

Shire of Wiluna

MINUTES



Special Council Meeting

Held

Thursday 24 August 2017

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MINUTES**1. Declaration of Opening and Announcement of Visitors**

The Chairperson declared the meeting open at 2.04pm and welcomed Councillors and staff to the meeting.

2. Record of Attendance / Apologies and Leave of Absence Previously Approved

Cr Jim Quadrio	President
Cr Graham Harris	Deputy President
Cr Stacey Petterson	
Cr Norma Ward	
Cr Caroline Thomas	

Colin Bastow	Acting Chief Executive Officer
Warren Olsen	Acting Deputy Chief Executive Officer (entered the meeting at 2.06pm)
Angela Hoy	Acting Executive Manager Engineering & Development Services
Sanju Augustine	Manager of Finance (entered the meeting at 2.06pm)
Katrina Boylan	Executive Assistant

Apologies

Tracey Luke	Executive Manager Community & Economic Development
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Leave of Absence

Nil

3. Notations of Interest**6.1. Interest Affecting Impartiality Shire of Wiluna Code of Conduct**

Nil

6.2. Financial Interest Local Government Act Section 5.60A

Councillor/Officer	Item	Nature of Interest	Extent of Interest
ACEO Colin Bastow	6.1.	Financial	Applicant for the position

6.3. Proximity Interest Local Government Act Section 5.60B

Nil

4. Public Question Time

Nil

5. Officers Report

5.1. 2017/18 Annual Budget and June Financial Activity Statement

File:	ADM0314
Reporting Officer:	Chief Executive Officer – Colin Bastow
Date of Report:	20 August 2017
Date of Meeting:	24 August 2017 (Special Council Meeting)
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the draft 2017/18 Shire of Wiluna Budget to the elected members of the Shire for their consideration and adoption.

Background

It is a requirement of the Local Government Act that the Shire Annual Budget, be adopted by the 31 August of each year, unless Ministerial approval is obtained for an extension to this date.

In accordance with the requirements of s.6.2 of the Local Government Act, a detailed estimate for the current financial year of the following has been prepared and included as part of the 2017/18 draft Budget documents (attached):

- particulars of the estimated expenditure proposed to be incurred by the Shire.
- the revenue and income, independent of the general rates to be raised by the Shire.

Consultation

In preparing the annual budget for the 2017/18 financial year, the Shire has considered both the present and future needs of the community. A process of extensive consultation with the elected members of the Shire and the community was undertaken to identify the needs of the community. The attached Annual Budget documents have been prepared to take into account the other forward planning documents of the Shire of Wiluna, strategic objectives of the Shire and decisions made by the Shire during the previous twelve months.

To provide equity in the rating of properties across the Shire, a Differential Rating system has been used for the imposition of rates. As required by s.6.36 of the Local Government Act, a notice of the intention to Levy Differential Rates for 2017/18 financial year was advertised from 31 May 2017 on the Shire of Wiluna website and an advertisement was also placed in the *West Australian*.

Submissions received in relation to Differential Rating

At its ordinary meeting held on 24 May 2017, the Council approved “Model C” as the basis of its Notice of Intention to Impose Differential Rates.

Public notice was subsequently given in accordance with the requirements of the legislation inviting public submission closing after a period of 21 days from the publication of a public notice in the *West Australian*. In addition to the notice published in the *West Australian*, public notice was also given:

- In the Wiluna Wire;
- On local noticeboards; and
- On the Shire's website.

The objectives and reasons for differential rating (which, in keeping with the notices from previous years, were fairly general) were available on the Shire's website or by email upon request.

Only four submissions were received. They were from:

- Association of Mining and Exploration Companies (AMEC), accompanied by a "Briefing Paper" apparently sent to local governments in April 2016.
- The Chamber of Minerals and Energy of Western Australia (CME).
- McMahon Mining Title Services Pty Ltd.
- Panoramic Gold Pty Ltd.

The complete submissions are reproduced as Appendix-4 of this agenda.

There were no submissions received in relation to GRV Townsite rates or UV Rural rates. The only submissions were received from the mining sector.

Comments

Of course, everyone would prefer to have lower costs rather than higher costs and to pay lower taxes rather than higher taxes (including lower rates). I'm sure that if the other spheres of government would carry a fair burden of responsibilities and stop cost-shifting to the local government sector, it would be the preference of most Councils to impose lower rates.

Unfortunately, that is not the environment in which we operate, and the Council's legislated responsibility is to balance its budget as fairly as it can achieve, having regard to the costs imposed on it.

However conscientiously and impartially the Council attempts to do this, it will not be possible to please everyone. But it is Council's responsibility to be as fair as possible to all ratepayers – not just to oil the squeakiest wheel.

Submission (and Briefing Paper) from AMEC

The mining sector run businesses just like any other businesses and it would be unfair to always look to this sector as some kind of "cash cow" to be regularly milked. The industry is important to the national economy, to the economy of WA, and has historically also been important to the local economies of the towns and districts in which they operated. Nobody should want to kill the goose that lays the golden egg.

The contribution to local economies was certainly real back in the days when mining companies sourced labour and other inputs locally. With the passage of time (and the advent of FIFO) the local economic multipliers have shrunk to almost zero, and there is often a risk (if not a reality) that our local towns and communities are reduced to the status of third-world enclave economies.

The mining sector is still entitled to be treated fairly, but given the high burdens and costs imposed upon impecunious local governments, there is absolutely no reason why the

mining sector should be subsidised by other ratepayers to the extent that they often appear to expect.

AMEC makes some good points in parts but shows little understanding of local government, and its arguments are “generic” rather than demonstrating any real knowledge of the realities in the Shire of Wiluna (as the Council has to do).

- The suggestion that LGAs should consider the “current state of the mining and mineral exploration industry” is less than compelling and begs the following questions:
 - Mining is understood and acknowledged to be a cyclical industry. During the next mining boom, will AMEC be advocating for the mining sector to be carrying a larger proportion of the Shire’s rating burden?
 - Following the logic, should local governments reduce other rates whenever (for example) the pastoral industry is experiencing a downturn?
 - A lot of our local economies have been experiencing a downturn for many years (largely due to the decreasing local economic multipliers from mining as a consequence of the trend toward FIFO operations). Does it logically follow that all the town rates should be reduced? If so, which ratepayers is it proposed to make up the shortfall?
- The briefing paper fails to recognise that all local governments are constantly striving for efficiency improvements and cost reduction strategies, and that the local government sector is already more efficient than the state and federal spheres of government. That is why, for example, a local government road costs a fraction of the cost to build and to maintain as a state road. Furthermore:
 - The AMEC submission and briefing paper does not recognise that the State government achieves “efficiency dividends” (at least in part) by cost-shifting to local governments, and that local governments (being at the bottom of the public sector food-chain) have no choice but to (with great reluctance) pass the costs on to their ratepayers.
 - Cost shifting to local governments from the State takes two forms:
 - Transferring (or imposing new) responsibilities without a corresponding transfer of resources; and
 - Withdrawing financial support. For example, within the past few weeks, we have been advised that:
 - The Shire of Wiluna’s “direct grant” (for road maintenance) will be reduced by approximately \$80,000.
 - The Shire of Wiluna’s general purpose Financial Assistance Grant will be reduced by \$323,520.
 - The Shire of Wiluna’s “roads pool” Financial Assistance Grant will be reduced by \$65,720.
 - Most rural/remote local governments are only surviving on the goodwill of hardworking and under-resourced staff who work very hard for long hours that would not be tolerated in the State or federal public service (or in the mining industry, for that matter).
- The briefing paper makes a good point about making a differentiation between mining and mineral exploration, and members of the Shire’s current management team have introduced such a differentiation in other local governments. The usual thing is to set the rate for exploration at a lower rate in the dollar than the rate for mining, for two reasons:

- Exploration activities often have a smaller impact on Shire facilities and services (although they can be quite costly for the Shire's administration); and
 - It is often considered desirable for policy reasons to encourage exploration activity in the hope that it leads to more mines (although that would all be pointless if mines don't contribute to the local economy and expect their activities to be subsidised).
- In fact, the Shire of Wiluna already has differentiated between exploration and mining (and has distinct differential rating categories). The problem is that we have inherited a situation where the Exploration Rate is higher than the Mining Rate.
 - This has already been identified as an anomaly, and the Council has expressed an intention to sort it out over time.
 - It may have been a possible option to have tried to sort this issue out in one fell swoop, but regard has to be had to the parameters laid down in the legislation; and
 - Given the propensity of some local operators in the mining sector to react badly (and even litigate) in response to radical changes in fees and charges, it seems better for all concerned to take a more gradual approach; and
 - It would be desirable to reduce the rating contribution of the exploration tenement holders over time but, due to continual and accelerating cost shifting from the State government, that is not an achievable outcome at this time.
 - The costs in relation to the exploration and prospecting rates have been quite high in this past year.
- The last point in the Briefing Paper claims that some local governments have not properly published their Differential Rating notices, or have made their Statements of Objects and Reasons difficult to obtain. We can think of no excuse for such behaviour. In the case of the Shire of Wiluna, our notice was published in the *West Australian* as well as on our website, on local notice boards and in the *Wiluna Wire*, and our Statements of Objects and Reasons was available on our website and by email upon request.

It would be wonderful to have a good working relationship with all our ratepayers, including mining interests. It would be easier to do that if all were willing to contribute in proportion to the demands that they make on Shire resources, to pay their bills on time, and to refrain from using their superior resources to engage in litigation that ultimately has to be paid for by the ratepayers.

Submission from the Chamber of Minerals and Energy

The CME similarly argues that the Mining sector should pay lower rates on the basis that:

- Commodity prices have been low (the sector is going through a hard time)
- Lots of mines provide their own water and electricity, private roads etc.

Unfortunately, the mining sector is not the only sector going through a hard time due to the economic situation prevailing since 2008. It is not clear from the submission why the mining sector should be granted rate relief at the expense of other sectors of the

economy, which are also experiencing hard times. The reality is that central banks have made a real mess of the world financial system with expansionary monetary policies and low interest rates that have affected ratepayers reliant on investment incomes in particular.

Even the State government is doing it hard and has chosen to balance its budget by increasing rents on mining tenements and by cost-shifting and withdrawal of financial support to local governments. The State government is aware that local governments are unable to shift costs to other spheres of government and have no choice but to pass on increased costs to their ratepayers.

The arguments about what the mines provide for themselves has little relevance to the issue of differential rating because the Shire doesn't provide water or electricity or private roads to any of its ratepayers. It does provide public roads, and the mining sector makes use of them, often causing additional wear and tear by transporting oversize or overweight loads on them. In many areas, this is done formally with overweight permits issued by the Department of Main Roads with the consent of the local governments concerned (and usually subject to road usage agreements). The Shire of Wiluna has no such agreements with local mining operations – until now it has been expected here that the costs will be borne by the ratepayers.

The mines provide their own recreational facilities. That is their choice. They are welcome to use the Shire's recreational facilities, as are any residents and ratepayers. They used to do so, back in the days when the mines were integrated into our community and contributed to the social fabric and the local economy. Unfortunately they now only contribute to our costs and our workload and we believe they should also make a fair contribution of rates.

Our legislation requires the Council to balance its budget. There is no option in the legislation to budget at a big deficit due to the circumstance of a particular industry or the economy as a whole or because the State government is balancing its budget by cost-shifting to local government.

We do not presume to know the financial circumstance of all our ratepayers, whether they be residential ratepayers, pastoral ratepayers or from the mining sector. So we make no judgement about their individual ability to pay. We are always willing to enter into reasonable payment arrangements with any ratepayers who are suffering hardship.

But some of our ratepayers are publicly-listed companies and their costs and their financial position a matter of public record. Some of them are much more demanding of Shire time and resources than other ratepayers who are doing it much tougher. Some damage the Shire financially by withholding payments of legitimate fees and charges the Shire imposes in relation to facilities they use. Some expect that interest imposed on unpaid rates or the legal charges involved in collecting rates should be waived in circumstances that don't apply to any other classes of ratepayers. Some use their superior resources to engage in litigation that the Shire's ratepayers ultimately have to pay the costs of.

It would be a wonderful thing if some of our better-resourced ratepayers used the same resources to work with the Shire rather than in an adversarial manner. That would reduce the costs to all ratepayers, and perhaps the mining sector could legitimately claim some kind of productivity dividend.

But there is no reason for the activities and businesses of the mining sector to be subsidised by other ratepayers – all sectors should pay their dues in some kind of proportion to the demands they make. That is the fairness that the differential rates are seeking to achieve.

Submission by McMahon Mining Title Services Pty Ltd

The submission from McMahon Mining Title Service Pty Ltd makes two very good points:

1. The rate applicable to Exploration and Prospecting should be less than the rate applicable to UV Mining. We agree. Unfortunately, it is not achievable to reverse the situation at a fell swoop due to factors already mentioned (including a very tight budgetary situation caused by cost-shifting and the withdrawal of funding by the state government). The submission also mentions UV Rural, but these are not directly comparable due to a different valuation formula, and the fact that UV Rural rates don't involve the Shire in anywhere near the same collection and default costs.
2. Valuations provided by the Valuer-General are based on a statutory formula related to the rent imposed by the Department of Mines and Petroleum. So increases in the rent automatically result in increased valuations which (if the rate in the dollar is not adjusted) can result in a windfall increase in yield for the local government. Of course, it would be more than a little hypocritical for the State government to increase the rent for exploration and prospecting licences to balance its budget, withdraw funding from local governments, and then expect local governments to forego a windfall from increased valuations that might help to make up the deficit caused by its own cost-shifting. Nevertheless, we have recommended that the proposed rates in the dollar be adjusted downward to eliminate the yield windfall that would otherwise have arisen from the increase in the level of valuations.

Submission by Panoramic Gold Pty Ltd

The submission by Panoramic Gold Pty Ltd cites AMEC's submission and makes no additional points.

As the AMEC submission has already been addressed at considerable length, there is no need to do so again here.

Department of Local Government concerns

Subsequent to the close of submissions (in fact, only last week) we received a communication from the Department of Local Government advising that they did not consider the fairly general nature of the Statement of Objects and Reasons in relation to the proposed differential rates was compliant (although it was in exactly the same style as used in previous years without any previous adverse comment from the Department).

Apparently, it is the Department's view that an explanation has to be separately given under a heading related to each separate differential rate category.

Consequently, a new Statement of Reasons and Objects has been developed that meets this criterion, and it is recommended that the new Statement be adopted with the budget.

Given more resources, it would be possible to develop a much more elaborate statement with very detailed analysis of values, costs, rating contributions etc complete with graphic representations of the same. The Acting Deputy CEO has developed such detailed

analyses in other local governments. But the reality is that we do not have the resources to do that at this point in time. Additional resources could be engaged at additional expense but, given that all the submissions received were arguing for lower rates rather than for the engagement of more resources, this would appear to not be what our ratepayers would want.

Subsequent to the placement of the advertisement, changes to the rate in the \$ and minimum payments were made due to the changes in the Unimproved Value (UV) valuation. To arrive at a balanced position for the Draft Budget, a number of capital projects have needed to be omitted or deferred to a later year. A list of the omitted or deferred items is attached to this Draft Budget as Appendix 10.1.1(d).

Financial Implications

The presented 2017/18 draft budget is a balanced budget.

- The proposed 2017/18 draft budget includes capital expenditure for \$13,708,410 funded by \$2,451,039 grants and contributions, \$3,438,110 reserve funds, \$1,500,000 loan funds and \$535,000 sale of assets and the balance of \$5,784,261 from the Shire's own funds.
- For the day to day activities and maintenance work undertaken by the Shire, \$10,381,901 has been allocated to meet the Shire's operating expenses.
- The total budgeted income in this proposed draft budget is \$12,495,922. This includes income expected to be raised from rates for \$4,260,474.

The adoption of the 2017/18 Draft Budget will allow the Shire to collect rates and other fees and charges as well as expend funds on approved services and capital projects.

A copy of the 2017/18 draft budget and the related schedules are attached along with this Agenda.

Policy Implications

Nil

Strategic Implications

A number of capital projects have been included in the Shire's Annual Budget to improve the existing infrastructure and create more opportunities for the local community. The proposed Budget includes capital expenditure allocated for Road Works (\$2,770,809), Main Street Revitalisation (\$600,000), Caravan Park (\$245,000) and \$1,875,000 towards building new houses for Shire staff.

Statutory Environment

This Budget document has been prepared in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996, Australian Accounting Standards and Shire of Wiluna's Policies.

Comments in relation to proposed Fees and Charges

The schedule of fees and charges has been reviewed and:

- Statutory Fees and Charges (ie. Fees and charges over which the Council has no discretion as they are determined by legislation) have been updated.

- Shire Fees and Charges (ie. Fees and charges over which the Council has discretion) are mostly proposed to remain the same or to increase only modestly. The main exceptions are set out below.

Collection and disposal of vehicles

It is recommended that these charges be abolished. They are a disincentive to the correct and timely disposal. It is understood that the problem of old car bodies, in particular, has been substantially reduced in recent times by the fees being “waived”. However, only the Council can legally waive fees and charges, so it would be better to delete the fees from the schedule.

Dishonoured Cheque Fee

Cheques are no longer a particularly common form of payment, However, it looks as if the dishonour fees haven't been updated for a few years and it is doubtful whether the \$20 fee would cover the fee that the bank would charge to the Shire. It is recommended that the fee be changed to “cost + 20% to ensure that our fees don't get overtaken by escalating bank charges.

Septic Waste Disposal

These fees are nowhere near covering the cost of operating the facility. There is no local septic waste contractor, and we suspect that the main users of the facility will be the Department of Housing and various mines (some of which may be from outside the Shire.

We need to reduce the ratepayer subsidy in favour of higher user charges, and it is consequently recommended that these be double from the 2016/2017 charges.

Commercial Waste

There is no point in subsidising the mines, who appear to be the main sources of commercial waste. It is recommended to introduce a dumping fee of \$55.00 (GST inc) per cubic metre for commercial waste.

Cemetery Fees

The current fees are not covering costs. It is recommended that they be increased by 20%.

It is understood that this should not result in hardship as the fees are normally paid by the Department of Communities and Human Services,

Shire facilities – Cleaning Charges

It is recommended that these be increased to \$200 per hour as an incentive to hirers to do their own cleaning.

Shire Facilities - Bonds

It is recommended to substantially increase all bonds associated with the hire of Shire facilities, as an incentive to hirers to leave the facilities in good condition and to better protect the Shire's interests in the event that they don't.

It is not intended that this would cause any hardship because it is expected that the bonds will be refunded if the facilities are left in good condition.

Aerodrome Passenger Fees

It is proposed to increase aerodrome Passenger Service Charges as follows:

- RPT - \$17.00 per head (GST Inc)
- Charter - \$25.00per head (GST Inc)

These need to increase for the following reasons:

- The passenger numbers provided by Blackhams for the recent review have not materialised. So the calculations were based on false figures.
- We have not been capturing the full costs of operating the Airport. In particular, a lot of aerodrome operating costs were miscoded as public works overheads, and staff time in addressing airport compliance issues (approximately ¼ of an FTE) has not been captured on time sheets. It will be important to capture all the aerodrome operating costs in future.
- The current approach to airport management (relying exclusively on internal staff) is unsustainable. Airport management requires some specialised skills and knowledge that we don't have. We need to hire in some expertise (and it needs to be paid for by airport users).

Even just maintenance of the Aerodrome Manual, servicing the three committees that we are required to have, and attending to routine compliance matters are specialised tasks. In the past, these tasks were performed by Aerodrome Management Services but a while back that arrangement was discontinued in favour of some regional resource-sharing arrangement that never eventuated.

The lack of expertise has had its own costs. We have had to deal with numerous Non-Compliance Notices and observations issued by CASA – one of which related to allowing the Jet Express aircraft to use the airport without getting the appropriate markings on the apron. And when the apron was sealed (at Shire expense as it wasn't covered by the RADS grant) we got the markings done without seeking specialist advice. So the markings are wrong and will have to be painted out and redone in order to have CASA withdraw its Non-Compliance Notice.

It is clear to senior management that we need to re-engage some kind of specialist assistance if the Aerodrome is to be properly and compliantly managed.

Aerodrome Management Services has provided a small discussion paper with a few options ranging from a manager/compliance officer visiting one week per quarter through to leasing out the whole operation. These are ideas only and whichever option is pursued, we will either need to go to tender or at the very least seek competitive quotes in accordance with our purchasing policy.

We probably favour the cheapest and most minimal approach in the first instance, which (including accommodation and food) could cost in the vicinity of \$40,000.

This should be the subject of a separate report to the Council in due course, but based on the recently discovered “hidden” aerodrome operating costs and the anticipated cost of getting some professional assistance, we believe we need to increase airport revenues by increasing the Passenger Service Fees in this budget.

June Financial Activity Statement

Regulation 34 of the Local Government (Financial Management) Regulations requires a statement of financial activity to be prepared for every month reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the month to which the statement relates; and
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the month to which the statement relates.

All of the required information is contained in the Annual Budget. The CEO recommends as an economy measure that (rather than spend time and money preparing a separate report showing the exact same information) that the Council receives and notes the June financial information in the Annual Budget as the June Financial Activity Statement.

Monthly Reporting of Variances

In accordance with the regulation 34 of the Local Government (Financial Management) Regulations 1996, each financial year a local government is required to adopt either a percentage or a dollar value, which is to be used in the statements of financial activity as a basis for reporting material variances.

Related Party Disclosures

AASB124 requires that we disclose in our annual financial statements all financial and non-financial transactions between the Shire and:

- o KMP
- o Companies/entities associated with the Shire and having significant influence (including joint venture partners and probably WALGA)
- o Companies/entities controlled by KMP
- o “Closely Associated Persons” of KMP (which includes domestic partners, children, dependents, children and dependents of your domestic partners, and may also include brothers and sisters, aunts, uncles, cousins parents, grandparents nieces, nephews and other members of family)
- o Companies/entities controlled by closely associated persons of KMP.

Amounts outstanding from any of the above must also be reported, including provisions for doubtful debts.

“Transactions” include any use or transfer of resources, services or obligations, whether or not a price is charged. This would include paying rates, using the library or driving along shire-owned roads.

However, the Council may as a matter of policy resolve that some such transactions which are enjoyed on the same basis as other citizens are “Ordinary Citizen Transactions” that do not need to be disclosed because they are unlikely to influence the decisions of the users of the Council’s financial statements.

In accordance with policy no. 2.29, a draft resolution is presented below to the effect that Council is of the opinion that such transactions enjoyed on the same basis as other citizens do not need to be disclosed.

Interest Rates

In accordance with the Local Government Act 1995, where ratepayers choose to pay their rates by instalments the Shire is required to adopt a rate of interest to be charged for this option and to determine an administrative charge for this service. Similarly, the Shire is required to adopt the rate of penalty interest to be imposed on outstanding rates.

It is recommended that the Shire also imposes an interest rate on overdue sundry debts.

Local Government Annual Allowances

The Local Government Act 1995 and Administration Regulations also provides for a Local Government Allowance that is payable to the President and Deputy President.

Voting Requirements - SIMPLE MAJORITY.

Officer Recommendation & Council Decision**Item 5.1.****MOVED CR WARD****SECONDED CR HARRIS**

1. That the financial activities to 30th June 2017 be noted, and that the 2017-2018 draft annual Budget be received as the Financial Activity Statement for June 2017.
2. That the submissions received on the Shire's proposed differential rating (as set out in the appendix-4) be received and noted.
3. That the statement of objectives and reasons for levying differential rates enclosed as Appendix-3 be adopted.
4. That the rate/amount of 10% or \$10,000 (whichever the highest) be adopted as the material variance level which would require an explanation or a report in statements of financial activity.
5. That:
 - a) In the Council's opinion, based on the facts and circumstances, the following Ordinary Citizen Transactions that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make.
 - Paying rates
 - Fines
 - Use of Shire of Wiluna owned facilities such as the Recreation Centre, the sports courts, the swimming pool, the library, roads, parks, ovals and other public open spaces (whether charged a fee or not)
 - Attending council functions that are open to the public
 - b) Consequently, where such services were provided at arm's length and under the same terms and conditions as apply to the general public, such services need not and will not be disclosed as related party disclosures for the year ending 30 June 2018.
6. That Council endorses the Organisational Chart as presented.

