Shire of Wiluna

MINUTES

Special Meeting of Council

held on

Friday 10 August 2018

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AGENDA

1. Declaration of Opening and Announcement of Visitors

The Chairperson declared the meeting open at 10.07am and welcomed Councilors, staff and guests

2. Public Question Time

Nil

3. Record of Attendance

a) Apologies and Leave of Absence Previously Approved

Present:

Cr Jim Quadrio	President
Cr Stacey Petterson	Deputy President – arrived at 10.20am
Cr Peter Grundy	
Cr Caroline Thomas	
Cr Norma Ward	

In Attendance:

Colin Bastow	Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Angela Hoy	Executive Manager Technical Services
Julie Greatbatch	Administration Assistant

Apologies:

b) Notations of Interest:

i. **Financial Interest Local Government Act Section 5.60A**
Nil

ii. **Proximity Interest Local Government Act Section 5.60B**
Nil

iii. **Interest Affecting Impartiality Shire of Wiluna Code of Conduct**
Nil

4. Reports of Officers

4.1 Executive Manager Technical Services

4.1.1 Wotton Street Revitalisation Project

File:	ADM 0291
Reporting Officer:	Angela Hoy – Executive Manager Technical Services
Date of Report:	30 July 2018
Date of Meeting:	10 Aug 2018
Disclosure of Interest:	Nil

Purpose
The purpose of this report is for Council to approve the final concept design for the Wotton Street Revitalisation Project (WSRP)

Background
The project for the WSRP has been budgeted for each financial year since 2014/15 Numerous designs and community consultation have been delivered and developed over the years but the physical project has yet to get off the ground.

An invitation to quote was issued in September 2017 for the concept design for the WSRP and was awarded to Modus Design. Modus Design completed the final concept design in February 2018. The Shire advertised the final concept design in the Wiluna Wire April and June editions and displayed on a sign banner at the Wiluna Traders Store from 1 June 2018 onwards.

Feedback on the final concept plan closed on the 30th of June 2018. No written feedback was received however various members of the community have offered good verbal feedback on the final concept design. Please see the attached banner (Appendix 4.1.1A) and final consult designs (Appendix 4.1.1B).

The designs for the WSRP have been a regular discussion item at various council forums over the last 12 months. A request was made by the CEO at the ordinary council meeting on the 25 July 2018 for a report to be presented to Council for final approval of the final concept design for the WSRP at the special Council meeting on the 10th of August 2018.

Comment
Approval of the final concept design plan is required in order for this project to continue and for tenders to be prepared.

Consultation
Shire of Wiluna Community
Shire of Wiluna Councillors
Colin Bastow, Chief Executive Officer
Warren Olsen, Deputy Chief Executive Officer

Statutory Environment
Local Government Act 1995

Risk Management Implications
The recent community consultation process identified that this project is important to the community and that there is a risk to the Shire's reputation and credibility if the project is not delivered.

This project has been on the radar for a number of years. Should the final concept design not be approved the project will not be able to proceed, and the community will again be let down by the lack of movement on the project by the Shire.

On the other hand, delivery of this project in the current financial year will go a considerable way to restoring the Shire's credibility and reputation.

Policy Implications
Nil

Financial Implications
The final concept design was paid for in the 17/18 financial year.

A provision of $1.2M has been made in the draft 2018/19 Annual Budget for construction works. As always, the adequacy of the provision will not be known for certain until the tender box is opened.

Strategic Implications
Go Ahead Wiluna.

The Shire President asked that consideration be given to adding planter boxes to the street revitalisation to add colour and greenery. He also asked that an identified Turn around and parking space be identified, and could Council look at an overall town plan going street by street.

Voting Requirements <u>SIMPLE MAJORITY</u>

Officer Recommendation & Council Decision

MOVED CR GRUNDY **SECONDED CR THOMAS**

That the Wotton Street Revitalisation Project final concept design as presented be approved and that the construction plans and tender documents be prepared expeditiously.

<u>CARRIED 5/0</u> **Resolution 084/18**

4.2 Deputy Chief Executive Officer

4.2.1 2018/19 Annual Budget

File:	ADM 0314
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	20 July 2018
Date of Meeting:	10 August 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the draft 2018/19 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 2018/19 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.

In preparing the annual budget for the 2018/19 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 taking into account the other forward planning documents of the Shire of Wiluna, strategic objectives of the Shire and decisions made by the Council 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 2018/19 financial year was advertised on 30 June 2018 in the *West Australian*. A copy of the notice was also placed on the Shire of Wiluna noticeboard and the Shire website, and published in the *Wiluna Wire*.

The proposed rates published were as follows:

RATE CATEGORY	
Non-minimum	Rate/$ (c)
GRV Wiluna Townsite	9.8335
GRV Mining	19.4436
UV Rural/Pastoral	13.2539
UV Mining	18.8581
UV Exploration & Prospecting	24.9689
Minimum	Minimum Rates $
GRV Wiluna Townsite	470
GRV Mining	355
UV Rural/Pastoral	355
UV Mining	355
UV Exploration & Prospecting	355

In setting the rates, the Council may vary the rates from those published in the differential rates notice after giving consideration to the submissions received, and to any other information.

Submissions received in relation to Differential Rating

Only five submissions (including two that were duplicates of each other) were received. They were from:

- BHP Nickel West.
- The Chamber of Minerals and Energy of Western Australia (CME).
- McMahon Mining Title Services Pty Ltd.
- Bogada Gold Pty Ltd.
- Creasy, Mark Gareth.

The complete submissions are reproduced as Appendix 4.2.1A 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 (including lower rates) rather than higher taxes. 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.

Some submissions make reference to the Consumer Price Index (CPI), so before considering the individual submissions received it is appropriate to consider the legislated process for setting rates, and why the CPI is not relevant.

