Fee   | Council     | Y   | 15.00                            | Per Booking        |
| <b>Visitor Centre Fees and Commission</b>  |             |     |                                  |                    |
| Business - Display only (Outside shire)  | Council     | Y   | 50.00                            | Per Annum          |
| Pro-rata Business Display Only (Outside Shire) after 31 December   | Council     | Y   | 50%                              | Per Annum          |
| Commission Rates - Locals (Bookeasy Gold / Others)   | Council     | Y   | 12%                              | Per Booking        |
| Commission Rates - (Bookeasy 24hrs)  | Council     | Y   | 15%                              | Per Booking        |
| Commission Rates - Outside Shire (Bookeasy gold Only)  | Council     | Y   | 15%                              | Per Booking        |

| Particulars   | Charge Type | GST | Charges                          |   |
|---|-------------|-----|----------------------------------|---|
|   |             |     | 2018/19 Inc GST where applicable | Frequency                               |
| <b>Marine Facility Charges</b>  |             |     |                                  |   |
| <b>Monkey Mia Jetty Fees</b>  |             |     |                                  |   |
| Annual Fee  | Council     | Y   | 85.25                            | Per Metre of Vessel Length, No pro rata |
| Daily Casual Berthing Fee   | Council     | Y   | 7.55                             | Per Day Per Metre of Vessel             |
| <b>Jinker Fees - Haulage Fees - Monday to Friday (Excl. Public Holidays)</b>            |             |     |                                  |   |
| Slipway Lift Out and In - Single Hull Vessel  | Council     | Y   | 412.50                           | Per Lift                                |
| Slipway Lift Out and In - Multi Hull Vessel   | Council     | Y   | 467.50                           | Per Lift                                |
| Use of Trailer for Survey of Vessel Only  | Council     | Y   | 55.00                            | Per hour or part thereof                |
| <b>Jinker Fees - Haulage Fees - Saturday and Sunday</b>                                 |             |     |                                  |   |
| Slipway Lift Out and In - Single Hull Vessel  | Council     | Y   | 550.00                           | Per Lift                                |
| Slipway Lift Out and In - Multi Hull Vessel   | Council     | Y   | 550.00                           | Per Lift                                |
| Use of Trailer for Survey of Vessel Only  | Council     | Y   | 82.50                            | Per hour or part thereof                |
| <b>Jinker Travel</b>  |             |     |                                  |   |
| Mount and Demount Vessel onto Stands  | Council     | Y   | 165.00                           | Per lift (inclusive of stands)          |
| Travel Fee (Includes Tow Vehicle, Jinker, Lead Vehicle with Operators)                  | Council     | Y   | 220.00                           | Per hour or part thereof                |
| <b>Jinker Area Hardstand</b>  |             |     |                                  |   |
| Hardstand Non Commercial Vessels occupying Marine Facilities Area                       | Council     | Y   | 34.00                            | Per Vessel Per Day or part thereof      |
| Hardstand Commercial Vessels occupying Marine Facilities Area                           | Council     | Y   | 19.00                            | Per Vessel Per Day or part thereof      |
| <b>Sundry Income and Enquiry Charges</b>  |             |     |                                  |   |
| <b>Printing/Scanning/Photocopying</b>   |             |     |                                  |   |
| A4 black and white  | Council     | Y   | 1.70                             | Per Sheet                               |
| A4 black and white double-sided   | Council     | Y   | 2.70                             | Per Sheet                               |
| A4 colour   | Council     | Y   | 3.90                             | Per Sheet                               |
| A4 colour double-sided  | Council     | Y   | 4.90                             | Per Sheet                               |
| A4 laminate   | Council     | Y   | 4.90                             | Per Sheet                               |
| A3 black and white  | Council     | Y   | 2.70                             | Per Sheet                               |
| A3 black and white double-sided   | Council     | Y   | 3.40                             | Per Sheet                               |
| A3 colour   | Council     | Y   | 7.40                             | Per Sheet                               |
| A3 colour double-sided  | Council     | Y   | 8.50                             | Per Sheet                               |
| <b>Rates and Property</b>   |             |     |                                  |   |
| Account Enquiry & Advice of Sale (EAS Enquiry)  | Council     | N   | 55.00                            | Per Enquiry                             |
| Rate Book Enquiry (Non Ratepayer)   | Council     | N   | 56.00                            | Per Enquiry                             |
| Rate Instalment Fee   | Council     | N   | 10.00                            | Per Instalment                          |
| Reply to Property Settlement Questionnaire (Orders & Requisitions)                      | Council     | N   | 80.00                            | Per Enquiry                             |
| <b>Freedom of Information</b>   |             |     |                                  |   |
| Application fee for other application (non personal)                                    | Statutory   | N   | 30.00                            |   |
| Time taken by staff dealing with the application (per hour or pro rata for a part of an | Statutory   | N   | 30.00                            | Per Application                         |
| Access time supervised by staff.  | Statutory   | N   | 30.00                            | Per Hour                                |
| Photocopying - per hour or pro rata for a part of an hour of staff time                 | Statutory   | N   | 30.00                            | Per Hour                                |
| Plus  | Statutory   | N   | 0.20                             | Per Copy                                |
| Time taken by staff transcribing information from a tape or other device (per hour or   | Statutory   | N   | 30.00                            | Per Hour                                |
| Charge for duplicating tape, film or computer information                               | Council     | Y   | Actual Cost                      |   |
| Charge for delivery, packaging and postage  | Council     | Y   | Actual Cost                      |   |

| <b>Particulars</b>   | <b>Charge Type</b> | <b>GST</b> | <b>Charges</b>                          |   |
|--|--------------------|------------|---|---|
|  |                    |            | <b>2018/19 Inc GST where applicable</b> | <b>Frequency</b>  |
| <b>Building Supplies Charges</b>   |                    |            |   |   |
| <i>Materials</i>   |                    |            |   |   |
| Brickies Sand  | Council            | Y          | 15.00                                   | Per Cubic Metre   |
| Gravel   | Council            | Y          | 15.00                                   | Per Cubic Metre   |
| Pindan Sand  | Council            | Y          | 7.00                                    | Per Cubic Metre   |
| <b>Engineering and Works Services</b>  |                    |            |   |   |
| <i>Private Works / Reinstatement</i>   |                    |            |   |   |
| All Private Works  | Council            | Y          | Cost Plus 30%                           |   |
| Reinstatement of road reserves   | Council            | Y          | Cost Plus 30%                           |   |
| CrossOver - Two Coat Seal  | Council            | Y          | 60.00                                   | per square metre  |
| CrossOver - Pavers   | Council            | Y          | 70.00                                   | per square metre  |
| CrossOver - Concrete   | Council            | Y          | 95.00                                   | per square metre  |
| CrossOver Reimbursement  | Council            | Y          | Not to exceed 50% of Cost               | 3m wide and distance from boundary to kerb line (as per policy) |
| <i>Subdivision Related Fees</i>  |                    |            |   |   |
| Supervision Fee - % of total value of all road and drainage works other than future lots.                                      | Council            | Y          |   |   |
| Consulting Engineer and Clerk of Works fully supervises.   | Council            | Y          | 1.50%                                   |   |
| Consulting Engineer with no Clerk of Works   | Council            | Y          | 3.00%                                   |   |
| <i>Subdivision Works – Maintenance Bonds</i>   |                    |            |   |   |
| % Of total value of all works – held for 12 months from practical completion and until all items are satisfactorily completed. | Council            | N          |   |   |
| \$0 - \$100,000  | Council            | N          | 5%                                      |   |
| \$100,000 - \$200,000  | Council            | N          | 4%                                      |   |
| \$200,000 - \$400,000  | Council            | N          | 4%                                      |   |
| \$400,000 - \$600,000  | Council            | N          | 3%                                      |   |
| Over \$600,000   | Council            | N          | 3%                                      |   |

# SHIRE OF SHARK BAY

## BUDGET BREAKDOWN

2018 / 2019



## Budget Management Schedule 2018/19

| COA                            | Description                              | Draft Budget 2018/19   | Estimated Actual<br>2017/18 | Budget 2017/18         |
|--------------------------------|--|------------------------|-----------------------------|------------------------|
| <b>General Purpose Funding</b> |  |                        |                             |                        |
| <b>Rates</b>                   |  |                        |                             |                        |
| <b>Operating Expenditure</b>   |  |                        |                             |                        |
| 00101420                       | Debt Recovery Costs - Rates              | \$200.00               | \$67.23                     | \$0.00                 |
| 00101600                       | Governance Overheads Allocated           | \$48,085.00            | \$43,210.68                 | \$47,619.00            |
| 00102900                       | Valuation Expenses - Rates               | \$2,000.00             | \$1,791.06                  | \$2,000.00             |
|                                | <b>Operating Expenditure Total</b>       | <b>\$50,285.00</b>     | <b>\$45,068.97</b>          | <b>\$49,619.00</b>     |
| <b>Operating Income</b>        |  |                        |                             |                        |
| 00103010                       | Rates GRV Residential                    | -\$364,005.73          | -\$341,255.84               | -\$341,256.00          |
| 00103011                       | Rates GRV Vacant Residential             | -\$32,763.97           | -\$31,907.66                | -\$31,908.00           |
| 00103012                       | Rates GRV Commercial                     | -\$215,832.56          | -\$198,477.90               | -\$198,478.00          |
| 00103014                       | Rates GRV Industrial Residential         | -\$67,748.69           | -\$64,831.37                | -\$64,831.00           |
| 00103015                       | Rates GRV Rural Commercial               | -\$31,263.55           | -\$29,917.46                | -\$29,918.00           |
| 00103016                       | Rates GRV Resort                         | -\$120,718.77          | -\$115,520.88               | -\$115,521.00          |
| 00103017                       | Rates GRV Industrial Residential Vacant  | -\$1,690.93            | -\$1,618.12                 | -\$1,618.00            |
| 00103020                       | Rates UV - General                       | -\$230,245.03          | -\$223,538.91               | -\$223,539.00          |
| 00103022                       | Rates UV - Mining                        | -\$1,907.58            | -\$1,852.01                 | -\$1,852.00            |
| 00103030                       | Rates UV - Pastoral                      | -\$84,595.62           | -\$82,131.69                | -\$82,132.00           |
| 00103031                       | Rates UV Exploration                     | -\$157,705.16          | -\$153,111.57               | -\$153,111.00          |
| 00103039                       | Minimum Rates GRV Vacant Residential     | -\$71,400.00           | -\$70,125.00                | -\$70,125.00           |
| 00103040                       | Minimum Rates GRV Residential            | -\$50,150.00           | -\$55,275.00                | -\$55,275.00           |
| 00103041                       | Minimum Rates - GRV Commercial           | -\$14,450.00           | -\$20,625.00                | -\$20,625.00           |
| 00103042                       | Minimum Rates GRV Industrial Residential | -\$2,550.00            | -\$2,475.00                 | -\$2,475.00            |
| 00103050                       | Minimum Rates UV - General               | -\$6,230.00            | -\$4,300.00                 | -\$4,300.00            |
| 00103052                       | Minimum Rates UV Mining                  | -\$890.00              | -\$860.00                   | -\$860.00              |
| 00103053                       | Minimum rates UV Exploration             | -\$890.00              | -\$860.00                   | -\$860.00              |
| 00103080                       | Interim Rates GRV - Residential          | \$0.00                 | -\$474.62                   | -\$4,671.00            |
| 00103081                       | Interim Rates GRV - Commercial           | \$0.00                 | \$1,068.90                  | \$0.00                 |
| 00103082                       | Interim Rates GRV Min - Commercial       | \$0.00                 | -\$1,650.00                 | \$0.00                 |
| 00103090                       | Interim Rates UV - General               | \$0.00                 | -\$2,039.70                 | \$0.00                 |
| 00103091                       | Interim Rates UV Min - General           | \$0.00                 | -\$1,720.00                 | \$0.00                 |
| 00103110                       | Back Rates GRV - Residential             | \$0.00                 | -\$1.60                     | -\$7,530.00            |
| 00103116                       | Back Rates GRV Min - Commercial          | \$0.00                 | -\$7,528.00                 | \$0.00                 |
| 00103120                       | Back Rates UV - General                  | \$0.00                 | -\$9,805.81                 | -\$17,404.00           |
| 00103121                       | Back Rates UV Min - General              | \$0.00                 | -\$7,598.00                 | \$0.00                 |
| 00103130                       | Back Rates UV - Exploration              | \$0.00                 | \$117.66                    | \$118.00               |
| 00103157                       | GRV General Concessions                  | \$1,861.41             | \$1,781.26                  | \$1,781.00             |
| 00103158                       | GRV Commercial Concessions               | \$1,079.71             | \$1,033.22                  | \$1,033.00             |
| 00103159                       | UV General Concessions                   | \$79,333.57            | \$77,022.90                 | \$77,023.00            |
| 00103160                       | Rates Concession UV - Pastoral           | \$43,708.47            | \$44,149.86                 | \$44,150.00            |
| 00103161                       | Rates Concession UV - Exploration        | \$53,237.99            | \$53,775.83                 | \$53,776.00            |
| 00103485                       | Excess Rate Impact                       | \$10,000.00            | \$2,464.45                  | \$0.00                 |
| 00103490                       | Specified Area Rates                     | -\$37,519.50           | -\$37,661.00                | -\$37,661.00           |
| 00103765                       | Rate Book Enquiry Fee                    | -\$1,500.00            | -\$1,235.00                 | -\$1,500.00            |
| 00103767                       | Rate Instalment Service Fee              | -\$3,800.00            | -\$3,530.00                 | -\$3,800.00            |
| 00104160                       | Plus Deferred Pensioner Interest - Rates | -\$315.00              | -\$315.47                   | -\$315.00              |
| 00104180                       | Penalty Interest on Rates                | -\$5,000.00            | -\$7,635.68                 | -\$5,000.00            |
| 00104181                       | Ex Gratia Payment - MRAC                 | \$0.00                 | -\$356.25                   | -\$356.00              |
|                                | <b>Operating Income Total</b>            | <b>-\$1,313,950.94</b> | <b>-\$1,298,820.46</b>      | <b>-\$1,299,040.00</b> |
|                                | <b>Rates Total</b>                       | <b>-\$1,263,665.94</b> | <b>-\$1,253,751.49</b>      | <b>-\$1,249,421.00</b> |
| <b>General Purpose Funding</b> |  |                        |                             |                        |
| <b>Operating Income</b>        |  |                        |                             |                        |
| 00203245                       | Grants Commission - General              | -\$719,551.00          | -\$1,421,882.00             | -\$672,403.00          |
| 00203246                       | Grants Commission - Roads                | -\$215,001.00          | -\$480,538.00               | -\$226,077.00          |
|                                | <b>Operating Income Total</b>            | <b>-\$934,552.00</b>   | <b>-\$1,902,420.00</b>      | <b>-\$898,480.00</b>   |
|                                | <b>General Purpose Income Total</b>      | <b>-\$934,552.00</b>   | <b>-\$1,902,420.00</b>      | <b>-\$898,480.00</b>   |