CARRIED 5/0**Resolution 138/17**

Voting Requirements - ABSOLUTE MAJORITY.**Officer Recommendation & Council Decision****Item 5.1.****MOVED CR THOMAS****SECONDED CR HARRIS**

That, with respect to the 2017/18 Financial Year Shire of Wiluna Budget, the following recommendations be adopted:

- 1. That, having considered the submissions made in respect of proposed differential rating, the following Differential General Rate Categories along with the rate in the dollar and minimum amounts as per the below table be imposed by the Shire of Wiluna for the 2017/18 financial year :**

Differential General Rate/General Rate Category	Rate in \$ (cents/\$ of valuation)	Minimum Rate (\$)
Gross Rental Value (GRV) Wiluna Townsite	0.092769	440
GRV Mining	0.183430	335
Unimproved Value (UV) Rural/Pastoral	0.124325	335
UV Mining	0.177907	335
UV Exploration & Prospecting	0.235556	335

- 2. Rates Paid by Instalments & Overdue Rates**

- That the Shire impose an administrative charge of \$10 per instalment notice if the payment of a rate or service charge is made by instalments;**
- That an interest rate of 5.5% per annum be imposed on rates paid by instalments in 2017/18;**
- That a penalty interest rate of 11% per annum be imposed on rates levied in the 2017/18 financial year which remain unpaid after they become due and payable.**

- 3. Interest on money owing to local governments**

That, in accordance with subsections 6.13 (1) & (6) of the Local Government Act 1995, an interest rate of 11% per annum be imposed on all debts (other than rates and service charges), that remain outstanding longer than 35 days after the due date.

- 4. That in accordance with the regulation 64(2) of the Local Government (Financial Management) Regulations 1996, the following Instalments options:**

Option 1 - Payment in full by a single instalment

6th October 2017

Option 2 - Payment in full by four instalments

1st Instalment	Friday, 6th October 2017
2nd Instalment	Tuesday, 5th December 2017
3rd Instalment	Monday, 5th February 2018
4th Instalment	Friday, 6th April 2018

- 5. That the attached Schedule of Fees and Charges (pages 39-43) be adopted;**
- 6. That the President's Local Government allowance of \$19,864 per annum and the Deputy President's local Government Allowance of \$4,966 per annum be adopted**
- 7. That the President's annual ICT allowance of \$2,000 per annum and the annual ICT allowance for all other Councillors of \$1,500 per annum be adopted.**
- 8. That the President's annual allowance in lieu of meeting attendance fees of \$16,000 per annum and an annual allowance for all the Councillors of \$9,410 per annum be adopted/**
- 9. That all Councillors who use their own motor vehicle for travel to council meetings or on other authorised Council business be paid a motor vehicle expense allowance on a per-kilometre basis, at the rate set out and the conditions set forth in the Local Government Officers' (WA) Interim Award 2011.**
- 10. That the Draft Budget (pages 2 to 38) that is attached for the financial year ending 30 June 2018 be adopted.**

CARRIED 5/0 by Absolute Majority**Resolution 139/17**

6. Confidential Items

*The ACEO Colin Bastow declared an interest and left the meeting at 2.15pm
Warren Olsen, Angela Hoy and Sanju Augustine left the meeting at 2.15pm*

Council Decision**MOVED CR HARRIS****SECONDED CR WARD**

Procedural recommendation that the meeting is closed to the public, pursuant to S5.23 (2) subparagraphs (a), (b) & (c) to consider Confidential Item 6.1. which contains a matter affecting an employee or employees; the personal affairs of any person; a contract which may be entered into.

CARRIED 5/0**Resolution 140/17****6.1 CEO Recruitment – Selecting the Preferred Applicant****Council Decision*****Item 6.1.*****MOVED CR HARRIS****SECONDED CR PETTERSON****That:**

- 1. Council resolves that Candidate B is it's preferred applicant for the role of Chief Executive Officer, Shire of Wiluna.**
- 2. Council directs Mr. John Phillips, *John Phillips Consulting*, to:**
 - 2.1 Contact Candidate B and advise that they are the preferred applicant for the role of Chief Executive Officer, Shire of Wiluna;**
 - 2.2 Liaise with the Council and Candidate B regarding all the terms of contract including, but not limited to the commencement date, term and total reward package.**
- 3. A further Special Meeting be held on 27 September 2017 to arrange the execution of the finalised contract and to resolve to appointment the successful Candidate.**

CARRIED 5/0**Resolution 141/17****Council Decision****MOVED CR PETTERSON****SECONDED CR WARD**

Procedural recommendation that the meeting be re-opened to the public

CARRIED 5/0**Resolution 142/17**

7. Closure

There being no further business the Chairperson closed the meeting at 2.22pm.

These minutes were confirmed at the Ordinary Meeting of Council on the 27 September 2017

Signed _____

(Presiding Person at the meeting of which the minutes were confirmed.)

Date: _____

SHIRE OF WILUNA

BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	4,260,474	3,710,948	3,702,061
Operating grants, subsidies and contributions		4,761,921	4,012,767	2,773,129
Fees and charges	13	556,060	149,136	260,308
Service charges	11	0	0	0
Interest earnings	2(a)	209,926	179,610	187,000
Other revenue	2(a)	388,280	93,599	75,400
		<u>10,176,661</u>	<u>8,146,060</u>	<u>6,997,898</u>
Expenses				
Employee costs		(3,801,973)	(1,588,183)	(2,269,503)
Materials and contracts		(6,173,122)	(2,512,418)	(2,616,333)
Utility charges		(141,521)	(134,782)	(175,895)
Depreciation on non-current assets	2(a)	(6,616,791)	(2,727,092)	(6,487,050)
Interest expenses	2(a)	(41,885)	(42,350)	(36,948)
Insurance expenses		(210,700)	(202,920)	(214,894)
Other expenditure		(12,700)	(126,195)	(11,500)
		<u>(16,998,692)</u>	<u>(7,333,940)</u>	<u>(11,812,123)</u>
		(6,822,031)	812,120	(4,814,225)
Non-operating grants, subsidies and contributions		2,309,261	1,342,411	2,150,314
Profit on asset disposals	6	10,000	25,671	16,056
Loss on asset disposals	6	(5,000)	0	(14,716)
Loss on revaluation of non current assets		(50,000)	0	(50,000)
NET RESULT		(4,557,770)	2,180,202	(2,712,571)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(4,557,770)</u>	<u>2,180,202</u>	<u>(2,712,571)</u>

Notes:

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

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

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

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

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		500	63	500
General purpose funding		5,378,873	7,723,715	6,361,628
Law, order, public safety		17,170	9,780	7,122
Education and welfare		0	0	150
Housing		500	3,588	500
Community amenities		86,513	72,093	78,930
Recreation and culture		237,900	231,223	248,400
Transport		3,836,636	891,055	249,360
Economic services		37,650	95,402	15,550
Other property and services		45,139	129,631	35,345
		<u>9,641,661</u>	<u>9,157,313</u>	<u>6,997,898</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(1,731,889)	(1,205,421)	(1,421,595)
General purpose funding		(194,953)	(253,295)	(236,334)
Law, order, public safety		(232,740)	(113,771)	(214,867)
Health		(135,649)	(85,762)	(100,003)
Education and welfare		(63,002)	(122,470)	(255,402)
Housing		(143,820)	(145,062)	0
Community amenities		(676,210)	(519,723)	(510,624)
Recreation and culture		(1,866,614)	(931,087)	(1,463,879)
Transport		(10,845,671)	(3,771,487)	(7,133,024)
Economic services		(470,575)	(297,490)	(430,876)
Other property and services		(60,685)	153,206	(8,570)
		<u>(16,421,808)</u>	<u>(7,292,362)</u>	<u>(11,775,174)</u>
Finance Costs (Refer Notes 2 & 9)				
Governance		0	0	(3,230)
Recreation and culture		(12,319)	(15,123)	(9,918)
Economic services		(29,566)	(26,456)	(23,800)
		<u>(41,885)</u>	<u>(41,579)</u>	<u>(36,948)</u>
Non-operating Grants, Subsidies and Contributions				
Education and welfare		0	0	40,000
Recreation and culture		0	0	31,700
Transport		2,309,261	356,829	1,656,198
		<u>2,309,261</u>	<u>356,829</u>	<u>2,150,314</u>

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Transport		5,000	0	(12,479)
Other property and services		<u>0</u>	<u>0</u>	<u>13,819</u>
		5,000	0	1,340
Loss on				
Revaluation Of Non Current Assets				
Other property and services		<u>(50,000)</u>	<u>0</u>	<u>(50,000)</u>
		(50,000)	0	(50,000)
NET RESULT		(4,557,770)	2,180,202	(2,712,571)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(4,557,770)</u>	<u>2,180,202</u>	<u>(2,712,571)</u>

Notes:

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

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

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

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

**SHIRE OF WILUNA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,260,474	3,710,948	3,702,061
Operating grants, subsidies and contributions		5,761,921	4,012,767	3,773,129
Fees and charges		556,060	149,136	260,308
Service charges		0	0	0
Interest earnings		209,926	179,610	187,000
Goods and services tax		0	0	0
Other revenue		388,280	93,599	75,400
		<u>11,176,661</u>	<u>8,146,060</u>	<u>7,997,898</u>
Payments				
Employee costs		(3,801,973)	(1,588,183)	(2,269,503)
Materials and contracts		(6,173,122)	(2,512,418)	(2,616,333)
Utility charges		(141,521)	(134,782)	(175,895)
Interest expenses		(41,885)	(42,350)	(36,948)
Insurance expenses		(210,700)	(202,920)	(214,894)
Goods and services tax		0	0	0
Other expenditure		(12,700)	(126,195)	(11,500)
		<u>(10,381,901)</u>	<u>(4,606,848)</u>	<u>(5,325,073)</u>
Net cash provided by (used in) operating activities	3(b)	<u>794,760</u>	<u>3,539,212</u>	<u>2,672,825</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(9,027,597)	(371,893)	(9,273,800)
Payments for construction of infrastructure	5	(4,680,813)	(3,050,487)	(2,671,094)
Non-operating grants, subsidies and contributions used for the development of assets		2,309,262	356,829	2,150,315
Proceeds from sale of plant & equipment	6	535,000	118,182	660,000
Net cash provided by (used in) investing activities		<u>(10,864,148)</u>	<u>(2,947,369)</u>	<u>(9,134,579)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(165,647)	(159,277)	(159,277)
Proceeds from new debentures	7	1,500,000		1,000,000
Net cash provided by (used in) financing activities		<u>1,334,353</u>	<u>(159,277)</u>	<u>840,723</u>
Net increase (decrease) in cash held		<u>(8,735,035)</u>	<u>432,566</u>	<u>(5,621,031)</u>
Cash at beginning of year		<u>12,914,670</u>	<u>12,482,104</u>	<u>11,221,277</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>4,179,635</u></u>	<u><u>12,914,670</u></u>	<u><u>5,600,246</u></u>

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

SHIRE OF WILUNA
RATING SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Budget \$	2016/17 Actual \$
Revenue	1,2			
Governance		500	500	63
General purpose funding		1,118,399	2,659,567	4,012,767
Law, order, public safety		17,170	7,122	9,780
Health		780	413	763
Education and welfare		0	150	0
Housing		500	500	3,588
Community amenities		86,513	78,930	72,093
Recreation and culture		237,900	248,400	216,523
Transport		3,836,636	251,597	985,582
Economic services		37,650	15,550	15,575
Other property and services		45,139	49,164	129,631
		<u>5,381,187</u>	<u>3,311,893</u>	<u>5,446,365</u>
Expenditure from operating activities	1,2			
Governance		(1,731,889)	(1,424,825)	(1,205,421)
General purpose funding		(194,954)	(236,334)	(253,295)
Law, order, public safety		(232,740)	(214,867)	(113,771)
Health		(135,649)	(100,003)	(85,762)
Education and welfare		(63,002)	(255,402)	(122,470)
Housing		(143,820)	0	(145,062)
Community amenities		(676,210)	(510,624)	(519,723)
Recreation and culture		(1,878,934)	(1,473,797)	(972,666)
Transport		(10,845,670)	(7,147,740)	(3,771,487)
Economic services		(500,141)	(454,676)	(297,490)
Other property and services		(60,685)	(58,570)	153,206
		<u>(16,463,694)</u>	<u>(11,876,838)</u>	<u>(7,333,941)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	3	(5,000)	(1,340)	(25,671)
Loss on revaluation of non current assets	3	50,000	50,000	0
Depreciation on assets	2(a)	6,616,791	6,487,050	2,727,092
Movement in Non-Current Staff Leave Provisions		0	0	0
Amount attributable to operating activities		1,059,331	5,250,350	8,151,407
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,309,261	2,150,314	356,829
Purchase Land Held for Resale	5	0	0	(2,571,354)
Purchase Property, Plant and Equipment	5	(9,027,597)	(9,273,800)	(371,893)
Purchase and construction of Infrastructure	5	(4,680,813)	(2,671,094)	(479,133)
Proceeds from Disposal of Assets	6	535,000	660,000	118,182
Amount attributable to investing activities		(10,864,149)	(9,134,580)	(2,947,369)
FINANCING ACTIVITIES				
Repayment of Debentures	7	(165,647)	(159,277)	(159,277)
Proceeds from New Debentures	7	1,500,000	1,000,000	0
Transfers to cash backed reserves (restricted assets)	9	(675,063)	(1,225,000)	(3,466,455)
Transfers from cash backed reserves (restricted assets)	9	4,885,054	566,446	190,793
Amount attributable to financing activities		5,544,344	182,169	(3,434,939)
Budgeted deficiency before general rates		(4,260,474)	(3,702,061)	1,769,099
Estimated amount to be raised from general rates	8	<u>4,260,474</u>	<u>3,702,061</u>	<u>3,710,948</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>0</u>	<u>5,480,047</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

Capitalisation Threshold

Items of property, plant, furniture and equipment when acquired are only capitalised if the purchase cost or value of the item equals or exceeds the following:

Buildings	\$20,000
Plant	\$10,000
Furniture	\$5,000
Equipment/Tools	\$5,000

Any items acquired that are below the above values are included as an operational cost and included in asset inventory listing.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

where there is neither a fixed maturity nor fixed or determinable payments.

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

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

(v) Financial liabilities

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

Impairment

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

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

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

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

Derecognition

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Other Employee Benefits (Continued)

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Interests in Joint Arrangements

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

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

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

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
Nil			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	35,000	32,513	40,000
Depreciation By Program			
Governance	2,300	1,100	2,200
General purpose funding	0	0	0
Law, order, public safety	14,200	6,400	14,100
Health	0	0	0
Education and welfare	1,150	300	1,100
Housing	142,000	92,224	141,000
Community amenities	9,900	2,643	9,800
Recreation and culture	159,811	78,724	158,950
Transport	5,877,750	2,164,247	5,753,100
Economic services	9,980	3,254	9,900
Other property and services	399,700	378,200	396,900
	<u>6,616,791</u>	<u>2,727,092</u>	<u>6,487,050</u>
Depreciation By Asset Class			
Land and buildings	316,500	246,885	316,050
Furniture and equipment	37,300	37,318	36,000
Plant and equipment	345,000	173,791	340,000
Roads	5,700,500	2,044,387	5,600,000
Other Infrastructure	56,500	83,795	55,000
Airport	160,991	140,916	140,000
	<u>6,616,791</u>	<u>2,727,092</u>	<u>6,487,050</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 7(a))	41,885	42,350	36,948
	<u>41,885</u>	<u>42,350</u>	<u>36,948</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	95,000	94,923	105,000
- Other funds	78,000	71,607	45,000
Other interest revenue (refer note 12)	36,926	13,080	37,000
	<u>209,926</u>	<u>179,610</u>	<u>187,000</u>
(iii) Other Revenue			
Reimbursements and recoveries	91,700	93,599	61,100
Other	296,580		14,300
	<u>388,280</u>	<u>93,599</u>	<u>75,400</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Shire of Wiluna is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

We live in a diverse and dynamic region with outstanding opportunities for all.

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of pest control services, and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide opportunities for the community to develop their education and training and capacity

Activities:

Provision and development of community service programmes, including training and disabilities requirements.

HOUSING

Objective:

To provide and maintain housing for employees of the Shire.

Activities:

Provision and maintenance of housing for employees of the Shire.

**SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services & amenities required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion, provision of rural services including weed control and vermin control. Building Control and economic development facilities.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, administration overheads, plant repair/operation costs, and works overhead costs.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2017/18	2016/17	2016/17
	Budget	Actual	Budget
	\$	\$	\$
Cash - unrestricted	191,838	5,646,826	504,230
Cash - restricted	3,987,797	7,267,844	5,096,016
	<u>4,179,635</u>	<u>12,914,670</u>	<u>5,600,246</u>

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

Computer Reserve	104,810	103,147	53,372
Airport Reserve	1,126,597	1,108,717	863,261
Leave Reserve	177,353	174,538	195,793
Asset Development & Replacement Reserve	1,289,733	4,238,321	3,983,590
Community Access IT Reserve	16,465	16,204	0
Caravan Park Reserve	0	45,000	0
Heritage and Interpretive Centre	0	570,752	0
Unspent Grants & Contributions	534,144	1,011,165	0
Community Development Reserve	254,032	0	0
	<u>3,503,134</u>	<u>7,267,844</u>	<u>5,096,016</u>

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

Net result	(4,557,770)	2,180,202	(2,712,571)
Depreciation	6,616,791	2,727,092	6,487,050
(Profit)/loss on sale of asset	(5,000)	(25,671)	(1,340)
Loss on revaluation of non current assets	50,000	0	50,000
(Increase)/decrease in receivables	1,000,000	761,824	1,000,000
(Increase)/decrease in inventories	0	9,664	0
Increase/(decrease) in payables	0	(2,113,899)	0
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	0	0	0
	<u>(2,309,261)</u>	<u>0</u>	<u>(2,150,314)</u>
Net Cash from Operating Activities	<u>794,760</u>	<u>3,539,212</u>	<u>2,672,825</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(15,000)	(14,655)	(15,000)
Total Amount of Credit Unused	<u>35,000</u>	<u>35,345</u>	<u>35,000</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>2,351,050</u>	<u>857,420</u>	<u>2,098,708</u>
 Unused loan facilities at balance date	<u>500,000</u>	<u>0</u>	<u>1,000,000</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	191,838	4,756,264
Cash - restricted reserves	3(a)	3,987,797	7,713,125
Receivables		551,185	781,702
Inventories		40,000	32,795
		<u>4,770,820</u>	<u>13,283,886</u>
 LESS: CURRENT LIABILITIES			
Trade and other payables		(630,000)	(385,337)
Long term borrowings		(1,016,697)	(159,277)
Provisions		(153,023)	(150,658)
		<u>(1,799,720)</u>	<u>(695,272)</u>
 Unadjusted net current assets		2,971,100	12,588,614
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(3,987,797)	(7,267,844)
Add: Current portion of debentures		1,016,697	159,277
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>5,480,047</u></u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2016/17 Actual Total \$
	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 \$	
<u>Property, Plant and Equipment</u>												
Land and buildings			17,500			2,138,000	21,000		120,000	320,752	5,040,000	2,568,833
Furniture and equipment						106,500	3,500		10,000	256,000		7,022
Plant and equipment	507,000							100,000	121,530		259,500	276,700
Work in Progress- Building												0
	507,000	0	17,500	0	0	2,244,500	24,500	100,000	251,530	576,752	5,299,500	2,852,555
<u>Infrastructure</u>												
Roads									2,770,809			128,192
Other						265,000	40,000	15,000	470,004	1,020,000	100,000	0
Airport												351,181
Work in Progress-Other Infrastructure												0
	0	0	0	0	0	265,000	40,000	15,000	3,240,813	1,020,000	0	479,374
<u>Land Held for Resale</u>												
Land Held for Resale											0	0
Total Acquisitions	507,000	0	17,500	0	0	2,509,500	64,500	115,000	3,492,343	1,596,752	5,299,500	3,331,929

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

- Acquisitions/Constructions of Assets

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Other Property and Service				
CEO Vehicles	465,000	475,000	10,000	1,000
DCEO Vehicle	24,000	25,000		2,000
EMCED Vehicle	18,000	20,000		2,000
Administration Vehicle	13,000	15,000		2,000
	520,000	535,000	10,000	5,000

<u>By Class</u>	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Plant and Equipment				
CEO Vehicles	465,000	475,000	10,000	1,000
DCEO Vehicle	24,000	25,000		2,000
EMCED Vehicle	18,000	20,000		2,000
Administration Vehicle	13,000	15,000		2,000
	520,000	535,000	10,000	5,000
	520,000	535,000	10,000	5,000

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 01-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Recreation and culture								
Wiluna Recreation Ground Changerooms,								
Toilets & Kiosk	299,029		48,720	46,846	250,309	252,182	12,319	15,123
Housing								
New Housing		500,000	500,000		500,000	0		
Economic services								
Gunbarrel Hwy/Canning Stock Route								
Heritage Interpretive Centre	717,669		116,927	112,431	600,742	605,238	29,566	27,227
Governance								
Administration Building		1,000,000			1,000,000	0		
	1,016,697	1,500,000	165,647	159,277	2,351,050	857,420	41,885	42,350
	1,016,697	1,500,000	165,647	159,277	2,351,050	857,420	41,885	42,350

All debenture repayments will be financed by general purpose revenue.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2017/18

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
New Housing/ Administration Building	1,500,000	WATC	Long Term	10	110,387	3.96%	0	1,500,000
					110,387		0	1,500,000

(c) Unspent Debentures

Council had an unspent debenture funds as at 30th June 2017 of \$500,000. It is expected to be spent in financial year 17/18.