Subsection 6.2 (2) of the Local Government Act 1995 and subregulation 22 (1) (d) of the Local Government (Financial Management) Regulations 1996 prescribe how the overall level of general rates is determined. They require that the income and expenditure of the local government are determined, and then the general rates must be fixed to meet the difference between the income and expenditure. In this way, the level of rates is directly related to the Shire's actual costs.

By comparison, the CPI measures price movements across a notional basket of goods and services representative of those acquired by metropolitan private households during the course of a full year. The annual basket used in the CPI is based primarily on data obtained from the Household Expenditure Survey (HES), which is an authoritative source of data on the expenditures of different household types in each of the capital cities.

The basket of goods and services that comprises the CPI consists of 11 groups:

- Food and Non-alcoholic Beverages (16.09%)
- Alcohol and Tobacco (7.09%)
- Clothing and Footwear (3.55%)
- Housing (22.68%)
- Furnishings, Household Equipment and Services (9.39%)
- Health (5.43%)
- Transport (not operating or maintaining roads and airports, but)
    - Private motoring costs (including fuel) (9.58%)
    - Urban transport fares (0.74%)
- Communication (2.68%)
- Recreation and culture (not providing venues and activities, but)

- Audio, visual and computing equipment and services (1.92%)
- Newspapers, books and stationery (0.73%)
- Holiday travel and accommodation (5.83%)
- Other recreation, sport and culture (4.24%)

- Education (4.27%)
- Insurance and financial services (5.80%)

As can be seen, many of those goods and services that comprise the CPI are only very minor components of the Shire's expenditure, and some of them are not part of the Shire's expenditure at all. On the other hand, those costs that are very significant components of the Shire's expenditure (such as road maintenance and construction and aerodrome operation and maintenance) are not part of the CPI.

That is why the CPI is not mentioned in our legislation and is not a relevant consideration in setting the general rates. Our legislation prescribes how it is to be done, using the rate-setting statement as described in sub regulation 22 (1) (d).

Having set the amount to be raised by general rates, section 6.33 of the Local Government Act 1995 allows local governments to raise the required amount through the imposition of differential rates according to certain characteristics of the rateable land such as land use, zoning, and whether or not the land is vacant.

In Western Australia, differential rating is constrained by quite specific parameters that cannot be exceeded without Ministerial approval. Consequently, local governments in WA do not have the ability to impose vastly different rates on different rating categories in order to skew the rates too far from the valuation system (as the local governments in some other jurisdictions can do). The most that can be achieved through differential rating in WA is to make relatively modest differences in the weighting of differential rating categories in order to try to ensure that some sectors are not "socialising" their costs as too much of a burden on others.

The purpose of differential rating is to attempt to get fairer outcomes than would be the case if a general rate was applied across the board, having regard to the costs to the local government imposed (generally) by some types of property and also (to an extent) to the ability to pay.

Rates, even differential rates, are a form of taxation – not a fee for service. Within each rating category, there will be ratepayers that are using fewer Shire services than other ratepayers. Within each category, there will be other ratepayers that are imposing considerable costs on the Shire.

Ideally, users would pay for all the Shire-provided goods and services that they consume and the Shire would be able to keep rates to a minimum. But wherever the users of Shire goods and services are unwilling or unable to pay the costs of those goods and services through user charges (and there are many examples within the Shire of Wiluna), the additional costs will inevitably be funded by ratepayers.

The main problem with some of the submissions received is that they are mainly arguing against rate increases on the rating categories affecting the party who is making the submission, without indicating how the differential rating burden should be redistributed so that the Shire can still fund its expenditure while achieving a fairer outcome.

Submission from the Chamber of Minerals and Energy

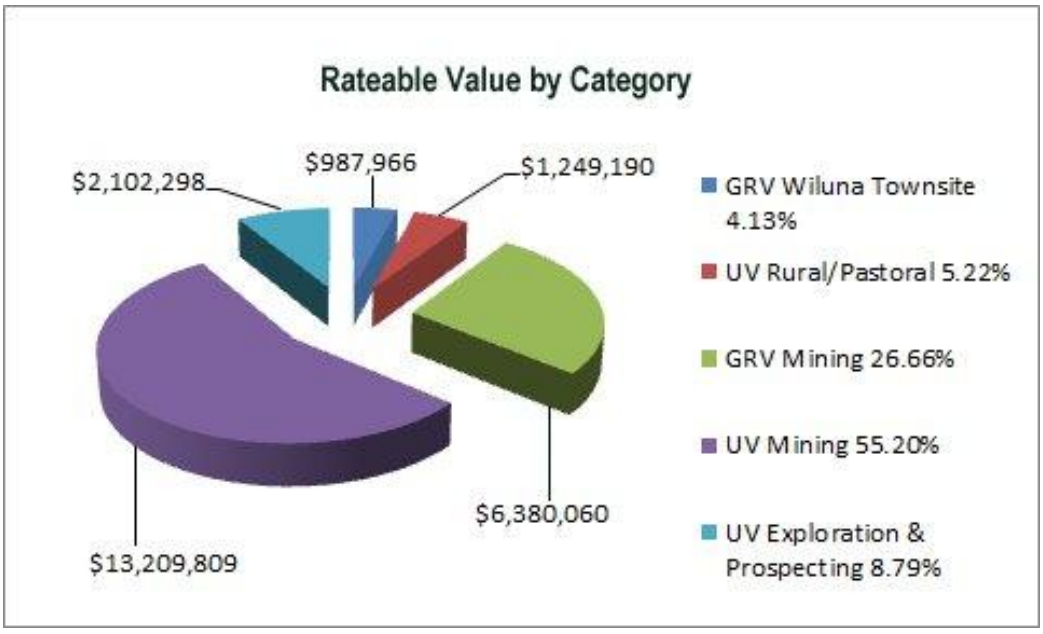
In the summary of its submission, the CME has stated that "over 92 percent of rates revenue in the 2016/17 financial year was from all mining-related tenement rates". The submission goes on to point out that:

- Any reduction would significantly impact on the Shire's revenue; and
- Heavy reliance on such a narrow revenue stream leaves the Shire exposed to the cycles of the resources economy, and therefore an uncertain economic future. Resources cycles are unpredictable and rates revenue is likely to decrease during economic downturns, which places the Shire at risk of a budget deficit.