## Budget Management Schedule 2018/19

| COA                                       | Description                                 | Draft Budget 2018/19   | Estimated Actual<br>2017/18 | Budget 2017/18         |
|---|---|------------------------|-----------------------------|------------------------|
| <b>Interest On Investments</b>            |   |                        |                             |                        |
| <b>Operating Income</b>                   |   |                        |                             |                        |
| 00304120                                  | Interest Earned - Infrastructure Reserve    | -\$13,500.00           | -\$14,814.58                | -\$13,500.00           |
| 00304125                                  | Interest Earned - Pensioner Unit Reserve    | -\$15.00               | -\$16.11                    | -\$15.00               |
|   | Interest Earned - Recreation Facilities     |                        |                             |                        |
| 00304130                                  | Replacement Reserve                         | -\$6,250.00            | -\$6,780.87                 | -\$6,250.00            |
| 00304132                                  | Interest Earned - Plant Replacement Reserve | -\$1,100.00            | -\$1,347.19                 | -\$2,050.00            |
| 00304133                                  | Interest Earned - Monkey Mia Jetty Reserve  | -\$400.00              | -\$464.37                   | -\$430.00              |
|   | Interest Earned - Shared Fire System        |                        |                             |                        |
| 00304134                                  | Reserve                                     | -\$575.00              | -\$621.49                   | -\$575.00              |
| 00304136                                  | Interest Earned - Leave Reserve             | -\$2,000.00            | -\$2,202.90                 | -\$2,040.00            |
| 00304140                                  | Interest Earned - Investments               | -\$20,000.00           | -\$29,101.87                | -\$21,000.00           |
| <b>Operating Income Total</b>             |   | <b>-\$43,840.00</b>    | <b>-\$55,349.38</b>         | <b>-\$45,860.00</b>    |
| <b>Interest On Investments Total</b>      |   | <b>-\$43,840.00</b>    | <b>-\$55,349.38</b>         | <b>-\$45,860.00</b>    |
| <b>Other General Purpose Income</b>       |   |                        |                             |                        |
| <b>Operating Expenditure</b>              |   |                        |                             |                        |
| 00400995                                  | Telephone - Online Police Licensing         | \$400.00               | \$381.24                    | \$400.00               |
| 00401600                                  | Governance Overheads Allocated              | \$68,728.00            | \$61,761.24                 | \$68,062.00            |
| <b>Operating Expenditure Total</b>        |   | <b>\$69,128.00</b>     | <b>\$62,142.48</b>          | <b>\$68,462.00</b>     |
| <b>Operating Income</b>                   |   |                        |                             |                        |
| 00403610                                  | Debt Recovery Costs                         | \$0.00                 | \$5.36                      | \$0.00                 |
| 00403755                                  | Photocopying Income                         | -\$25.00               | -\$25.45                    | -\$50.00               |
| 00404412                                  | Commission - Emergency Service Levy         | -\$4,000.00            | -\$4,000.00                 | -\$4,000.00            |
| 00404413                                  | Commission - Police Department              | -\$12,500.00           | -\$14,546.09                | -\$25,000.00           |
| 00404440                                  | Other Minor Charges                         | \$0.00                 | \$0.01                      | \$0.00                 |
| <b>Operating Income Total</b>             |   | <b>-\$16,525.00</b>    | <b>-\$18,566.17</b>         | <b>-\$29,050.00</b>    |
| <b>Other General Purpose Income Total</b> |   | <b>\$52,603.00</b>     | <b>\$43,576.31</b>          | <b>\$39,412.00</b>     |
| <b>General Purpose Funding Total</b>      |   | <b>-\$2,189,454.94</b> | <b>-\$3,167,944.56</b>      | <b>-\$2,154,349.00</b> |
| <b>Governance</b>                         |   |                        |                             |                        |
| <b>Members of Council</b>                 |   |                        |                             |                        |
| <b>Operating Expenditure</b>              |   |                        |                             |                        |
| 05100731                                  | Maintenance - Council Chambers              | \$500.00               | \$214.73                    | \$500.00               |
| 05100732                                  | Council Chambers Items < \$5k               | \$2,000.00             | \$0.00                      | \$2,000.00             |
| 05100980                                  | Publications & Subscriptions - Members      | \$19,340.00            | \$18,659.18                 | \$19,340.00            |
| 05101010                                  | Conference Expenses - Members               | \$12,000.00            | \$11,066.36                 | \$12,000.00            |
| 05101060                                  | Meeting Attendance Fees - Members           | \$45,701.00            | \$43,897.36                 | \$45,701.00            |
| 05101062                                  | Members Allowances (Comms & IT)             | \$15,001.00            | \$9,583.67                  | \$15,001.00            |
| 05101080                                  | Travel External - Members                   | \$5,000.00             | \$2,445.18                  | \$10,000.00            |
| 05101085                                  | President's Allowance                       | \$11,978.00            | \$11,978.00                 | \$11,978.00            |
| 05101086                                  | Deputy President Allowance                  | \$2,995.00             | \$2,995.00                  | \$2,995.00             |
| 05101092                                  | Gifts and Plaques                           | \$1,500.00             | \$492.40                    | \$1,500.00             |
| 05101093                                  | Refreshments - Council Meetings             | \$5,000.00             | \$2,457.92                  | \$5,000.00             |
| 05101094                                  | Refreshments - Staff Functions              | \$4,000.00             | \$3,691.31                  | \$5,000.00             |
| 05101126                                  | Donations - Cash                            | \$1,000.00             | \$881.93                    | \$1,000.00             |
| 05101281                                  | Strategic Planning                          | \$25,000.00            | \$46,674.11                 | \$51,000.00            |
| 05101282                                  | Policy and Local Laws Review                | \$5,000.00             | \$1,895.25                  | \$5,000.00             |
| 05101403                                  | Audit Fees                                  | \$33,500.00            | \$32,594.37                 | \$30,000.00            |
| 05101404                                  | Reg 17 Review                               | \$10,000.00            | \$11,000.00                 | \$10,000.00            |
| 05101600                                  | Governance Overheads Allocated              | \$42,522.00            | \$38,212.13                 | \$42,110.00            |
| 05102480                                  | Election Expenses                           | \$5,000.00             | \$12,053.41                 | \$12,000.00            |
| 05102615                                  | Elected Members Training                    | \$45,200.00            | \$1,224.62                  | \$10,000.00            |
| 05102665                                  | Other Minor Expenditure                     | \$1,000.00             | \$523.12                    | \$1,000.00             |
| <b>Operating Expenditure Total</b>        |   | <b>\$293,237.00</b>    | <b>\$252,540.05</b>         | <b>\$293,125.00</b>    |
| <b>Members Of Council Total</b>           |   | <b>\$293,237.00</b>    | <b>\$252,540.05</b>         | <b>\$293,125.00</b>    |

## Budget Management Schedule 2018/19

| COA                          | Description                                   | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|------------------------------|---|----------------------|-----------------------------|---------------------|
| <b>Administration Other</b>  |   |                      |                             |                     |
| <b>Operating Expenditure</b> |   |                      |                             |                     |
| 05200001                     | Staff Housing Costs                           | \$82,497.00          | \$46,519.98                 | \$74,900.00         |
| 05200560                     | Fringe Benefits Tax                           | \$25,000.00          | \$20,472.26                 | \$25,000.00         |
| 05200592                     | Recruitment/Relocation Costs                  | \$7,500.00           | \$1,792.66                  | \$7,500.00          |
| 05200610                     | Salaries & Wages                              | \$677,479.00         | \$676,378.73                | \$661,365.00        |
| 05200613                     | Salary Sacrifice - CEO                        | \$8,457.00           | \$7,692.68                  | \$8,251.00          |
| 05200614                     | LSL Paid to Other Shires                      | \$0.00               | \$1,462.79                  | \$0.00              |
| 05200620                     | Memberships/Subscriptions                     | \$1,000.00           | \$473.64                    | \$750.00            |
| 05200660                     | Staff Training                                | \$15,000.00          | \$16,717.02                 | \$25,000.00         |
| 05200665                     | Staff Uniforms                                | \$2,500.00           | \$1,600.48                  | \$2,500.00          |
| 05200670                     | Superannuation - CC 3.5%                      | \$16,146.00          | \$15,613.18                 | \$13,726.00         |
| 05200675                     | Superannuation - Occupational SG 9.5%         | \$64,361.00          | \$60,685.57                 | \$62,830.00         |
| 05200680                     | Travel & Accommodation - Staff                | \$1,500.00           | \$596.72                    | \$1,500.00          |
| 05200685                     | Insurance - Workers Compensation              | \$20,325.00          | \$13,952.24                 | \$19,841.00         |
| 05200686                     | OHS Reviews                                   | \$15,000.00          | \$6,105.45                  | \$10,000.00         |
| 05200715                     | Cleaning - Shire Office                       | \$8,000.00           | \$7,210.68                  | \$8,000.00          |
| 05200776                     | Utilities - Shire Office                      | \$9,800.00           | \$9,608.67                  | \$8,500.00          |
| 05200860                     | Vehicle Running Costs - CEO (OSB)             | \$16,000.00          | \$9,949.75                  | \$16,000.00         |
| 05200862                     | Vehicle Running Costs - EMFA Vehicle          | \$11,000.00          | \$10,046.92                 | \$10,000.00         |
| 05200905                     | Advertising - General                         | \$4,000.00           | \$3,768.35                  | \$3,000.00          |
| 05200925                     | Computer Hardware Maintenance                 | \$5,000.00           | \$3,885.58                  | \$5,000.00          |
| 05200926                     | Shire Website                                 | \$5,713.64           | \$6,413.64                  | \$6,500.00          |
| 05200928                     | Hardware Purchases < \$5k                     | \$5,000.00           | \$2,798.81                  | \$10,000.00         |
| 05200929                     | Software Purchases < \$5k                     | \$5,000.00           | \$3,505.32                  | \$5,000.00          |
| 05200930                     | Computer Software Support                     | \$16,000.00          | \$15,150.16                 | \$13,000.00         |
| 05200931                     | Computer Licence Fees                         | \$48,000.00          | \$46,829.50                 | \$47,000.00         |
| 05200950                     | Office Equipment Maintenance                  | \$5,000.00           | \$1,292.46                  | \$5,000.00          |
| 05200951                     | Office Furniture and Equipment < \$5k         | \$7,000.00           | \$2,475.79                  | \$7,000.00          |
| 05200970                     | Postage - Office                              | \$4,000.00           | \$3,279.96                  | \$4,000.00          |
| 05200975                     | Printing & Stationery - Governance            | \$12,000.00          | \$10,572.76                 | \$9,000.00          |
| 05200990                     | Staff Amenities                               | \$2,500.00           | \$2,562.32                  | \$3,000.00          |
| 05200995                     | Telephone - Office                            | \$6,000.00           | \$5,462.85                  | \$7,000.00          |
| 05201300                     | Fair Value Valuations                         | \$26,000.00          | \$10,791.59                 | \$35,000.00         |
| 05201301                     | Depreciation - Plant & Equipment              | \$870.00             | \$787.91                    | \$870.00            |
| 05201302                     | Depreciation - Furniture & Equipment          | \$2,850.00           | \$2,587.93                  | \$2,850.00          |
| 05201410                     | Bad Debts                                     | \$0.00               | \$203.26                    | \$0.00              |
| 05201413                     | Bank Fees                                     | \$1,500.00           | \$778.30                    | \$1,500.00          |
| 05201416                     | Bank Service Charges Other                    | \$3,000.00           | \$3,034.52                  | \$3,000.00          |
| 05201428                     | Interest Loan 53 - Staff House (CEO)          | \$441.00             | \$1,971.79                  | \$2,000.00          |
| 05201429                     | Interest Loan 56 - Staff House (80 Durlacher) | \$2,760.00           | \$3,882.68                  | \$3,900.00          |
| 05201470                     | Insurance - General                           | \$58,600.00          | \$56,505.25                 | \$64,000.00         |
| 05201471                     | Insurance claim - Storm 4.06.2018             | \$35,000.00          | \$8,431.29                  | \$0.00              |
| 05201501                     | Loss on Sale of Asset                         | \$10,111.00          | \$2,845.71                  | \$2,846.00          |
| 05201605                     | Governance Overheads Recovered                | -\$1,236,110.64      | -\$1,110,814.20             | -\$1,224,141.00     |
| 05202580                     | Legal Expenses                                | \$25,000.00          | \$22,781.03                 | \$30,000.00         |
| 05202665                     | Other Minor Expenditure                       | \$2,000.00           | \$1,331.13                  | \$2,000.00          |
| 05220731                     | Maintenance - Shire Office                    | \$20,000.00          | \$15,396.34                 | \$20,000.00         |
|                              | <b>Operating Expenditure Total</b>            | <b>\$58,800.00</b>   | <b>\$35,391.45</b>          | <b>\$23,988.00</b>  |
| <b>Operating Income</b>      |   |                      |                             |                     |
| 05203650                     | Reimbursements - Other                        | -\$1,000.00          | -\$951.93                   | -\$1,000.00         |
| 05203727                     | Freedom of Information Fee                    | -\$300.00            | -\$294.54                   | -\$300.00           |
| 05204250                     | Profit on Sale of Asset                       | -\$15,000.00         | \$0.00                      | -\$10,092.00        |
| 05204350                     | Proceeds - Sale of Assets                     | -\$100,000.00        | \$0.00                      | \$0.00              |
| 05204405                     | Insurance Reimbursement                       | -\$42,500.00         | -\$2,005.87                 | -\$2,500.00         |
|                              | <b>Operating Income Total</b>                 | <b>-\$158,800.00</b> | <b>-\$3,252.34</b>          | <b>-\$13,892.00</b> |