(d) Overdraft

Council does not intend to arrange for an overdraft facility for the financial year 2017/2018.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV Wiluna Townsite	9.2769	69	1,078,928	100,091			100,091	140,430
GRV Mining	18.3430	6	6,380,000	1,170,283			1,170,283	1,093,723
UV Rural/Pastoral	12.4325	28	1,247,492	155,094			155,094	141,504
UV Mining	17.7907	208	12,758,330	2,269,796			2,269,795	1,799,941
UV Exploration & Prospecting Pastoral	23.5556	187	1,995,641	470,085			470,085	453,470
Sub-Totals		498	23,460,391	4,165,350	0	0	4,165,349	3,629,068
Minimum payment	Minimum \$							
GRV Wiluna Townsite	440	19	8,018	8,360			8,360	7,790
GRV Mining	335	3	60	1,005			1,005	930
UV Rural/Pastoral	335	2	1,698	670			670	620
UV Mining	335	194	75,652	64,990			64,990	59,520
UV Exploration & Prospecting Pastoral	335	60	48,596	20,100			20,100	13,020
Sub-Totals		278	134,024	95,125	0	0	95,125	81,880
Discounts (Note 13)							0	0
Total amount raised from general rates							4,260,474	3,710,948
Specified area rates (Note 10)							0	0
Total Rates							4,260,474	3,710,948

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

Differential General Rate

Description	Characteristics	Objects and reasons
GRV - Wiluna Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. This is considered the base rate by which all other GRV rated properties are assessed. Commercial are properties used for commercial and industrial purpose, and non-residential land.	Please refer to the statement of Objectives and Reasons for Levying Differential Rates attached as Appendix.
GRV - Mining	Properties used for accommodation, offices and mess hall of the mining company.	
UV - Rural/Pastoral	Consists of properties exclusively for rural use. This is considered the base rate for all other UV properties are assessed.	
UV - Mining	Consist of properties exclusively for mining operations.	
UV - Exploration and Prospecting	Consists of properties exclusively prospecting and exploration purposes	

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

Differential Minimum Payment

Description	Characteristics	Objects and Reasons
GRV - Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. Commercial are properties used for commercial and industrial	Please refer to the statement of Objectives and Reasons for Levying Differential Rates attached as Appendix.
GRV - Mining	Properties used for accommodation, offices and mess hall of the mining company	
UV- Rural/Pastoral	Consists of properties exclusively for rural use.	Please refer to the statement of Objectives and Reasons for Levying Differential Rates attached as Appendix.
UV- Mining	Consists of properties exclusively for mining operations	
UV-Exploration and Prospecting	Consists of properties exclusively for prospecting and exploration purposes	

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget				2016/17 Actual				2016/17 Budget			
	Opening Balance \$	Transfer In \$	Transfer Interest In \$	Transfer (Out) \$	Closing Balance \$	Opening Balance \$	Transfer In \$	Transfer (Out) \$	Closing Balance \$	Opening Balance \$	Transfer In \$	Transfer (Out) \$
Computer Reserve	103,147		1,663	0	104,810	100,872	42,000	(39,725)	103,147	100,872	2,500	(50,000)
Airport Reserve	1,108,717		17,880	0	1,126,597	1,084,261	29,000	(4,544)	1,108,717	1,084,261	29,000	(250,000)
Leave Reserve	174,538		2,815	0	177,353	72,893	122,900	(21,255)	174,538	72,893	122,900	0
Asset Development & Replacement Reserve	4,238,321	330,063	68,349	(3,347,000)	1,289,733	3,163,590	1,100,000	(125,269)	4,238,321	3,163,590	1,070,000	(250,000)
Community Access IT Reserve	16,204		261	0	16,465	15,846	358	0	16,204	15,846	600	(16,446)
Caravan Park Reserve	45,000		0	(45,000)	0	0	45,000	0	45,000	0		0
Heritage and Interpretive Centre	570,752		0	(570,752)	0	0	570,752	0	570,752	0		0
Unspent Grants & Contributions	1,556,446		0	(922,302)	634,144	0	1,556,446	0	1,556,446	0		0
Community Development	0	250,000	4,032		254,032	0	0	0	0	0		0
	7,813,125	580,063	95,000	(4,885,054)	3,603,134	4,437,462	3,466,456	(190,793)	7,813,125	4,437,462	1,225,000	(566,446)

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

Computer Reserve

Airport Reserve

Leave Reserve

- To be used to ensure that administration computer system is maintained
- To be used to fund the long term maintenance and upgrading of the Wiluna airstrip
- To be used to fund annual and long service requirements

Asset Development & Replacement Reserve

Community Access IT Reserve

Caravan Park Reserve

Heritage and Interpretive Centre

Unspent Grants & Contributions

Community Development

- To be used for the purchase and replacement of equipment, furniture, plant, and buildings, infrastructure, including roads, footpaths, and recreation facilities
- To be used to fund the replacement and upgrading of the IT Equipment provided for the use of the community
- To be used to fund the expenses for Building a Caravan Park
- To be used to fund the remaining work at the Heritage and Interpretive Centre
- To be expended as stipulated by the Grant agreement
- To be used to fund community projects

These Reserves are not expected to be used within a set period and further transfer to the reserves accounts are expected as funds are utilised.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR - NIL

11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR - NIL

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/18 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
First Instalment	30-09-17	10	5.50%	11%
Second Instalment	30-11-17		5.50%	11%
Third Instalment	31-01-18		5.50%	11%
Fourth Instalment	31-03-18		5.50%	11%

	2017/18 Budget Revenue \$	2016/17 Actual \$
Instalment Plan Admin Charge Revenue	0	4,960
Instalment Plan Interest Earned	9,000	9,708
Unpaid Rates Interest Earned	31,678	27,218
	40,678	41,886

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
13. FEES & CHARGES REVENUE		
Governance	0	3
General purpose funding		70
Law, order, public safety	910	365
Health	780	197
Education and welfare	0	1,183
Housing	0	0
Community amenities	65,000	66,127
Recreation and culture	4,300	31,053
Transport	475,000	35,433
Economic services	5,050	12,124
Other property and services	5,020	2,581
	<u>556,060</u>	<u>149,136</u>

	2017/18 Budget \$	2016/17 Actual \$
14. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	72,460	63,427
Mayor/President's allowance	19,864	18,823
Deputy Mayor/President's allowance	4,966	4,000
Travelling expenses	14,500	10,687
Telecommunications allowance	11,000	7,500
	<u>122,790</u>	<u>104,437</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

15. 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 01-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Gym Keys Deposit/Housing Bond/Hire Bond	10,845	2,800	(3,700)	9,945
	<u>10,845</u>	<u>2,800</u>	<u>(3,700)</u>	<u>9,945</u>

**SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

16. MAJOR LAND TRANSACTIONS

Shire does not anticipate any major land transactions will occur in 2017/18.

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Shire does not anticipate that any trading undertakings or major trading undertakings will occur in 2017/18.

Shire of Wiluna
Road Programme
For the Year Ended 30 June 2018

Road Expenditure

Funding

Road	Description of Work	Wages	O'heads	POC	Contract & Materials	Total
Road Construction						
Wongawol Road	Gravel re-sheeling		4,100		77,900	82,000
Wongawol Road	Gravel re-sheeling		22,500		427,500	450,000
Granite Peak Road	Gravel re-sheeling		30,000		570,000	600,000
Granite Peak - Lake Violet Road (Black Spot)	Gravel re-sheeling		4,875		92,625	97,500
Wiluna North Road (Commodity Routes)	Gravel re-sheeling		12,000		228,000	240,000
Wiluna North Road	Gravel re-sheeling		11,120		211,276	222,396
Wiluna North Road	Drainage/Floodways/Reinstatement		4,305		81,789	86,094
Wiluna North Road	Formation Improvements		1,395		26,511	27,906
Sandstone Wiluna	Gravel re-sheeling		2,700		51,300	54,000
Wiluna North Road	Gravel re-sheeling		13,358		253,805	267,163
Wongawol Road	Road Reseal		25,000		475,000	500,000
Bridle Face Road	Roadworks		3,000		57,000	60,000
Yeellirrie - Meekatharra Road	Drainage		500		9,500	10,000
Various Other Roads	Various roadworks		1,500		28,500	30,000
Sub Total Construction		0	136,353	0	2,590,706	2,727,059
Road Maintenance						
Day Labour		10,673	40,000	38,227	0	90,818
Contract		13,000	30,000	594,282	0	624,282
Signs Directional Roads & Streets			35,000	22,000	0	70,000
Verge Clearing					100,000	100,033
Wiluna Town Streets						
Wiluna Town Streets Trees		723	1,854	2,947	6,358	11,882
Wiluna Town Streets Cleaning/Sweeping		2,402	6,085	12,278		20,765
Wiluna Town Footpaths		1,839	4,734	8,001		14,574
Sub Total Maintenance		28,637	117,673	83,452	700,641	932,354
Total Road Construction & Maintenance		28,637	254,026	83,452	3,291,347	3,659,413

Note 1

The Shire contribution to the total works proposed must take into consideration the following points :

(a) RRG, SBSP, CRSF grant funding must be matched by a 50% contribution from the Shire's own resources.

(b) Roads to Recovery Grant Funding allocated for 2017/18 is \$767,163.

(c) The Shire is also expected to receive funding under WA Natural Disaster Relief Arrangements (WANDRA) for \$3,400,000, this has not been included in this proposed Road Programme works.

Expenditure for 2017/18	Total Road Grants to fund works in the	Own Resources funding as per
Total cost of works as above \$	2017/18 Budget \$	above program \$
3,659,413	2,426,269	1,233,144

SCHD	PROGRAMME	PROPERTY, LAND, PLANT & EQUIPMENT					INFRASTRUCTURES				TOTAL	COMMENTS	Shire	Grants/Contributions	Reserve	Loan	Size of Asset	By		
		BUILDINGS	LAND	PLANT AND EQUIPMENT	FURNITURE & EQUIPMENT	ROADS	AIRPORT	OTHERS												
84	GOVERNANCE																			
	C142101 CEO Vehicle (1)			91,000								91,000	10,000 to 12,000km change over	1,000				90,000		
	C142102 CEO Vehicle (2)			91,000								91,000	10,000 to 12,000km change over	1,000				90,000		
	C142103 CEO Vehicle (3)			91,000								91,000	10,000 to 12,000km change over	1,000				90,000		
	C142104 CEO Vehicle (4)			91,000								91,000	10,000 to 12,000km change over	1,000				90,000		
	Total Governance	0	0	362,000	0	0	0	0	0	0	0	362,000		27,000				335,000		
85	LAW ORDER AND PUBLIC SAFETY																			
	C052222 Pond Upgrade	17,500		0	0							17,500	includes limited amount from 18/17	17,500						
86	EDUCATION AND WELFARE																			
	C046100 Community Resource Centre											0		0						
88	HOUSING																			
	C091186 80A Soole Street	80,000										80,000	Construction of a solid wall on the boundary of	15,000		65,000				
	C091187 80B Soole Street	23,000										23,000	Refinishing	23,000						
	C091189 14/170 Soole Street											35,000	Planning, internal parking, security screens and	35,000						
	C091187 14/170 Soole Street (Shire Office)											13,000	Security Screens	13,000						
	C091188 14/170 Soole Street											5,000	Security Screens	5,000						
	C091151 21 Lennan Street											18,000	18,000 Print and Security Screens	18,000						
	C091155 21 Lennan Street											12,000	12,000 Print	12,000						
	C091178 24 Lennan Street											17,000	Security Screens, Canopies	17,000						
	C091183 20D Soole Street											0		0						
	C091184 20D Soole Street											0		0						
	C091119 61/69 Soole Street											6,500	Security Screens	6,500						
	C091118 61/69 Soole Street											265,000	265,000 upgrade underground cables, 2000,000	265,000						
	C091117 13 Woodlee Street											100,000	Power upgrade and general renovations works	100,000						
	C091112 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
	C091109 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
	C091201 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
	C091203 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
	C091204 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
	C091205 13 Woodlee Street											375,000	New Residential House	100,000		135,000				
		Total Housing	2,138,000	0	0	108,500	0	0	265,000	3,500	0	0	3,509,500		42,000					
89	COMMUNITY AMENITIES																			
	C107054 Community Centre Upgrade	6,000										6,000	includes carried amount from 18/17	42,000						
	C107058 CCTV Refurb Site	19,000										19,000	CCTV & Signage	9,500						
	Total Community Amenities	25,000	0	0	3,500	0	0	40,000	3,500	0	0	84,500		15,000						
11	RECREATION AND CULTURE																			
	C111104 Recreation Centre Upgrade											15,000	15,000 Change and Landscaping	15,000						
	C112100 Swimming Pool Upgrade											8,315	8,315 CCTV	8,315						
	C112101 Pool Equipment											20,000	20,000 Pool Table & City Works	20,000						
		Total Recreation and Culture	0	0	100,000	8,315	0	0	15,000	8,315	0	0	123,315		43,315					
12	TRANSPORT																			
	C121001 Wooragool Road											73,750	73,750 Gravel R/s-shedding	21,543						
	C121002 Wooragool Road											82,000	82,000 Gravel R/s-shedding (2016/17 CF Balance)	27,333						
	C121003 Wooragool Road											450,000	450,000 Gravel R/s-shedding (2017/18)	150,000						
	C121004 Wooragool Road											97,500	97,500 Gravel R/s-shedding (2016/17 CF Balance)	30,000						
	C121011 Wooragool Road - Road Reseal											240,000	240,000 Gravel R/s-shedding (2017/18)	32,500						
	C121011 Wooragool Road - Road Reseal											222,348	222,348 Gravel R/s-shedding (2016/17 CF Balance)	22,348						
	C121011 Wooragool Road - Road Reseal											54,000	54,000 Formation Improvements (2016/17 CF Balance)	22,348						
	C121011 Wooragool Road - Road Reseal											48,094	48,094 Formation Improvements (2016/17 CF Balance)	22,348						
	C121011 Wooragool Road - Road Reseal											267,183	267,183 Gravel R/s-shedding	22,348						
	C121011 Wooragool Road - Road Reseal											500,000	500,000 Road Reseal	22,348						
	C121011 Wooragool Road - Road Reseal											60,000	60,000 Road Reseal	22,348						
	C121011 Wooragool Road - Road Reseal											10,000	10,000 Drainage	22,348						
	C121011 Wooragool Road - Road Reseal											50,000	50,000 Drainage	22,348						
	C121011 Wooragool Road - Road Reseal											100,000	100,000 Water Borne around the Shire	22,348						
	C121011 Wooragool Road - Road Reseal											10,000	10,000 Upgrade the Depot CCTV	22,348						
	C121011 Wooragool Road - Road Reseal											200,000	200,000 Construction of a new Shed	22,348						
	C121011 Wooragool Road - Road Reseal											350,000	350,000 Building Maintenance Vehicle including Storage	22,348						
	C121011 Wooragool Road - Road Reseal											25,000	25,000 New Diesel Fuel Tank at Depot	22,348						
	C121011 Wooragool Road - Road Reseal											0	0	22,348						
	C121011 Wooragool Road - Road Reseal											18,530	18,530	22,348						
C121011 Wooragool Road - Road Reseal											43,000	43,000	22,348							
	Total Transport	100,000	0	0	10,000	0	0	200,000	10,000	0	0	370,000		35,000						
13	WORKS																			
	C121011 Wooragool Road - Road Reseal											35,000	35,000 Building Maintenance Vehicle including Storage	22,348						
	C121011 Wooragool Road - Road Reseal											25,000	25,000 New Diesel Fuel Tank at Depot	22,348						
	C121011 Wooragool Road - Road Reseal											0	0	22,348						
	C121011 Wooragool Road - Road Reseal											18,530	18,530	22,348						

SCHED	PROGRAMME	PROPERTY, LAND, PLANT & EQUIPMENT					INFRASTRUCTURES			TOTAL	COMMENTS	Share	Grants/Contributions	Revenue	Total	Side of Asset	By
		BUILDINGS	LAND	PLANT AND EQUIPMENT	FURNITURE & EQUIPMENT	ROADS	AIRPORT	OTHERS									
13	C12923 Airport Seating	20,000								0	20,000	20,000					
	C12924 Airport Terminal									0	63,000	63,000					
	C12925 Shed									0			57,004				
	C12926 Airport Inland Perimeter Fence and Wind Tunnel									0							
	Sub Total									0							
		20,000								0	20,000	20,000					
		70,000								120,004	120,004						
		170,000								140,004	140,004						
										3,492,313	3,492,313						
																</	

SHIRE OF WILUNA
DRAFT SCHEDULE OF FEES AND CHARGES 2017 - 2018

	Fees Exclusive of GST	GST	Fees Inclusive of GST
Schedule (3) General Purpose Income			
Rate Enquires			
Advice of sale/Account enquiries - rates statement only	\$ 15.00	\$ 1.50	\$ 16.50
Advice of sale/Account enquiries - rates statement and orders and requisitions	\$ 68.18	\$ 6.82	\$ 75.00
Dishonoured Cheque Admin Fee	Actual Cost incurred plus 20%		
Schedule (5) Law Order & Public Safety			
Dog Registration			
Note: Registration after 31st May 2017 50% of the fee otherwise payable			
Certified copy of an entry in the register	\$ nil	GST Free	\$ nil
Guide dogs	\$ nil	GST Free	\$ nil
Unsterilized- Male/Female - 1 year	\$ 50.00	GST Free	\$ 50.00
Sterilized - 1 year	\$ 20.00	GST Free	\$ 20.00
Unsterilized- Male/Female - 1 year -Pension Concession	\$ 25.00	GST Free	\$ 25.00
Sterilized - 1 year - Pension Concession	\$ 10.00	GST Free	\$ 10.00
Unsterilized- Male/Female - 3 year	\$ 120.00	GST Free	\$ 120.00
Sterilized - 3 year	\$ 42.50	GST Free	\$ 42.50
Unsterilized- Male/Female - 3 year - Pension Concession	\$ 60.00	GST Free	\$ 60.00
Sterilized - 3 year - Pension Concession	\$ 21.25	GST Free	\$ 21.25
Dogs used for droving stock	25% of fee otherwise payable		
Dogs kept in an approved kennel under Dog Act 1976 per establishment	\$ 100.00	GST Free	\$ 100.00
Cat Registration			
Note: Registration after 31st May 2017 50% of the fee otherwise payable			
Annual registration of a cat	\$ 20.00	GST Free	\$ 20.00
Concessional Fee annual registration	\$ 10.00	GST Free	\$ 10.00
3 year registration	\$ 42.50	GST Free	\$ 42.50
Concessional Fee 3 year registration	\$ 21.25	GST Free	\$ 21.25
Lifetime registration period	\$ 100.00	GST Free	\$ 100.00
Concessional Fee Lifetime registration	\$ 50.00	GST Free	\$ 50.00
Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	GST Free	\$ 100.00
Dog Control Pound Fees (Per Dog)			
Impounding fee	\$ 80.00	\$ 8.00	\$ 88.00
Sustenance per day	\$ 15.00	\$ 1.50	\$ 16.50
Other Animal Control Fees and Penalties			
In addition to aforesaid fees and charges for dog and cat registration and control, there are statutory fines and penalties, under the Dog Act 1976) that the Shire of Wiluna will impose depending on the nature of the infringement			
Vehicle Impoundment Fees			
Removal of vehicle from property/location - per vehicle	\$ 220.00	GST Free	\$ 220.00
Vehicle impoundment fee - first day	\$ 220.00	GST Free	\$ 220.00
Vehicle impoundment fee - each day there after	\$ 55.00	GST Free	\$ 55.00
Bushfire Act 1954 -Fines and Penalties			
All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Wiluna will therefore impose accordingly.			
Schedule 7 - Health			
Traders License Fees (Inc stall holders, food vendors, hawkers etc)			
Annual Traders Licence Fee	\$200.00	Exempt	\$ 200.00
Per Day Traders Licence Fee	\$30.00	Exempt	\$ 30.00
Per Day Stall Holders Licence Fee	\$30.00	Exempt	\$ 30.00
Annual Food Handlers Certification	Free	Exempt	Free
Annual Registration Fee inc Inspection Fee for registered food premises	\$100.00	Exempt	\$ 100.00
Reinspection fee	\$55.00	Exempt	\$ 55.00
Transfer of registered food premises licence on sale/transfer of business - Per trans	\$55.00	Exempt	\$ 55.00
Septic Tanks/Alternative Waste Water Treatment Systems			
Statutory charges are set by Health (Treatment of Sewage & Disposal of Waster Effluent & Liquid Waste) Regulations 1974 & the Shire of Wiluna will therefore Impose accordingly			
Local Government Application fee for approval of apparatus (per application, statute	\$113.00	Exempt	\$ 113.00
Fee for Grant of Permit to use apparatus under Reg 10(2)) - per permit - statutory c	\$113.00	Exempt	\$ 113.00
Report fee (re 4A) -with a local government report (statutory)	\$35.00	Exempt	\$ 35.00
Report fee (re 4A) -without a local government report (statutory)	\$92.00	Exempt	\$ 92.00
Schedule (8) Education & Welfare			
Training Room - Shire Offices			
Schedule (09) Housing			
Hire for non related Shire's programs per day	\$ 181.82	\$ 18.18	\$ 200.00
Schedule (10) Community Amenities			
Rubbish Collection			
Domestic			
1 x 240MGB twice per week	\$ 390.00	GST Free	\$ 390.00
Each additional bin or service	\$ 320.00	GST Free	\$ 320.00
Pensioner Discounted Rate	\$ 290.00	GST Free	\$ 290.00
Commercial/Industrial			
1x 240MGB twice per week	\$ 410.00	\$ 41.00	\$ 451.00
Each additional bin or service	\$ 410.00	\$ 41.00	\$ 451.00
New Rubbish Bin	\$ 123.00	\$ 12.30	\$ 135.30
Septic Waste Disposal			
Septic Waste Disposal Site Fee			
Minimum Fee for Each Entry/ Service (Up to 10,000 Litres)	\$ 460.00	\$ 46.00	\$ 506.00
For each additional entry to site for (Up to 10000 litres)	\$ 460.00	\$ 46.00	\$ 506.00
Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Frid	\$ 420.00	\$ 42.00	\$ 462.00
Asbestos Waste Disposal			
Asbestos waste - Application permit, recording and inspection fee	\$ 150.00	GST FREE	\$ 150.00
Asbestos waste - Disposer to arrange excavation and burial - per cubic metre	\$ 150.00	GST FREE	\$ 150.00
Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Frid			
Medical Waste			
Medical Waste disposal -per cubic metre	\$ 150.00	GST FREE	\$ 150.00
Commercial Waste			
Commercial Waste disposal - per cubic metre	\$ 55.00	GST FREE	\$ 55.00
Note . Prior appointment should be made for the disposal.			
Planning Fees			
Statutory charges are sent by the Planning and Development Regulations 2009 and the Shire of Wiluna must therefore impose accodngly:			
Description of planning service			
Determination of development application (other than for an extractive industry) where the estimated cost of the development is:			
Not more than \$50,000	\$ 147.00	GST FREE	\$ 147.00
	development (GST FREE)		

	Fees Exclusive of GST	GST	Fees Inclusive of GST
More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000 (GST FREE)		
More than \$2.5 million but not more than \$5 million	\$7,161 + 0.208% for every \$1 in excess of of \$2.5 million (GST FREE)		
More than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million (GST FREE)		
More than \$21.5 million	\$31,196 (GST FREE)		
Determine a development application (other than for an extractive industry) where the development has commenced or carried out	The fee in item 1 plus, by the way of penalty, twice that fee. (GST FREE)		
Determining a development application for an extractive industry where the development <u>has not</u> commenced or been carried out	\$739.00	GST Free	\$739.00
Determining a development application for an extractive industry where the development <u>has</u> commenced or been carried out	The fee in item 3 plus, by the way of penalty twice that fee. (GST FREE)		
Provision of a sub-division clearance: Not more than 5 lots (per lot)	\$73 per lot (GST FREE)		
More than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot (GST FREE)		
More than 195 lots	\$7,393 (GST FREE)		
Determining an application to cancel or amend development approval	\$295 (GST FREE)		
Determine an initial application for approval of a home occupation where the home occupation <u>has not</u> commenced	\$222 (GST FREE)		
Determine an initial application for approval of a home occupation the home occupation <u>has</u> commenced	The fee in item 6, by way of penalty, twice that fee. (GST FREE)		
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73 (GST FREE)		
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired	The fee in item 8 plus, by the way of penalty, twice that fee (GST FREE)		
Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration extension or change has not commenced or been carried out	\$295 (GST FREE)		
Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by the way of penalty, twice that fee (GST FREE)		
Providing a zoning certificate	\$		73.00
Replying to a property settlement questionnaire (excluding rates statement)	\$ 66.36	\$ 6.84	\$ 73.00
Providing written planning advice (per hour)	\$ 66.36	\$ 6.84	\$ 73.00
Part 2 - Maximum fees: Scheme Amendments	See Note 1		
Director/City/Shire Planner	\$ 83.00	\$ 8.30	\$ 91.30
Manager/Senior Planner	\$ 63.00	\$ 6.30	\$ 69.30
Planning Officer	\$ 34.70	\$ 3.47	\$ 38.17
Other staff e.g. Environmental Health Officer	\$ 34.70	\$ 3.47	\$ 38.17
Secretary/Administrative Clerk	\$ 28.40	\$ 2.84	\$ 31.24
Operating overhead costs	33.3% of the total cost + GST		
Part 3 - Maximum fees: Structure Plans	See Note 1		
Director/City/Shire Planner	\$ 83.00	\$ 8.30	\$ 91.30
Manager/Senior Planner	\$ 63.00	\$ 6.30	\$ 69.30
Planning Officer	\$ 34.70	\$ 3.47	\$ 38.17
Other staff e.g. Environmental Health Officer	\$ 34.70	\$ 3.47	\$ 38.17
Secretary/Administrative Clerk	\$ 28.40	\$ 2.84	\$ 31.24
Operating overhead costs	33.3% of the total cost + GST		
Note 1: Additional costs and expenses payable by applicants The following costs and expenses are payable by the applicant in addition to the fee for the provision of the service - costs and expenses of advertising the application and advertising matters related to the application; costs and expenses of any specific assessment, such as an environmental assessment, required in relation to the application; costs and expenses of consultation procedures required in relation to the application; costs and expenses of technical resources and equipment, such as computer modelling, required in relation to the application; costs and expenses of specialist advice, such as advice in relation to heritage matters, required in relation to the application.			
Relocated Transportable Structures As per Shire of Wiluna local planning policy Bond as per policy	\$ 5,000.00	Exempt	\$ 5,000.00
Cemetery			
Cemetery Burials			
Burial in Open Ground at 1.8 metres	\$ 1,200.00	\$ 120.00	\$ 1,320.00
Burial in Open Ground for Child under seven (7) years	\$ 720.00	\$ 72.00	\$ 792.00
Burial for any Stillborn in ground already set aside	\$ 360.00	\$ 36.00	\$ 396.00
Burial for Deeper Graves - per 30 centimetres	\$ 360.00	\$ 36.00	\$ 396.00
Re-opening - as for new interment	\$ 960.00	\$ 96.00	\$ 1,056.00
- grave for exhumation	\$ 600.00	\$ 60.00	\$ 660.00
Cemetery Other Fees			
Cemetery - Record Searches	\$ 15.00	\$ 1.50	\$ 16.50
Headstones and Monuments-Permission to erect	\$ 24.00	\$ 2.40	\$ 26.40
Brick Graves - Permission to erect	\$ 24.00	\$ 2.40	\$ 26.40
Vault - Permission to erect	\$ 12.00	\$ 1.20	\$ 13.20
Nameplate - Permission to erect	\$ 12.00	\$ 1.20	\$ 13.20
Kerbing - Permission to erect	\$ 12.00	\$ 1.20	\$ 13.20
Schedule (11) Recreation & Culture			
IMPORTANT INFORMATION ABOUT HIRE OF SHIRE FACILITIES In the interest of law, order and public safety, the Shire reserves the right to refuse hire of any of its facilities for any purpose Please ensure you have contacted the Shire of Wiluna to ensure you are familiar with and understand all information including your responsibilities are a hirer. A hirers manual will be available from the Shire which outlines all necessary information that hirers need to know. All events with alcohol must have local police approval before hire is approved by the Shire, and a copy of applicable liquor license (in the event alcohol must be sold) must be presented to the Shire before hire is approved. The Shire reserves the right to make the decision about the purposes for which the facility is hired, and the right to request further information prior to making a decision to allow the booking.			