These are good points which should concern the Council if there were ways to do anything about it.

The reality is that we are where we are (in a mining area) and the Shire can only impose rates using the rating base that we have. The value of that rating base is depicted in Chart 1 below:

Chart 1

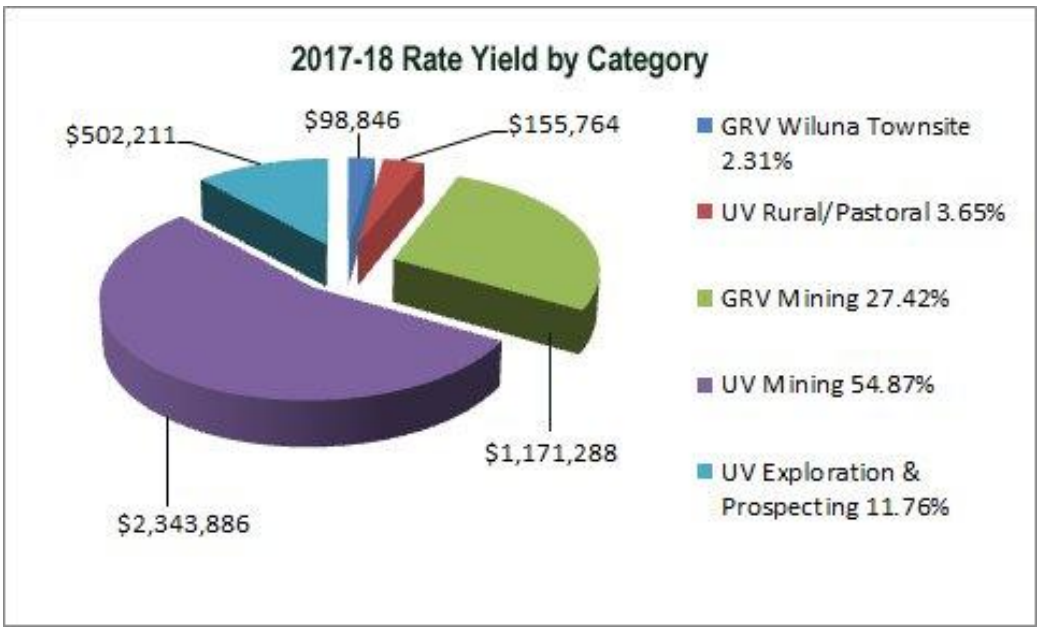


As can be seen from the chart, GRV Mining, UV Mining and UV Exploration and Prospecting categories collectively account for 90.65% of the value of the Shire's rating base, so we would expect those categories would collectively have to pay most of the rates.

This situation is less than ideal, for the reasons specified in the CME submission. But the Shire has no control over the property values on its rating roll – it has to rate according to those values. So it should not be surprising that those three categories that make up more than 90% of the rating base are paying more than 90% of the rates.

For comparison, Chart 2 shows the actual rate yield for 2017/18 by rating category.

Chart 2



The biggest anomaly is that the UV Exploration and Prospecting is considerably overweight compared to the other categories, a problem that the Shire is trying to address. Last year, the Shire imposed the lowest rate of increase on this category.

If the GRV Mining, UV Mining and UV Exploration and Prospecting categories are paying more than 92% of the rates while making only 90.65% of the value of the rating roll, then it might be thought (all other things being equal) that they are a little "overweight". But all things are not equal – some ratepayers impose greater costs on the Shire than others, and this is what differential rating tries (in a very large scale, ham-fisted way) to address.

The CME argues that "Mining properties typically maintain all services to their sites including waste removal and management, sewerage and other services such as recreational facilities". The problem is that the mining sector is not homogenous in

this regard; while it is true that many mining companies do not impose a burden on the Shire, there are other mining companies that do use Shire facilities without paying a fair price and they impose a very significant cost burden on the Shire.

Examples in Wiluna include mining companies that use the aerodrome that are unwilling to pay the true costs (and even engaged in litigation against the Shire when the Shire increased its aerodrome charges to help meet the cost), and mining companies that have damaged Shire roads that are reluctant to meet the costs of repairing the roads they have damaged. Inevitably ratepayers have to meet the costs where users are unwilling to pay, and in this case, it should most appropriately be the mining sector ratepayers. That is why it is appropriate for the mining sector rates collectively to be "overweight" because it would be unfair to recover these costs imposed in this way from other rating categories.

The mining sector runs 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 the Shire of Wiluna by some mining companies, there is absolutely no reason why the mining sector should be subsidised by other ratepayers to the extent that they often appear to expect.

<u>Submission from BHP Nickel West</u>

Some considerable research and effort has gone into preparation of the submission from BHP Nickel West in relation to the historical Shire of Wiluna rate increases since 2012-13 and in relation to the rate increases that the company has received from some other WA local governments last year (who no doubt, facing different expenditure requirements and with different rating bases, set their rates using the same statutory process that the Shire of Wiluna also has to use).

Unfortunately, this is not the most relevant information because legislation requires the Shire of Wiluna to set its rates according to its own circumstances and revenue requirements. I'm sure the Council would like to have the better circumstances or the rating bases of some of the other local governments cited in BHP Nickel West submission, but unfortunately, that is not the case.

The BHP Nickel West submission argues that the rates it pays are inequitable because it does not use any Shire assets and services are nil, and that it provides at

its own cost the services that might generally be associated with local government. Although rates are a form of taxation and not a fee for services, one can have some sympathy that BHP Nickel West (and some other mining companies that don't impose any cost burdens on the Shire) are subsidising the operation of other mining companies that are using the Shire's roads (causing damage for which they don't wish to pay the costs of rehabilitation) and using the Shire's aerodrome (for which they don't wish to pay for the costs of operation, or the costs of damage and increased wear and tear).