## Budget Management Schedule 2018/19

| COA   | Description                                  | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|---|--|----------------------|-----------------------------|---------------------|
| <b>Capital Expenditure</b>                  |  |                      |                             |                     |
| 05204975                                    | Office Furniture & Equipment                 | \$15,000.00          | \$10,270.98                 | \$10,271.00         |
| 05205335                                    | CEO Vehicle Replacement                      | \$70,000.00          | \$60,081.15                 | \$60,081.00         |
| 05205338                                    | EMFA Vehicle Replacement                     | \$35,000.00          | \$0.00                      | \$35,000.00         |
| 05205340                                    | EMCD Vehicle Replacement                     | \$35,000.00          | \$0.00                      | \$35,000.00         |
|   | <b>Capital Expenditure Total</b>             | <b>\$155,000.00</b>  | <b>\$70,352.13</b>          | <b>\$140,352.00</b> |
|   | <b>Administration Other Total</b>            | <b>\$55,000.00</b>   | <b>\$102,491.24</b>         | <b>\$150,448.00</b> |
|   | <b>Governance Total</b>                      | <b>\$348,237.00</b>  | <b>\$355,031.29</b>         | <b>\$443,573.00</b> |
| <b>Law, Order and Public Safety</b>         |  |                      |                             |                     |
| <b>Fire Prevention</b>                      |  |                      |                             |                     |
| <b>Operating Expenditure</b>                |  |                      |                             |                     |
| 10101301                                    | Depreciation - Plant & Equipment             | \$1,210.00           | \$1,094.08                  | \$1,210.00          |
| 10101462                                    | Insurance - Fire                             | \$3,000.00           | \$3,000.00                  | \$3,000.00          |
| 10101600                                    | Governance Overheads Allocated               | \$19,283.00          | \$17,328.73                 | \$19,097.00         |
| 10102496                                    | Fire Fighting                                | \$7,540.00           | \$6,831.60                  | \$17,212.00         |
| 10102501                                    | Fire Prevention                              | \$2,750.00           | \$145.04                    | \$2,750.00          |
|   | <b>Operating Expenditure Total</b>           | <b>\$33,783.00</b>   | <b>\$28,399.45</b>          | <b>\$43,269.00</b>  |
| <b>Operating Income</b>                     |  |                      |                             |                     |
| 10103218                                    | FESA Grant - Operating Bush Fire Brigade     | -\$6,247.50          | -\$6,925.00                 | -\$5,633.50         |
|   | <b>Operating Income Total</b>                | <b>-\$6,247.50</b>   | <b>-\$6,925.00</b>          | <b>-\$5,633.50</b>  |
|   | <b>Fire Prevention Total</b>                 | <b>\$27,535.50</b>   | <b>\$21,474.45</b>          | <b>\$37,635.50</b>  |
| <b>Animal Control</b>                       |  |                      |                             |                     |
| <b>Operating Expenditure</b>                |  |                      |                             |                     |
| 10201600                                    | Governance Overheads Allocated               | \$19,283.00          | \$17,328.73                 | \$19,097.00         |
| 10202312                                    | Dog Sustenance Costs                         | \$100.00             | \$0.00                      | \$100.00            |
| 10202315                                    | Contribution to Biosecurity Council          | \$5,000.00           | \$0.00                      | \$5,000.00          |
| 10202450                                    | Dog License Discs                            | \$300.00             | \$0.00                      | \$300.00            |
| 10202460                                    | Dog Tidy Dispensers                          | \$1,958.00           | \$1,837.84                  | \$1,400.00          |
| 10202580                                    | Legal Expenses - Law & Order                 | \$5,000.00           | \$0.00                      | \$0.00              |
| 10202665                                    | Other Minor Expenditure                      | \$400.00             | \$0.00                      | \$400.00            |
|   | <b>Operating Expenditure Total</b>           | <b>\$32,041.00</b>   | <b>\$19,166.57</b>          | <b>\$26,297.00</b>  |
| <b>Operating Income</b>                     |  |                      |                             |                     |
| 10203810                                    | Fines & Penalties - Dog and Cat Act          | -\$500.00            | -\$2,950.00                 | -\$350.00           |
| 10203858                                    | Dog Registration Fees                        | -\$4,000.00          | -\$4,502.50                 | -\$3,400.00         |
| 10203859                                    | Cat Registration Fees                        | -\$500.00            | -\$100.00                   | -\$800.00           |
|   | <b>Operating Income Total</b>                | <b>-\$5,000.00</b>   | <b>-\$7,552.50</b>          | <b>-\$4,550.00</b>  |
|   | <b>Animal Control Total</b>                  | <b>\$27,041.00</b>   | <b>\$11,614.07</b>          | <b>\$21,747.00</b>  |
| <b>Other Law, Order &amp; Public Safety</b> |  |                      |                             |                     |
| <b>Operating Expenditure</b>                |  |                      |                             |                     |
| 10301301                                    | Depreciation - Plant & Equipment             | \$11,370.00          | \$10,333.22                 | \$11,370.00         |
| 10301303                                    | Depreciation - Buildings                     | \$30,970.00          | \$28,146.27                 | \$30,970.00         |
| 10301600                                    | Governance Overheads Allocated               | \$23,362.00          | \$20,994.37                 | \$23,136.00         |
| 10302426                                    | Cyclone Clean Up                             | \$10,000.00          | \$9,030.35                  | \$10,000.00         |
| 10302433                                    | Cyclone Repairs - Depot                      | \$0.00               | \$1,818.18                  | \$1,818.18          |
| 10302550                                    | Coastal Hazards Identification Expenses      | \$78,902.00          | \$46,097.86                 | \$125,000.00        |
| 10302751                                    | Ranger Patrols                               | \$88,660.00          | \$76,322.94                 | \$88,530.00         |
| 10302752                                    | Vehicle Search Expenses                      | \$50.00              | \$20.10                     | \$50.00             |
| 10302790                                    | Insurance - Emergency Services Building      | \$2,325.00           | \$2,062.78                  | \$2,150.00          |
| 10302791                                    | Maintenance - Emergency Services Precinct    | \$2,500.00           | \$0.00                      | \$2,500.00          |
| 10302792                                    | Emergency Management Consultant              | \$11,000.00          | \$4,546.15                  | \$8,000.00          |
| 10302795                                    | SES Denham - Operating                       | \$46,320.00          | \$46,415.00                 | \$46,415.00         |
| 10303403                                    | SES Charges to be recovered                  | \$11,000.00          | \$10,452.18                 | \$7,500.00          |
| 10303405                                    | St Johns Ambulance - Charges to be recovered | \$1,500.00           | \$1,246.31                  | \$1,500.00          |
| 10309950                                    | Road Sign Trailer Expenses                   | \$150.00             | \$55.70                     | \$150.00            |
|   | <b>Operating Expenditure Total</b>           | <b>\$318,109.00</b>  | <b>\$257,541.41</b>         | <b>\$359,089.18</b> |

## Budget Management Schedule 2018/19

| COA                          | Description  | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18       |
|------------------------------|--|----------------------|-----------------------------|----------------------|
| <b>Operating Income</b>      |  |                      |                             |                      |
| 10303218                     | Grant FESA - SES   | -\$34,740.00         | -\$47,995.00                | -\$36,415.00         |
| 10303302                     | Grant - Coastal Hazards Identification   | \$0.00               | -\$18,312.00                | -\$15,000.00         |
| 10303303                     | Grant - Coastal Hazard Risk Management<br>and Adaptation Plan                  | -\$32,500.00         | -\$32,500.00                | -\$65,000.00         |
| 10303402                     | Reimbursements - SES   | -\$4,000.00          | -\$4,957.31                 | -\$4,000.00          |
| 10303406                     | Reimbursements - St Johns Ambulance  | -\$1,500.00          | -\$1,686.87                 | -\$1,500.00          |
| 10303824                     | Fines and Penalties Local Laws   | -\$1,000.00          | -\$1,367.25                 | -\$2,000.00          |
|                              | <b>Operating Income Total</b>  | <b>-\$73,740.00</b>  | <b>-\$106,818.43</b>        | <b>-\$123,915.00</b> |
|                              | <b>Other Law, Order &amp; Public Safety Total</b>                              | <b>\$244,369.00</b>  | <b>\$150,722.98</b>         | <b>\$235,174.18</b>  |
|                              | <b>Law, Order And Public Safety Total</b>                                      | <b>\$298,945.50</b>  | <b>\$183,811.50</b>         | <b>\$294,556.68</b>  |
| <b>Health</b>                |  |                      |                             |                      |
| <b>Health Inspections</b>    |  |                      |                             |                      |
| <b>Operating Expenditure</b> |  |                      |                             |                      |
| 15100625                     | Consultant Fees - Health   | \$22,000.00          | \$24,960.00                 | \$15,000.00          |
| 15100680                     | Travel & Accommodation   | \$3,000.00           | \$2,472.73                  | \$1,100.00           |
| 15101600                     | Governance Overheads Allocated   | \$26,082.00          | \$23,438.17                 | \$25,830.00          |
|                              | <b>Operating Expenditure Total</b>   | <b>\$51,082.00</b>   | <b>\$50,870.90</b>          | <b>\$41,930.00</b>   |
| <b>Operating Income</b>      |  |                      |                             |                      |
| 15103870                     | Itinerant Food Vendors Licence<br>Notification/Registration Food Vendors       | -\$690.00            | -\$688.00                   | -\$665.00            |
| 15103871                     | Licence  | -\$560.00            | -\$560.00                   | \$0.00               |
| 15103875                     | Offensive Trade License  | -\$300.00            | -\$298.00                   | -\$1,000.00          |
| 15103884                     | Septic Tank Application Fees   | \$0.00               | -\$236.00                   | \$0.00               |
|                              | <b>Operating Income Total</b>  | <b>-\$1,550.00</b>   | <b>-\$1,782.00</b>          | <b>-\$1,665.00</b>   |
|                              | <b>Health Inspection Total</b>   | <b>\$49,532.00</b>   | <b>\$49,088.90</b>          | <b>\$40,265.00</b>   |
| <b>Preventative Services</b> |  |                      |                             |                      |
| <b>Operating Expenditure</b> |  |                      |                             |                      |
| 15202310                     | Analytical Expenses  | \$500.00             | \$459.70                    | \$350.00             |
| 15202321                     | Mosquito Fogging   | \$3,600.00           | \$2,050.20                  | \$3,550.00           |
|                              | <b>Operating Expenditure Total</b>   | <b>\$4,100.00</b>    | <b>\$2,509.90</b>           | <b>\$3,900.00</b>    |
|                              | <b>Preventative Services Total</b>   | <b>\$4,100.00</b>    | <b>\$2,509.90</b>           | <b>\$3,900.00</b>    |
| <b>Other Health</b>          |  |                      |                             |                      |
| <b>Operating Expenditure</b> |  |                      |                             |                      |
| 15301600                     | Governance Overheads Allocated   | \$12,361.00          | \$11,108.15                 | \$12,241.00          |
| 15302505                     | Flying Doctor Services   | \$8,000.00           | \$4,828.88                  | \$5,400.00           |
| 15302813                     | Utilities - Mortuary Shark Bay   | \$450.00             | \$445.92                    | \$360.00             |
|                              | <b>Operating Expenditure Total</b>   | <b>\$20,811.00</b>   | <b>\$16,382.95</b>          | <b>\$18,001.00</b>   |
|                              | <b>Other Health Total</b>  | <b>\$20,811.00</b>   | <b>\$16,382.95</b>          | <b>\$18,001.00</b>   |
|                              | <b>Health Total</b>  | <b>\$74,443.00</b>   | <b>\$67,981.75</b>          | <b>\$62,166.00</b>   |
| <b>Housing</b>               |  |                      |                             |                      |
| <b>Staff Housing</b>         |  |                      |                             |                      |
| <b>Operating Expenditure</b> |  |                      |                             |                      |
| 09100001                     | House 5 Spaven Way (CEO)   | \$20,856.00          | \$19,291.11                 | \$17,542.00          |
| 09100010                     | House 34 Hughes Street Unit 6  | \$20,140.00          | \$17,847.66                 | \$20,120.00          |
| 09100020                     | House 65 Brockman Street   | \$20,521.00          | \$19,889.63                 | \$19,970.00          |
| 09100040                     | House 80 Durlacher St  | \$14,778.00          | \$16,837.51                 | \$14,100.00          |
| 09100050                     | House 51 Durlacher St  | \$21,211.00          | \$21,154.98                 | \$18,730.00          |
| 09100060                     | House 16A Sunter Place   | \$17,550.00          | \$20,132.96                 | \$21,120.00          |
| 09100070                     | House 16B Sunter Place   | \$21,590.00          | \$19,385.07                 | \$20,420.00          |
| 09100100                     | Staff Housing Costs Allocated to Services<br>Unit 6 Accommodation Allocated to | -\$111,326.00        | -\$80,905.56                | -\$119,200.00        |
| 09100101                     | Activities   | \$0.00               | -\$12,900.00                | \$0.00               |
|                              | <b>Operating Expenditure Total</b>   | <b>\$25,320.00</b>   | <b>\$40,733.36</b>          | <b>\$12,802.00</b>   |