	Fees Exclusive of GST	GST	Fees Inclusive of GST
<p>A bond is always required as per the prescribed fees and charges. No exceptions. The Shire also reserves the right to charge a higher bond if the hirer has previously caused damage/loss when hiring a facility or if nature of hire deemed a high risk for damage or loss</p> <p>All fees and charges are adopted by the Council, and Shire Officers are not able to waive, discount, exempt, write off or alter any of the applicable fees and charges. Only Council can approve these BEFORE hire takes place.</p> <p>Daily hire is considered to be hire of 8 hours or more to a maximum of 24 hours after which the new day commences. Hour hire is from 1 to 8 hours hire. Hire commences from when keys are collected until when keys are returned NOT from when event commences or finishes. Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other equipment available for hire or use, so potential hirers need to consider their own requirements such as projectors, whiteboards, crockery, catering etc. FACILITY BOOKINGS MUST BE MADE AT LEAST 5 (FIVE) DAYS PRIOR TO EVENT - BOOKINGS WILL NOT BE APPROVED WITHIN 5 DAYS OF EVENT</p>			
General fees and charges for all facility hire			
Cleaning Charges - when Shire staff have to clean up after hirers/per hour in addition	\$ 120.00	\$ 12.00	\$ 132.00
Rubbish Collection Charges - when Shire staff have to clean up after hirers/per hour	\$ 120.00	\$ 12.00	\$ 132.00
Rubbish Bin Charge PER BIN PER DAY- (FOR ADDITIONAL BINS) Not refundable inside 48 hours of the event			
1-100 people - minimum hire of 3 bins	\$ 30.00	\$ 3.00	\$ 33.00
101 to 200 people - minimum hire of 6 bins	\$ 30.00	\$ 3.00	\$ 33.00
201 to 400 people - minimum hire of 9 bins	\$ 30.00	\$ 3.00	\$ 33.00
401 and above - minimum to be determined by Shire Environmental Health Officer	\$ 30.00	\$ 3.00	\$ 33.00
<i>Price per bin per day includes delivery, empty and removal. Hirers must remove all refuse from receptacles in kitchen/room areas and place in hired rubbish bins. Failure to do so, and/or failure to ensure rubbish is secured in hire bins will result in applicable cleaning and rubbish collection charges as well as foregone bond</i>			
Late key return - for keys not returned within specified period ; charged per hour	\$ 20.00	\$ 2.00	\$ 22.00
Lost key return - for keys not surrendered within 5 business day in addition to late key	\$ 500.00	\$ 50.00	\$ 550.00
<i>Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends</i>			
<i>Hire period commences when keys are collected from the Shire and ceases when keys are returned therefore additional late fees may apply to those who do not return the keys within the specified time as above</i>			
Recreation Centre Hire Charges			
<i>Hire period 1-4 hours (day time only)</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 27.27	\$ 2.73	\$ 30.00
Schools/Government Organisations or Depts (no alcohol)	\$ 36.36	\$ 3.64	\$ 40.00
Corporate/Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00
Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$ 115.00
<i>Hire period 4-8 hours (day time only)</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$ 60.00
Schools/Government Organisations or Depts (no alcohol)	\$ 72.73	\$ 7.27	\$ 80.00
Corporate/Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00
Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$ 170.00
<i>Hire period 24 hours and/or Night Time Functions</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$ 100.00
Schools/Government Organisations or Depts (no alcohol)	\$ 109.09	\$ 10.91	\$ 120.00
Corporate/Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$ 210.00
Bond for all hire periods and hire types			
No Alcohol	\$ 300.00	Exempt	\$ 300.00
With Alcohol	\$ 900.00	Exempt	\$ 900.00
Use of Bar Bque	\$ 36.36	\$ 3.64	\$ 40.00
Use of Equipment (Projector, Karaoke, PA, etc.) per use per day	\$ 18.18	\$ 1.82	\$ 20.00
Tables & Chairs			
Bond (refundable on inspection)	\$ 200.00	GST exempt	\$ 200.00
Minimum Hire charges (1 table and/or 6 chairs)	\$ 20.00	\$ 2.00	\$ 22.00
Hire charges for 2 tables and 7 - 12 chairs	\$ 36.36	\$ 3.64	\$ 40.00
Hire charges for each additional table	\$ 5.00	\$ 0.50	\$ 5.50
Hire charges for additional (6) chairs or part thereof	\$ 15.00	\$ 1.50	\$ 16.50
Swimming Pool Admissions			
Adult	Free	-	Free
Child	Free	-	Free
Child aged four year and below	Free	-	Free
Pensioner (Concession card to be produced on entry)	Free	-	Free
School Charge for Swimming lessons/carnivals per hour	\$ 100.00	\$ 10.00	\$ 110.00
Season Fee - Child (ages 5-18)	Free	-	Free
Season Fee - Adult (ages 19 and above)	Free	-	Free
Pool Hire per hour (conditions do apply) - For Outside Opening Hours	\$ 100.00	\$ 10.00	\$ 110.00
Sports Courts			
Basketball/Netball/Tennis Courts - Day Hourly rate	Free	-	Free
Basketball/Netball/Tennis Courts - Night Hourly rate	\$ 5.00	\$ 0.50	\$ 5.50
Racecourse Grounds Hire			
Racecourse - Bond (refundable on inspection)	\$ 200.00	Exempt	\$ 200.00
- Hire charges	\$ 54.55	\$ 5.45	\$ 60.00
Oval hire fees - Oval Only - Daily Rates			
Community Groups/Not for Profit	\$ 50.00	\$ 5.00	\$ 55.00
Schools, Government Organisations/Departments	\$ 72.73	\$ 7.27	\$ 80.00
Private	\$ 150.00	\$ 15.00	\$ 165.00
Commercial	\$ 272.73	\$ 27.27	\$ 300.00
Bond - General	\$ 500.00	Exempt	\$ 500.00
Bond - Commercial	\$ 900.00	Exempt	\$ 900.00
<i>Note - Shire reserves right to charge a higher bond of \$1000 for any event that require private/exclusive use of the oval, has a cover charge, has alcohol or will have a large crowd such as a concert</i>			
Pavillion and Changeroom			
<i>Hire period 1-4 hours (day time only)</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 27.27	\$ 2.73	\$ 30.00
Schools/Government Organisations or Depts (no alcohol)	\$ 36.36	\$ 3.64	\$ 40.00
Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00
Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$ 115.00
<i>Hire period 4-8 hours (day time only)</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$ 60.00
Schools/Government Organisations or Depts (no alcohol)	\$ 72.73	\$ 7.27	\$ 80.00
Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00
Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$ 170.00
<i>Hire period 24 hours and/or Night Time Functions</i>			
Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$ 100.00
Schools/Government Organisations or Depts (no alcohol)	\$ 109.09	\$ 10.91	\$ 120.00
Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$ 210.00
Bond for all hire periods and hire types			
No Alcohol	\$ 400.00	Exempt	\$ 400.00
With Alcohol	\$ 900.00	Exempt	\$ 900.00

	Fees Exclusive of GST	GST	Fees Inclusive of GST
Changerooms only			
Use of one changerroom only	\$ 27.27	\$ 2.73	\$ 30.00
Use of both changerrooms	\$ 54.55	\$ 5.45	\$ 60.00
Bond	\$ 400.00	Exempt	\$ 400.00
Use per Portable Bar B Que - 1st day	\$ 27.27	\$ 2.73	\$ 30.00
Use per Portable Bar B Que - per day thereafter 1st day	\$ 18.18	\$ 1.82	\$ 20.00
<i>If full gas bottle give out on hire, a full gas bottle must be returned, otherwise hirer will be charged to fill it at cost plus 10% for shire service fee</i>		At cost +10%	
Use of fixed Oval BBQ (electrical)	\$ 9.09	\$ 0.91	\$ 10.00
Bond to hire BBQ	\$ 272.73	\$ 27.27	\$ 300.00
Gym fees			
Annual Membership	\$ 190.00	\$ 19.00	\$ 209.00
6 Months Membership	\$ 125.00	\$ 12.50	\$ 137.50
3 Months Membership	\$ 75.00	\$ 7.50	\$ 82.50
1 Month Membership	\$ 30.00	\$ 3.00	\$ 33.00
Weekly membership	\$ 15.00	\$ 1.50	\$ 16.50
Key Fee (for all membership types)	\$ 9.09	\$ 0.91	\$ 10.00
Key Bond - All membership types	\$ 100.00	Exempt	\$ 100.00
Library			
Lost/Damaged Library books/tapes/DVDs Replacement price set by State Library WA		Replacement cost +10% Shire Service Fee+ GST	
Art Gallery			
Art Sales			
As priced by CEO			
Cost of Materials = % age retained from Art Sale/ Payment to Artist			
Non-commissionable and retail items - RRP from supplier plus mark up priced by CEO			
Reproduction Costs (Copyright)	\$ 1,000.00	\$ 100.00	\$ 1,100.00
Cost per Contract (Council Administration Charge)			
Schedule (12) Transport			
Road Closures and Vehicle Movement			
Application for Temporary Road Closure	\$ 50.00	\$ 5.00	\$ 55.00
Charge for Quotation to set up physical road closures	\$ 110.00	\$ 11.00	\$ 121.00
Temporary Heavy Haulage approvals (Application Administration charge)	\$ 150.00	\$ 15.00	\$ 165.00
Aerodrome			
Landing Fees - All Aircraft			
6am to 6pm - per 1000kg certified maximum takeoff weight	\$ 15.91	\$ 1.59	\$ 17.50
6pm to 6am - per 1000kg certified maximum takeoff weight	\$ 40.91	\$ 4.09	\$ 45.00
Passenger Service Charge - per head (inbound and outbound) Charter and Other	\$ 22.73	\$ 2.27	\$ 25.00
Passenger Service Charge - per head (inbound and outbound) RPT Service	\$ 15.45	\$ 1.55	\$ 17.00
Other			
Extra fees - All Aircraft - Lights - by fax and phone confirmation	\$ 100.00	\$ 10.00	\$ 110.00
Call Out fee to Check lights	\$ 272.73	\$ 27.27	\$ 300.00
Terminal Fee	\$ 500.00	\$ 50.00	\$ 550.00
Schedule (13) Economic Services			
Building Control			
Statutory charges are set by Building Regulations 2012 and the Shire of Wiluna will therefore impose accordingly. Main statutory charges include:			
Certified Building Application Fee			
Class 1 or Class 10 Buildings or incidental structure		0.19% of estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70 (GST Free)	
Class 2 to 9 Buildings or incidental structure		0.09% of estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70 (GST Free)	
Uncertified Application for Building Permit		0.32% of estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70 (GST Free)	
Application for Demolition Permit			
Class 1 or Class 10 Buildings or incidental structure	\$97.70	GST FREE	\$ 97.70
Class 2 or Class 9 Buildings or incidental structure		\$97.70 for each story of the building (GST FREE)	
e) Application to extend time for a Building or Demolition Permit	\$97.70	GST FREE	\$ 97.70
f) Application for an occupancy permit for a completed building	\$97.70	GST FREE	\$ 97.70
g) Application for temporary occupancy permit for incomplete building	\$97.70	GST FREE	\$ 97.70
h) Application for modification of an occupancy permit for additional use of a building	\$97.70	GST FREE	\$ 97.70
i) Application for a replacement occupancy permit for permanent change of the building use	\$97.70	GST FREE	\$ 97.70
j) Application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	\$107.70	GST FREE	\$ 107.70
k) Application for an occupancy permit for a building in respect of which unauthorised work has been done	\$97.70	GST FREE	\$ 97.70
l) Application for a building approval certificate for a building in respect of which unauthorised work has been done	\$97.70	GST FREE	\$ 97.70
m) Application to replace an occupancy permit for an existing building	\$97.70	GST FREE	\$ 97.70
n) Application for a building approval certificate for an existing building where unauthorised work has been done	\$97.70	GST FREE	\$ 97.70
o) Application to extend the time during which an occupancy permit or building approval has effect	\$97.70	GST FREE	\$ 97.70
p) Application as defined in regulation 31 - for each building standard in respect of which a declaration is sought	\$2,160.15	GST FREE	\$ 2,160.15
q) inspection of pool enclosures	\$57.45	GST FREE	\$ 57.45
r) local government approval of battery powered smoke alarms	\$97.70	GST FREE	\$ 97.70
Application as defined in Regulation 31 (for each building standard for which a declaration is sought)			
Building Construction Industry Training Fund Levy (BCITF Levy)		All GST exempt	
Development Value less than \$20,000.00 = No Levy	Calculation	Nil	Calculation
Development Value \$20,000 and greater= 0.2% of construction value			
BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE I/LG area			

	Fees Exclusive of GST	GST	Fees Inclusive of GST
Builders Registration Board Levy (BRB Levy) <i>BRB levies are collected by the Shire of Wiluna on behalf of the BRB and apply to projects within the Wiluna townsite only</i>		All GST exempt	
Building or Demolition Permit	Over \$45,000	\$45,000 or less	
Occupancy permit or building approval certificate for approved building work under s46 of the Building Act	0.137% of the value of work	\$ 61.65	
Occupancy permit or building approval certificate for unapproved building work under s46 of the Building Act	\$ 61.65	\$ 61.65	
Occupancy permit under s46 of the Building Act	0.274% of the value of work	\$ 123.30	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	No levy is payable	No levy is payable	
The following fees are set by the Shire of Wiluna and are not statutory fees:			
Investigations/Reports by Officer for applicant - per hour	\$110.00	\$11.00	\$ 121.00
Signage Application Fee - per sign per property	\$55.00	Exempt/Nil	\$ 55.00
Refuse and Kerb Damage Bond - per project notwithstanding a building permit not	\$500.00	Exempt/Nil	\$ 500.00
Sale of Tourist Items - At Supplier RRP plus mark up determined by Chief Executive Officer			
Current Prices:			
Droving with Ben Taylor	\$ 30.00	\$ 3.00	\$ 33.00
The Beckoning West	\$ 27.27	\$ 2.73	\$ 30.00
Wiluna 'Edge of the Desert'	\$ 59.09	\$ 5.91	\$ 65.00
Canning Stock Route - A Traveller's Guide	\$ 50.00	\$ 5.00	\$ 55.00
Born in the Desert	\$ 27.27	\$ 2.73	\$ 30.00
Last of the Nomads	\$ 22.73	\$ 2.27	\$ 25.00
Gascoyne Murchison Outback Pathways + 3 disc CD set	\$ 27.27	\$ 2.73	\$ 30.00
Small Post Cards	\$ 1.82	\$ 0.18	\$ 2.00
Large Post Cards	\$ 2.27	\$ 0.23	\$ 2.50
Mosquito Nets	\$ 7.27	\$ 0.73	\$ 8.00
Gunbarrel/Canning Stock Route Plates	\$ 13.64	\$ 1.36	\$ 15.00
All Maps	\$ 11.82	\$ 1.18	\$ 13.00
Stubby Holders	\$ 7.27	\$ 0.73	\$ 8.00
Fridge Magnets	\$ 1.82	\$ 0.18	\$ 2.00
Bumper Stickers	\$ 1.82	\$ 0.18	\$ 2.00
Bookmarks	\$ 0.91	\$ 0.09	\$ 1.00
Art Cards	\$ 2.72	\$ 0.28	\$ 3.00
Greeting Cards	\$ 4.54	\$ 0.46	\$ 5.00
<i>Note: Bulk purchase rate for a minimum of (10) of any one of the items above (20%) below the sale price of each item. Postage charges - at cost - will apply where relevant</i>			
Shire Caravan Berth			
Hire of Transportable Caravan Berth per day fee	\$ 10.91	\$ 1.09	\$ 12.00
Bond to Hire Transportable Caravan Berth	\$ 454.55	\$ 45.45	\$ 500.00
Shire Community Bus Hire (16 seater)			
General Hire Charges			
Bond (refundable on inspection)			
Minimum Hire Fee (under 30 km) one day			
Standard Hire Fee (30km - 240km)			
Hire charges over 240km (per extra km) per day			
Minimum Hire Fee for each additional day (under 30 km)			
Minimum Hire Fee for each additional day (over 30 km)			
Other Charges			
Fuel charges (if not returned with a full tank)			
Cleaning charges (if not returned clean) per hour			
Repair charges			
Sale of Water from stand pipe			
Minimum Service Charge (1 Kilolitre included)	\$ 50.00	\$ 5.00	\$ 55.00
Cost per additional K/L or part thereof	\$ 2.50	GST Free	\$ 2.50
Call out Fee - see note below	\$ 210.00	\$ 21.00	\$ 231.00
<i>Note - A call out fee will apply for any service required outside of normal Depot operating hours Mon-Fri, in addition to other charges</i>			
Sale of Bottle Water (staff only)			
One 19 Litre Bottle of Water (GST on freight cost)	\$ 18.28	\$ 0.72	\$ 19.00
Private Works			
<i>Note: All Plant and Staff labour hourly rates for work completed outside normal hours is subject to a loading of 50% on the hourly rate with operator plus GST</i>			
Minimum Rate for Labour and Overheads will apply to any call or request for services outside normal depot hours Monday to Friday plus the hourly rate for any plant/machine used	\$ 210.00	\$ 21.00	\$ 231.00
Plant Hire - (Ordinary Time)			
Heavy Grader 140G - Hourly rate with operator at ordinary times - to be sold			
Front End Loader 950G - Hourly rate with operator at ordinary time - to be sold			
Howard Porter Low Loader			
Howard Porter Side Tipping Trailer			
Volvo Prime Mover - Hourly rate with operator at ordinary time			
UD Condor 6 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 142.00	\$ 14.20	\$ 156.20
Isuzu Dual Cab 3 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 142.00	\$ 14.20	\$ 156.20
CAT 432E Backhoe Front End Loader - Hourly rate with operator at ordinary time	\$ 162.00	\$ 16.20	\$ 178.20
CAT 226B Skidsteer - Hourly rate with operator at ordinary time	\$ 142.00	\$ 14.20	\$ 156.20
Wirtgen Steel Drum Roller - Hourly rate with operator at ordinary time	\$ 202.00	\$ 20.20	\$ 222.20
Kubota M8540DHC Tractor - Hourly rate with operator at ordinary time	\$ 162.00	\$ 16.20	\$ 178.20
Silvan Slasher - (only with Kubota Tractor plus blades)	\$ 22.00	\$ 2.20	\$ 24.20
Kubota Ride on Mower - (plus blades)	\$ 112.00	\$ 11.20	\$ 123.20
4WD Utilities - Hourly rate with operator at ordinary time	\$ 112.00	\$ 11.20	\$ 123.20
CAT 963C Traxcavator (plus Float and Prime Mover charges) Hourly rate with operator	\$ 232.00	\$ 23.20	\$ 255.20
2 Beth FABCO Caravan - to be sold			
Miscellaneous equipment with operator at ordinary time	\$ 82.50	\$ 8.25	\$ 90.75
Ordinary Labour hours only	\$ 65.00	\$ 6.50	\$ 71.50
Drain Cleaning-Hourly rate with operator at ordinary time	\$ 144.00	\$ 14.40	\$ 158.40
Sand & Gravel - per bucket	\$ 230.00	\$ 23.00	\$ 253.00
Staff Housing Gardening	\$ 100.00	\$ 10.00	\$ 110.00
Kubota Ride on Mower - (plus blades)	\$ 110.00	\$ 11.00	\$ 121.00
4WD Utilities - Hourly rate with operator at ordinary time	\$ 110.00	\$ 11.00	\$ 121.00
CAT 963C Traxcavator (plus Float and Prime Mover charges) Hourly rate with operator	\$ 230.00	\$ 23.00	\$ 253.00
Miscellaneous equipment with operator at ordinary time	\$ 81.81	\$ 8.19	\$ 90.00
Ordinary Labour hours only	\$ 63.63	\$ 6.37	\$ 70.00
Drain Cleaning-Hourly rate with operator at ordinary time	\$ 140.00	\$ 14.00	\$ 154.00
Sand & Gravel - per bucket	\$ 227.27	\$ 22.73	\$ 250.00
Photocopying, Faxes, Publications & Printing			
A4 - One Side (B & W)	\$ 0.32	\$ 0.03	\$ 0.35
A4 - Two Sides (B & W)	\$ 0.50	\$ 0.05	\$ 0.55
A4 - One Side (Colour)	\$ 0.50	\$ 0.05	\$ 0.55
A4 - Two Sides (Colour)	\$ 0.68	\$ 0.07	\$ 0.75
A3- pages at double the above rates	\$ 0.50	\$ 0.05	\$ 0.55
Faxes - Incoming per page	\$ 0.90	\$ 0.10	\$ 1.00
Faxes - Outgoing per page - Australia	\$ 1.00	\$ 0.10	\$ 1.10
- Outgoing per page - International	\$ 1.81	\$ 0.19	\$ 2.00
Council Minutes (Hard copy) per meeting	\$ 22.72	\$ 2.28	\$ 25.00
Laminating -Per sheet A4 paper	\$ 2.70	\$ 0.30	\$ 3.00
-Per sheet A3 paper	\$ 5.45	\$ 0.55	\$ 6.00
Spiral Binding	\$ 4.54	\$ 0.46	\$ 5.00
<i>Access to services is subject to availability of technology, Shire resources and Shire's own operational requirements</i> <i>Only organisations that have prior approval from authorised staff member may use their own paper for copying/printing</i>			