But there is nothing that the Shire can do about that under our rating legislation, as "spot rating" is not allowed under WA local government legislation. The Shire can only impose differential rates on the categories allowed under WA legislation – it cannot discriminate between those mining companies that impose additional burdens on the Shire and those that don't. And as the mining sector as a whole imposes significant additional cost burdens on the Shire, even those mining companies that haven't contributed to the problem are still required to contribute to the solution.

It is common among local governments not to endorse concessional loading permits for Shire roads without the companies seeking such permits entering into "Road Use Agreements" with the local government that spell out the responsibilities of the company for making good damage to the road, as well as providing for user charges and a performance bond to be paid to the Shire. Such agreements are a very fair arrangement because it results in the additional costs associated with the use of the local government roads being paid by the companies that are benefitting from the use of those roads, instead of being borne by the ratepayers. But that is not the situation that currently pertains in the Shire of Wiluna. The Shire is trying to get the companies who have damaged our roads to make good the damage and to enter into Road User Agreements, but to date has been unable to bring any such agreements to a successful conclusion. The Shire hopes to do so as soon as possible, but in the meantime, the costs will have to be borne by mining sector ratepayers as a whole.

It may be that the companies that use the Shire's roads are resistant to entering Road User Agreements while they still have current concessional loading permits. It might be helpful if the mining sector (perhaps through CME) could discuss the merits of road user agreements as a more equitable alternative to local governments being forced to recover the cost burdens being imposed by particular mining companies from the whole sector through differential rating, as the Shire of Wiluna currently has to do.

Similarly, some local governments are able to recover the costs of operating their airports from the airport users through fees and charges. Once again, the Shire of Wiluna is unable to do this. Approximately 80% of passenger movements through Wiluna aerodrome are attributable to mining industry charter flights, but the industry is resistant to increases in aerodrome fees and charges to cover the cost of operating the aerodrome. In fact, when the Shire increased passenger service

charges in 2016 to try to recover its costs for airport operation, it resulted in litigation by one of the mining companies that added further to the Shire's costs.

In addition to aerodrome operating costs, the mining flight charter companies have been bringing in aircraft far larger than the aerodrome was designed for, which has resulted in damage and additional wear and tear to the runway (thereby adding substantially to aerodrome maintenance costs). Aviation consultants have predicted that (if these large aircraft continue to use the aerodrome without restriction) the runway life will be shorted by 65%-75%.

The Shire believes that this situation is inequitable and that the companies who use the aerodrome should pay the costs rather than it being a burden on the ratepayers. But the Shire also wants to avoid further litigation.

It is proposed in this budget to substantially increase aerodrome charges to try to recover at least a part of aerodrome operating and maintenance costs from the aerodrome users. But, in an effort to avoid further litigation, the aerodrome charges will still be set well below the actual cost of operating and maintaining the aerodrome (especially in the longer term). The additional costs will necessarily have to be borne by mining sector ratepayers (including those who do not use and do not benefit from the aerodrome – that is how rating works).

While it is true that BHP Nickel West does not benefit from the Shire of Wiluna's recreational facilities and activities (which are increasing), it is possible that BHP Nickel West is not aware that a lot of the pressure on the Shire to increase its provision of recreational activities has, perhaps ironically, come from other mining companies.

In fact, although the Shire has seen the need to increase its recreation services and is doing so quite willingly, some of the harshest criticism of the Shire for a perceived lack of recreation services in the immediate past has come from mining company executives, some of whom have been involved in considerable activism on this issue.

This list of ways in which the mining sector has created additional cost burdens on the Shire (either directly or indirectly) is not exhaustive, but is probably sufficient to show why it is considered fair and appropriate for the rates on those rating categories that affect the mining sector to be a little "overweight".

The final thing about the BHP Nickel West submission is that the information flow is a little one-sided. The submission includes a section headed "Future of Nickel West" which speaks about costs, prices and productivity in very vague and general terms, without providing any specific figures. Whereas the Shire's financial statements, budgets etc. are a matter of public record and can be accessed, analysed and discussed by anyone, BHP Nickel West's financial information is buried deep within the consolidated accounts of BHP Group comprising BHP Billiton Limited (registered in Australia) and BHP Billiton PLC (registered in England and Wales). There is, therefore, no opportunity to verify how much the rates paid to local governments by

BHP Nickel West represents in its total costs, or how much each 1% of an increase in the Shire of Wiluna's rates increases its production costs in percentage terms, or effects the ongoing viability of its operations. But since the submission has raised the issue of the "Future of Nickel West", it might be worth observing that:

- BHP has announced that its Nickel West division is investing $54.8M to build the world's largest nickel sulphate plant at its Kwinana refinery. The refinery will use both nickel and sulphuric acid from the Nickel West Kalgoorlie smelter, which sources its feedstock from the BHP Nickel West mines at Mt Keith and Leinster. It doesn't sound as if it will be closing down any time soon (although these developments were not mentioned in the BHP Nickel West submission).
- The company has applied to the Environmental Protection Authority to clear 842ha for two open pits, Six Mile Well and Goliath. Ore from the two new pits will be transported 20km north along a new road to the Mt Keith concentrator, delivering up to 40,000 tonnes a year of nickel concentrate over a 10-15 year mine life.
- The BHP Group Consolidated Financial Statements for the year ended 30 June 2017 shows revenue of 38.285 billion US dollars and a profit after net finance costs but before taxation of 10.322 billion US dollars. Profit before taxation is relevant because Shire rates will be a tax-deductible expense. It is not possible from the report to work out what effect this year's rate increase is likely to have on the Group, but is probably very insignificant and very likely eclipsed by the remuneration paid to the lowest paid member of the Operations Management Committee.

<u>Submission by McMahon Mining Title Services Pty Ltd</u>

The submission from McMahon Mining Title Services Pty Ltd makes some very good points about proposed increases in mining rents (and the effect on mining valuations and therefore on rate yields).