## Budget Management Schedule 2018/19

| COA                                  | Description                            | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18       |
|--------------------------------------|--|----------------------|-----------------------------|----------------------|
| <b>Operating Income</b>              |  |                      |                             |                      |
| 09110531                             | Rental Income 16A Sunter Place         | -\$20,280.00         | \$821.42                    | \$821.42             |
| 09110532                             | Rental 16B Sunter Place                | -\$1,300.00          | -\$1,300.00                 | -\$1,300.00          |
| 09110540                             | Rental Income 80 Durlacher St          | -\$3,380.00          | -\$5,200.00                 | -\$5,200.00          |
| 09110600                             | Reimbursement Income CDO               | -\$360.00            | -\$188.47                   | -\$50.00             |
| 09110601                             | Reimbursement Income Centre Manager    | \$0.00               | -\$1,445.09                 | -\$2,050.00          |
| 09110602                             | Reimbursement - Senior Finance Officer | \$0.00               | -\$1,660.58                 | -\$1,950.00          |
|                                      | <b>Operating Income Total</b>          | <b>-\$25,320.00</b>  | <b>-\$8,972.72</b>          | <b>-\$9,728.58</b>   |
| <b>Capital Expenditure</b>           |  |                      |                             |                      |
| 09128000                             | Capital Works Staff Housing            | \$40,000.00          | \$17,687.82                 | \$40,000.00          |
|                                      | <b>Capital Expenditure Total</b>       | <b>\$40,000.00</b>   | <b>\$17,687.82</b>          | <b>\$40,000.00</b>   |
|                                      | <b>Staff Housing Total</b>             | <b>\$40,000.00</b>   | <b>\$49,448.46</b>          | <b>\$43,073.42</b>   |
| <b>Pensioner Units</b>               |  |                      |                             |                      |
| <b>Operating Expenditure</b>         |  |                      |                             |                      |
| 25100731                             | Insurance Claim - Unit 9               | \$0.00               | \$170.40                    | \$0.00               |
| 25100733                             | Pensioner Units - Maintenance          | \$42,000.00          | \$35,246.98                 | \$42,000.00          |
| 25100799                             | Pensioner Units - Utilities            | \$17,000.00          | \$14,702.38                 | \$15,000.00          |
| 25101303                             | Depreciation - Buildings               | \$60,110.00          | \$54,628.87                 | \$60,110.00          |
| 25101470                             | Insurance - Pensioner Units            | \$5,224.00           | \$4,635.03                  | \$4,500.00           |
| 25101600                             | Governance Overheads Allocated         | \$45,365.00          | \$40,766.91                 | \$44,926.00          |
|                                      | <b>Operating Expenditure Total</b>     | <b>\$169,699.00</b>  | <b>\$150,150.57</b>         | <b>\$166,536.00</b>  |
| <b>Operating Income</b>              |  |                      |                             |                      |
| 25103960                             | Rent - Pensioner Unit 1                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103961                             | Rent - Pensioner Unit 2                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103962                             | Rent - Pensioner Unit 3                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103963                             | Rent - Pensioner Unit 4                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103964                             | Rent - Pensioner Unit 5                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103965                             | Rent - Pensioner Unit 6                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103966                             | Rent - Pensioner Unit 7                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103967                             | Rent - Pensioner Unit 8                | -\$5,980.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103968                             | Rent - Pensioner Unit 9                | -\$5,890.00          | -\$4,485.00                 | -\$3,749.00          |
| 25103969                             | Rent - Pensioner Unit 10               | -\$5,890.00          | -\$4,041.45                 | -\$5,720.00          |
| 25103970                             | Rent - Pensioner Unit 11               | -\$5,890.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103971                             | Rent - Pensioner Unit 12               | -\$5,890.00          | -\$5,996.45                 | -\$5,720.00          |
| 25103972                             | Rent - Pensioner Unit 13               | -\$5,890.00          | -\$5,996.45                 | -\$5,720.00          |
|                                      | <b>Operating Income Total</b>          | <b>-\$77,290.00</b>  | <b>-\$74,487.40</b>         | <b>-\$72,389.00</b>  |
| <b>Capital Expenditure</b>           |  |                      |                             |                      |
| 25104785                             | Pensioner Units Capital Works          | \$25,000.00          | \$21,748.84                 | \$20,000.00          |
|                                      | <b>Capital Expenditure Total</b>       | <b>\$25,000.00</b>   | <b>\$21,748.84</b>          | <b>\$20,000.00</b>   |
|                                      | <b>Pensioner Units Total</b>           | <b>\$117,409.00</b>  | <b>\$97,412.01</b>          | <b>\$114,147.00</b>  |
|                                      | <b>Housing Total</b>                   | <b>\$157,409.00</b>  | <b>\$146,860.47</b>         | <b>\$157,220.42</b>  |
| <b>Community Amenities</b>           |  |                      |                             |                      |
| <b>Sanitation - Housefold Refuse</b> |  |                      |                             |                      |
| <b>Operating Expenditure</b>         |  |                      |                             |                      |
| 30101304                             | Depreciation - Public Facility         | \$810.00             | \$734.13                    | \$810.00             |
| 30101600                             | Governance Overheads Allocated         | \$31,644.64          | \$28,436.91                 | \$31,338.00          |
| 30102196                             | Refuse Site Maintenance                | \$150,000.00         | \$135,732.27                | \$109,000.00         |
| 30102211                             | Refuse Site Operations                 | \$110,000.00         | \$79,852.18                 | \$89,250.00          |
| 30102465                             | Domestic Refuse Collection             | \$65,000.00          | \$59,489.91                 | \$65,000.00          |
|                                      | <b>Operating Expenditure Total</b>     | <b>\$357,454.64</b>  | <b>\$304,245.40</b>         | <b>\$295,398.00</b>  |
| <b>Operating Income</b>              |  |                      |                             |                      |
| 30103769                             | Refuse Removal                         | -\$202,748.00        | -\$196,448.01               | -\$198,376.00        |
|                                      | <b>Operating Income Total</b>          | <b>-\$202,748.00</b> | <b>-\$196,448.01</b>        | <b>-\$198,376.00</b> |

## Budget Management Schedule 2018/19

| COA   | Description                                     | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|---|---|----------------------|-----------------------------|---------------------|
| <b>Capital Expenditure</b>                    |   |                      |                             |                     |
| 30105575                                      | Refuse Site Infrastructure Upgrade              | \$4,066.00           | \$384,803.86                | \$388,341.00        |
|   | <b>Capital Expenditure Total</b>                | <b>\$4,066.00</b>    | <b>\$384,803.86</b>         | <b>\$388,341.00</b> |
|   | <b>Sanitation - Household Refuse Total</b>      | <b>\$158,772.64</b>  | <b>\$492,601.25</b>         | <b>\$485,363.00</b> |
| <b>Sanitation - Other</b>                     |   |                      |                             |                     |
| <b>Operating Expenditure</b>                  |   |                      |                             |                     |
| 30201470                                      | Insurance - Waste Facilities                    | \$550.00             | \$406.30                    | \$450.00            |
| 30201600                                      | Governance Overheads Allocated                  | \$35,724.00          | \$32,102.59                 | \$35,377.00         |
| 30202190                                      | Rural Rubbish Tip Maintenance                   | \$5,000.00           | \$6,309.31                  | \$5,000.00          |
| 30202601                                      | Recycling Expenses                              | \$25,000.00          | \$0.00                      | \$0.00              |
| 30202695                                      | Purchase Of Bins                                | \$2,000.00           | \$1,583.34                  | \$2,000.00          |
| 30202815                                      | Street Bins                                     | \$6,000.00           | \$5,852.85                  | \$6,000.00          |
| 30202821                                      | Maintenance - Street Bins                       | \$4,375.00           | \$4,929.56                  | \$3,900.00          |
|   | Bad Debts Written Off as per Council            |                      |                             |                     |
| 30202823                                      | Resolution                                      | \$0.00               | \$508.64                    | \$0.00              |
| 30202824                                      | Recycling Service Review                        | \$10,000.00          | \$0.00                      | \$0.00              |
|   | <b>Operating Expenditure Total</b>              | <b>\$88,649.00</b>   | <b>\$51,692.59</b>          | <b>\$52,727.00</b>  |
| <b>Operating Income</b>                       |   |                      |                             |                     |
| 30203720                                      | Refuse Site Fees                                | -\$75,000.00         | -\$92,767.00                | -\$65,000.00        |
|   | Refuse Site Fees - Discount Council             |                      |                             |                     |
| 30203722                                      | Approved  | \$0.00               | \$697.07                    | \$700.00            |
| 30203723                                      | Sale of Scrap Metal                             | -\$7,500.00          | -\$16,804.77                | -\$16,805.00        |
| 30203730                                      | Recycling Income                                | -\$8,000.00          | \$0.00                      | \$0.00              |
| 30203775                                      | Sale Of Rubbish Bins                            | -\$1,000.00          | -\$1,267.35                 | -\$1,000.00         |
|   | <b>Operating Income Total</b>                   | <b>-\$91,500.00</b>  | <b>-\$110,142.05</b>        | <b>-\$82,105.00</b> |
|   | <b>Sanitation Other Total</b>                   | <b>-\$2,851.00</b>   | <b>-\$58,449.46</b>         | <b>-\$29,378.00</b> |
| <b>Town Planning and Regional Development</b> |   |                      |                             |                     |
| <b>Operating Expenditure</b>                  |   |                      |                             |                     |
| 30301600                                      | Governance Overheads Allocated                  | \$54,883.00          | \$49,320.15                 | \$54,352.00         |
| 30302410                                      | Planning Consultant Fees                        | \$60,000.00          | \$73,983.01                 | \$50,000.00         |
| 30302415                                      | Planning - Specific Projects                    | \$0.00               | \$1,350.00                  | \$2,500.00          |
| 30302857                                      | Town Planning Implementation                    | \$20,500.00          | \$3,197.40                  | \$20,500.00         |
| 30302859                                      | Town Planning Schemes                           | \$20,000.00          | \$29,552.04                 | \$25,281.00         |
| 30302860                                      | Town Planning Advertising                       | \$0.00               | \$0.00                      | \$500.00            |
|   | <b>Operating Expenditure Total</b>              | <b>\$155,383.00</b>  | <b>\$157,402.60</b>         | <b>\$153,133.00</b> |
| <b>Operating Income</b>                       |   |                      |                             |                     |
| 30303716                                      | Development Applications                        | -\$12,000.00         | -\$9,943.22                 | -\$12,000.00        |
| 30303761                                      | Planning Orders & Requisitions                  | -\$800.00            | -\$1,520.00                 | -\$800.00           |
| 30303865                                      | Home Occupation Licences                        | \$0.00               | -\$147.00                   | \$0.00              |
|   | <b>Operating Income Total</b>                   | <b>-\$12,800.00</b>  | <b>-\$11,610.22</b>         | <b>-\$12,800.00</b> |
|   | <b>Town Planning&amp;Regional Develop Total</b> | <b>\$142,583.00</b>  | <b>\$145,792.38</b>         | <b>\$140,333.00</b> |
| <b>Other Community Amenities</b>              |   |                      |                             |                     |
| <b>Operating Expenditure</b>                  |   |                      |                             |                     |
| 30400715                                      | Cleaning - Public Conveniences                  | \$40,000.00          | \$33,841.28                 | \$40,000.00         |
| 30400731                                      | Maintenance - Public Conveniences               | \$8,600.00           | \$2,507.29                  | \$8,500.00          |
| 30400761                                      | Maintenance - Mortuary                          | \$500.00             | \$0.00                      | \$500.00            |
| 30400776                                      | Utilities - Public Conveniences                 | \$3,000.00           | \$75.00                     | \$3,000.00          |
| 30401303                                      | Depreciation - Buildings                        | \$32,740.00          | \$29,745.98                 | \$32,740.00         |
| 30401304                                      | Depreciation - Public Facility                  | \$12,890.00          | \$11,707.93                 | \$12,890.00         |
| 30401600                                      | Governance Overheads Allocated                  | \$28,801.00          | \$25,881.94                 | \$28,523.00         |
| 30401931                                      | Maintenance - Cemeteries                        | \$10,000.00          | \$4,719.19                  | \$10,000.00         |
| 30402383                                      | Cemetery Burial Expenses                        | \$5,135.00           | \$4,702.87                  | \$5,000.00          |
| 30410715                                      | Cleaning - Mortuary                             | \$500.00             | \$444.10                    | \$500.00            |
| 30411470                                      | Insurance - Other Community Amenities           | \$1,510.00           | \$1,601.87                  | \$1,700.00          |
|   | <b>Operating Expenditure Total</b>              | <b>\$143,676.00</b>  | <b>\$115,227.45</b>         | <b>\$143,353.00</b> |

## Budget Management Schedule 2018/19

| COA      | Description                                  | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|----------|--|----------------------|-----------------------------|---------------------|
|          | <b>Operating Income</b>                      |                      |                             |                     |
| 30403706 | Cemetery Fees                                | -\$1,500.00          | -\$2,139.17                 | -\$1,400.00         |
|          | <b>Operating Income Total</b>                | <b>-\$1,500.00</b>   | <b>-\$2,139.17</b>          | <b>-\$1,400.00</b>  |
|          | <b>Other Community Amenities Total</b>       | <b>\$142,176.00</b>  | <b>\$113,088.28</b>         | <b>\$141,953.00</b> |
|          | <b>Community Amenities Total</b>             | <b>\$440,680.64</b>  | <b>\$693,032.45</b>         | <b>\$738,271.00</b> |
|          | <b>Recreation and Culture</b>                |                      |                             |                     |
|          | <b>Public Hall and Civic Centres</b>         |                      |                             |                     |
|          | <b>Operating Expenditure</b>                 |                      |                             |                     |
| 35100715 | Cleaning - Denham Hall                       | \$7,000.00           | \$5,578.92                  | \$7,000.00          |
| 35100731 | Maintenance - Childcare Centre               | \$9,000.00           | \$2,558.10                  | \$9,000.00          |
| 35100777 | Utilities - Community Resource Centre        | \$2,000.00           | \$2,578.25                  | \$2,000.00          |
| 35101125 | Donation - Contra Hall Hire                  | \$0.00               | -\$50.00                    | \$0.00              |
| 35101302 | Depreciation - Furniture & Equipment         | \$200.00             | \$183.51                    | \$200.00            |
| 35101303 | Depreciation - Buildings                     | \$212,390.00         | \$193,039.06                | \$212,390.00        |
| 35101310 | Depreciation - Heritage Assets               | \$13,610.00          | \$12,370.89                 | \$13,610.00         |
| 35101452 | Insurance - Community Buildings              | \$15,175.00          | \$14,448.52                 | \$15,000.00         |
| 35101600 | Governance Overheads Allocated               | \$33,004.00          | \$29,658.72                 | \$32,685.00         |
| 35110732 | Maintenance - Denham Hall                    | \$15,000.00          | \$10,615.76                 | \$15,000.00         |
| 35110776 | Utilities - Childcare Centre                 | \$2,000.00           | \$3,404.47                  | -\$1,200.00         |
| 35120731 | Maintenance - Overlander Hall                | \$6,500.00           | \$239.27                    | \$6,500.00          |
| 35120776 | Utilities - Denham Hall                      | \$5,700.00           | \$5,390.56                  | \$4,300.00          |
| 35120777 | Utilities - Overlander Hall                  | \$75.00              | \$75.00                     | \$75.00             |
| 35130732 | Maintenance - Community Resource Centre      | \$2,000.00           | \$868.68                    | \$2,000.00          |
|          | <b>Operating Expenditure Total</b>           | <b>\$323,654.00</b>  | <b>\$280,959.71</b>         | <b>\$318,560.00</b> |
|          | <b>Capital Income</b>                        |                      |                             |                     |
|          | Grant - Lotteries Commission Community       |                      |                             |                     |
| 35103202 | Hall Stage Upgrade                           | -\$45,855.00         | \$0.00                      | \$0.00              |
|          | Contribution - Shark Bay Entertainers        |                      |                             |                     |
| 35103203 | Community Hall Stage Upgrade                 | -\$3,500.00          | \$0.00                      | \$0.00              |
|          | <b>Capital Income Total</b>                  | <b>-\$49,355.00</b>  | <b>\$0.00</b>               | <b>\$0.00</b>       |
|          | <b>Operating Income</b>                      |                      |                             |                     |
| 35103906 | Hire - Community Centre                      | -\$1,450.00          | -\$1,227.30                 | -\$1,450.00         |
| 35103911 | Hire of Public Halls                         | -\$500.00            | -\$2,319.19                 | -\$500.00           |
| 35103912 | Hire of Equipment                            | -\$100.00            | -\$458.20                   | -\$50.00            |
| 35103956 | Rent - Community Resource Centre             | -\$5,200.00          | -\$5,199.96                 | -\$5,200.00         |
| 35103957 | Reimbursement CRC                            | -\$2,000.00          | -\$1,825.52                 | -\$2,000.00         |
|          | <b>Operating Income Total</b>                | <b>-\$9,250.00</b>   | <b>-\$11,030.17</b>         | <b>-\$9,200.00</b>  |
|          | <b>Capital Expenditure</b>                   |                      |                             |                     |
| 35104702 | Denham Town Hall Capital Works               | \$0.00               | \$0.00                      | \$20,000.00         |
|          | Community Town Hall Stage Upgrade            |                      |                             |                     |
| 35104703 | Project                                      | \$56,355.00          | \$0.00                      | \$0.00              |
|          | <b>Capital Expenditure Total</b>             | <b>\$56,355.00</b>   | <b>\$0.00</b>               | <b>\$20,000.00</b>  |
|          | <b>Public Hall &amp; Civic Centres Total</b> | <b>\$321,404.00</b>  | <b>\$269,929.54</b>         | <b>\$329,360.00</b> |