APPENDIX 1

Appendices - Shire of Wiluna 2017/18 Budget

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
GENERAL RATE REVENUE			
Operating Income			
R031020 · Interest on overdue rates	27,218	30,000	20,885
R031101 · Mining Rates UV	2,269,796	1,837,941	1,799,941
R031102 · Rural Rates UV	155,094	141,504	141,504
R031103 · Mining Rates GRV	1,170,283	1,093,723	1,093,723
R031104 · Wiluna Townsite Rates GRV	100,091	93,543	140,430
R031105 · Minimum Mining Rates UV	64,990	59,520	59,520
R031106 · Minimum Rural Rates UV	670	620	620
R031107 · Minimum Mining Rates GRV	1,005	930	930
R031108 · Minimum Wiluna Townsite Rates GRV	8,360	7,790	7,790
R031109 · UV Exploration and Prospecting	470,085	453,470	453,470
R031110 · UV Exploration and Prospecting Minimum	20,100	13,020	13,020
R031310 · Reimbursements	8,000	1,000	11,488
R031311 · Excess Rates Credits	0	0	4
R031320 · Instalment Charges	0	4,000	4,960
R031321 · Interest on Instalments	9,000	7,000	9,708
R031330 · ESL - Administration Fee	4,000	4,000	7,250
R031331 · Rates Reimbursement	0	0	14,556
R031900 · Rates Enquiry/Searches	150	100	205
Total Operating Income	4,308,842	3,748,161	3,780,003
Operating Expenditure			
E031801 · Administration Allocated	(126,403)	(158,210)	(154,093)
E031803 · Collection Costs	(22,000)	(5,000)	(26,381)
E031804 · Valuation Charges	(600)	(5,000)	(6,238)
E031805 · Searches	(100)	(500)	0
E031807 · Rates Written Off/Bad debts Expense	(1,500)	(9,500)	(1,446)
Total Operating Expenditure	(150,603)	(178,210)	(188,158)
GENERAL PURPOSE GRANTS			
Operating Income			
R032000 · General Purpose Grants	608,886	1,667,376	2,524,299
R032005 · General Purpose Road Grants	288,095	796,041	1,239,804
	896,981	2,463,417	3,764,102
Operating Expenditure			
E032100 · Administration Allocated	(15,001)	(19,914)	(19,666)
E032110 · Consultants	0	0	0
Total Operating Expenditure	(15,001)	(19,914)	(19,666)
GENERAL FINANCING			
Operating Income			
R032110 · Interest earned - Municipal Term	65,000	33,000	71,607
R032111 · Interest earned - Municipal Cheque	13,000	12,000	13,080
R032130 · Interest earned - Reserves	95,000	105,000	94,923
R032140 · Admin Fee- Dishonoured Cheque/Payment ar	50	50	0
Total Operating Income	173,050	150,050	179,610
Operating Expenditure			
E033100 · Interest on overdraft & other	(1,800)	(2,000)	(1,303)
E033101 · Bank fees and charges	(6,300)	(6,500)	(5,432)
E033102 · Administration allocated	(21,249)	(29,710)	(29,145)
E033104 · Debtors Write Off	0	0	(9,591)
Total Operating Expenditure	(29,349)	(38,210)	(45,470)
Transfer to Reserves			
L072508 · Transfer of Interest Income to Reserve	95,000	0	0
L072508 · Transfer to Community Development Reserve	250,000	0	0
	345,000	0	0
TOTAL GENERAL PURPOSE FUNDING - INCOME (inc	5,378,873	6,361,628	7,723,715
TOTAL GENERAL PURPOSE FUNDING - EXPENDITURE	(194,953)	(236,334)	(253,295)
NET INCOME(LOSS)	5,183,920	6,125,294	7,470,420

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 4 - GOVERNANCE

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
MEMBERS OF COUNCIL			
Operating Income			
R040320 - Reimbursements Members	100	100	5
Total Operating Income	<u>100</u>	<u>100</u>	<u>5</u>
Operating Expenditure			
E040306 - Members General Meeting	(200)	(200)	(700)
E040307 - GVROC/GERGC Expenses	(23,000)	(23,000)	(20,900)
E040308 - Telecommunication Allowance	(11,000)	(8,750)	(7,500)
E040309 - Deputy President Allowance	(4,966)	(4,000)	(4,000)
E040310 - President's Allowance	(19,864)	(16,000)	(18,823)
E040311 - Members travelling (Council Meeting)	(14,500)	(14,352)	(10,687)
E040312 - Members Sitting Fees	(72,460)	(78,801)	(63,427)
E040313 - Members Conference Expenses	(25,000)	(25,000)	(22,275)
E040314 - Election Expenses	(17,500)	0	0
E040315 - Local Government Week Expenses	(20,000)	(25,000)	(11,019)
E040316 - Members Professional Development	(5,000)	(5,000)	(2,645)
E040317 - Refreshments and Receptions	(10,000)	(8,000)	(7,610)
E040318 - Board/Outside Committee Expenses	(1,000)	(1,000)	(1,556)
E040319 - Council Chamber Building Operation Costs	(2,528)	(2,528)	(300)
E040320 - Council Chamber Maintenance	(940)	(566)	(548)
E040321 - South Wing Building Operation Costs	(5,201)	(5,201)	(3,233)
E040322 - Members Insurance	(6,888)	(4,735)	(5,238)
E040323 - Subscriptions/Memberships	(22,800)	(22,800)	(8,347)
E040325 - Community Financial Assistance Program	(20,000)	(20,000)	(2,822)
E040326 - Interest on Loans	0	(3,230)	0
E040330 - Depreciation	(25,398)	(2,200)	(529)
E040332 - South Wing Building Maintenance Costs	(940)	(566)	(592)
E040333 - Salary and Allowances	(300,196)	0	0
E040334 - Superannuation	(32,725)	0	0
E040335 - Professional Development and Training costs	(10,000)	0	0
E040333 - Other Allowances	(7,600)	0	0
E040337 - Motor Vehicle Expenditure	(8,450)	0	0
E040338 - Fringe Benefit Tax	(3,223)	0	0
E040339 - Staff Recruitment and Relocation	(5,000)	0	0
E040440 - Housing Allocated	(28,695)	0	0
E040441 - Community Services Allocated	(77,140)	0	0
E040336 - Administration Allocation	(208,586)	(381,443)	(366,175)
Total Operating Expenditure	<u>(990,799)</u>	<u>(652,372)</u>	<u>(558,928)</u>
Capital Income			
CEO Vehicle - Sale of Asset	450,000	0	0
Total Capital Income	<u>450,000</u>	<u>0</u>	<u>0</u>
Capital Expenditure			
C142101 - CEO Vehicles	(455,000)	0	0
Total Capital Expenditure	<u>(455,000)</u>	<u>0</u>	<u>0</u>
OTHER GOVERNANCE			
Operating Income			
R041422 - Reimbursements Other Governance	200	200	57
R041426 - Other Minor Income	200	200	1
Total Operating Income	<u>400</u>	<u>400</u>	<u>58</u>
Operating Expenditure			
E041001 - Administration Allocation	(374,031)	(622,452)	(598,831)
E041002 - Salary and Allowances	(152,019)	0	0
E041003 - Superannuation	(15,482)	0	0
E041004 - Professional Development and Training costs	(5,000)	0	0
E041005 - Other Allowances	(2,800)	0	0
E041006 - Motor Vehicle Expenditure	(6,000)	0	0
E041007 - Fringe Benefit Tax	(3,223)	0	0
E041008 - Staff Recruitment and Relocation	(5,000)	0	0
E041009 - Housing Allocated	(22,856)	0	0
E041010 - Consultants for Specific Governance Projects	(154,679)	(150,000)	(47,663)
Total Operating Expenditure	<u>(741,090)</u>	<u>(772,452)</u>	<u>(646,494)</u>
Capital Income			
DCEO Vehicle - Sale of Asset	25,000	0	0
Total Capital Income	<u>25,000</u>	<u>0</u>	<u>0</u>
Capital Expenditure			
C142100 - DCEO Vehicle	(52,000)	0	0
Total Capital Expenditure	<u>(52,000)</u>	<u>0</u>	<u>0</u>
TOTAL GOVERNANCE - INCOME	500	500	63
TOTAL GOVERNANCE - EXPENDITURE	(1,731,889)	(1,424,824)	(1,205,421)
NET INCOME(LOSS)	<u>(1,731,389)</u>	<u>(1,424,324)</u>	<u>(1,205,358)</u>
TOTAL CAPITAL EXPENDITURES	<u>(507,000)</u>	<u>0</u>	<u>0</u>

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
FIRE PREVENTION			
Operating Income			
R051503 · Grant FESA Operating	16,260	6,212	9,570
Total Operating Income	<u>16,260</u>	<u>6,212</u>	<u>9,570</u>
Operating Expenditure			
E051512 · Insurance	(4,364)	(3,000)	(2,951)
E051515 · Bush Fire Plant & Equipment Mtce	(17,577)	(6,810)	(15,441)
E051517 · Administration Allocated	(7,764)	(11,735)	(11,468)
E051518 · Depreciation	(4,488)	(4,400)	(4,266)
E051520 · Wiluna Fire Station Building Maintenance	(3,242)	(3,132)	(3,158)
E051521 · Minor Plant & Equipment Purchases	(1,000)	(1,000)	(1,411)
E051522 · Bush Fire Brigade Expense	(12,500)	(5,000)	(5,504)
E051524 · Wiluna Fire Station Building Operation	(1,919)	(1,919)	(1,230)
Total Operating Expenditure	<u>(52,854)</u>	<u>(36,996)</u>	<u>(45,429)</u>
ANIMAL CONTROL			
Operating Income			
R052523 · Dog Registration fees	500	500	210
R052524 · Cat Registration fees	200	200	0
R052525 · Impounding Fees & Charges	100	100	0
R052526 · Other Animal Control and Penalties	110	110	0
Total Operating Income	<u>910</u>	<u>910</u>	<u>210</u>
Operating Expenditure			
E052521 · Ranger Salaries & Wages	0	(76,297)	(17,107)
E052522 · Wiluna Dog/Cat Pound Maintenance	(3,242)	(3,132)	(1,307)
E052597 · Wiluna Vet Visit	(7,000)	0	0
E052523 · Ranger - Superannuation	0	(11,444)	0
E052524 · Housing Allocation	0	(20,070)	(5,424)
E052525 · Other Employment Cost	(8,500)	(8,500)	(3,463)
E052526 · Other Control Expenses	(6,416)	(14,398)	(6,404)
E052527 · Administration Allocated	(11,821)	(12,913)	(12,903)
E052528 · Ranger's Vehicle Operation Costs	(4,898)	(11,932)	(7,984)
E052529 · Professional Development and Training	(5,349)	0	0
E052530 · Salary costs	(15,807)	0	0
E052530 · Superannuation costs	(1,502)	0	0
E052532 · Uniforms/Protective Clothing	(750)	0	0
E053525 · Ranger Equipment	(9,000)	0	0
Total Operating Expenditure	<u>(74,286)</u>	<u>(158,686)</u>	<u>(54,592)</u>
Capital Expenditure			
C052521 · Ranger's Vehicle	0	(45,000)	(34,310)
C052522 · Pound Upgrade	(17,500)	(10,000)	0
Total Capital Expenditure	<u>(17,500)</u>	<u>(55,000)</u>	<u>(34,310)</u>
OTHER LAW & PUBLIC SAFETY			
Operating Expenditure			
E053521 · Emergency Services Equipment Maintenance	(5,042)	(3,032)	(352)
E053523 · Local Emergency Committee Costs	(6,000)	(6,000)	(4,435)
E053524 · Salary and Allowances	(37,462)	0	0
E053525 · Superannuation	(3,559)	0	0
E053590 · Depreciation	(9,894)	(1,200)	(98)
E040441 · Community Services Allocated	(9,350)	0	0
E053592 · Administration Allocated	(6,136)	(8,953)	(8,865)
E053595 · Professional Development & Training	(5,000)	0	0
E053596 · Ranger's Vehicle Operating Costs	(2,406)	0	0
E053597 · Uniforms/Protective Clothing	(750)	0	0
E053598 · Emergency Fuel Storage	(20,000)	0	0
Total Operating Expenditure	<u>(105,600)</u>	<u>(19,185)</u>	<u>(13,750)</u>
TOTAL LAW, ORDER & PUBLIC SAFETY - INCOME	<u>17,170</u>	<u>7,122</u>	<u>9,780</u>
TOTAL LAW, ORDER & PUBLIC SAFETY - EXPENDITURE	<u>(232,740)</u>	<u>(214,867)</u>	<u>(113,771)</u>
NET INCOME(LOSS)	<u>(215,570)</u>	<u>(207,745)</u>	<u>(103,991)</u>
TOTAL CAPITAL EXPENDITURES	<u>(17,500)</u>	<u>(55,000)</u>	<u>(34,310)</u>

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 7 - HEALTH

HEALTH ADMINISTRATION & INSPECTION

Operating Income

R071715 · Health Fees and Licences	300	300	291
R071716 · Septic Tanks/ Waste WaterTreatment	480	113	472
Total Operating Income	780	413	763

Operating Expenditure

E071713 · Health Consultancy Services	(15,085)	(14,789)	(14,770)
E071715 · Administration Allocated	(11,922)	(12,655)	(12,352)
E071716 · Other Health Administration Costs	(500)	(500)	0
E071717 · Salary and Superannuation costs	(2,860)	0	0
E071718 · Superannuation costs	(272)	0	0
Total Operating Expenditure	(30,638)	(27,944)	(27,122)

PREVENTIVE SERVICES - PEST CONTROL

Operating Expenditure

E072721 · Mosquito Control - Council	(87,626)	(53,894)	(43,246)
E072722 · Other Pest Control	(4,258)	(2,766)	(642)
E072725 · Administration Allocated	(9,151)	(9,639)	(9,393)
Total Operating Expenditure	(101,035)	(66,299)	(53,282)

PREVENTIVE SERVICES - OTHER

Operating Expenditure

E073715 · Administration Allocated	(3,475)	(5,060)	(4,908)
E073731 · Analytical Expenses	(500)	(700)	(450)
Total Operating Expenditure	(3,975)	(5,760)	(5,358)

TOTAL HEALTH - INCOME

TOTAL HEALTH - EXPENDITURE

NET INCOME(LOSS)

780	413	763
(135,649)	(100,003)	(85,762)
(134,869)	(99,590)	(84,999)

SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 8 - EDUCATION & WELFARE

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
OTHER EDUCATION WILUNA TRAINING CENTRE			
Operating Income			
R086103 - Training Room Hire Charges	0	150	0
Total Operating Income	0	150	0
Operating Expenditure			
E086101 - Administration Allocated	(21,142)	(10,836)	(10,045)
E086102 - Depreciation	(1,122)	(1,100)	(252)
E086106 - Wiluna Training Centre Building Operation Costs	(4,800)	(4,705)	(4,877)
E086107 - Wiluna Training Centre Building Maintenance Costs	(938)	(566)	(432)
E086108 - TAFE Contribution	(30,000)	0	0
E086109 - Education Development Contribution	(5,000)	0	0
Total Operating Expenditure	(63,002)	(17,207)	(15,606)
Capital Income			
R086100 - Grant - Community Resource Centre	0	40,000	0
Total Capital Income	0	40,000	0
Capital Expenditure			
C086100 - Community Resource Centre		(50,000)	0
Total Capital Expenditure	0	(50,000)	0
AGED & DISABLED OTHER			
Operating Expenditure			
E083103 - Disability Services & Inclusions Plan	0	(10,000)	0
Total Operating Expenditure	0	(10,000)	0
OTHER WELFARE COMMUNITY DEVELOPMENT MANAGEMENT			
Operating Expenditure			
E084102 - Administration allocated	0	(33,241)	(32,815)
E084103 - Community Development Staff Salaries & Allowances	0	(129,470)	(49,252)
E084105 - Community Development Staff Housing Allocated	0	(23,673)	(13,668)
E084106 - Insurance	0	(2,391)	(2,511)
E084108 - Community Development Staff Superannuation	0	(19,420)	0
E084109 - Community Development Staff OSH Costs	0	(1,000)	0
E084110 - Community Development Staff Training & Conference	0	(5,000)	(8,095)
E084111 - Community Development Staff Other Employment Costs	0	(9,000)	(181)
E084114 - Other Community Development Costs	0	(2,000)	(342)
E084116 - Consultants	0	(3,000)	0
Total Operating Expenditure	0	(228,195)	(106,864)
TOTAL EDUCATION & WELFARE - INCOME	0	150	0
TOTAL EDUCATION & WELFARE - EXPENDITURE	(63,002)	(255,402)	(122,470)
NET INCOME(LOSS)	(63,002)	(255,252)	(122,470)
TOTAL EDUCATION & WELFARE - CAPITAL INCOME	0	40,000	0
TOTAL EDUCATION & WELFARE - CAPITAL EXPENDITURE	0	(50,000)	0

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 9 - HOUSING

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
STAFF HOUSING			
Operating Income			
R092913 · Reimbursement - Staff Contribution towards Utility Co	500	500	2,970
R092914 · Rental	0	0	618
Total Operating Income	500	500	3,588
Operating Expenditure			
E091910 · Depreciation (all Staff Housing)	(143,820)	(141,000)	(150,879)
Building Operational Costs			
E091915 · (21) Lot 1478 Lennon Street	(7,252)	(6,507)	(6,322)
E091916 · (44) Lot 89 Lennon Street	(7,148)	(6,406)	(5,240)
E091917 · (67-69) Lot 116 Scotia Street	(7,252)	(6,507)	(4,911)
E091918 · (13) Woodley Street (SPQ @ Depot)	(2,040)	(1,447)	(1,178)
E091919 · Unit 1 (30) Lot 1487 Scotia Street	(7,876)	(7,113)	(5,703)
E091920 · Unit 2 (30) Lot 1487 Scotia Street	(7,044)	(6,305)	(2,487)
E091921 · Unit 3 (30) Lot 1487 Scotia Street	(7,044)	(6,305)	(2,650)
E091922 · Unit 4 (30) Lot 1487 Scotia Street	(7,044)	(6,305)	(3,070)
E091923 · Unit 5 (30) Lot 1487 Scotia Street	(5,829)	(6,810)	(5,503)
E091924 · CEO Flat (30) Lot 1486 Scotia Street	0	(2,958)	(2,054)
E091926 · (38) Lot 92 Lennon Street	(6,940)	(6,204)	(3,805)
E091927 · Unit 7 (30) Lot 1487 Scotia Street	(7,460)	(6,709)	(4,192)
E091928 · Unit 6 (30) Lot 1487 Scotia Street	(6,940)	(6,204)	(2,501)
E091929 · (61-63) Lot 113/114 Scotia Street	(7,460)	(6,709)	(4,456)
E091930 · Unit 1 (60A) Lot 555 Scotia Street	(7,850)	(7,088)	(6,739)
E091931 · Unit 2 (60B) Lot 555 Scotia Street	(7,644)	(6,888)	(3,803)
E091932 · Unit 3 (60C) Lot 555 Scotia Street	(7,644)	(6,888)	(3,647)
E091940 · Unit 8/30 (Lot 1487) Scotia Street	(8,421)	(7,642)	(3,736)
E091941 · Unit 1 Lot 962 Jones Street	(6,639)	(5,912)	(2,658)
E091942 · Unit 2 Lot 962 Jones Street	(9,869)	(9,048)	(3,049)
E091943 · Unit 3 Lot 962 Jones Street	(8,301)	(5,912)	(3,886)
Building Maintenance and Other Costs -			
E091955 · (21) Lot 1478 Lennon Street	(12,635)	(6,851)	(9,817)
E091956 · (44) Lot 89 Lennon Street	(15,635)	(6,851)	(4,118)
E091957 · (67-69) Lot 116 Scotia Street	(12,135)	(10,451)	(69,102)
E091958 · (13) Woodley Street (SPQ @ Depot)	(18,735)	(5,651)	(4,289)
E091959 · Unit 1 (30) Lot 1487 Scotia Street	(15,835)	(7,151)	(34,222)
E091960 · Unit 2 (30) Lot 1487 Scotia Street	(11,835)	(7,451)	(10,587)
E091961 · Unit 3 (30) Lot 1487 Scotia Street	(13,835)	(7,451)	(6,019)
E091962 · Unit 4 (30) Lot 1487 Scotia Street	(13,635)	(7,251)	(6,884)
E091963 · Unit 5 (30) Lot 1487 Scotia Street	(30,335)	(7,451)	(19,649)
E091964 · Unit Office (30) Lot 1486 Scotia Street	0	(1,695)	(2,284)
E091965 · (38) Lot 92 Lennon Street	(17,535)	(7,152)	(3,704)
E091966 · Unit 7 (30) Lot 1487 Scotia Street	(21,235)	(7,152)	(13,695)
E091967 · Unit 6 (30) Lot 1487 Scotia Street	(14,335)	(7,152)	(5,759)
E091968 · (61-63) Lot 113/114 Scotia Street	(11,835)	(7,152)	(4,303)
E091969 · Unit 1 (60A) Lot 555 Scotia Street	(12,135)	(7,152)	(3,450)
E091970 · Unit 2 (60B) Lot 555 Scotia Street	(12,135)	(7,552)	(4,144)
E091971 · Unit 3 (60C) Lot 555 Scotia Street	(12,135)	(7,152)	(3,592)
E091973 · Unit 8/30 (Lot 1487) Scotia Street	(14,435)	(7,152)	(10,611)
E091974 · Unit 1 Lot 962 Jones Street	(11,335)	(7,452)	(2,349)
E091975 · Unit 2 Lot 962 Jones Street	(11,835)	(7,452)	(6,183)
E091976 · Unit 3 Lot 962 Jones Street	(11,835)	(7,452)	(4,708)
		0	0
Sub Total Operating Expenditure	(582,918)	(421,089)	(461,938)
E091999 · Less allocated to other programmes	439,098	421,089	316,876
Total Operating Expenditure	(143,820)	0	(145,062)
Capital Income			
R092915 · Reimbursement - Insurance Claims	20,000	0	0
Total Capital Income	20,000	0	0

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 9 - HOUSING

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
Capital Expenditure			
C091168. 61/63 Scotia Street-Aircon	0	0	0
C091168A. 61/63 Scotia Street-Blinds	0	0	0
C091155. 21 Lennon St - Aircon Renewal	0	0	0
C091155A. 21 Lennon St -Drapes	0	0	0
C091119 67/69 Scotia St - Drapes	0	(4,000)	0
C091157. 67/69 Scotia St - Aircon Renewal	0	0	0
C091159 1/30 Scotia St - Reroofing	(23,000)	0	0
C091160. 2/30 Scotia St-Bathroom renovation/Internal repainting/Driveway	0	0	0
C091162. 4/30 Scotia St-Drapes	0	0	0
C091185. 5/30 Scotia St	(35,000)	(12,000)	0
C091167. 6/30 Scotia	0	(3,500)	(2,522)
C091166. 7/30 Scotia	(13,000)	(8,500)	0
C091176. 3/962 Jones St-Garden Shed	0	0	0
C091116. 44 Lennon St	(17,000)	(7,000)	0
C091186. 60A Scotia St	(80,000)	(5,500)	0
C091187. 60B Scotia St	0	(5,500)	0
C091151. 8/30 Scotia St	(5,000)	(4,800)	0
C091155. 21 Lennon St	(18,000)	(12,000)	0
C091178. 38 Lennon St	(12,000)	(3,000)	0
C091183. 2/30 Scotia St	0	(3,000)	(332)
C091184. 3/30 Scotia St	0	(3,000)	(332)
C091118. U1/30 Scotia Street	(6,500)	0	0
C091117. 13 Woodley Street	(60,000)	0	0
C091112. Electrical Upgrade 30 Scotia Street	(265,000)	0	0
C091111. Land Purchases	0	0	0
C091110. Telecommunications to Jones Street	0	0	0
C091109. Club Hotel Units Renovations	(100,000)	0	0
C091200 Staff Housing 1	(375,000)	(300,000)	0
C091201 Staff Housing 2	(375,000)	(300,000)	0
C091203 Staff Housing 3	(375,000)	(400,000)	0
C091204 Staff Housing 4	(375,000)	0	0
C091205 Staff Housing 5	(375,000)	0	0
Total Capital Expenditure	(2,509,500)	(1,071,800)	(3,186)
Transfer from Reserves			
L072100 . Asset Replacement Reserve (New Staff Housing)	1,000,000	0	0
TOTAL HOUSING - INCOME	500	500	3,588
TOTAL HOUSING - EXPENDITURE	(143,820)	0	(145,062)
NET INCOME(LOSS)	(143,320)	500	(141,474)
TOTAL HOUSING CAPITAL INCOME	20,000	0	0
TOTAL HOUSING CAPITAL EXPENDITURE	(2,509,500)	(1,071,800)	(3,186)