From time-to-time the State increases the rents on certain mining tenements (or pastoral leases) and because the valuations are based on a statutory formula (a multiple of the rent) these increases in rent result in an increase in the valuations.

The submission argues that because of the increase in valuations, the Shire should not increase mining rates as intended. Unfortunately, the increased valuations were already incorporated into the rating database upon which the budget was modelled, so not to increase the rates would:

- Result in a significant budget deficit; and

- Frustrate the movement toward correcting the anomaly between UV Mining rates and UV Exploration and Prospecting rates according to the model adopted at the Council meeting on 24th May 2017.

This would not be an acceptable outcome, especially given the financial risks faced by the Shire as a consequence of its unavoidable reliance on rates from such a cyclical sector (as pointed out in the submission from the CME).

It is remarkable that it is often considered acceptable for the State to increase mining rents to balance its budget or to fund special projects, but it is often expected that under-resourced outback local governments should reduce their rates so that the impact on mining companies of the State's actions will be minimised.

There was even an occasion a few years ago when the State increased mining rents to balance its budget (not to fund a special program, as the current increase is intended to do), and the Minister wrote to local governments asking them to reduce their rates so as to reduce the impact on mining companies of the State's rent increase! (A classic case of "Do as I say, not as I do").

Given the problems now facing the Shire as a consequence of the consumption of its assets by the mining sector, the Shire needs to build up its reserves (particularly its Airport Reserve) in order to be able to replace its assets when required, even if replacement is required during a mining downturn.

To achieve the levels of service and asset creation/renewal provided for in the 2018/2019 Annual Budget (and to progress correction of the anomaly between UV Mining and UV Exploration and Prospecting rates), the UV Mining general rate needs to be set at 19.9288 cents in the dollar rather than the 18.8581 cents in the dollar shown in the Notice of Intention to Levy Differential Rates.

Submissions by Bogada Gold Pty Ltd and Creasy, Mark Gareth

These submissions are absolutely identical to each other (even to the point of starting "Bogada Gold Pty Ltd (Company) objects to your Notice of Intention to Levy Differential Rates for the 2018/19 rating period") and they therefore do not need to be separately considered.

They make no further points in addition to those raised in other submissions. As those points have already been addressed at considerable length, there is no need to do so again here.

Consultation

Chief Executive Officer – Colin Bastow
Executive Manager Technical Services – Angela Hoy
Manager of Finance – Rajinder Sunner
Senior Finance Officer – Lavenia Ratabua
Manager of Community Services – Sara Walker

Recreation and Leisure Coordinator – Tamihana Cummings

Financial Implications
The presented 2018/19 draft budget is a balanced budget.

- The proposed 2018/19 draft budget provides for capital expenditure of $9,054,548 funded by $2,350,882 from grants and contributions, $2,287,709 from reserve funds, $650,000 from loan funds, $320,000 from the sale of assets, and the balance of $3,445,957 from the Shire's own funds.
- For the day to day activities and maintenance work undertaken by the Shire, $18,253,553 has been allocated to meet the Shire's operating expenses.
- The total budgeted income in this proposed draft budget is $17,057,779. This includes income expected to be raised from rates of $4,731,751.

The adoption of the 2018/19 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 2018/19 draft budget and the related schedules are separately circulated (as Appendix 4.2.1D) to 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 ($2,809,668), Main Street Revitalisation ($1,200,000), and Caravan Park ($168,000).

Substantial provision has also been made for the operation ($769,309) of and works ($895,554) to the Wiluna Aerodrome.

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.

In preparing the budget, consideration has been given to the Wiluna Community Strategic Plan 2018-2028 that was endorsed by the Council at its meeting held on 23 May 2018, as well as to the draft Shire of Wiluna Corporate Business Plan 2018-2022 and the Forward Capital Works Plan 2017-18 to 2021-22 that was adopted by the Council in August 2017.

Comments in relation to proposed Fees and Charges

The schedule of fees and charges has been reviewed and:

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

Hire Fees for New Facilities

Hire Fees have been introduced relating to the hire of the following facilities in the new Shire Administration Centre:

- Community Function Room
- Dining Room and Kitchen

These fees have been set at modest levels in order to encourage the use of the facilities.

Aerodrome Fees and Charges

As Councillors will be aware, both operating costs and maintenance costs associated with the Wiluna aerodrome have risen significantly, and there is a widening gap between aerodrome revenue and aerodrome expenditure. Consequently, it is proposed to:

- Increase Passenger Service Charges by $10 per head (ex-GST), which is estimated will raise approximately $140,000 to apply toward operating costs. There will still be a significant operating deficit that will have to be borne by the ratepayers.

- Increase landing fees on aircraft with a maximum take-off weight (MTOW) exceeding 20,000 kgs to $63.64 (ex-GST) per 1000kgs of certified maximum take-off weight between 6 am and 6 pm, and $163.64 (ex-GST) per 1000kgs of certified maximum take-off weight between 6 pm and 6 am. The additional revenue is to be applied toward maintenance and/or replacement of the asset; more specifically to fund the $175,500 estimated cost of urgent runway repairs due to damage from larger aircraft.

It is not proposed to increase the landing fees for aircraft with certified MTOWs less than 20,000 kgs as these are not adding to the increased maintenance or accelerated replacement costs.

It is intended to introduce a new fee ($200.00 ex-GST per hour) for attendance requested of an Airport Reporting Officer (ARO). The AROs attend the aerodrome

every morning to carry-out a daily aerodrome serviceability inspection, address serviceability issues and prepare a written aerodrome serviceability report in accordance with part 139 of the Manual of Standards (MOS 139). This attracts no fee – it is just part of the Shire's responsibility as the operator of an aerodrome. We are now subject to requests that AROs be present at the airport for all flights into Wiluna (apparently because the companies concerned haven't arranged ASIC accreditation for their own staff, and therefore can't access air-side without the supervision of an ARO). This would obviously impact upon the Shire's costs (as well as taking Shire staff away from their other duties), so there needs to be a fee for this service. The fee can be avoided if those companies concerned make the effort to obtain ASIC accreditation for their own staff.