## Budget Management Schedule 2018/19

| COA                               | Description   | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|-----------------------------------|---|----------------------|-----------------------------|---------------------|
| <b>Foreshore</b>                  |   |                      |                             |                     |
| <b>Operating Expenditure</b>      |   |                      |                             |                     |
| 35200715                          | Cleaning - Fish Cleaning Fac.                       | \$35,000.00          | \$33,772.45                 | \$35,000.00         |
| 35200731                          | Maintenance - Fish Cleaning Facilities              | \$2,775.00           | \$1,501.56                  | \$2,750.00          |
| 35200732                          | Maintenance - Foreshore Playground                  | \$20,000.00          | \$16,080.60                 | \$20,000.00         |
| 35200776                          | Utilities - Fish Cleaning Facilities                | \$3,400.00           | \$5,316.60                  | \$3,900.00          |
| 35201304                          | Depreciation - Public Facility                      | \$56,230.00          | \$51,103.45                 | \$56,230.00         |
| 35201463                          | Insurance-Foreshore Facilities                      | \$2,805.00           | \$3,189.76                  | \$2,800.00          |
| 35201600                          | Governance Overheads Allocated                      | \$33,004.00          | \$29,658.72                 | \$32,685.00         |
| 35201921                          | Maintenance - Beach/Rock Wall                       | \$23,000.00          | \$6,172.69                  | \$23,000.00         |
| 35202061                          | Maintenance - Foreshore BBQ Facilities              | \$4,790.00           | \$5,079.08                  | \$2,000.00          |
| 35202234                          | Maintenance - Swimming Hole                         | \$14,200.00          | \$14,513.23                 | \$11,000.00         |
| 35202236                          | Dredging - Foreshore                                | \$5,000.00           | \$867.61                    | \$5,000.00          |
| 35210715                          | Cleaning BBQs - Foreshore/Lagoon                    | \$75,000.00          | \$70,344.02                 | \$75,000.00         |
| 35210776                          | Utilities - Foreshore/Lagoon                        | \$1,100.00           | \$1,900.58                  | \$1,200.00          |
|                                   | <b>Operating Expenditure Total</b>                  | <b>\$276,304.00</b>  | <b>\$239,500.35</b>         | <b>\$270,565.00</b> |
| <b>Capital Expenditure</b>        |   |                      |                             |                     |
| 35205525                          | Foreshore Public Facilities<br>Upgrade/Improvements | \$0.00               | \$33,086.81                 | \$33,087.00         |
|                                   | <b>Capital Expenditure Total</b>                    | <b>\$0.00</b>        | <b>\$33,086.81</b>          | <b>\$33,087.00</b>  |
|                                   | <b>Foreshore Total</b>                              | <b>\$276,304.00</b>  | <b>\$272,587.16</b>         | <b>\$303,652.00</b> |
| <b>Other Recreation and Sport</b> |   |                      |                             |                     |
| <b>Operating Expenditure</b>      |   |                      |                             |                     |
| 35300861                          | Running Costs - Community Bus                       | \$8,000.00           | \$8,572.78                  | \$8,000.00          |
| 35301166                          | Council Assistance Program                          | \$20,000.00          | \$11,518.54                 | \$20,000.00         |
| 35301301                          | Depreciation - Plant & Equip.                       | \$3,660.00           | \$3,323.12                  | \$3,660.00          |
| 35301302                          | Depreciation - Furn & Equip                         | \$2,510.00           | \$2,280.15                  | \$2,510.00          |
| 35301304                          | Depreciation - Public Facility                      | \$71,730.00          | \$65,188.47                 | \$71,730.00         |
| 35301475                          | Insurance-Recreation Facilitie                      | \$4,632.00           | \$4,126.27                  | \$4,900.00          |
| 35301600                          | Governance Overheads Allocated                      | \$48,085.00          | \$43,210.68                 | \$47,620.00         |
| 35302126                          | Maintenance - Multi-Purpose Courts                  | \$7,000.00           | \$4,048.04                  | \$7,000.00          |
| 35302196                          | Shark Bay Recreation Centre Equipment               | \$2,000.00           | \$182.95                    | \$2,000.00          |
| 35302241                          | Maintenance - Town Common/Little Lagoon             | \$6,390.00           | \$7,503.27                  | \$6,450.00          |
| 35302244                          | Maintenance - Town Oval                             | \$35,000.00          | \$65,689.55                 | \$25,000.00         |
|                                   | Maintenance - Sport and Recreation Centre           |                      |                             |                     |
| 35302247                          | Grounds   | \$10,000.00          | \$7,605.83                  | \$10,000.00         |
| 35302248                          | Cleaning - BBQ Facilities                           | \$22,000.00          | \$20,263.07                 | \$22,000.00         |
| 35302250                          | Reserve Maintenance                                 | \$300.00             | \$0.00                      | \$300.00            |
| 35302255                          | Interest Loan - Town Bore                           | \$14,440.00          | \$0.00                      | \$0.00              |
| 35302281                          | Maintenance - Walk Trail                            | \$9,200.00           | \$218.09                    | \$9,200.00          |
| 35302283                          | Little Lagoon Rehabilitation                        | \$20,000.00          | \$15,630.00                 | \$25,000.00         |
| 35302290                          | Shark Bay Recreation Centre Rectification Works     | \$0.00               | \$0.00                      | \$10,000.00         |
| 35303000                          | Shark Bay Recreation Centre Operating               | \$122,260.00         | \$107,466.29                | \$122,100.00        |
| 35304730                          | Maintenance Community Gym                           | \$6,000.00           | \$3,961.70                  | \$6,000.00          |
| 35310776                          | Utilities - Multi-Purpose Courts                    | \$500.00             | \$310.42                    | \$500.00            |
| 35312160                          | Parks And Gardens                                   | \$0.00               | \$732.00                    | \$0.00              |
| 35312161                          | Parks And Gardens- Town Parks                       | \$20,000.00          | \$23,736.93                 | \$20,000.00         |
| 35312162                          | Parks And Gardens- Foreshore Parks                  | \$70,000.00          | \$72,299.15                 | \$65,000.00         |
| 35320776                          | Utilities - Parks and Gardens                       | \$1,800.00           | \$2,076.05                  | \$2,200.00          |
| 35330776                          | Utilities - Town Oval                               | \$12,000.00          | \$13,311.55                 | \$10,200.00         |
|                                   | <b>Operating Expenditure Total</b>                  | <b>\$517,507.00</b>  | <b>\$483,254.90</b>         | <b>\$501,370.00</b> |

## Budget Management Schedule 2018/19

| COA                                 | Description                                   | Draft Budget 2018/19  | Estimated Actual<br>2017/18 | Budget 2017/18      |
|-------------------------------------|---|-----------------------|-----------------------------|---------------------|
| <b>Operating Income</b>             |   |                       |                             |                     |
| 35303631                            | Interest Received - Loan SB Bowling Club      | \$0.00                | -\$792.94                   | -\$564.00           |
| 35303736                            | Community Bus - Hire Income                   | -\$1,400.00           | -\$1,871.81                 | -\$1,400.00         |
| 35303738                            | Marquee Hire Charges                          | -\$100.00             | \$0.00                      | -\$500.00           |
| 35303739                            | Equipment Hire (Fencing)                      | -\$200.00             | -\$182.41                   | -\$1,800.00         |
| 35303810                            | SBRC Gymnasium Fees                           | -\$11,500.00          | -\$11,484.54                | -\$11,000.00        |
| 35303820                            | SBRC Hire Fees                                | -\$350.00             | \$129.09                    | -\$50.00            |
| 35303913                            | Denham Oval Hire                              | -\$300.00             | -\$306.82                   | -\$300.00           |
| 35303945                            | Property Reserves Rent - Clubs                | -\$600.00             | -\$600.00                   | -\$550.00           |
| 35303946                            | Town Common Fees                              | -\$300.00             | -\$272.73                   | -\$380.00           |
| 35303949                            | Reimbursements - Other                        | \$0.00                | -\$20.00                    | \$0.00              |
| 35304351                            | Grant - Saluting Their Service Commemorations | \$0.00                | -\$3,636.00                 | \$0.00              |
|                                     | <b>Operating Income Total</b>                 | <b>-\$14,750.00</b>   | <b>-\$19,038.16</b>         | <b>-\$16,544.00</b> |
| <b>Capital Expenditure</b>          |   |                       |                             |                     |
| 35305586                            | Parks & Gardens Capital Exp                   | \$800,000.00          | \$18,374.15                 | \$60,400.00         |
| 35305591                            | Town Oval Artesian Bore Construction Costs    | \$0.00                | \$5,863.64                  | \$0.00              |
|                                     | <b>Capital Expenditure Total</b>              | <b>\$800,000.00</b>   | <b>\$24,237.79</b>          | <b>\$60,400.00</b>  |
|                                     | <b>Other Recreation &amp; Sport Total</b>     | <b>\$1,302,757.00</b> | <b>\$488,454.53</b>         | <b>\$545,226.00</b> |
| <b>TV and Radio Re-Broadcasting</b> |   |                       |                             |                     |
| <b>Operating Expenditure</b>        |   |                       |                             |                     |
| 35401301                            | Depreciation - TV Re-Transmission.            | \$10,650.00           | \$9,678.26                  | \$10,650.00         |
| 35401470                            | Insurance - TV Satellite                      | \$907.00              | \$804.55                    | \$850.00            |
| 35401600                            | Governance Overheads Allocated                | \$17,800.00           | \$15,995.81                 | \$17,628.00         |
| 35402255                            | TV Receiver/Transmitter                       | \$14,000.00           | \$13,864.02                 | \$10,500.00         |
|                                     | <b>Operating Expenditure Total</b>            | <b>\$43,357.00</b>    | <b>\$40,342.64</b>          | <b>\$39,628.00</b>  |
|                                     | <b>Tv &amp; Radio Re-Broadcasting Total</b>   | <b>\$43,357.00</b>    | <b>\$40,342.64</b>          | <b>\$39,628.00</b>  |
| <b>Libraries</b>                    |   |                       |                             |                     |
| <b>Operating Expenditure</b>        |   |                       |                             |                     |
| 35500970                            | Postage - Library                             | \$1,000.00            | \$647.93                    | \$1,000.00          |
| 35500995                            | Telephone - Library                           | \$450.00              | \$392.66                    | \$450.00            |
| 35501600                            | Governance Overheads Allocated                | \$59,086.00           | \$53,097.06                 | \$58,514.00         |
| 35502307                            | AMLIB Library License                         | \$1,800.00            | \$1,744.51                  | \$1,750.00          |
| 35502585                            | Library Books                                 | \$500.00              | \$200.00                    | \$500.00            |
| 35502665                            | Other Minor Expenditure Library               | \$500.00              | \$303.18                    | \$500.00            |
|                                     | <b>Operating Expenditure Total</b>            | <b>\$63,336.00</b>    | <b>\$56,385.34</b>          | <b>\$62,714.00</b>  |
| <b>Operating Income</b>             |   |                       |                             |                     |
| 35503813                            | Fines & Penalties - Library                   | \$0.00                | -\$39.91                    | \$0.00              |
|                                     | <b>Operating Income Total</b>                 | <b>\$0.00</b>         | <b>-\$39.91</b>             | <b>\$0.00</b>       |
|                                     | <b>Libraries Total</b>                        | <b>\$63,336.00</b>    | <b>\$56,345.43</b>          | <b>\$62,714.00</b>  |