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
SANITATION HOUSEHOLD REFUSE			
Operating Income			
R101012 · Refuse Collection-Domestic	42,000	36,410	41,386
R101013 · Refuse Collection-Commercial/Industrial	23,000	29,390	22,200
Total Operating Income	65,000	65,800	63,586
Operating Expenditure			
E101010 · Depreciation	(5,406)	(5,300)	(5,260)
E101011 · Wiluna Refuse Collection (Internal Costs)	(199,650)	(123,286)	(105,587)
E101012 · Wiluna Waste Site Operation	(167,188)	(113,174)	(171,160)
E101013 · Bulk Refuse Collection (Verge)	(20,003)	(12,195)	(7,140)
E101014 · Wiluna Refuse Collection (External Costs)	(3,000)	(3,000)	0
E101015 · Administration Allocated	(8,950)	(12,983)	(12,692)
E101020 · Collect & Disposal of Vehicles (Car Bodies)	(15,000)	(5,964)	(13,612)
E101024 · Litter control	(46,015)	(35,885)	(29,765)
E101025 · Insurance - Pollution Legal liability	(24,063)	(16,541)	(6,192)
Total Operating Expenditure	(489,275)	(328,328)	(351,408)
SEWERAGE			
Operating Income			
R103023 · Liquid Waste Disposal Site Fees	14,513	6,000	107
R103024 · Asbestos Waste Disposal/Medical Waste	0	130	780
Total Operating Income	14,513	6,130	887
Operating Expenditure			
E103025 · Septic Waste Disposal Site Maintenance	(19,265)	(11,829)	(5,310)
Total Operating Expenditure	(19,265)	(11,829)	(5,310)
Capital Expenditure			
C107056 · CCTV and Signage	(9,500)	0	0
C107057 · Shed	(15,000)	0	0
	(24,500)	0	0
TOWN PLANNING & REGIONAL DEVELOPMENT			
Operating Income			
R106051 · Town Planning Scheme Amendment Fees	500	500	0
R106053 · Planning & Development Fees and Charges	1,500	1,500	0
Total Operating Income	2,000	2,000	0
Operating Expenditure			
E106051 · Town Planning and Regional Development	(2,500)	(5,000)	0
E106052 · Structural Plan - Wiluna Town site	(30,000)	(20,000)	(11,310)
E106054 · Administration allocated	(11,341)	(16,760)	(16,453)
E106059 · Town Planning Administration Consultants Development	(10,000)	(20,000)	0
E106060 · Town Planning Administration Services	(6,000)	(5,808)	(6,494)
Total Operating Expenditure	(59,841)	(67,568)	(34,257)

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
OTHER COMMUNITY AMENITIES			
Operating Income			
R107051 · Burial Fees Wiluna Cemetery	4,000	5,000	5,600
R107053 · Other Fees Wiluna Cemetery	1,000	0	2,020
Total Operating Income	5,000	5,000	7,620
Operating Expenditure			
E107010 · Depreciation Public Conveniences	(4,590)	(4,500)	(4,797)
E107054 · Public Conveniences Maintenance	(41,495)	(41,233)	(58,660)
E107061 · Grave Digging Wiluna Cemetery	(24,603)	(21,524)	(35,147)
E107062 · Wiluna Cemetery Maintenance	(25,240)	(23,157)	(19,463)
E107063 · Wiluna Cemetery Building Operation (Gazebo)	(500)	(489)	(404)
E107064 · Street Furniture Maintenance	(3,315)	(2,199)	(767)
E107092 · Administration allocated	(8,088)	(9,797)	(9,510)
Total Operating Expenditure	(107,830)	(102,899)	(128,748)
Capital Expenditure			
C107054 · Cemetery Improvement	(40,000)	(40,000)	0
C107055 · Public Toilets	0	0	0
Total Capital Income	(40,000)	(40,000)	0
TOTAL COMMUNITY AMENITIES - INCOME	86,513	78,930	72,093
TOTAL COMMUNITY AMENITIES - EXPENDITURE	(676,210)	(510,624)	(519,723)
NET INCOME(LOSS)	(589,697)	(431,694)	(447,629)
TOTAL COMMUNITY AMENITIES -CAPITAL EXPENDITURE	(64,500)	(40,000)	0

SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
PUBLIC HALLS & CIVIC CENTRES			
Operating Income			
R111501 · Wiluna Function Centre Hire Charges	500	500	515
R111504 · Hire of Chairs & Tables	200	200	255
R111505 · Reimbursements	100	100	30,414
Total Operating Income	800	800	31,183
Operating Expenditure			
E111105 · Administration Allocated Wiluna Recreation Centre	(7,616)	(10,385)	(10,088)
E111110 · Depreciation Wiluna Recreation Centre	(34,374)	(33,700)	(32,426)
E111114 · Wiluna Recreation Centre Building Operating Costs	(21,377)	(21,377)	(9,182)
E111116 · Wiluna Recreation Centre Building Maintenance Costs	(29,168)	(18,460)	(61,154)
E111119 · Wiluna Function Centre Garden Maintenance Costs	(13,070)	(11,329)	(8,116)
Total Operating Expenditure	(105,605)	(95,251)	(120,967)
Capital Expenditure			
C111107 · CCTV Recreation Centre	(6,315)	0	0
C111104 · Recreation Centre Upgrade	(15,000)	(30,000)	0
Total Capital Expenditure	(21,315)	(30,000)	0
SWIMMING AREAS & BEACHES WILUNA SWIMMING POOL			
Operating Income			
R112100 · Pool Revitalisation Programme	0	32,000	32,000
R112103 · Swimming Pool Daily Admissions	0	500	(9,898)
Total Operating Income	0	32,500	22,102
Operating Expenditure			
E112100 · Administration Allocated	(12,077)	(18,476)	(17,835)
E112101 · Swimming Pool Management Fee	(209,239)	(101,212)	(60,989)
E112102 · Swimming Pool Superannuation	0	(9,121)	(8,551)
E040441 · Community Services Allocated	(7,013)	0	0
E112104 · Depreciation Wiluna Swimming Pool	(66,504)	(65,200)	(67,324)
E112105 · Wiluna Swimming Pool Staff Housing Allocated	(20,078)	(20,078)	(10,015)
E112106 · Insurance	(2,329)	(1,600)	(1,581)
E112108 · Wiluna Swimming Pool Building Operation	(34,045)	(27,361)	(33,737)
E112109 · Wiluna Swimming Pool Building Maintenance	(53,387)	(19,161)	(10,313)
E112111 · Wiluna Swimming Pool (Bowl) & Pool Plant Maintenance	(11,296)	(11,161)	(5,323)
E112113 · Pool Community Events	(8,000)	(8,000)	(7,672)
E112114 · Wiluna Swimming Pool Chemicals & Gas (inc freight)	(8,000)	(8,000)	(8,057)
E112115 · Wiluna Swimming Pool Grounds/Gardens Maintenance	(15,712)	(14,161)	(16,520)
E112118 · Training & Conferences Swimming Pool Staff	0	(7,000)	0
E112119 · Other Employment Costs Swimming Pool Staff	0	(8,900)	(560)
E112122 · Occupational Safety & Health Costs Swimming Pool Staff	0	(1,000)	0
Total Operating Expenditure	(447,679)	(320,431)	(248,475)
Capital Expenditure			
C112100 · Pool - Paving replacement/Shelters/Fencing	0	0	0
C112100 · Pool Repairs/Upgrade	(20,000)	(5,000)	(3,097)
C112101 · Pool Equipment	(80,000)	(22,000)	(2,359)
Total Capital Expenditure	(100,000)	(27,000)	(5,456)
OTHER RECREATION & SPORT - GROUNDS & RESERVES			
Operating Income			
R113130 · Wiluna Basketball/Tennis/Netball/ Courts & Recreation Ground	100	100	(140)
R113131 · Hire - Changeroom (Oval)	500	500	(180)
Total Operating Income	600	600	(320)

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
SCHEDULE 11 - RECREATION & CULTURE-continued			
Operating Expenditure			
E113104 · Depreciation Wiluna Recreation Grounds & Reserves	(54,060)	(53,000)	(50,474)
E113105 · Administration Allocated Wiluna Recreation Ground & Reserves	(16,498)	(25,593)	(24,512)
E113110 · Wiluna Verge & Median Strips Gardens Maintenance	(34,276)	(20,391)	(7,382)
E113114 · Wiluna Townsite Parks Maintenance (Wotton, Wall & Lennon S	(18,765)	(11,401)	(9,000)
E113115 · Wiluna Vacant Land & Reserves Maintenance	(94,343)	(56,643)	(43,601)
E113120 · Recreation Ground - Bldg Loan interest	(12,319)	(9,918)	(15,123)
E113121 · Wiluna Recreation Ground (Oval) Buildings & Structures Oper	(4,731)	(4,731)	(2,881)
E113122 · Wiluna Recreation Ground (Oval) Maintenance	(55,856)	(37,519)	(47,261)
E113123 · Wiluna Basketball/Tennis/Netball Court Maintenance	(6,316)	(5,098)	(2,420)
E113124 · Wiluna Racecourse Maintenance	(1,976)	(2,208)	(498)
E113125 · Wiluna Basketball/Tennis/Netball Court Operation	(1,276)	(1,276)	(1,076)
E113126 · Changeroom (Oval) Operation	(3,009)	(3,009)	(1,584)
E113127 · Changeroom (Oval) Maintenance	(15,374)	(9,795)	(4,415)
E113128 · Wiluna Golf Course Maintenance	(4,991)	(3,132)	(1,833)
E113129 · Wiluna Tree Lopping Expense	(30,000)	0	0
E113130 · Wiluna Town Water Reticulation & Bore's Operation & Maintene	(62,876)	(61,838)	(51,104)
Total Operating Expenditure	(416,666)	(305,552)	(263,164)
Loan Repayments			
L060100 · Building Loan Repayment	(48,720)	0	0
Capital Income			
R113132 · Grant - Sports Courts & Cricket Practice Wickets- DSR	0	14,700	14,700
Total Capital Income	0	14,700	14,700

OTHER SPORT & RECREATION - SPORT & RECREATION PROGRAMMES

Operating Income			
R114001 · Sport & Recreation Programmes Gym Fees	2,500	2,500	3,382
R114003 · Sport & Recreation Programmes Reimbursements	300	300	55
R114004 · Sport & Recreation Kiosk Sales	0	0	0
R114005 · Shire's Bus Hire	0	1,500	0
Total Operating Income	2,800	4,300	3,436
Operating Expenditure			
E114100 · Administration Allocated Sport & Recreation Programmes	(15,450)	(24,019)	(22,982)
E040441 · Community Services Allocated	(9,350)	0	0
E114102 · Depreciation	(714)	(700)	(6,363)
E114103 · Salaries and Allowances	(109,280)	(155,838)	(19,965)
E114104 · Superannuation costs	(10,464)	(21,876)	(581)
E114105 · Housing Allocated Sport & Recreation Staff as per Schedule 9	(17,974)	(35,014)	(11,524)
E114106 · Insurance Sport & Recreation Programmes	(6,957)	(4,782)	(4,782)
E114107 · Other Employment Costs Sport & Recreation Staff	(4,900)	(4,900)	(91)
E114108 · Occupational Safety & Health Costs Sport & Recreation Staff	(1,500)	(1,500)	0
E114109 · Training & Conference Costs Sport & Recreation Staff	(5,000)	(5,000)	0
E114110 · Recruitment and Relocation Costs	(10,000)	(10,000)	0
E114115 · Sport & Recreation Vehicle (Toyota Van/Bus) Costs	(11,057)	(9,747)	(5,774)
E114120 · Sport & Recreation Coaching/Sports Specialists	0	(8,000)	0
E114121 · Sport & Recreation Equipment & Activity Costs	(8,000)	(16,000)	(549)
E114122 · Sport & Recreation Programmes - After School Activities	(3,000)	(3,000)	0
E114123 · Sport & Recreation Kiosk Expenses	0	0	0
E114124 · Facilities Audit and Sporting Master Plan	0	0	0
E114127 · Sport and Recreational Structure Plan costs	(10,000)	0	0
E114128 · Youth Advisory Committee expense	(10,000)	0	0
E114129 · Murchison Active Communities	0	0	0
Total Operating Expenditure	(233,646)	(300,376)	(72,611)

TV & RADIO REBROADCASTING

Operating Expenditure			
E115104 · Depreciation of Wiluna Radio Rebroadcasting Equipment	(2,652)	(2,600)	(518)
E115131 · Wiluna Radio Rebroadcasting Equipment Operation & Mice Co:	(2,000)	(500)	(2,343)
E115134 · Administration allocated	(6,959)	(9,725)	(9,444)
Total Operating Expenditure	(11,611)	(12,825)	(12,306)

Capital Expenditure			
C112103 · Relocate Radio Equipment	0	0	0
Total Capital Expenditure	0	0	0

LIBRARIES

Operating Income			
R116501 · Wiluna Library Lost/Damaged Book Reimbursements	100	100	0
Total Operating Income	100	100	0

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
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SCHEDULE 11 - RECREATION & CULTURE- continued

Operating Expenditure

E116147 · Administration allocated	(24,845)	(33,853)	(32,487)
E116150 · Wiluna Library Book Exchange Expenses	(3,000)	(1,000)	0
E116151 · Wiluna Library Lost & Damaged Books	(500)	(500)	(200)
E116152 · Wiluna Library Other Costs	(3,300)	(3,300)	(1,835)
Total Operating Expenditure	(31,645)	(38,653)	(34,522)

HERITAGE

Operating Income

Total Operating Income	0	0	0
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Operating Expenditure

E117001 · Administration Allocated Heritage & Cultural Programmes	(10,950)	(15,399)	(14,868)
E040441 · Community Services Allocated	(37,401)	0	0
E117011 · Municipal Heritage Inventory Review	0	(15,000)	0
E117012 · Wiluna Historical Photographs Restoration/Preservation	(5,000)	(4,000)	0
E117014 · Heritage Operation/Maintenance Cost	(4,512)	(3,706)	(1,917)
E117015 · Salaries and Allowances	(148,304)	0	0
E117016 · Superannuation costs	(14,405)	0	0
E118017 · Professional Development and Training costs	(2,000)	0	0
E118018 · Heritage and Interpretive Centre - Operating costs	(10,000)	0	0
E118126 · Outdoor Museum - Relocation Expenses	(10,000)	0	0

Total Operating Expenditure	(242,572)	(38,105)	(16,785)
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OTHER CULTURE - ART GALLERY

Operating Income

R118101 · IVAIS Program Funding	145,000	135,000	135,000
R118102 · Reimbursement - General	3,000	3,000	263
R118103 · Commission on Art Sales	45,000	45,000	16,705
R118104 · Reimbursement - Art Materials	34,600	34,600	6,232
R118105 · Sale of Head Sox	6,000	6,000	3,682
R118107 · Grant- Fit Out Development Art Gallery	0	0	0
Total Operating Income	233,600	223,600	161,881

Operating Expenditure

E118101 · Administration Allocated	(42,943)	(47,650)	(46,067)
E118102 · Insurance	(4,629)	(3,182)	(3,182)
E118103 · Art Gallery Artists Materials	(6,000)	(6,000)	(3,246)
E118104 · Art Gallery Miscellaneous Items	(10,363)	(10,363)	(7,454)
E118105 · Consultants	(10,000)	(10,000)	(4,928)
E118106 · Travel Costs Exhibitions & Workshops	(10,048)	(10,048)	(230)
E118107 · Art Gallery Staff Training & Professional Development Costs	(5,800)	(5,800)	(1,571)
E118108 · Payments to Artists	(34,600)	(34,600)	(11,529)
E118109 · Purchase of Head Sox	(3,000)	(3,000)	(3,697)
E118110 · Marketing Activities	(5,000)	(5,000)	(165)
E118111 · Wiluna Art Gallery Building Operation	(16,912)	(16,912)	(7,941)
E118112 · Wiluna Art Gallery Building Maintenance	(5,315)	(4,199)	(2,203)
E118113 · Art Gallery In-house Conferences/Meetings	(500)	(500)	0
E118115 · Art Gallery Artists Skills Development Workshops	(5,000)	(5,000)	0
E118116 · Art Gallery Staff Housing Allocation	(20,471)	(20,471)	(9,221)
E118117 · Art Gallery Salary and Allowances	(77,350)	(24,242)	(389)
E118119 · Salaries & Allowances Art Gallery Staff	0	(101,431)	(63,957)
E118120 · Superannuation Art Gallery Staff	(7,735)	(17,518)	(14,769)
E118121 · Other Employment Costs Art Gallery Staff	(4,000)	(4,000)	0
E118122 · Occupation Safety & Health Costs Art Gallery Staff	(1,000)	(1,000)	0
E118123 · Proposal Art Development- Fit Out	0	(5,000)	0
E040441 · Community Services Allocated	(11,688)	0	0
E118127 · Staff Housing	(20,879)	0	0
Total Operating Expenditure	(303,233)	(335,916)	(180,549)

OTHER CULTURE - EVENTS, CELEBRATION & FESTIVALS

Operating Income

R119001 · Grants Events, Celebrations & Festivals Community Sponsored	0	3,500	0
R119002 · National Reconciliation Week Grant	0	0	(1,760)
Total Operating Income	0	3,500	(1,760)

Operating Expenditure

E119192 · Administration Allocated	(1,862)	(3,188)	(3,182)
E040441 · Community Services Allocated	(44,414)	0	0
E119002 · Events, Celebrations & Festivals Shire Funded	(40,000)	(20,000)	(19,404)
E119003 · Events, Celebrations & Festival Community Sponsored	0	(3,500)	(702)
Total Operating Expenditure	(86,276)	(26,688)	(23,289)

TOTAL RECREATION AND CULTURE - INCOME

TOTAL RECREATIONS AND CULTURE - EXPENDITURE	(1,878,933)	(1,473,797)	(972,666)
NET INCOME/LOSS	(1,641,033)	(1,208,397)	(756,143)

TOTAL RECREATIONS AND CULTURE - CAPITAL INCOME

TOTAL RECREATIONS AND CULTURE - CAPITAL EXPENDITURE	0	14,700	14,700
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TOTAL RECREATIONS AND CULTURE - CAPITAL EXPENDITURE

TOTAL RECREATIONS AND CULTURE - CAPITAL EXPENDITURE	(121,315)	(85,000)	(5,456)
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SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 12 - TRANSPORT

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
STREETS & ROAD CONSTRUCTION			
Capital Income			
R121210 - Main Roads WA Regional Road Group	300,000	300,000	240,000
R121213 - Federal Government R2R (Granite Peak Road - CF Balance)	600,000	886,094	0
R121216 - Federal Government R2R (Wiluna North Rd - CF Balance)	200,000	0	0
R121216 - Federal Government R2R (Wiluna North - CF Balance)	86,094	0	0
R121216 - Federal Government R2R (Wiluna North Rd)	267,163	0	0
R121215 - Federal Government R2R (Wongawol Road)	500,000	0	0
R121214 - Main Roads WA SBSP - Granite Peak -Lake Violet Rd	65,000	0	160,241
R121215 - Main Roads WA CRSF - Wiluna North Road	160,000	0	0
R121220 - Remote Access - Wiluna North - CF Balance	0	18,604	18,604
R121222 - Remote Access - Sandstone Wiluna	54,000	0	0
R121221 - Remote Aboriginal Comm MRD	0	9,000	3,698
Total Capital Income	2,232,257	1,213,698	422,543

Capital Expenditure			
C121001 - Wongawol Road - Gravel resheeting	(73,750)	0	0
C121001 - Wongawol Road - Gravel resheeting	(82,000)	(450,000)	(696)
C121002 - Wongawol Road - Gravel resheeting	(450,000)	0	0
C121002 - Wongawol Road - Road Reseal	(500,000)	0	0
C121010 - Granite Peak Road - Gravel resheeting	(600,000)	(600,000)	(127,256)
C121018 - Granite Peak - Lake Violet Road (Black Spot)	(97,500)	0	0
C121011 - Wiluna North Road- Gravel resheeting	(729,559)	(250,000)	0
C121011 - Wiluna North Road-Drainage/Reinstatement	(86,094)	(86,094)	0
C121011 - Wiluna North - Formation Improvements	(27,906)	0	0
C121013 - Sandstone Wiluna - Formation Improvements	(54,000)	0	0
C121019 - Bridle Face Road	(60,000)	(60,000)	0
C121017 - Yeelirrie - Meekatharra Road	(10,000)	(10,000)	0
C121012 - Various Roads- Roadworks	0	(30,000)	0
C121020 - Water Drainage	(50,000)	0	0
C121005 - Install Water Bores	(100,000)	0	0
Total Capital Expenditure	(2,920,809)	(1,486,094)	(127,952)

Transfer from Reserves			
L072507 - Unspent Grant and Contribution Reserves - Roads	922,302	0	0

STREETS & ROAD MAINTENANCE

Operating Income			
R122001 - Reimbursements & Contributions	100	100	0
R122002 - MRD Direct Regional Grant	111,439	150,000	190,236
R122003 - Road Closure and Vehicle Movements	200	200	300
R122004 - Grant - Flood Damaged (WAANDRA)	3,246,600	0	0
Total Operating Income	3,358,339	150,300	190,536

Operating Expenditure			
E122201 - Depreciation on Depot Facilities	(8,262)	(8,100)	(13,354)
E122202 - Depreciation on Infrastructure Assets (Roads)	(5,712,000)	(5,600,000)	(1,892,912)
E122205 - Administration Allocated	(17,585)	(21,704)	(21,595)
E122223 - Depot Buildings Operation	(10,372)	(13,687)	(12,680)
E122224 - Depot Buildings Maintenance	(66,349)	(65,143)	(56,814)
E122225 - Wiluna Townsite Footpath maintenance	(14,574)	(8,996)	(2,637)
E122226 - Street Lighting	(16,000)	(16,000)	(11,476)
E122227 - Street Cleaning & Sweeping	(20,765)	(13,329)	(7,934)
E122228 - Wiluna Townsite Street Trees	(11,882)	(13,164)	(3,469)
E122229 - Signage - Directional Roads & Streets	(70,000)	(27,152)	(22,541)
E122230 - Drainage Maintenance	(50,000)	0	0
E122234 - Maintenance Grading Roads	(715,100)	(792,640)	(1,256,214)
E122236 - Verge Clearing - Roads	(100,033)	(150,000)	0
E122235 - Road Maintenance - Flood Damaged (Funded)	(3,400,000)	0	0
E122238 - Contract/Consulting costs	(20,000)	(20,000)	(11,881)
E122239 - Salary costs	(115,068)	0	0
E122241 - Superannuation costs	(3,146)	0	0
E122242 - Relocation costs	(7,000)	0	0
E122243 - Professional Development and Training	(2,000)	0	0
E122244 - Travel	(2,500)	0	0
E122239 - Miscellaneous	0	0	(1,571)
E122240 - Staff Housing	(21,704)	0	0
Total Operating Expenditure	(10,384,341)	(6,749,915)	(3,315,078)

ROAD PLANT PURCHASES

Operating Income			
R123001 - Gain(Loss) on Sale of Assets	2,237	2,237	6,987
R123010 - Sale of Plant & Equipment	145,000	145,000	34,545
R123020 - Less Sale of Plant & Equipment	(145,000)	(145,000)	(34,545)
Total Operating Income	2,237	2,237	6,987