We are also proposing the introduction of new aerodrome fees relating to fuel spills. The engines on the BAe -146 have an ecology tank. Upon engine shut-down, the fuel drains into the tank which has a certain capacity. Upon/after engine start-up the fuel is to draw back into the system. During engine shut-down/start-up when this tank is at capacity or close to full, it may overflow. Such spillages can damage bitumen and asphalt, so any "spills" need to be cleaned up quickly (and at the aircraft operator's expense).

The proposed charges for fuel spills are:

- $500.00 ex-GST for minor spills
- Actual costs plus 20% for major spills

In discussions with Skippers Aviation, the RPT Operator has requested that the Council give consideration to implementing the new fees from 1 September. Skippers needs time to adjust their fares. If the implementation of the new RPT passenger charge is delayed until 1 September, it would be fair to also delay the implementation of the non-RPT passenger charge and the landing fees until the same date. That will allow us to advise the other major operators and to be seen to be acting reasonably (and hopefully maintain good relations, despite the fee increases). So it is recommended that the increased landing fees and passenger service charges be implemented from 1 September.

As is usual, all other fees and charges will be implemented as soon as the budget is adopted.

Matters to be considered when setting fees and charges

Section 6.16 of the Local Government Act 1995 provides that a local government may impose and recover a fee or charge for any goods or service that it provides, including the use of (or allowing admission to) any property or facility wholly or partly owned, controlled, managed or maintained by the local government.

This clearly empowers the Council to set fees and charges for:

- Hire of the Community Function Centre and/or the Dining Room and Kitchen in the new Administration Centre; and
- Use of the Wiluna Aerodrome.

Subsection 6.17 (1) of the Act specifies the factors that a local government is to take into consideration in determining the amount of a fee or service. They are:

(a) the cost to the local government of providing the service or goods; and
(b) the importance of the service or goods to the community; and
(c) the price at which the service or goods could be provided by an alternative provider.

So, in respect of the facilities at the new Administration Centre:

(a) The cost of the entire Administration Centre project was approximately $3.5M. While it would be possible to attribute a cost to the facilities based on floor area or some other arbitrary basis, this would be somewhat contrived because they are not stand-alone facilities and the project would not have proceeded as disaggregated parts, only as a whole.
It is not anticipated that the facilities could realistic be hired out for charges that could ever recover the cost of the project (or even those parts of the project directly related to the facilities).
The level of hire fees provided for in the budget is set at a level which will probably meet the operating costs such as electricity and water while encouraging the use of the facilities.
(b) We believe that these facilities will be quite important to the community, as:
    - They will go some considerable way to making up for the lack of a town hall; and
    - They will encourage (and provide a venue for) a lot of social/cultural/recreational activities that the community has been missing in recent times.
(c) It is difficult to consider a price at which these facilities could be provided by another provider, as there is no provider of similar facilities in Wiluna. And being in Wiluna is an essential characteristic of these facilities – providing a similar facility in Midland or Meekatharra or some other place would be of no benefit to this community.

In respect of the proposed Wiluna Aerodrome fees and charges:

(a) The budgeted cost of operating the Wiluna Aerodrome in 2018-2019 is more than $769,000. Aerodrome revenue from fees and charges in 2017-2018 totalled $402,651. It is estimated that increasing passenger service charges by $10 (ex-GST) per head may bring in another $140,000 in revenue if

passenger numbers remain the same. This will still leave a shortfall of approximately $229,000 that will have to be borne by ratepayers.

In addition, we have budgeted more than $375,000 in total for runway repairs, including $175,380 worth of repairs that need to be carried out immediately to repair existing damage from aircraft that are larger than our runway was designed for.

It is recommended that the landing fees be increased for aircraft exceeding 20,000 kg MTOW to $63.64 (ex-GST) per 1000kg of MTOW for day landings, and $163.64 (ex-GST) per 1000kg of MTOW for night landings. It is estimated that this increase in landing fees will (subject to landings by aircraft over 20,000kg being as frequent as in 2017-2018) bring in approximately $175,500 in additional revenue to fund the immediately-required repairs.

This will still leave a deficit in the maintenance budget of approximately $270,000 which will have to be funded from other sources. It is possible (but not certain) that we can obtain some funding from the State's Regional Airport Development Scheme (RADS); the rest of the costs will have to be borne by the Airport Reserve, or by ratepayers.

(b) The Wiluna Aerodrome is of critical importance to the community:

- The local Health Service relies on the airport for RFDS medical evacuations, carriage of blood and other medical samples to medical pathologists in Perth for analysis, and the transport of medical personnel.
- Local agencies and businesses rely on the RPT flights that land at Wiluna for the transport of staff, contractors and consultants into and out of Wiluna.
- The RPT flights that land at Wiluna are presently the only form of public transport into or out of Wiluna – there are no bus or train services.

(c) It is difficult to consider a price at which the Wiluna Aerodrome could be provided by another provider, as there is no other provider that can currently provide access to the Wiluna Aerodrome. Being in Wiluna is an essential characteristic of the Wiluna Aerodrome – an aerodrome in Paraburdoo or Bunbury will really not provide the same service to the Wiluna community.

For comparison, we have surveyed the aerodrome charges from some other airports, although their charges may not reflect their "costs" (which is what subsection 6.17 (1) of the Local Government Act 1995 refers to) because the costs of operating their airports may be heavily subsidised by their ratepayers (or other sources). Also, they may have different situations such as:

- They may have a lot more airport users from whom to recoup the cost of operating their aerodromes.
- Their aerodromes' design and construction may be far more suitable to the type of aircraft that are using it.