## Budget Management Schedule 2018/19

| COA                          | Description   | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18      |
|------------------------------|---|----------------------|-----------------------------|---------------------|
| <b>Other Culture</b>         |   |                      |                             |                     |
| <b>Operating Expenditure</b> |   |                      |                             |                     |
| 35260281                     | Maintenance - Outdoor Sculptures and Models                       | \$5,000.00           | \$7,002.55                  | \$0.00              |
| 35600775                     | Utilities - Galla Curci   | \$400.00             | \$0.00                      | \$400.00            |
| 35601304                     | Depreciation - Public facilities                                  | \$50,030.00          | \$45,473.60                 | \$50,030.00         |
| 35601310                     | Depreciation - Heritage Assets                                    | \$31,170.00          | \$28,331.59                 | \$31,170.00         |
| 35602085                     | Maintenance - Velshedha/Galla                                     | \$7,500.00           | \$4,188.67                  | \$7,500.00          |
|                              | <b>Operating Expenditure Total</b>                                | <b>\$94,100.00</b>   | <b>\$84,996.41</b>          | <b>\$89,100.00</b>  |
|                              | <b>Other Culture Total</b>  | <b>\$94,100.00</b>   | <b>\$84,996.41</b>          | <b>\$89,100.00</b>  |
| <b>Museum</b>                |   |                      |                             |                     |
| <b>Operating Expenditure</b> |   |                      |                             |                     |
| 35701310                     | Depreciation - Heritage Assets                                    | \$3,150.00           | \$2,860.34                  | \$3,150.00          |
| 35701470                     | Insurance - Heritage Assets                                       | \$1,716.00           | \$3,242.51                  | \$3,400.00          |
| 35701600                     | Governance Overheads Allocated                                    | \$13,721.00          | \$12,330.09                 | \$13,589.00         |
| 35702610                     | Maritime History Development                                      | \$0.00               | \$88,478.44                 | \$104,760.00        |
| 35705127                     | Cape Inscription Maintenance                                      | \$2,000.00           | \$0.00                      | \$18,000.00         |
|                              | <b>Operating Expenditure Total</b>                                | <b>\$20,587.00</b>   | <b>\$106,911.38</b>         | <b>\$142,899.00</b> |
|                              | <b>Museum Total</b>   | <b>\$20,587.00</b>   | <b>\$106,911.38</b>         | <b>\$142,899.00</b> |
| <b>World Heritage</b>        |   |                      |                             |                     |
| <b>Operating Expenditure</b> |   |                      |                             |                     |
| 36000592                     | Recruitment/Relocation Costs                                      | \$0.00               | \$47.82                     | \$0.00              |
| 36000611                     | Salaries and Wages SBDC   | \$244,031.00         | \$239,106.66                | \$258,091.00        |
| 36000612                     | Salary Sacrifice - Coordinator SBDC                               | \$2,000.00           | \$185.20                    | \$0.00              |
| 36000660                     | Staff Training - SBDC   | \$5,000.00           | \$738.19                    | \$5,000.00          |
| 36000665                     | Staff Uniforms - SBDC   | \$800.00             | \$713.96                    | \$800.00            |
| 36000670                     | Superannuation - CC Super 3.5%                                    | \$1,974.00           | \$724.37                    | \$0.00              |
| 36000675                     | Superannuation - Occupational SG 9.5%                             | \$23,183.00          | \$21,380.84                 | \$24,519.00         |
| 36000680                     | Travel & Accom. Staff - SBDC                                      | \$4,000.00           | \$334.55                    | \$4,000.00          |
| 36000683                     | Staff Housing Costs   | \$0.00               | \$18,395.05                 | \$20,800.00         |
| 36000685                     | Insurance - Workers Comp  | \$7,321.00           | \$5,371.80                  | \$7,743.00          |
| 36000690                     | Staff Amenities - SBDC  | \$500.00             | \$420.96                    | \$500.00            |
| 36000716                     | Cleaning - SBDC   | \$34,000.00          | \$33,759.39                 | \$34,000.00         |
| 36000731                     | Maintenance - SBDC  | \$35,000.00          | \$37,941.81                 | \$32,500.00         |
| 36000751                     | Maintenance - SBDC Fire Fighting System                           | \$7,500.00           | \$6,252.63                  | \$7,500.00          |
| 36000776                     | Utilities - SBDC  | \$51,000.00          | \$50,697.93                 | \$41,000.00         |
| 36000901                     | Merchant Fees - SBWHDC  | \$10,000.00          | \$9,424.24                  | \$10,000.00         |
| 36000902                     | Commission Expense - Visitor Centre                               | \$10,000.00          | \$8,504.04                  | \$10,000.00         |
| 36000904                     | Subscriptions and Memberships - Tourism                           | \$1,000.00           | \$1,693.45                  | \$1,210.00          |
| 36000905                     | Travelling Exhibition Costs                                       | \$7,000.00           | \$2,995.38                  | \$7,500.00          |
| 36000970                     | Postage - SBDC  | \$600.00             | \$74.28                     | \$800.00            |
| 36000975                     | Printing & Stationery   | \$10,000.00          | \$8,029.30                  | \$9,750.00          |
| 36000977                     | Promo Material - SBDC   | \$12,000.00          | \$10,342.70                 | \$12,000.00         |
| 36000986                     | Website Development   | \$10,000.00          | \$0.00                      | \$10,000.00         |
| 36000987                     | Website/Computer Licences   | \$6,000.00           | \$4,109.14                  | \$6,000.00          |
| 36000988                     | WIFI for SBDC Customers   | \$1,188.00           | \$0.00                      | \$0.00              |
| 36000995                     | Telephone - SBDC  | \$5,000.00           | \$4,049.87                  | \$5,000.00          |
| 36000997                     | Tourism WA WIFI Expense   | \$0.00               | \$7,097.28                  | \$7,097.28          |
| 36000998                     | Tourism WA RVCSGP Website Upgrade Expenses                        | \$0.00               | \$27,172.43                 | \$27,979.00         |
| 36000999                     | Shop Equipment and Furniture < \$5K                               | \$10,000.00          | \$12,439.65                 | \$10,000.00         |
| 36001302                     | Depreciation - Furniture and Equipment (SBDC)                     | \$109,630.00         | \$99,641.91                 | \$109,630.00        |
| 36001303                     | Depreciation - Buildings  | \$159,050.00         | \$144,557.58                | \$159,050.00        |
| 36001470                     | Insurance - SBDC  | \$18,675.00          | \$16,571.63                 | \$17,000.00         |
| 36001600                     | Governance Overheads Allocated                                    | \$35,724.00          | \$32,102.59                 | \$35,377.00         |
| 36002689                     | Purchase - Dept of Parks & Wildlife Passes                        | \$7,800.00           | \$50,056.53                 | \$50,000.00         |
| 36002699                     | Purchase - Merchandise  | \$70,000.00          | \$66,201.63                 | \$70,000.00         |
| 36002910                     | Freycinet Festival 2018 WA Museum Story<br>Panels and Merchandise | \$0.00               | \$9,090.91                  | \$0.00              |
|                              | <b>Operating Expenditure Total</b>                                | <b>\$899,976.00</b>  | <b>\$930,225.70</b>         | <b>\$994,846.28</b> |

## Budget Management Schedule 2018/19

| COA                                       | Description                                 | Draft Budget 2018/19  | Estimated Actual<br>2017/18 | Budget 2017/18        |
|---|---|-----------------------|-----------------------------|-----------------------|
| <b>Operating Income</b>                   |   |                       |                             |                       |
| 36003660                                  | Fire System Monitoring Reimbursement        | -\$2,500.00           | -\$2,279.48                 | -\$2,500.00           |
| 36003722                                  | Entrance Fees - SBDC                        | -\$50,000.00          | -\$50,949.14                | -\$55,500.00          |
| 36003770                                  | Sale - Merchandise                          | -\$95,000.00          | -\$116,757.90               | -\$92,000.00          |
| 36003772                                  | Sale - Dept of Parks & Wildlife Park Passes | -\$8,190.00           | -\$48,349.82                | -\$55,000.00          |
| 36003774                                  | Sales Unders/Overs                          | \$0.00                | -\$82.64                    | \$0.00                |
| 36003790                                  | Visitor Centre Miscellaneous Fee            | -\$786.00             | -\$786.29                   | -\$786.00             |
| 36003791                                  | Visitor Centre Booking Commission           | -\$55,000.00          | -\$55,153.12                | -\$60,000.00          |
| 36003797                                  | Tourism WA RVCSGP Grant                     | \$0.00                | -\$24,879.00                | -\$24,879.00          |
|   | <b>Operating Income Total</b>               | <b>-\$211,476.00</b>  | <b>-\$299,237.39</b>        | <b>-\$290,665.00</b>  |
|   | <b>World Heritage Total</b>                 | <b>\$688,500.00</b>   | <b>\$630,988.31</b>         | <b>\$704,181.28</b>   |
|   | <b>Recreation And Culture Total</b>         | <b>\$2,810,345.00</b> | <b>\$1,950,555.40</b>       | <b>\$2,216,760.28</b> |
| <b>Transport</b>                          |   |                       |                             |                       |
| <b>Streets, Roads, Bridges and Depots</b> |   |                       |                             |                       |
| <b>Operating Expenditure</b>              |   |                       |                             |                       |
| 45100761                                  | Maintenance and Operating - Depot           | \$43,340.00           | \$39,621.94                 | \$43,061.00           |
| 45100762                                  | Communication Improvements                  | \$5,000.00            | \$3,407.36                  | \$5,000.00            |
| 45100776                                  | Utilities - Depot                           | \$16,000.00           | \$20,081.86                 | \$15,000.00           |
| 45100980                                  | Subscriptions                               | \$6,600.00            | \$6,481.83                  | \$6,500.00            |
| 45100995                                  | Telephone - Depot                           | \$3,200.00            | \$2,952.77                  | \$3,000.00            |
| 45101301                                  | Depreciation - Plant & Equip.               | \$7,740.00            | \$7,034.45                  | \$7,740.00            |
| 45101303                                  | Depreciation - Land & Building              | \$39,330.00           | \$35,741.75                 | \$39,330.00           |
| 45101305                                  | Depreciation - Roads (Non Town)             | \$417,710.00          | \$379,660.38                | \$417,710.00          |
| 45101306                                  | Depreciation - Town Streets                 | \$47,630.00           | \$43,287.46                 | \$47,630.00           |
| 45101307                                  | Depreciation - Footpaths                    | \$39,310.00           | \$35,725.72                 | \$39,310.00           |
| 45101308                                  | Depreciation - Drain & Culvert              | \$40,100.00           | \$36,489.38                 | \$40,100.00           |
| 45101309                                  | Depreciation - Streetscapes                 | \$12,280.00           | \$11,155.45                 | \$12,280.00           |
| 45101470                                  | Insurance - Depot                           | \$4,085.00            | \$4,223.51                  | \$3,800.00            |
| 45101600                                  | Governance Overheads Allocated              | \$50,804.00           | \$45,654.55                 | \$50,313.00           |
| 45101941                                  | Crossovers                                  | \$6,500.00            | \$5,220.77                  | \$6,500.00            |
| 45102001                                  | Maintenance - Drainage/Sump                 | \$5,000.00            | \$4,792.05                  | \$5,000.00            |
| 45102051                                  | Maintenance - Entry Statements              | \$5,000.00            | \$3,320.28                  | \$5,000.00            |
| 45102216                                  | Maintenance - Street and Traffic Signs      | \$10,000.00           | \$4,002.22                  | \$10,000.00           |
| 45102221                                  | Maintenance - Street Lights                 | \$830.00              | \$211.55                    | \$820.00              |
| 45102225                                  | Street Lighting                             | \$38,000.00           | \$35,140.57                 | \$37,500.00           |
| 45102440                                  | Depot Tools and Minor Plant                 | \$10,000.00           | \$9,239.33                  | \$10,000.00           |
| 45110150                                  | Pastoral Airstrip - Mtce                    | \$3,000.00            | \$1,120.24                  | \$3,000.00            |
| 45112246                                  | Maintenance - Town Streets                  | \$134,500.00          | \$181,532.87                | \$134,500.00          |
| 45121945                                  | Maintenance - Country Roads                 | \$96,000.00           | \$72,479.07                 | \$96,000.00           |
| 45121946                                  | Useless Loop Road Maintenance               | \$330,000.00          | \$282,134.59                | \$315,000.00          |
| 45132232                                  | Street Sweeping                             | \$59,000.00           | \$57,450.37                 | \$59,000.00           |
| 45132233                                  | Maintenance - Barnards Street Slashing      | \$10,000.00           | \$16,951.18                 | \$20,000.00           |
|   | <b>Operating Expenditure Total</b>          | <b>\$1,440,959.00</b> | <b>\$1,345,113.50</b>       | <b>\$1,433,094.00</b> |
| <b>Operating Income</b>                   |   |                       |                             |                       |
| 45103270                                  | Road Preservation Grant                     | -\$65,254.00          | -\$57,908.00                | -\$57,908.00          |
| 45103280                                  | Useless Loop Road - Mtce                    | -\$330,000.00         | -\$315,000.00               | -\$315,000.00         |
| 45103291                                  | Contribution to Road Maintenance - Pipeline | -\$8,600.00           | -\$8,600.00                 | -\$8,350.00           |
|   | <b>Operating Income Total</b>               | <b>-\$395,254.00</b>  | <b>-\$372,908.00</b>        | <b>-\$372,908.00</b>  |
| <b>Capital Income</b>                     |   |                       |                             |                       |
| 45103360                                  | Roads To Recovery Grant - Cap               | -\$199,878.00         | -\$399,753.00               | -\$399,753.00         |
| 45103365                                  | RRG Grants - Capital Projects               | -\$232,065.00         | -\$381,650.00               | -\$472,610.00         |
|   | <b>Capital Income Total</b>                 | <b>-\$431,943.00</b>  | <b>-\$781,403.00</b>        | <b>-\$872,363.00</b>  |

## Budget Management Schedule 2018/19

| COA                                  | Description                                | Draft Budget 2018/19  | Estimated Actual<br>2017/18 | Budget 2017/18        |
|--------------------------------------|--|-----------------------|-----------------------------|-----------------------|
| <b>Capital Expenditure</b>           |  |                       |                             |                       |
| 45104713                             | Depot Buildings Capital Works              | \$20,000.00           | \$0.00                      | \$20,000.00           |
| 45105875                             | Drainage/Sump Construction                 | \$0.00                | \$10,000.30                 | \$10,000.00           |
| 45145250                             | Footpaths Construction                     | \$50,000.00           | \$0.00                      | \$50,000.00           |
| 45156690                             | Roads To Recovery - R2R                    | \$199,878.00          | \$611,510.07                | \$583,498.00          |
| 45165670                             | Regional Roads Group - RRG                 | \$355,347.00          | \$601,783.67                | \$708,915.00          |
|                                      | <b>Capital Expenditure Total</b>           | <b>\$625,225.00</b>   | <b>\$1,223,294.04</b>       | <b>\$1,372,413.00</b> |
|                                      | <b>Streets,Roads,Bridges,Depots Total</b>  | <b>\$1,230,387.00</b> | <b>\$1,405,496.54</b>       | <b>\$1,551,886.00</b> |
| <b>Road Plant Purchases</b>          |  |                       |                             |                       |
| <b>Operating Expenditure</b>         |  |                       |                             |                       |
| 45201501                             | Loss On Sale Of Asset                      | \$117,278.00          | \$4,655.25                  | \$15,209.00           |
| 45201600                             | Governance Overheads Allocated             | \$27,442.00           | \$24,660.13                 | \$27,176.00           |
|                                      | <b>Operating Expenditure Total</b>         | <b>\$144,720.00</b>   | <b>\$29,315.38</b>          | <b>\$42,385.00</b>    |
| <b>Operating Income</b>              |  |                       |                             |                       |
| 45204350                             | Proceeds - Sale Of Assets                  | -\$188,636.00         | -\$25,453.95                | \$0.00                |
|                                      | <b>Operating Income Total</b>              | <b>-\$188,636.00</b>  | <b>-\$25,453.95</b>         | <b>\$0.00</b>         |
| <b>Capital Expenditure</b>           |  |                       |                             |                       |
| 45205475                             | Major Plant Items - Capital                | \$20,000.00           | \$2,946.63                  | \$20,000.00           |
| 45205505                             | Camp Upgrades                              | \$0.00                | \$354.05                    | \$354.00              |
| 45205507                             | Dual Cab Ute - Works Manager               | \$55,000.00           | \$0.00                      | \$0.00                |
| 45205508                             | Dual Cab Ute - Town                        | \$45,000.00           | \$0.00                      | \$0.00                |
| 45205510                             | Dual Cab Truck 5T                          | \$0.00                | \$107,510.72                | \$107,198.00          |
| 45205511                             | Excavator                                  | \$31,138.00           | \$8,862.33                  | \$40,000.00           |
| 45205512                             | Multi Tyred Rubber Roller                  | \$170,000.00          | \$0.00                      | \$0.00                |
| 45205513                             | Town Loader                                | \$195,000.00          | \$0.00                      | \$0.00                |
| 45205514                             | Ride on Lawn Mower                         | \$45,000.00           | \$0.00                      | \$0.00                |
| 45205515                             | Rangers Vehicle                            | \$0.00                | \$39,251.85                 | \$40,352.00           |
| 45205516                             | Dual Cab Ute - Country                     | \$45,000.00           | \$39,933.45                 | \$41,033.00           |
|                                      | <b>Capital Expenditure Total</b>           | <b>\$606,138.00</b>   | <b>\$198,859.03</b>         | <b>\$248,937.00</b>   |
|                                      | <b>Road Plant Purchases Total</b>          | <b>\$562,222.00</b>   | <b>\$202,720.46</b>         | <b>\$291,322.00</b>   |
| <b>Monkey Mia Boating Facilities</b> |  |                       |                             |                       |
| <b>Operating Expenditure</b>         |  |                       |                             |                       |
| 45401304                             | Depreciation - Pub. Facilities             | \$65,920.00           | \$59,916.03                 | \$65,920.00           |
| 45401470                             | Insurance - MMia Jetty/Boat Rp             | \$5,970.00            | \$5,297.16                  | \$5,500.00            |
| 45401600                             | Governance Overheads Allocated             | \$13,721.00           | \$12,330.09                 | \$13,589.00           |
| 45402111                             | Maintenance - Monkey Mia Boat Ramp         | \$2,500.00            | \$2,027.21                  | \$2,500.00            |
| 45402117                             | Maintenance - Monkey Mia Jetty             | \$3,120.00            | \$1,079.99                  | \$3,120.00            |
|                                      | <b>Operating Expenditure Total</b>         | <b>\$91,231.00</b>    | <b>\$80,650.48</b>          | <b>\$90,629.00</b>    |
| <b>Operating Income</b>              |  |                       |                             |                       |
| 45403708                             | Charges -Monkey Mia Jetty                  | -\$3,790.00           | -\$3,789.14                 | -\$2,500.00           |
|                                      | <b>Operating Income Total</b>              | <b>-\$3,790.00</b>    | <b>-\$3,789.14</b>          | <b>-\$2,500.00</b>    |
|                                      | <b>Monkey Mia Boating Facilities Total</b> | <b>\$87,441.00</b>    | <b>\$76,861.34</b>          | <b>\$88,129.00</b>    |
| <b>Denham Marine Facilities</b>      |  |                       |                             |                       |
| <b>Operating Expenditure</b>         |  |                       |                             |                       |
| 45500776                             | Utilities - Denham Marina                  | \$5,700.00            | \$5,592.59                  | \$0.00                |
| 45501304                             | Depreciation - Public Facilit              | \$700.00              | \$630.91                    | \$700.00              |
| 45501470                             | Insurance - Denham Marina                  | \$420.00              | \$1,151.20                  | \$800.00              |
| 45501501                             | Loss on Sale of Assets                     | \$0.00                | \$3,720.63                  | \$3,721.00            |
| 45501600                             | Governance Overheads Allocated             | \$23,363.00           | \$20,994.37                 | \$23,136.00           |
| 45501951                             | Maintenance - Denham Hardstand             | \$0.00                | \$482.51                    | \$2,445.00            |
| 45501997                             | Denham Marina Slipway Haulage              | \$0.00                | \$555.38                    | \$0.00                |
| 45501998                             | Denham Marina Slipway Haulage              | \$22,000.00           | \$14,456.21                 | \$0.00                |
| 45502107                             | DOT Marina Facility Agreement Expenses     | \$46,000.00           | \$30,085.14                 | \$38,980.00           |
|                                      | <b>Operating Expenditure Total</b>         | <b>\$98,183.00</b>    | <b>\$77,668.94</b>          | <b>\$69,782.00</b>    |