Operating Expenditure			
E123001 - Loss on Sale of Asst	(14,716)	(14,716)	(1,044)
E123010 - Purchase of Minor Plant & Equipment	(10,000)	(10,000)	
Total Operating Expenditure	(24,716)	(24,716)	(1,044)

SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 12 - TRANSPORT

SCHEDULE 12 - TRANSPORT - continued

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
Capital Expenditure			
C123127 Works Ute	(35,000)	(25,000)	(22,180)
C123226 - Fuel Storage Facility	(25,000)	0	0
C123101 - Skid Steer Attachments - Broom/Auger	0	0	0
C123227 - Front End Loader Cat 950K	0	(250,000)	0
C123228 - Mosquito Fogger	0	0	0
C123236 - Grader	0	(350,000)	0
C123125 - EMEDS Vehicle	(45,000)	(45,000)	(41,416)
C123239 - SAM Trailer	(16,530)	(15,000)	0
C142109 - GenSet	0	(35,000)	(14,455)
C123126 - Works Manager's Vehicle	0	(45,000)	(40,328)
C121022 - Depot CCTV Upgrade	(10,000)	0	0
C121023 - Depot Shed	(100,000)	0	0
C121024 - Depot Shed Improvements	(200,000)	0	0
Total Capital Expenditure	(431,530)	(765,000)	(118,379)
Transfer from Reserves			
L072100 - Asset Replacement Reserve - Depot Shed	100,000	0	0
L072100 - Asset Replacement Reserve - Depot Shed Improvements	200,000	0	0
	300,000	0	0
AERODROMES			
Operating Income			
R126242 - Aerodrome Landing Fees	90,000	48,000	98,630
R126243 - Lease fuel storage - Air BP	1,060	1,060	4,180
R126244 - Grant - Wiluna Airport Master Plan	0	0	0
R126245 - Passenger Service Fee	385,000	50,000	513,607
R126247 - Reimbursement	0	0	0
Total Operating Income	476,060	99,060	616,417
Operating Expenditure			
E126248 - Depreciation on Assets	(147,900)	(145,000)	(146,163)
E126249 - Administration allocated	(15,224)	(26,657)	(26,530)
E126250 - Insurance	(6,023)	(4,140)	(3,886)
E126270 - Wiluna Aerodrome Operation Costs	(86,136)	(66,521)	(122,660)
E126271 - Wiluna Aerodrome Maintenance	(130,426)	(119,886)	(122,107)
E126272 - Wiluna Aerodrome Building Operation	(10,904)	(10,904)	(8,593)
E126273 - Wiluna Airport Plan	(30,000)	0	(2,240)
E126274 - Other Expenses	0	0	(23,187)
E126275 - Emergency Equipment Expenses	(10,000)	0	0
Total Operating Expenditure	(436,613)	(373,108)	(455,366)
Transfer from Reserves			
L072100 - Asset Replacement Reserve - Aerodrome Operations	17,000	0	0
Capital Income			
R126245 - Grant - RAAP funding	57004	0	11400.8
R126246 - Grant - Airport Electrical Renewal	0	0	0
R126262 - Grant - Airport Sealing	0	192,500	0
R126264 - Grant - Airport Terminal	0	250,000	0
Total Capital Income	57,004	442,500	11,401
Capital Expenditure			
C126261 - Renewal of Electrical - Airport	0	0	0
C126262 - Airport Sealing	0	(385,000)	(351,181)
C126264 - Airport Terminal	0	(500,000)	0
C126265 - Shed	(20,000)	0	0
C126266 - Airport Install Perimeter Fence and Widen Taxiway	(120,004)	0	0
Total Capital Expenditure	(140,004)	(885,000)	(351,181)
TOTAL TRANSPORT - INCOME	3,836,636	251,597	813,940
TOTAL TRANSPORT - EXPENDITURE	(10,845,670)	(7,147,739)	(3,771,487)
NET INCOME(LOSS)	(7,009,034)	(6,896,142)	(2,957,548)
TOTAL TRANSPORT - CAPITAL INCOME	2,289,261	1,656,198	433,944
TOTAL TRANSPORT - CAPITAL EXPENDITURE	(3,492,343)	(3,136,094)	(597,512)

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
RURAL SERVICES			
Operating Expenditure			
E131331 · Noxious Weeds & Pest Plants	(12,759)	(8,297)	(1,636)
E131333 · GNRBA Projects	(30,000)	(50,000)	(25,000)
Total Operating Expenditure	(42,759)	(58,297)	(26,636)
TOURISM & AREA PROMOTION			
Operating Income			
R132503 · Sale of Maps & Tourist Items	6,000	6,000	7,083
R132505 · Tourist Income	20,000		84
Total Operating Income	26,000	6,000	7,167
Operating Expenditure			
E132105 · Administration allocated	(43,763)	(59,009)	(57,588)
E040441 · Community Services Allocated	(37,401)	0	0
E132301 · Tourism Officer Salary & Allowances	0	(76,297)	(30,395)
E132302 · Tourism Officer Superannuation	0	(3,876)	(6,655)
E132303 · Insurance	(1,175)	(808)	(808)
E132304 · Occupational Safety & Health Costs	0	(500)	0
E132307 · Tourist Officer Other Employment Costs	0	(5,000)	0
E132310 · Depreciation of Tourism/Promotion Structures	(1,326)	(1,300)	(3,930)
E132311 · Interest on Interpretive Centre Loan	(29,566)	(23,800)	(26,456)
E132330 · Tourism Promotions/Activities	(50,000)	(50,000)	(32,504)
E132331 · Tourist Officer Training & Conferences	(2,500)	(2,500)	(786)
E132332 · Tourist Souvenir items	(20,000)	(10,000)	(3,237)
E132340 · Wiluna Information Bay Maintenance	(24,756)	(15,513)	(13,758)
E132341 · Wiluna Picnic Sites	(36,856)	(28,755)	(18,831)
E132342 · Regional Tourism Local Governments Group	0	(6,000)	0
E132343 · Caravan/Camping Site maintenance	(12,570)	(13,737)	(186)
Total Operating Expenditure	(259,913)	(297,095)	(195,133)
Capital Income			
R132343 · Grant - RV Dump Point	0	5,000	0
R132156 · Heritage Centre - Art Gallery Fit Out	0	0	79,827
Total Capital Income	0	5,000	79,827
Capital Expenditure			
C132156 · Art Gallery Fit Out	0	0	(25,855)
C132157 · Heritage/ Interpretive Centre	(320,752)	(2,700,000)	(2,164,779)
C132160 · Heritage & Interpretive Displays	(250,000)	0	0
C132161 · Heritage & Interpretive Centre Security System	(6,000)	0	0
C132159 · Mainstreet Revitalisation	(600,000)	(530,000)	0
C132341 · Recreation Site Development	(20,000)	(10,000)	0
C132343 · Caravan/Camping Site	(245,000)	(45,000)	0
C132344 · RV Dump Point	(5,000)	(5,000)	0
Total Capital Expenditure	(1,446,752)	(3,290,000)	(2,190,634)
Loan Repayments			
L060100 · Interpretive Centre Loan Repayment	(116,927)	0	0
Transfer from Reserves			
L072506 · Transfer from Heritage and Interpretive Centre Reserve	570,752	0	0
L072505 · Transfer from Caravan Park Reserve	45,000	0	0
	615,752	0	0
BUILDING CONTROL			
Operating Income			
R133332 · Building Licenses & Fees	500	500	210
Total Operating Income	500	500	210
Operating Expenditure			
E133331 · Building Control Consultancy Services	(12,480)	(12,480)	(14,176)
E133334 · Administration allocated	(7,616)	(10,385)	(10,087)
E133336 · Building - Other costs	(2,000)	(2,000)	0
Total Operating Expenditure	(22,096)	(24,865)	(24,263)

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 13 - ECONOMIC SERVICES

SCHEDULE 13 - ECONOMIC SERVICES- continued

ECONOMIC DEVELOPMENT

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
Operating Income			
R136332 - Rental (Lease) Wiluna Enterprise Development Centre	5,050	5,050	7,171
Total Operating Income	<u>5,050</u>	<u>5,050</u>	<u>7,171</u>

Operating Expenditure			
E134104 - Depreciation of Development Facilities	(8,772)	(8,600)	(8,599)
E134105 - Administration allocated	(17,203)	(19,948)	(19,635)
E134106 - Wiluna Enterprise Development Building Operation	(8,808)	(8,808)	(3,031)
E134107 - Wiluna Enterprise Development Building Maintenance	(9,590)	(8,564)	(6,203)
E134108 - Economic Impact Study	(25,000)	(25,000)	0
E134109 - Economic Development Consultants	(100,000)	0	0
Total Operating Income	<u>(169,373)</u>	<u>(70,919)</u>	<u>(37,467)</u>

Capital Expenditure			
C134100 - Town Water Supply	(150,000)	(170,000)	0
Total Capital Expenditure	<u>(150,000)</u>	<u>(170,000)</u>	<u>0</u>

ECONOMIC SERVICES

Operating Income			
R136004 - Sale of Water from Standpipe	100	1,200	116
R136005 - Sale of Bottle Water	6,000	2,800	173
R136001 - Community Bus Hire Charges	0	0	738
Total Operating Income	<u>6,100</u>	<u>4,000</u>	<u>1,027</u>

Operating Expenditure			
E136004 - Standpipe Water Costs	(1,000)	(1,000)	(237)
E136005 - Costs for Bottle Water	(5,000)	(2,500)	(13,755)
Total Operating Income	<u>(6,000)</u>	<u>(3,500)</u>	<u>(13,992)</u>

TOTAL ECONOMIC SERVICES - INCOME	37,650	15,550	15,575
TOTAL ECONOMIC SERVICES - EXPENDITURE	<u>(500,141)</u>	<u>(454,676)</u>	<u>(297,490)</u>
NET INCOME(LOSS)	<u>(462,491)</u>	<u>(439,126)</u>	<u>(281,916)</u>

TOTAL ECONOMIC SERVICES - CAPITAL INCOME	0	5,000	79,827
TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE	<u>(1,596,752)</u>	<u>(3,460,000)</u>	<u>(2,190,634)</u>

SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
PRIVATE WORKS			
Operating Income			
R141413 · Private Works - Various	5,000	4,125	3,925
Total Operating Income	5,000	4,125	3,925
Operating Expenditure			
E141411 · Private Works - Various	(5,685)	(3,570)	(7,290)
Total Operating Expenditure	(5,685)	(3,570)	(7,290)
ADMINISTRATION OVERHEADS			
Operating Income			
R142420 · Reimbursements	15,000	15,000	3,416
R142450 · Photocopying	20	20	7
Total Operating Income	15,020	15,020	3,423
Operating Expenditure			
E142406 · Administration Staff Uniforms	(1,600)	(2,000)	(1,163)
E142408 · Administration Staff Recruitment & Relocation	(15,000)	(15,000)	(26,083)
E142411 · Salaries and Allowances	(430,050)	(644,230)	(554,275)
E142412 · Administration Staff Superannuation	(42,503)	(80,083)	(52,701)
E142414 · Administration Staff Other Employment Costs	(5,000)	(5,000)	(909)
E142416 · Fringe Benefits Tax Administration Staff	0	(14,500)	(8,963)
E142421 · Administration Building Operation	(121,957)	(24,684)	(18,119)
E142422 · Administration Building Maintenance	(5,819)	(5,686)	(10,737)
E142423 · Administration Building Grounds Maintenance	(55,725)	(52,865)	(40,225)
E142431 · Printing & Stationery	(36,740)	(33,400)	(41,766)
E142432 · Telephones & Communications Costs	(25,850)	(21,500)	(19,375)
E142495 · Trenching and Cabling Costs	(25,000)	0	0
E142433 · Postage	(3,300)	(3,000)	(2,405)
E142434 · Advertising	(3,850)	(3,500)	(9,277)
E142435 · Office Equipment Maintenance	(2,200)	(2,000)	(3,474)
E142436 · Integrated Planning Framework	(25,000)	(15,000)	(190)
E142437 · Record Management	(38,500)	(35,000)	(38,639)
E142439 · Audit Costs	(35,000)	(40,000)	(32,513)
E142440 · Risk Management Cost	(15,000)	(15,000)	0
E142442 · IT System Software Licence & Support	(44,280)	(44,000)	(39,714)
E142443 · IT System Computer Hardware Maintenance	(41,500)	(15,000)	(20,591)
E142446 · IT Consultant	(20,000)	0	0
E142445 · Subscriptions & Membership Administration	(17,100)	(14,100)	(10,104)
E142451 · Other Office Expenses	(5,250)	(5,000)	(2,430)
E142459 · Administration Vehicle Expenses (includes Depreciation)	(28,892)	(22,414)	(44,408)
E142461 · Administration Vehicle Costs	(10,000)	(27,880)	(32,084)
E142462 · Annual Air Fares Administration Staff	(7,800)	(6,500)	(11,050)
E142463 · Staff Conference Attendance Expense	(15,000)	(15,000)	(4,902)
E142464 · Meeting Attendance Expense	(15,000)	(15,000)	(17,953)
E142465 · Staff Professional Development Expense	(20,000)	(10,000)	(9,990)
E142466 · Human Resource Expense	(10,000)	(15,000)	(8,374)
E142472 · Consultancy Fees	(50,000)	(300,000)	(123,915)
E142476 · Insurance (not including employers liability)	(33,033)	(20,643)	(22,135)
E142477 · Employers Indemnity	(26,098)	(15,925)	(15,875)
E142478 · Legal Costs (general)	(20,000)	(20,000)	(25,841)
E142480 · Housing - Administration Staff Allocated	(95,501)	(158,841)	(102,734)
E142482 · Occupational Safety & Health Costs Administration staff	(20,000)	(15,000)	(12)
E142483 · Asset Revaluation Costs	(40,000)	(25,000)	(19,416)
E142491 · Depreciation	(51,000)	(50,000)	(39,636)
E142493 · Salary	(23,608)	0	0
E142494 · Superannuation costs	(2,347)	0	0
Sub Total Operating Expenditure	(1,484,503)	(1,807,751)	(1,411,975)
E142492 · LESS Allocated To Programs	1,484,503	1,807,751	1,747,850
Total Operating Expenditure	-1	0	335,875

**SHIRE OF WILUNA
BUDGET 2017-2018**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
Capital Expenditure			
C142100. DCEO Vehicle	0	(50,000)	(41,416)
C142102. Administration Vehicle	(40,000)	0	0
C142110. EMCED Vehicle	(45,000)	0	0
C142111. Records Storage Facility	(20,000)	0	0
C142112. Historical Items Storage Facility	(20,000)	0	0
C142101. CEO Vehicle	0	(480,000)	(170,928)
C142104. IT Equipment	(40,000)	(25,000)	0
C142105. Upgrade Server	(40,000)	(25,000)	0
C142106. Admin Furnishings	(80,000)	(30,000)	(3,837)
C142108. Transportable Officers (Donga)	0	0	(66,704)
C147182 . New Administration Building	(5,000,000)	(3,500,000)	(308,398)
C147183 . Telephone System - New Administration Building	(14,500)	0	0
C147184 . Upgrade Electrical Power Supply to New Administratio	(100,000)	0	0
Total Capital Expenditure	(5,399,500)	(4,110,000)	(591,283)

Transfers from Reserves

L072100 . Asset Replacement Reserve - New Admin. Building	2,030,000	0	0
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Community Development Overheads

Operating Income

R142420 . Reimbursements	100	0	0
Total Operating Income	100	0	0

Operating Expenditure

E084102 . Administration allocated	(25,938)	0	0
E084103 .Community Development Staff Salaries & Allowances	0	0	0
E084105 .Community Development Staff Housing Allocated	(23,711)	0	0
E084106 .Insurance	(3,522)	0	0
E084108 .Community Development Staff Superannuation	0	0	0
E084109 .Community Development Staff OSH Costs	(1,000)	0	0
E084110 .Community Development Staff Training & Conference	(6,000)	0	0
E084220 . Fringe Benefit Tax	(3,400)	0	0
E084118 . Vehicle Expenses	(6,500)	0	0
E084111 .Community Development Staff Other Employment Cos	(10,230)	0	0
E084114 . Other Community Development Costs	(2,100)	0	0
E084116 . Consultants	(3,000)	0	0
E084117 . Salary	(129,312)	0	0
E084119 . Superannuation costs	(19,045)	0	0
Sub Total Operating Expenditure	(233,758)	0	0
E142492 . LESS Allocated To Programs	233,758	0	0
Total Operating Expenditure	0	0	0

PUBLIC WORKS OVERHEADS

Operating Income

R143430 . Reimbursement & Contributions	100	100	750
Total Operating Expenditure	100	100	750

Operating Expenditure

E143011 . Salaries and Superannuation costs	(376,348)	(238,818)	(247,792)
E143044 . Works Staff Unallocated Time	(3,729)	(2,602)	(6,848)
E143051 . Depot Office Telephone & Other Costs	(4,600)	(4,600)	(5,246)
E143081 . Fringe Benefits Tax Works Staff	(10,000)	(14,500)	(10,473)
E143091 . Superannuation	(92,647)	(62,799)	(54,464)
E143101 . Sick Leave, Annual Leave, LSL & Public Holidays Wor	(72,550)	(40,309)	(70,326)
E143121 . Protective Clothing/Items & Uniforms Works Staff	(4,600)	(4,600)	(5,833)
E143130 . Works Staff Annual Airfares	(10,920)	(6,500)	(3,900)
E143131 . Occupational Safety & Health Costs Works Staff	(20,000)	(5,000)	(27)
E143132 . Works Staff Training & Conference/Meeting Costs	(53,729)	(8,000)	(61,458)
E143133 . Consultants	0	0	0
E143141 . Works Staff Relocation & Recruitment Costs	(15,000)	(15,000)	(8,348)
E143145 . Works Staff Housing Allocated	(167,224)	(142,946)	(164,290)
E143146 . Works Managers & Supervisors Vehicle Operating Cc	(14,790)	(22,063)	(17,431)
E143171 . Employer Indemnity Insurance Works Staff	(18,991)	(18,991)	(18,966)
E143172 . Other Insurances	(25,477)	(17,492)	(18,780)
E143202 . Works Staff Allowances	(39,719)	(40,309)	(17,834)
E091977 . Salary	(95,396)	0	0
E091979 . Superannuation costs	(9,540)	0	0
E143992 . Administration allocated	(50,719)	(81,687)	(80,206)
Sub Total Operating Expenditure	(1,085,978)	(726,215)	(792,223)
E143999 . Less PWOH Allocated to Projects	1,085,978	726,215	721,067
Total Operating Expenditure	0	0	(71,156)

SHIRE OF WILUNA
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SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
PLANT OPERATION COSTS			
Operating Income			
R144430 · Diesel Fuel Rebate	0	5,000	0
R144432 · Reimbursements	1,000	1,000	0
Total Operating Income	1,000	6,000	0
Operating Expenditure			
E144012 · Depreciation of Plant	(302,940)	(297,000)	(254,129)
E144022 · Fuel & Oil	(31,000)	(30,000)	(45,974)
E144032 · Tyres & Tubes	(10,000)	(10,000)	(12,576)
E144042 · Parts & External Repairs	(50,000)	(35,000)	(63,371)
E144052 · Vehicle Registrations/Licenses	(7,000)	(6,000)	(7,712)
E144062 · Insurance Works Vehicles	(34,925)	(23,007)	(19,706)
E144072 · Expendable Tools	(5,000)	(5,000)	(4,687)
E144082 · Operator/Internal Repair Wages & Overheads	(105,095)	(61,090)	(87,733)
E144992 · Administration Allocated	(39,281)	(43,772)	(41,981)
Sub Total Operating Expenditure	(585,241)	(510,870)	(537,869)
E144999 · Less Plant Operating Costs Recovered From Works &	585,241	510,870	435,598
Total Operating Expenditure	0	0	(102,271)

SHIRE OF WILUNA
BUDGET 2017-2018

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2017/18	Annual Budget 2016/17	Actual 2016/17
SALARIES & WAGES			
Operating Income			
R146200 · Workers Compensation Reimbursements	5,000	5,000	15,748
Total Operating Income	5,000	5,000	15,748
Operating Expenditure			
E146100 · Workers Compensation Payments	(5,000)	(5,000)	(1,952)
E146013 · Gross Salaries & Wages	(2,427,055)	(1,828,353)	(2,336,600)
E146999 · Less Salaries & Wages Allocated	2,427,055	1,828,353	2,336,600
Total Operating Expenditure	(5,000)	(5,000)	(1,952)
UNCLASSIFIED			
Operating Income			
R147100 · Miscellaneous	5,100	5,100	2,556
R147102 · Profit on Sale of Assets	13,819	13,819	18,683
R147103 · Less: Sale of Assets	535,000	515,000	168,182
R147104 · Sale of Asset	(535,000)	(515,000)	(83,636)
Total Operating Income	18,919	18,919	105,785
Operating Expenditure			
E147100 · Miscellaneous	0	0	0
E147002 · Loss on Revaluation of Fixed Assets	(50,000)	(50,000)	0
Total Operating Expenditure	(50,000)	0	0
Capital Income			
R147427 · Grant - CGLF - Admin Bldg	0	417,416	0
Total Capital Income	0	417,416	0
Transfer to Reserves			
L072508 · Transfer to Asset Replacement Reserve	330,063	0	0
TOTAL OTHER PROPERTY AND SERVICES- INCOME	45,139	49,164	129,631
TOTAL PROPERTY AND SERVICES - EXPENDITURE	(60,685)	(8,570)	153,206
NET INCOME(LOSS)	(15,546)	40,594	282,837
TOTAL OTHER PROPERTY AND SERVICES - CAPITAL INCOME	0	417,416	0
TOTAL PROPERTY AND SERVICES - CAPITAL EXPENDITURE	(5,399,500)	(4,110,000)	(591,283)

APPENDIX 2

ADDITIONS/DELETIONS/CHANGES - Shire of Wiluna 2017/18 Budget

Additions/Changes

Admin Building - Increased to \$5,000,000
Staff Housing - Increased to \$23,000
Existing Shire Office - Increased to \$35,000
Staff Housing - Decreased to \$5,000
Staff Housing - New addition of \$12,000
Staff Housing - Increased to \$17,000
SAM Trailer - New addition \$16,530
DCEO Vehicle - Reduced to \$52,000
Cemetery Upgrade - Reduced to \$40,000
Water Drainage - Reduced to \$50,000
Water Bores - Reduced to \$100,000
Heritage and Interpretive Centre Building Renovations - Reduced to \$320,752
Heritage and Interpretive Centre Displays - Reduced to \$250,000
Town Water Supply - Reduced to \$150,000
Caravan Park Site - Reduced to \$245,000
Admin Furnishings - Reduced to \$80,000
Wongawol Road - Added \$73,750
Depot Shed Improvements - New addition of \$200,000
CCTV Recreation Centre- New addition of \$6315

Deletions

Change Rooms Security - \$20,000
Communal Recreational/Entertainment Facility - \$27,500
Land Purchases - \$35,000
Relocate Radio Equipment - \$30,000
Various Other Roads - \$30,000

APPENDIX 3

2017-18

OBJECTIVES AND REASONS FOR LEVYING DIFFERENTIAL RATES

The overall objective for differential general rating is an attempt to ensure revenue is collected on an equitable basis, enabling the Shire to provide facilities, infrastructure and services to the entire community.

The Shire of Wiluna provides services to a diverse region consisting of Wiluna townsite, rural/pastoral, mining and exploration & prospecting. All sectors benefit from the services provided by the Shire, though it is inevitable that some sectors may benefit more from any particular service. Persons operating within all sectors have the right to use the services provided and the Shire does not seek to restrict the use of its services by any sector, though some will make greater demands and impose greater costs on the Shire, and some have a greater capacity to contribute to the Shire's revenue than others.

To levy an appropriate minimum rate that more closely reflects the costs of servicing lots within the townsite and the whole Shire area, and to ensure that a minimum contribution is made by all ratepayers for the benefit of the district.

To ensure that properties whose owners/occupiers place disproportionately high administrative burdens and costs upon the Shire make an additional contribution so as not to transfer the burden to other ratepayers.