Although they are not particularly relevant for the reasons set out above, a list of charges from aerodromes that use AvData to do their airport billing is attached as Appendix 4.2.1B.

Voting Requirements
Absolute Majority

Speaking to his report, Deputy CEO advised that a correction was required in relation to the rates due dates – the dates for payment in full and the dates for the first two instalment needed to be "2018" and not "2017" as in the report.

The Deputy CEO further advised that the reason that some differential rates recommended were higher than those published in the differential rates notice was because of additional urgent expenditure requirements that had come to light since the publication of the notice, and because of the Shire's exposure to the cyclical nature of the resources economy as pointed out in one of the submissions received.

Officer Recommendation & Council Decision

MOVED CR GRUNDY **SECONDED CR WARD**

That, with respect to the 2018/19 Financial Year Shire of Wiluna Budget, the following recommendations be adopted:

1. That the submissions received on the Shire's proposed differential rating (as set out in Appendix 4.2.1A) be received and noted.

2. 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 2018/19 financial year :

Differential General Rate/General Rate Category	Rate in $ (cents/$ of valuation)	Minimum Rate ($)
Gross Rental Value (GRV) Wiluna Townsite	9.8335	470
GRV Mining	19.4436	355
Unimproved Value (UV) Rural/Pastoral	13.2539	355
UV Mining	19.9288	355
UV Exploration & Prospecting	24.9689	355

3. That the statement of objectives and reasons for levying differential rates attached as Appendix 4.2.1C be approved.

4. **Rates Paid by Instalments & Overdue 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.

a. That an administrative charge of $12 per instalment notice be imposed if the payment of a rate or service charge is made by instalments;
b. That an interest rate of 5.5% per annum be imposed on rates paid by instalments in 2018/19;
c. That a penalty interest rate of 11% per annum be imposed on rates which remain unpaid after they become due and payable.

5. **Interest on money owing to local governments**

That, in accordance with section 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.

6. **Rates due dates**

(a) That, in accordance with section 6.50 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, the following dates be set as the dates upon which rates and service charges become due and payable:

Option 1 - Payment in full by a single instalment

Due date: 19 September 2018

Option 2 - Payment in full by four instalments

Due dates: 1st Instalment 19 September 2018
2nd Instalment 21 November 2018
3rd Instalment 23 January 2019
4th Instalment 27 March 2019

DISCLAIMER READING
Resolutions are not considered final until the minutes of the meeting are confirmed.
Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

(b) That, in accordance with Regulation 66 of the Local Government (Financial Management) Regulations 1996, if an instalment (other than the first instalment) remains unpaid after the day on which the next instalment becomes due and payable, the ratepayer's right to pay by instalments be revoked.

7. That the Schedule of Fees and Charges in the draft 2018/2019 Annual Budget (separately circulated as Appendix 4.2.1D) be adopted,

8. **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.

a. 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.

9. **Local Government Annual Allowances**

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

a. That the President's Local Government allowance - $19,864 per annum and the Deputy President's - $4,966 per annum be adopted.

10. **Local Government Annual Allowance - ICT Expenses**

a. That the President's annual ICT allowance - $2,000 per annum and the annual ICT allowance for all other Councillors - $1,500 per annum be adopted.

11. **Local Government Annual Allowance in lieu of meeting attendance Fees**

a. That the President's annual allowance in lieu of meeting attendance fees - $16,000 per annum and for all the other Councillors - $9,410 per annum be adopted.

12. **Local Government - Travel Expenses**

    a. 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.

13. That the draft Shire of Wiluna Annual Budget for the financial year ending 30 June 2019 (presented as Appendix 4.2.1D) be adopted.

CARRIED 5/0 by absolute majority **Resolution 085/18**

5. Closure

There being no further business the Chairperson closed the meeting at 10.50am.

These minutes were confirmed at the Ordinary Meeting of Council on the 22 August 2018

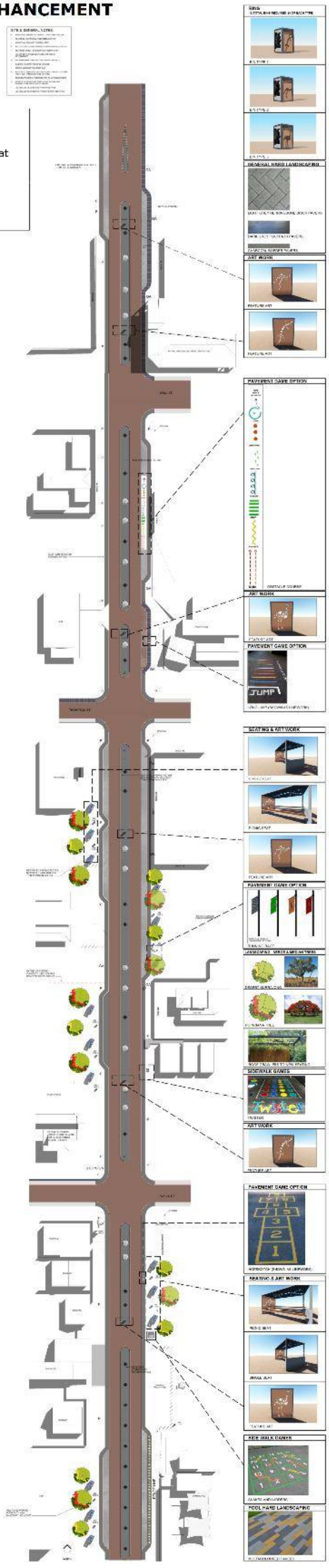
Signed_____
(Presiding Person at the meeting of which the minutes were confirmed.)