## Budget Management Schedule 2018/19

| COA                               | Description  | Draft Budget 2018/19  | Estimated Actual<br>2017/18 | Budget 2017/18        |
|-----------------------------------|--|-----------------------|-----------------------------|-----------------------|
| <b>Operating Income</b>           |  |                       |                             |                       |
| 45503785                          | Denham Marina Slipway Haulage Fees                       | -\$14,600.00          | \$0.00                      | \$0.00                |
| 45503786                          | Service Jetty Hardstand Fees                             | -\$400.00             | -\$5,356.45                 | -\$1,100.00           |
| 45510776                          | DOT Marina Facility Agreement Income                     | -\$48,000.00          | -\$41,832.28                | -\$40,000.00          |
|                                   | <b>Operating Income Total</b>                            | <b>-\$63,000.00</b>   | <b>-\$47,188.73</b>         | <b>-\$41,100.00</b>   |
| <b>Capital Expenditure</b>        |  |                       |                             |                       |
| 45505556                          | Boat Jinker Brake System Upgrade                         | \$20,000.00           | \$0.00                      | \$0.00                |
|                                   | <b>Capital Expenditure Total</b>                         | <b>\$20,000.00</b>    | <b>\$0.00</b>               | <b>\$0.00</b>         |
|                                   | <b>Denham Marine Facilities Total</b>                    | <b>\$55,183.00</b>    | <b>\$30,480.21</b>          | <b>\$28,682.00</b>    |
|                                   | <b>Transport Total</b>                                   | <b>\$1,935,233.00</b> | <b>\$1,715,558.55</b>       | <b>\$1,960,019.00</b> |
| <b>Economic Services</b>          |  |                       |                             |                       |
| <b>Community Development</b>      |  |                       |                             |                       |
| <b>Operating Expenditure</b>      |  |                       |                             |                       |
| 50100610                          | Salaries & Wages-CD                                      | \$153,549.00          | \$147,049.60                | \$150,564.00          |
| 50100616                          | Allocation of EMCD costs to Projects                     | \$0.00                | -\$3,500.00                 | \$0.00                |
| 50100660                          | Staff Training - CD                                      | \$4,000.00            | \$123.31                    | \$4,000.00            |
| 50100670                          | Superannuation - CC 3.5%                                 | \$5,374.00            | \$5,237.28                  | \$3,170.00            |
| 50100675                          | Superannuation - Occupational SG 9.5%                    | \$14,587.00           | \$14,484.08                 | \$14,304.00           |
| 50100680                          | Travel & Accommodation - Staff                           | \$3,500.00            | \$1,319.63                  | \$3,500.00            |
| 50100685                          | Insurance Worker's Comp.                                 | \$4,606.00            | \$3,154.90                  | \$4,517.00            |
| 50100770                          | Staff Housing  | \$31,559.00           | \$15,990.53                 | \$23,500.00           |
| 50100771                          | Telephone Costs - Comm Dev                               | \$3,500.00            | \$2,437.76                  | \$3,500.00            |
| 50100862                          | Vehicle Running Costs - EMCD                             | \$10,500.00           | \$10,765.88                 | \$10,485.00           |
| 50101600                          | Governance Overheads Allocated                           | \$28,801.00           | \$25,881.94                 | \$28,523.00           |
| 50102660                          | Printing and Stationery                                  | \$2,000.00            | \$1,943.18                  | \$2,000.00            |
| 50102661                          | Community Capacity Building Expenses 17/18 CF            | \$6,998.00            | \$12,496.08                 | \$0.00                |
| 50102665                          | Other Minor Expenditure                                  | \$4,000.00            | \$1,637.27                  | \$3,800.00            |
| 50102749                          | Freycinet Festival 2018 Initial Development Expenditure  | \$0.00                | \$5,077.22                  | \$25,000.00           |
| 50102750                          | Community Events and Festivals                           | \$25,000.00           | \$27,753.08                 | \$82,770.00           |
|                                   | <b>Operating Expenditure Total</b>                       | <b>\$297,974.00</b>   | <b>\$271,851.74</b>         | <b>\$359,633.00</b>   |
| <b>Operating Income</b>           |  |                       |                             |                       |
| 50102746                          | Fees - Social Media Workshop                             | \$0.00                | -\$836.37                   | \$0.00                |
| 50102747                          | Grants - Community Engagement Team Building and Planning | \$0.00                | -\$20,000.00                | -\$20,000.00          |
| 50102748                          | Grants - Community Development                           | \$0.00                | -\$2,700.00                 | -\$1,000.00           |
| 50103121                          | Other Miscellaneous Revenue                              | \$0.00                | -\$219.09                   | \$0.00                |
|                                   | <b>Operating Income Total</b>                            | <b>\$0.00</b>         | <b>-\$23,755.46</b>         | <b>-\$21,000.00</b>   |
|                                   | <b>Community Development Total</b>                       | <b>\$297,974.00</b>   | <b>\$248,096.28</b>         | <b>\$338,633.00</b>   |
| <b>Tourism and Area Promotion</b> |  |                       |                             |                       |
| <b>Operating Expenditure</b>      |  |                       |                             |                       |
| 50201132                          | Camping Ground Licence                                   | \$0.00                | \$624.55                    | \$0.00                |
| 50201428                          | Int Loan 57 - MM Bore                                    | \$0.00                | \$647.42                    | \$0.00                |
| 50201470                          | Insurance - General                                      | \$746.00              | \$661.86                    | \$850.00              |
| 50201600                          | Governance Overheads Allocated                           | \$39,803.00           | \$35,768.21                 | \$39,418.00           |
| 50202486                          | Freycinet Festival 2018                                  | \$75,000.00           | \$0.00                      | \$0.00                |
| 50202487                          | Freycinet Festival 2018 - Council Assist Round 2         | \$40,000.00           | \$0.00                      | \$0.00                |
| 50202850                          | Tourism Promotion  | \$10,000.00           | \$10,436.41                 | \$50,000.00           |
| 50202852                          | Knight Terrace Promotional Materials                     | \$7,500.00            | \$3,729.96                  | \$7,000.00            |
| 50202858                          | Destination Shark Bay Branding Expenses                  | \$0.00                | \$23,601.24                 | \$23,000.00           |
|                                   | <b>Operating Expenditure Total</b>                       | <b>\$173,049.00</b>   | <b>\$75,469.65</b>          | <b>\$120,268.00</b>   |

## Budget Management Schedule 2018/19

| COA                            | Description                                | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18       |
|--------------------------------|--|----------------------|-----------------------------|----------------------|
| <b>Operating Income</b>        |  |                      |                             |                      |
| 50203420                       | Contribution - Monkey Mia Res              | \$0.00               | \$0.00                      | -\$50,000.00         |
| 50203850                       | Camping fees                               | -\$27,500.00         | -\$26,683.16                | -\$30,500.00         |
| 50203855                       | Caravan Park Registration                  | -\$4,650.00          | -\$4,644.50                 | -\$4,500.00          |
| 50203863                       | Lodging House Lic/ B&B Accom               | -\$370.00            | -\$367.50                   | -\$250.00            |
|                                | Grant - Destination Shark Bay Brand        |                      |                             |                      |
| 50203864                       | Development                                | \$0.00               | -\$20,000.00                | -\$20,000.00         |
| 50203903                       | Caravan Park Leases                        | -\$106,000.00        | -\$105,851.40               | -\$100,000.00        |
| 50203923                       | Lease - Reserve 30716                      | -\$120.00            | -\$120.00                   | -\$120.00            |
|                                | <b>Operating Income Total</b>              | <b>-\$138,640.00</b> | <b>-\$157,666.56</b>        | <b>-\$205,370.00</b> |
| <b>Capital Expenditure</b>     |  |                      |                             |                      |
| 50205725                       | Entry Statements / Carpark                 | \$0.00               | \$0.00                      | \$7,500.00           |
|                                | <b>Capital Expenditure Total</b>           | <b>\$0.00</b>        | <b>\$0.00</b>               | <b>\$7,500.00</b>    |
|                                | <b>Tourism &amp; Area Promotion Total</b>  | <b>\$34,409.00</b>   | <b>-\$82,196.91</b>         | <b>-\$77,602.00</b>  |
| <b>Operating Expenditure</b>   |  |                      |                             |                      |
| 50301600                       | Governance Overheads Allocated             | \$33,004.00          | \$29,658.72                 | \$32,685.00          |
| 50301620                       | Building Consulting Fees                   | \$22,000.00          | \$19,105.63                 | \$11,000.00          |
| 50301630                       | Travel and Accommodation                   | \$3,000.00           | \$2,996.26                  | \$1,100.00           |
|                                | <b>Operating Expenditure Total</b>         | <b>\$58,004.00</b>   | <b>\$51,760.61</b>          | <b>\$44,785.00</b>   |
| <b>Operating Income</b>        |  |                      |                             |                      |
| 50303703                       | Building Search Fees                       | -\$150.00            | -\$106.30                   | -\$800.00            |
| 50303793                       | Swimming Pool Inspection Fees              | -\$360.00            | -\$360.00                   | -\$350.00            |
| 50303853                       | Building Permits                           | -\$7,500.00          | -\$13,300.36                | -\$2,500.00          |
| 50304410                       | Commission - BCITF Levy                    | \$0.00               | -\$112.50                   | \$0.00               |
| 50304411                       | Commission - Builders Registration         | \$0.00               | -\$113.67                   | \$0.00               |
|                                | <b>Operating Income Total</b>              | <b>-\$8,010.00</b>   | <b>-\$13,992.83</b>         | <b>-\$3,650.00</b>   |
|                                | <b>Building Control Total</b>              | <b>\$49,994.00</b>   | <b>\$37,767.78</b>          | <b>\$41,135.00</b>   |
| <b>Other Economic Services</b> |  |                      |                             |                      |
| <b>Operating Expenditure</b>   |  |                      |                             |                      |
| 50401303                       | Depreciation -Buildings                    | \$38,940.00          | \$35,390.24                 | \$38,940.00          |
| 50401304                       | Depreciation Public Facilities             | \$27,520.00          | \$25,010.24                 | \$27,520.00          |
| 50401428                       | Loan 57 - MM Bore Interest                 | \$7,114.00           | \$7,835.10                  | \$8,460.00           |
| 50401470                       | Insurance - Bores                          | \$1,878.00           | \$1,444.42                  | \$1,500.00           |
| 50401482                       | Insurance - McCleary House                 | \$4,143.00           | \$3,675.58                  | \$3,800.00           |
| 50401600                       | Governance Overheads Allocated             | \$34,364.00          | \$30,880.69                 | \$34,025.00          |
| 50402711                       | Quarries and Sandpits                      | \$500.00             | \$0.00                      | \$500.00             |
| 50402712                       | Quarry Rehabilitation and Safety Expenses  | \$25,000.00          | \$0.00                      | \$0.00               |
| 50402901                       | Maintenance - Eagle Bluff Bore             | \$570.00             | \$0.00                      | \$570.00             |
| 50402905                       | Bore Readings                              | \$670.00             | \$295.42                    | \$670.00             |
| 50410731                       | Maintenance - McCleary Property            | \$4,000.00           | \$191.97                    | \$4,000.00           |
| 50410775                       | Utilities - McCleary Property              | \$0.00               | \$450.08                    | \$450.00             |
| 50430740                       | Maintenance Monkey Mia Bore                | \$670.00             | \$2,325.64                  | \$670.00             |
|                                | <b>Operating Expenditure Total</b>         | <b>\$145,369.00</b>  | <b>\$107,499.38</b>         | <b>\$121,105.00</b>  |
| <b>Operating Income</b>        |  |                      |                             |                      |
| 50403645                       | Reimburse.- McCleary Utilities             | \$0.00               | -\$1,058.88                 | -\$850.00            |
| 50403902                       | Brickies Sand Sales                        | -\$2,500.00          | -\$3,145.95                 | -\$500.00            |
| 50403925                       | McCleary Rental-Shop 2 - Hairdresser       | -\$8,320.00          | -\$8,254.93                 | -\$8,300.00          |
| 50403930                       | McCleary Rental Shop 4 - Pharmacy          | -\$12,300.00         | -\$12,224.24                | -\$12,200.00         |
| 50403935                       | McCleary Rental - Shop 6 MM Yacht Charters | -\$5,755.00          | -\$5,688.37                 | -\$5,700.00          |
|                                | <b>Operating Income Total</b>              | <b>-\$28,875.00</b>  | <b>-\$30,372.37</b>         | <b>-\$27,550.00</b>  |
|                                | <b>Other Economic Services Total</b>       | <b>\$116,494.00</b>  | <b>\$77,127.01</b>          | <b>\$93,555.00</b>   |
| <b>Operating Expenditure</b>   |  |                      |                             |                      |
| 50501900                       | Private Works - Other                      | \$17,550.00          | \$59,081.40                 | \$26,926.00          |
| 50521810                       | MRWA M/Mia Rd Totaling A/c                 | \$110,208.00         | \$79,480.65                 | \$110,208.00         |
| 50531900                       | MRWA Shark Bay Rd - Total A/c              | \$406,333.00         | \$383,877.22                | \$406,333.00         |
|                                | <b>Operating Expenditure Total</b>         | <b>\$534,091.00</b>  | <b>\$522,439.27</b>         | <b>\$543,467.00</b>  |