As a means to maintain a balanced budget position with a reasonable contribution from all rating categories and a reasonable approach by the Council in regard to increases.

The rates imposed are within the rating parameters set in subsection 6.33 of the Local Government Act 1995 and the approval of the Minister is therefore not required. Nevertheless, the Council has had regard to the values set out in the Department of Local Government and Communities' policy on differential rates dated March 2016, namely:

- Objectivity
- Fairness and Equity
- Consistency, and
- Transparency and administrative efficiency.

The specific objectives related to each differential rating category are set out below:

GRV Town Rates

The object of this rate is to apply a base differential general rate to land within the Wiluna townsite and to act as the Shire's benchmark differential rate by which all other properties are assessed. It provides for the cost of operating all urban facilities and services that are available to all residents and ratepayers to use, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

The reason for the GRV Town rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire.

UV Rural Rates

The object of this rate is to apply a base differential general rate to rural land within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads and other rural services upon which rural enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

The reason for the UV Rural rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire.

UV Exploration and Prospecting Rates

The object of this rate is to apply a base differential general rate to Exploration and Prospecting tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which exploration and prospecting enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

In addition to contributing to the costs of facilities and services available to all residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the much higher risks of non-collection. Irrespective of the rates calculated based on the valuation database at the beginning of the year, experience shows that a significantly higher proportion of this class of rates will be irrecoverable due to tenement deaths and deregistration of exploration corporations.

The reason for the UV Exploration and Prospecting rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Exploration and Prospecting Ratepayers.

GRV Mining Rates

The object of this rate is to apply a base differential general rate to GRV-Rated mining tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

In addition to contributing to the costs of facilities and services available to all residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates such as dealing with applications and additional correspondence on matters such as requests for special treatment (such as waiving of interest on overdue rates).

The reason for the GRV Mining rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers (including unrecovered litigation costs).

UV Mining Rates

The object of this rate is to apply a base differential general rate to UV-Rated mining tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

In addition to contributing to the costs of facilities and services available to all residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the risks of non-collection due to tenement deaths and deregistration of mining companies, additional wear and tear on Shire assets due to use of oversize and overweight vehicles, additional compliance burdens and costs, and unrecovered legal expenses due to litigation initiated by mining companies.

The reason for the GRV Mining rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers (including those described in the immediately preceding paragraph).

The Council has also observed a disparity between UV Mining Rates and UV Exploration and Prospecting Rates, with the latter rates being significantly higher in 2016/2017. Although the Exploration and Prospecting rates have a high administrative cost and a high risk burden, the higher than UV Mining rate is recognised as anomalous in that other costs associated with the mining sector (compliance, wear and tear, litigation, etc) are not as high in respect of exploration and prospecting companies as is the case for mining companies.

It is intended to remove this disparity over a number of years, starting with an additional increase in UV Mining rates this year. Although an alternative course of action would be to eliminate the anomaly in a single year, this is considered to be too disruptive to the sector and may even result in further litigation of the type that has increased the Shire's costs in 2016/2017.

GRV Town Minimum Rates

The object of this rate is to apply a minimum rate to land within the Wiluna townsite and to act as the Shire's benchmark differential rate by which all other properties are assessed. It provides for the cost of operating all urban facilities and services that are available to all residents and ratepayers to use, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the

service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

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The reason for the UV Rural minimum rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire.

UV Exploration and Prospecting Minimum Rates

The object of this rate is to apply a minimum rate to Exploration and Prospecting tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which exploration and prospecting enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

In addition to contributing to the costs of facilities and services available to all residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the much higher risks of non-collection. Irrespective of the rates calculated based on the valuation database at the beginning of the year, experience shows that a significantly higher proportion of this class of rates will be irrecoverable due to tenement deaths and deregistration of exploration corporations.

The reason for the UV Exploration and Prospecting minimum rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Exploration and Prospecting Ratepayers.

GRV Mining Minimum Rates

The object of this rate is to apply a minimum rate to GRV-Rated mining tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

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The reason for the GRV Mining minimum rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers (including unrecovered litigation costs).

UV Mining Minimum Rates

The object of this rate is to apply a minimum rate to UV-Rated mining tenements within the Wiluna district and provide for the cost of operating all the facilities and services that are available to all residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a full cost-recovery basis.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees/charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that all ratepayers make a fair contribution.

In addition to contributing to the costs of facilities and services available to all residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the risks of non-collection due to tenement deaths and deregistration of mining companies, additional wear and tear on Shire assets due to use of oversize and overweight vehicles, additional compliance burdens and costs, and unrecovered legal expenses due to litigation initiated by mining companies.

The reason for the GRV Mining minimum rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers (including those described in the immediately preceding paragraph).



20th June 2017

Colin Bastow
Acting Chief Executive Officer
Shire of Wiluna
PO Box 38
WILUNA WA 6646

Dear Colin

NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2016/17

I refer to the Association of Mining and Exploration Companies (AMEC) Briefing Paper which was forwarded to all regional Local Government Authorities in April 2016.

That Paper contained information on the state of the mining and mineral exploration industry, the current rating model, differences between mining and mineral exploration, and the need for improved consultation, transparency and accountability. I have **attached** a copy of that Paper again for your information.

AMEC objects to your Notice of Intention to Levy Differential Rates for the 2017/18 rating period. I draw your attention to what appears to be non-compliance with the Government of Western Australia's Rating Policies, particularly in respect of 'differential rates' for mining and exploration activities. Specific reference is made to the 'fairness and equity' principle.

As stated in the AMEC Briefing Paper there are considerable differences between mining and exploration activities, and their associated impact on shire services or facilities. The scale, duration and land uses are very different. It should also be noted that not all mining tenements have operating mines on them. There should be no assumption that a mining lease contains a mineral resource that is going to be mined.

Mineral exploration activities generally comprise a small team from the company and the sub contractor's drilling crew, which have limited impact, if any, on community services and facilities due to the remoteness of many tenements.

In fact, in many instances tenements are idle and vacant as they are caught up in the myriad of red tape, approvals and costly delays.

There is therefore no clear or justifiable rationale for the UV rate for Exploration and Prospecting to be proposed at 24.2697c in comparison to the proposed UV rate for Mining of 18.3850c.

Your observation in the Statement of Objectives and Reasons – point 5 that one of the reasons to impose Differential Rates is *"to correct over time a disparity between the UV*

Association of Mining and Exploration Companies

Offices located in Perth and Brisbane. Please address all correspondence to:
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rates applicable to mining and the UV rates applicable to exploration and prospecting' is perplexing and provides no clarity on the rationale.

Based on your 2015/16 Annual Report it would appear that a similar problem occurred for that year, with the UV Exploration and Prospecting rate being 21.40c compared to the UV Mining rate of 14.48c.

As stated in the April 2016 Briefing Paper, industry considers that the current rating model is unsustainable. It is therefore unreasonable and unrealistic to assume a 'business as usual approach' when setting annual budgets. It is therefore disappointing to note your intention to increase the rates for UV Exploration and Prospecting by 13%, and UV Mining by 27% with no publicly available justification provided.

Of further concern is the fact that the UV Exploration and Prospecting rate has increased 77% since 2014/15, and UV Mining by 30%. This is an unacceptable and unsustainable situation.

Mining and mineral exploration companies are faced with a further annual CPI increase in the tenement rental charges raised by Government through the Department of Mines and Petroleum. As these rentals are used as the basis for valuing land for shire rating purposes the Shire of Wiluna will also be the beneficiary of that increased valuation. This is a weakness in the current rating policy and will be brought to the attention of the Minister for Local Government in order that it can be rectified.

We would appreciate your clarification and detailed explanation on these issues prior to adoption of the 2017/18 Budget to ensure compliance with the Government's Rating Policies.

Yours sincerely



Simon Bennison
Chief Executive Officer

Cc

Hon David Templeman, MLA, Minister for Local Government

Sheryl Siekierka, Manager Local Government Legislation, Department of Local Government and Communities

Background

The mining and mineral exploration sector has expressed concern about rating practices adopted by some regional Western Australian Local Government Authorities (LGAs) which has created a significant and ongoing financial burden on the business input costs of hundreds of companies.

Some regional LGAs have adopted unimproved '**Differential Rates**' on 'mining and / or exploration' activities; and others use the **Gross Rental Value** policy on capital improvements on mining operations to raise additional revenue.

AMEC research has identified what appears to be a low understanding of the mining and exploration sector, and a general lack of transparency and accountability of the full rating process through various regional LGAs.

In an attempt to be proactive and constructive for LGAs and industry ratepayers AMEC has prepared this Briefing Paper and made a number of recommendations in advance of the 2016/17 Rating Period.

Recommendations

1. **The current state of the mining and mineral exploration industry should be seriously considered and acknowledged by relevant regional LGAs when preparing their annual budgets and requests to impose Differential Rates.**
2. **Operational efficiency improvements and cost reduction strategies should be an ongoing and essential feature of LGA operations. The 'business as usual approach' cannot continue.**
3. **Recognition of the vast difference between 'mining operations' from 'mineral exploration activities', particularly for 'Differential Rating' purposes.**
4. **There should be improved consultation, transparency and accountability in the rate setting process.**

1. State of the mining and mineral exploration industry

The industry in Western Australia has continued to experience considerable financial and economic pressures, falling commodity prices, massive unemployment, reduced international competitiveness and capital investment going to offshore and competing projects.

This has been caused by:

- Lower discovery rates,
- High and increasing production and operating costs,
- Lower grades and higher strip ratio waste removal,
- Deeper deposits requiring increased pre-production expenditure and the subsequent higher mining and extraction costs, and
- Tighter margins.

Many projects are finely balanced with low margins and limited cash flow with the result that cost saving and efficiency measures are being applied on a daily basis by emerging miners and explorers in order to keep their operations viable.

A number of these cost pressures are beyond the control of companies as they are compulsory expenses raised by Government agencies and utilities, such as with corporate taxation, power, water, stamp duty, tenement rentals, fees and charges, levies, superannuation, shire council rates, regulation and compliance costs. Significant costs are also incurred through other payments such as third party royalties to native title groups.

These costs can only be sustainable in an environment of high commodity prices. Companies have therefore had no alternative but to find internal savings to meet these payments. This has been accomplished through suspension of discretionary expenditure; operational savings; increased productivity / efficiency; reduced greenfield and brownfield exploration activity; projects being closed, put on care and maintenance or deferred; or job losses.

This is at a significant loss to local, regional and State communities, and the nation as a whole. This has also adversely impacted voluntary philanthropic contributions to local and regional community, sporting, recreational, welfare groups.

The current state of the mining and mineral exploration industry should therefore be seriously considered and acknowledged by relevant regional LGAs when preparing their annual budgets and requests to impose Differential Rates.

In order to increase knowledge and understanding LGAs should consider convening an annual mining and exploration specific forum or hold face to face meetings with companies.

2. Current unsustainable rating model

It is fundamentally important that relevant regional LGAs recognise that their current rating model is unsustainable, particularly those that are heavily reliant on rating income from the mining sector.

It is unreasonable and unrealistic to assume a 'business as usual approach' when setting the 2016/17 Budget and out years. This particularly applies to the current practice by many regional LGAs where a Consumer Price Index (CPI) increase is arbitrarily and automatically applied as the 'norm', and in several cases higher than CPI without adequate explanation or transparency.

AMEC considers that all regional LGAs should be applying maximum efficiency dividends at all times, similar to that expected by other Government agencies and utilities.

Based on publicly available information, regional LGAs do not appear to have been considering or implementing cost cutting or business efficiency measures to meet current economic and business conditions.

This 'business as usual' approach is exemplified by the fact that there was only one example identified by AMEC where the differential rate for mining had actually reduced from the previous year. This was as a result of an appeal by a ratepayer.

Exploration companies are equity funded and have limited cash flow which necessitates tight financial management control. This is reinforced by the BDO Accountants Quarterly Explorer update for December 2015 which indicates that of 754 ASX listed companies 77% had less than 6 months of cash reserves.

In recent times there has been a significant decline in the number of mining and exploration tenements or in new discoveries. The average mine life duration has now fallen to around 5 years.

LGAs must recognise these trends in their budget planning and financial modelling, and not fall into the false belief that mining operations will continue over the longer term. The probability of world class Tier 1 mineral discoveries with mine lives exceeding 10 or 20 years is now very low, and unlikely to be repeated to the same extent that has occurred in previous years. These facts need to be recognised by LGAs.

Operational efficiency improvements and cost reduction strategies should be an ongoing and essential feature of LGA operations. The 'business as usual approach' cannot continue.

Regional LGAs should note that Unimproved Valuation rating of exploration tenements does not occur in other Australian jurisdictions. AMEC is seeking a similar exemption in Western Australia. It is proposed that mining leases would continue to be subject of rating on a fair, reasonable and equitable basis, and capped to avoid gouging to meet any budget shortfall.

3. Differentiation between mining and mineral exploration

Based on AMEC research there does not appear to be a broad understanding of the state of the industry, mining cycle fluctuations or the difference between mining and exploration activities and their associated impact on LGA services or facilities.

AMEC notes that several regional LGAs take a 'one size fits all' approach by inappropriately including both 'mining' and 'exploration' in the same differential rating category.

In several cases, there does not appear to be any recognition given to the fact that mining activities, and their land uses, are vastly different to mineral exploration activities.

There is no justification for mining and mineral exploration activities to be included in the same 'differential rating' category.

The scale, duration and land uses of these activities are very different. The scale and nature of mining operations also varies considerably between sites.

Several mining companies provide their own power, water, air services and garbage disposal, but are still faced with increased shire rates without a corresponding increase in services from the LGA.

Mineral exploration activities generally comprises a small team from the company and the sub contractor's drilling crew, which have limited impact, if any, on LGA community services and facilities due to the remoteness of many tenements.

In fact in many instances tenements are idle and vacant as they are caught in the myriad of red tape, approvals and extremely costly delays. Further delays can be caused by weather conditions and drilling contractor / rig availability.

The Department of Mines and Petroleum (DMP) has indicated that it takes on average one year for an exploration licence to be granted provided there are no third party appeals or unexpected delays.

After obtaining the required approvals and heritage survey clearances, drilling programs are also generally of a short term duration, involving self-contained accommodation camps, in remote locations and restricted to the duration of the licence.

The exploration tenement can therefore sit vacant and inactive for long periods of time.

All LGAs should differentiate 'mining operations' from 'exploration activities', particularly for 'Differential Rating' purposes.

4. Improved consultation, transparency and accountability

AMEC research indicates there is a general lack of publicly available information on which to fully scrutinize explanations or rationale on the reasons for implementing Differential Rating or Gross Rental Value (GRV) on mining tenements.

In several cases the Statement of Objects and Reasons to raise differential rates was only available from the office from the LGA; not accessible on line; difficult to locate; or did not adequately address the rationale or the Benefit Principle. The Notice of Intention was also generally difficult to locate.

This is important as tenement and financial management is generally undertaken in the company head office, or by a third party tenement manager / advisor. These functions are normally not managed on the mine site and therefore personal access to the LGA office Notice Board is impractical, unduly restrictive and not transparent. These management activities could in fact be undertaken anywhere in Australia.

AMEC considers that consultation between the LGA and mining sector ratepayers has been inadequate and could be improved by regular two way communication.

There should be improved consultation, transparency and accountability in the rate setting process.

5. Next steps

AMEC will be sending a Communique to hundreds of members with mining and mineral exploration projects in Western Australia requesting that they closely liaise with their local authority to ensure a strong working relationship exists. This is particularly relevant where the company might be providing ex gratia work to the LGA, such as roads maintenance / grading etc.

AMEC will also be drawing attention to their rights to make submissions within 21 days of the Notice of Intention in relation to a differential rate that the LGA intends to impose.

22 June 2017

Mr Colin Bastow
Acting Chief Executive Officer
Shire of Wiluna
PO Box 38
Wiluna WA 6646
ceo@wiluna.wa.gov.au

Dear Mr Bastow

SHIRE OF WILUNA 2017/18 DIFFERENTIAL RATES

The Chamber of Minerals and Energy of Western Australia (CME) is the peak resources sector representative body in Western Australia (WA). CME is funded by member companies who are responsible for most of the State's mineral and energy production and are major employers of the resources sector workforce in the State.

The value of WA's mineral and petroleum industry in 2015/16 declined by 12 per cent from the value in 2014/15. This was mainly due to an oversupply of product in the global market and a weaker demand for raw materials. The mining and mineral exploration industry has continued to experience considerable financial and economic pressures with falling commodity prices, reduced workforce, declining international competitiveness and capital investment going offshore.

Local government rates remain a key externally imposed cost pressure to which resource sector companies continue to be exposed. Members have brought to CME's attention the Shire of Wiluna's notice of Objectives and Reasons for Differential Rates for 2017/18 and CME is concerned by the proposed increase in rates and the rationale for these.

Proposed Rates

The proposed differential rates for the Unimproved Value (UV) Rural Category has increased from 11.695c/\$ in 2016/17 to 12.5037c/\$ in 2017/18 (6.9 percent increase). The UV Exploration and Prospecting rate increased by 6.16 percent from 22.862c/\$ in 2016/17 to 24.2697c/\$ in 2017/18, while the UV Mining rate has been raised by 19.81 percent from 15.349c/\$ in 2016/17 to 18.3850c/\$ in 2017/18.

Rating rationale

In considering whether to increase rates and apply differential rating methodologies, local governments should consider the principles of objectivity, fairness and equity, consistency and transparency and administrative efficiency outlined in the Department of Local Government and Communities' *Rating Policy – Differential Rates* (March 2016).

It is noted the Shire of Wiluna proposes to raise rates across all categories, and that the UV Mining rate has been raised by almost 20 percent, which is inconsistent with the rate increases of around 7 percent across all other rating categories.

In the Shire's Objectives and Reasons for Levying Differential Rates, it is noted some ratepayers "will have a greater capacity to contribute to the Shire's revenue than others". It would appear the Shire has assumed ratepayers in the UV Mining category have the

greatest capacity to contribute, since rates in that category have increased proportionately more than the other categories.

This approach does not appear to meet the principle of fairness and equity. The Shire's assumption ratepayers in the UV Mining category have the capacity to bear the burden of such a significant rate increase, especially considering the downturn in the economy outlined above, is incorrect.

Ratepayers under the UV Mining category often do not utilise the Shire's services and facilities in the same manner as other ratepayers, nor require the increased use of services equivalent to the increased rate margin. In many circumstances, resources sector ratepayers maintain their own private roads, electricity, water, waste services and recreation facilities. It is inequitable for ratepayers with the lowest need for services to be providing, by a significant margin, the largest contribution to rates revenue.

Efficiency measures and productivity improvements are currently a focus of private sector companies and other levels of government. Demonstrated efficiency improvements are also a consideration by the Minister when reviewing differential rates applications under s6.33 of the Act.

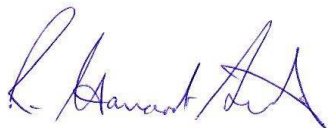
In the Shire's Objectives and Reasons, it is noted differential rates are proposed to be levied "as a means to maintain a balanced budget position." No explanation of efficiency or cost reduction measures are provided in the Shire's Objectives and Reasons. Implementation of efficiency measures and/or cost reductions should be a key consideration of the Shire's differential rating rationale, especially when demonstrating a balanced revenue stream, rather than solely seeking to levy additional revenue from ratepayers.

The Shire advises it is seeking to "correct over time a disparity between the UV rates applicable to mining and the UV rates applicable to exploration and prospecting". It appears the significant increases in the UV Mining rates reflects the Shire's proposed method to correct the disparity between UV Mining and UV Exploration and Prospecting. Given the downturn in the resources economy, a downward movement of the UV Exploration and Prospecting rates would be a more appropriate means of correcting the disparity.

CME therefore encourages the Shire to reconsider its proposed differential rates, particularly the UV Mining rate, given the substantial impact of these increased costs on resource sector companies.

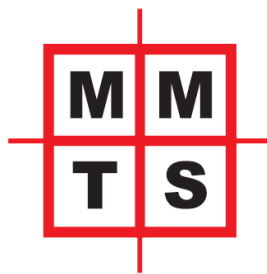
Should you wish to discuss these issues further, please contact Caroline Cherry, Manager – Economic Competitiveness on 08 9220 8514 or C.Cherry@cmewa.com

Yours sincerely



Reg Howard-Smith
Chief Executive

Cc:
The Hon. David Templeman MLA; Minister for Local Government; Heritage; Culture and the Arts
Kelly McManus; Research Officer; Office of the Minister for Local Government; Heritage; Culture and the Arts



**McMAHON
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14 June 2017

Mr Colin Bastow
Chief Executive Officer
Shire of Wiluna
PO Box 38
WILUNA WA 6646

via email to: ceo@wiluna.wa.gov.au

Dear Sir

SUBMISSION – DIFFERENTIAL RATING 2017/18

We act for a number of exploration and prospecting companies in WA and thank you for the opportunity to make a general submission regarding the proposed rates for 2017-18.

We would like to take the opportunity to ask the Shire to consider a reduced rate in dollar for UV Exploration and Prospecting (currently higher than both UV Rural and UV Mining).

Unlike Mining Leases which allow the holder to extract minerals for the purpose of sale, Exploration/Prospecting Licences only allow the holder to search for and test to establish the potential presence of mineralisation. These licences do not accord rights of production or development, and there are limits on the total material (including overburden) that may be removed over the whole term of a licence. Exploration activities are normally of low intensity and short duration and as such are not characterised by the same traffic volumes or weights or demands on Shire infrastructure.

Unlike mining companies, Exploration and Prospecting companies do not make profits extracting commercial quantities of resources for sale and are generally equity funded with limited cash flow.

We also note that valuations provided by the Valuer General are used as the basis for establishing rates each year. In relation to Exploration and Prospecting Licences, their valuations are based on the rent imposed by the Department of Mines and Petroleum. Last year, the Department increased the rent by 3.4% (1.1% in accordance with CPI plus an additional 2.3% above the CPI in lieu of introducing environmental assessment fees) resulting in an automatic increase of 3.4% in rates even before any further increase in the rate in the dollar or minimum is applied by the Shire. Therefore the Shire's proposed increased rate in dollar will in reality result in an increase of 10.6% in the rates payable by the licence holder. Please see the following table as an example.

Rent per block	Rent payable for a 10 block Exploration Licence	Valuation	Shire Rate in \$	Shire Rates payable	% increase in Shire Rates payable
\$125.25	\$1,252.50	\$3,131.25	0.22682	\$710.23	
\$129.50	\$1,295.00	\$3,237.50	0.22682	\$734.33	103.4%
\$129.50	\$1,295.00	\$3,237.50	0.242697	\$785.73	110.6%

As any reduction in rates could greatly assist the exploration sector, we would be grateful for any consideration given to this matter. I would be happy to discuss this matter further on (08) 6467 7997.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours sincerely

A handwritten signature in black ink, appearing to be 'S' followed by a stylized flourish.

Shannon McMahon
Principal

23 June 2017

The Chief Executive Officer
Shire of Wiluna
PO Box 38
Wiluna WA 6646

By email- ceo@wiluna.wa.gov.au

Dear Sir

NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2017/2018

We refer to your email on 12 June 2017, informing of the Shire of Wiluna's Notice of Intention to Impose Differential Rates for the 2017-2018 financial year.

Panoramic Gold Pty Ltd (**Panoramic Gold**) has 26 granted Exploration Licences and Mining Leases that fall within the Shire of Wiluna and will be affected by significant increases in UV Mining and UV Exploration and Prospecting incremental rates for 2017-2018.

Panoramic Gold strongly objects to the Shire of Wiluna's proposed differential rate increases affecting mining and exploration tenements for 2017-2018 on the same grounds as detailed in AMEC's submission to you dated 20 June 2017, a copy of AMEC's submission is attached.

If you have any queries please contact me directly on 0416 227 665 or email yvonne.weissgerber@panres.com.

Yours faithfully



Yvonne Weissgerber
Consultant Tenement Manager