## Budget Management Schedule 2018/19

| COA                                | Description                           | Draft Budget 2018/19 | Estimated Actual<br>2017/18 | Budget 2017/18       |
|------------------------------------|---------------------------------------|----------------------|-----------------------------|----------------------|
| <b>Operating Income</b>            |                                       |                      |                             |                      |
| 50504010                           | Private Works Control (Income)        | -\$20,280.00         | -\$64,341.07                | -\$32,311.00         |
| 50504030                           | MRWA Monkey Mia Road                  | -\$132,962.00        | -\$90,203.76                | -\$132,250.00        |
| 50504040                           | MRWA Shark Bay Road                   | -\$487,600.00        | -\$465,808.11               | -\$487,600.00        |
|                                    | <b>Operating Income Total</b>         | <b>-\$640,842.00</b> | <b>-\$620,352.94</b>        | <b>-\$652,161.00</b> |
|                                    | <b>Private Works Total</b>            | <b>-\$106,751.00</b> | <b>-\$97,913.67</b>         | <b>-\$108,694.00</b> |
|                                    | <b>Economic Services Total</b>        | <b>\$392,120.00</b>  | <b>\$182,880.49</b>         | <b>\$287,027.00</b>  |
| <b>Other Property and Services</b> |                                       |                      |                             |                      |
| <b>Public Works Overheads</b>      |                                       |                      |                             |                      |
| <b>Operating Expenditure</b>       |                                       |                      |                             |                      |
| 55100509                           | Annual Leave                          | \$76,084.00          | \$69,398.71                 | \$69,537.00          |
| 55100520                           | Camp Allowance                        | \$23,531.00          | \$8,576.15                  | \$22,792.00          |
| 55100550                           | Shark Bay Allowance                   | \$61,345.00          | \$58,014.56                 | \$66,458.00          |
| 55100555                           | On-Call Allowance                     | \$0.00               | \$203.58                    | \$0.00               |
| 55100561                           | FBT - Works                           | \$8,000.00           | \$9,236.91                  | \$11,000.00          |
| 55100565                           | Long Service Leave                    | \$0.00               | \$17,784.13                 | \$0.00               |
| 55100570                           | Other Allowances                      | \$7,800.00           | \$5,829.58                  | \$7,800.00           |
| 55100571                           | Backpay - Works                       | \$0.00               | \$630.69                    | \$0.00               |
| 55100585                           | Public Holidays                       | \$25,901.00          | \$21,714.79                 | \$32,019.00          |
| 55100600                           | Rostered Days Off                     | \$0.00               | \$1,376.03                  | \$0.00               |
| 55100630                           | Sick Leave                            | \$22,000.00          | \$23,158.70                 | \$22,000.00          |
| 55100640                           | Staff Medicals                        | \$500.00             | \$411.73                    | \$500.00             |
| 55100650                           | Staff Meetings                        | \$4,000.00           | \$2,951.52                  | \$4,000.00           |
| 55100660                           | Staff Training                        | \$24,000.00          | \$16,949.46                 | \$24,000.00          |
| 55100675                           | Superannuation - Occupational SG 9.5% | \$98,552.00          | \$81,642.62                 | \$108,114.00         |
| 55100676                           | Superannuation - CC 3.5%              | \$11,130.00          | \$9,350.03                  | \$6,177.00           |
| 55100685                           | Workers Compensation Ins.             | \$31,125.00          | \$22,320.19                 | \$31,836.00          |
| 55100691                           | Clothing and Safety Equipment - Works | \$15,000.00          | \$7,721.06                  | \$15,000.00          |
| 55100692                           | Staff Amenities - Depot               | \$1,500.00           | \$940.05                    | \$1,541.00           |
| 55100693                           | Administration Expenses               | \$2,000.00           | \$854.73                    | \$2,000.00           |
| 55100773                           | Telephone - Works Supervisor          | \$1,000.00           | \$940.88                    | \$1,000.00           |
| 55100775                           | Salary Sacrifice - Works Supervisor   | \$8,250.00           | \$6,711.35                  | \$8,250.00           |
| 55101555                           | Administration Assistance             | \$59,471.00          | \$56,391.03                 | \$57,876.00          |
| 55101556                           | Allocation Of Deputy Works Supervisor | \$30,000.00          | \$31,808.34                 | \$30,000.00          |
| 55101559                           | Allocation Of Works Supervisor        | \$93,519.00          | \$89,595.40                 | \$90,969.00          |
| 55101560                           | Works Supervisor - Vehicle Costs      | \$12,000.00          | \$15,243.89                 | \$12,000.00          |
|                                    | Less Public Works Overheads Allocated |                      |                             |                      |
| 55101580                           | Works/Services                        | -\$818,441.00        | -\$616,391.55               | -\$824,649.00        |
| 55101600                           | Governance Overheads Allocated        | \$201,733.00         | \$181,284.95                | \$199,780.00         |
|                                    | <b>Operating Expenditure Total</b>    | <b>\$0.00</b>        | <b>\$124,649.51</b>         | <b>\$0.00</b>        |
|                                    | <b>Public Works Overheads Total</b>   | <b>\$0.00</b>        | <b>\$124,649.51</b>         | <b>\$0.00</b>        |
| <b>Plant Operation Costs</b>       |                                       |                      |                             |                      |
| <b>Operating Expenditure</b>       |                                       |                      |                             |                      |
|                                    | Less Plant Operating Costs Allocated  |                      |                             |                      |
| 55201585                           | Works/Services                        | -\$785,832.00        | -\$778,301.00               | -\$768,218.00        |
| 55201600                           | Governance Overheads Allocated        | \$86,528.00          | \$77,756.18                 | \$85,690.00          |
| 55201623                           | Plant Operating Costs - Deprec        | \$342,400.00         | \$307,481.37                | \$342,400.00         |
| 55201626                           | Plant Oper Costs - Fuels & Oil        | \$170,000.00         | \$152,887.21                | \$160,000.00         |
| 55201632                           | Plant Op.Cost - Ins/Lic/Borrow        | \$24,810.00          | \$25,893.68                 | \$27,800.00          |
| 55201635                           | Plant Oper Cost - Parts/Repair        | \$82,000.00          | \$69,241.03                 | \$82,000.00          |
| 55201637                           | Plant Oper Cost - Wages/Plant         | \$80,004.00          | \$75,368.38                 | \$70,500.00          |
| 55201639                           | Plant Operating Costs - Tyres         | \$10,000.00          | \$9,382.46                  | \$10,000.00          |
| 55201640                           | WORKSHOP CONSUMABLES                  | \$8,000.00           | \$7,500.21                  | \$7,828.00           |
|                                    | <b>Operating Expenditure Total</b>    | <b>\$17,910.00</b>   | <b>-\$52,790.48</b>         | <b>\$18,000.00</b>   |
| <b>Operating Income</b>            |                                       |                      |                             |                      |
| 55204420                           | Diesel Fuel Rebate                    | -\$20,000.00         | -\$23,758.96                | -\$18,000.00         |
|                                    | <b>Operating Income Total</b>         | <b>-\$20,000.00</b>  | <b>-\$23,758.96</b>         | <b>-\$18,000.00</b>  |
|                                    | <b>Plant Operation Costs Total</b>    | <b>-\$2,090.00</b>   | <b>-\$76,549.44</b>         | <b>\$0.00</b>        |

## Budget Management Schedule 2018/19

| COA                               | Description                              | Draft Budget 2018/19  | Estimated Actual<br>2017/18 | Budget 2017/18        |
|-----------------------------------|--|-----------------------|-----------------------------|-----------------------|
| <b>Stock Purchases and Issues</b> |  |                       |                             |                       |
| <b>Operating Expenditure</b>      |  |                       |                             |                       |
| 55301653                          | Purchases - Bulk Fuel Depot              | \$85,000.00           | \$98,415.66                 | \$85,000.00           |
| 55301654                          | Issues - Bulk Fuel Depot                 | -\$85,000.00          | -\$98,461.54                | -\$85,000.00          |
| 55301656                          | Issues - Rubbish Bins                    | -\$500.00             | -\$0.01                     | -\$500.00             |
| 55301657                          | Purchases - Bulk Fuel Tanker (Tamala)    | \$65,000.00           | \$74,640.65                 | \$65,000.00           |
| 55301658                          | Issues - Bulk Fuel Tanker (Tamala)       | -\$65,000.00          | -\$70,755.31                | -\$65,000.00          |
| 55301659                          | Purchases - 800 litre tank               | \$40,000.00           | \$0.00                      | \$40,000.00           |
| 55301660                          | Issues - 800 litre Tank                  | -\$40,000.00          | \$0.00                      | -\$40,000.00          |
| 55301661                          | Purchases Emulsion                       | \$1,000.00            | \$1,419.91                  | \$1,000.00            |
| 55301662                          | Issues - Emulsion                        | -\$1,000.00           | \$0.00                      | -\$1,000.00           |
| 55301663                          | Purchases - Engine Oil Stock             | \$2,500.00            | \$2,170.00                  | \$2,500.00            |
| 55301664                          | Issues - Engine Oil                      | -\$2,500.00           | -\$622.08                   | -\$2,500.00           |
| 55301667                          | Purchases-Gear/Diff Oil Stock            | \$250.00              | \$0.00                      | \$250.00              |
| 55301668                          | Issues - Gear Oil                        | -\$250.00             | -\$6.50                     | -\$250.00             |
| 55301669                          | Purchases - Grease Stock                 | \$1,000.00            | \$1,261.92                  | \$750.00              |
| 55301670                          | Issues - Grease                          | -\$750.00             | -\$506.46                   | -\$750.00             |
| 55301673                          | Purchases-Hydraulic Oil Stock            | \$2,000.00            | \$1,002.67                  | \$2,000.00            |
| 55301674                          | Issues - Hydraulic Oil                   | -\$2,000.00           | -\$296.44                   | -\$2,000.00           |
| 55301675                          | Purchases - AddBlue                      | \$1,200.00            | \$0.00                      | \$1,200.00            |
| 55301676                          | Issues - AddBlue                         | -\$1,200.00           | -\$483.51                   | -\$1,200.00           |
| 55301690                          | Purchases - 300 litre Tank - Landfill    | \$5,000.00            | \$6,962.80                  | \$5,000.00            |
| 55301691                          | Issues - 300 litre Tank - Landfill       | -\$5,000.00           | -\$8,346.28                 | -\$5,000.00           |
| 55301699                          | Stock Balancing                          | \$0.00                | \$62,866.13                 | \$0.00                |
|                                   | <b>Operating Expenditure Total</b>       | <b>-\$250.00</b>      | <b>\$69,261.61</b>          | <b>-\$500.00</b>      |
|                                   | <b>Stock Purchases and Issues Total</b>  | <b>-\$250.00</b>      | <b>\$69,261.61</b>          | <b>-\$500.00</b>      |
| <b>Salary and Wages</b>           |  |                       |                             |                       |
| <b>Operating Expenditure</b>      |  |                       |                             |                       |
| 55401570                          | Gross Total Salaries & Wages             | \$2,112,452.00        | \$1,978,331.09              | \$2,131,223.00        |
| 55401590                          | Less Salaries/Wages Allocated            | -\$2,112,452.00       | -\$1,978,331.09             | -\$2,131,223.00       |
|                                   | <b>Operating Expenditure Total</b>       | <b>\$0.00</b>         | <b>\$0.00</b>               | <b>\$0.00</b>         |
|                                   | <b>Salaries &amp; Wages Total</b>        | <b>\$0.00</b>         | <b>\$0.00</b>               | <b>\$0.00</b>         |
| <b>Unclassified</b>               |  |                       |                             |                       |
| <b>Operating Expenditure</b>      |  |                       |                             |                       |
| 55501280                          | Refunds Expenditure                      | \$15,000.00           | \$14,044.56                 | \$30,000.00           |
| 55501645                          | Workers Compensation                     | \$0.00                | \$20,153.51                 | \$0.00                |
|                                   | <b>Operating Expenditure Total</b>       | <b>\$15,000.00</b>    | <b>\$34,198.07</b>          | <b>\$30,000.00</b>    |
| <b>Operating Income</b>           |  |                       |                             |                       |
| 55503690                          | Workers Comp Reimbursement               | \$0.00                | -\$20,753.51                | \$0.00                |
| 55504460                          | Refunds Income                           | -\$15,000.00          | -\$13,355.03                | -\$30,000.00          |
|                                   | <b>Operating Income Total</b>            | <b>-\$15,000.00</b>   | <b>-\$34,108.54</b>         | <b>-\$30,000.00</b>   |
|                                   | <b>Unclassified Total</b>                | <b>\$0.00</b>         | <b>\$89.53</b>              | <b>\$0.00</b>         |
|                                   | <b>Other Property And Services Total</b> | <b>-\$2,340.00</b>    | <b>\$117,451.21</b>         | <b>-\$500.00</b>      |
| <b>Grand Total</b>                |  | <b>\$4,265,618.20</b> | <b>\$2,245,218.55</b>       | <b>\$4,004,744.38</b> |