Date: _____

PROPOSAL FOR TOWN ENHANCEMENT WOTTON STREET, WILUNA

The Shire welcomes your feedback. Submissions can be made to reception@wiluna.wa.gov.au or in writing at the Shire office by the 30th of May 2018

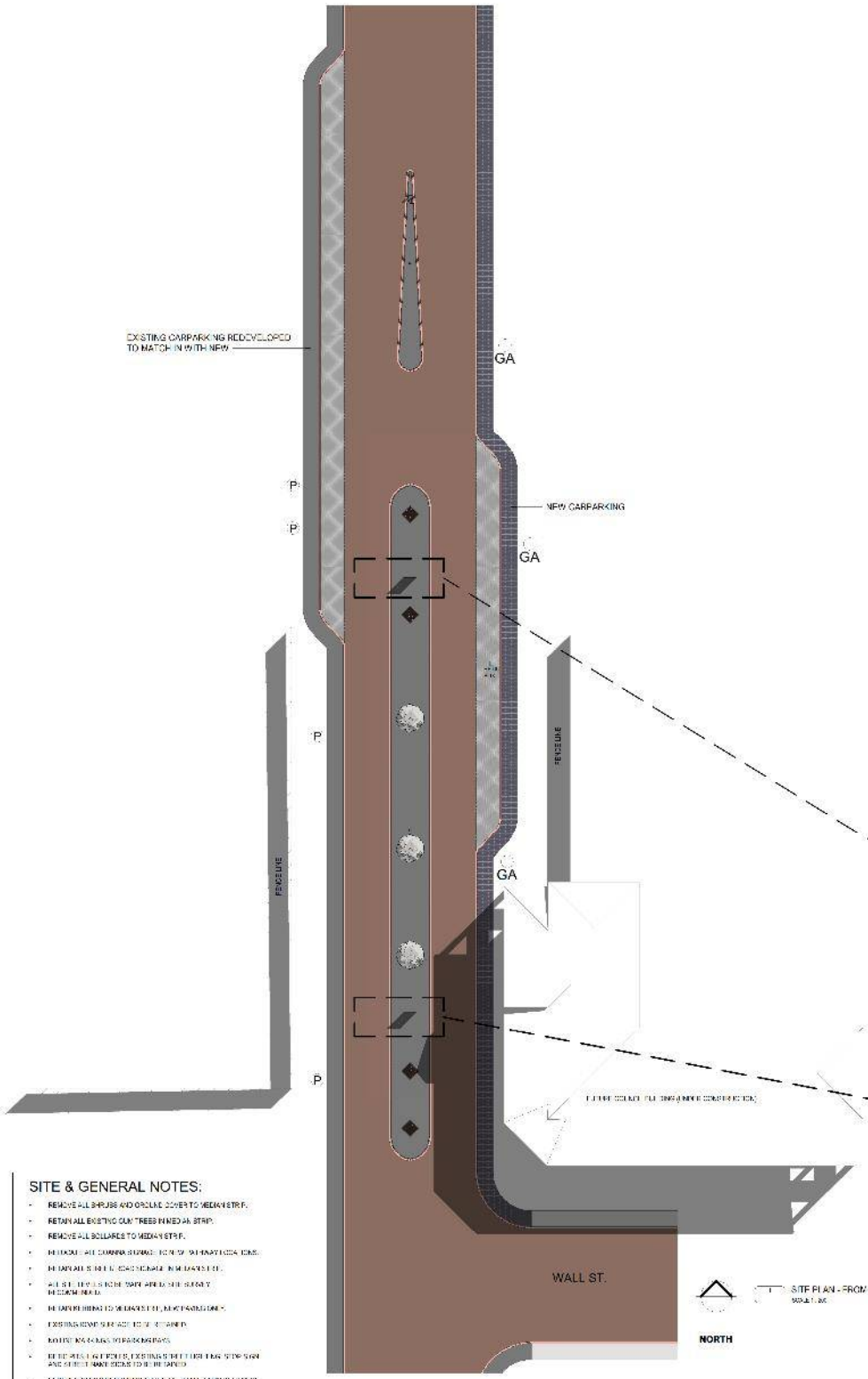
THIS PROPOSAL MAY BECOME A STAGED PROJECT PENDENT ON FUNDING.



TOWN ENHANCEMENT
WOTTON STREET, WILUNA

DRAWING LIST

Sheet Number	Sheet Name	Current Revision	Current Revision Date
A001	FROM WALL STREET	11	18.04.18
A002	WALL STREET - TO THE DIVISION	11	18.04.18
A003	THE DIVISION STREET TO THE WELLS	11	18.04.18
A004	TO WALL STREET	11	18.04.18



SITE & GENERAL NOTES:

- REMOVE ALL SHRUBS AND GROUND COVER TO MEDIAN STRIP.
- RETAIN ALL EXISTING GUM TREES IN MEDIAN STRIP.
- REMOVE ALL BOLLARDS TO MEDIAN STRIP.
- [illegible]
- [illegible]
- ALL SITE LEVELS TO BE CONFIRMED ON SITE SURVEY RECOMMENDED
- [illegible]
- EXISTING ROAD SURFACE TO BE RETAINED
- NOTE: NO KERBING TO PARKING BAYS
- [illegible]
- [illegible]
- ALL SIGN AND LINE MARKING TO BE AS PER AS1742
- ALL SIGN AND LINE MARKING TO BE AS PER AS1742

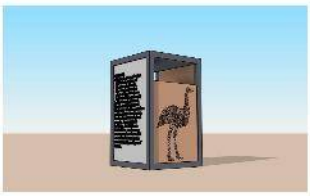
SITE PLAN - FROM WALL STREET

NORTH

BINS
12 TOTAL BINS REQUIRED (4 OF EACH TYPE)

BIN TYPE 1

BIN TYPE 2



BIN TYPE 3

GENERAL HARD LANDSCAPING

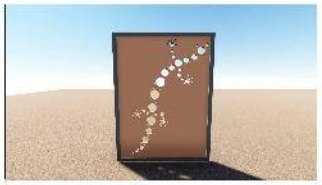
LIGHT GREY HERRINGBONE BRICK PAVERS

DARK GREY FOOTPATH PAVERS

CHARCOAL BORDER PAVERS

ART WORK

FEATURE ART

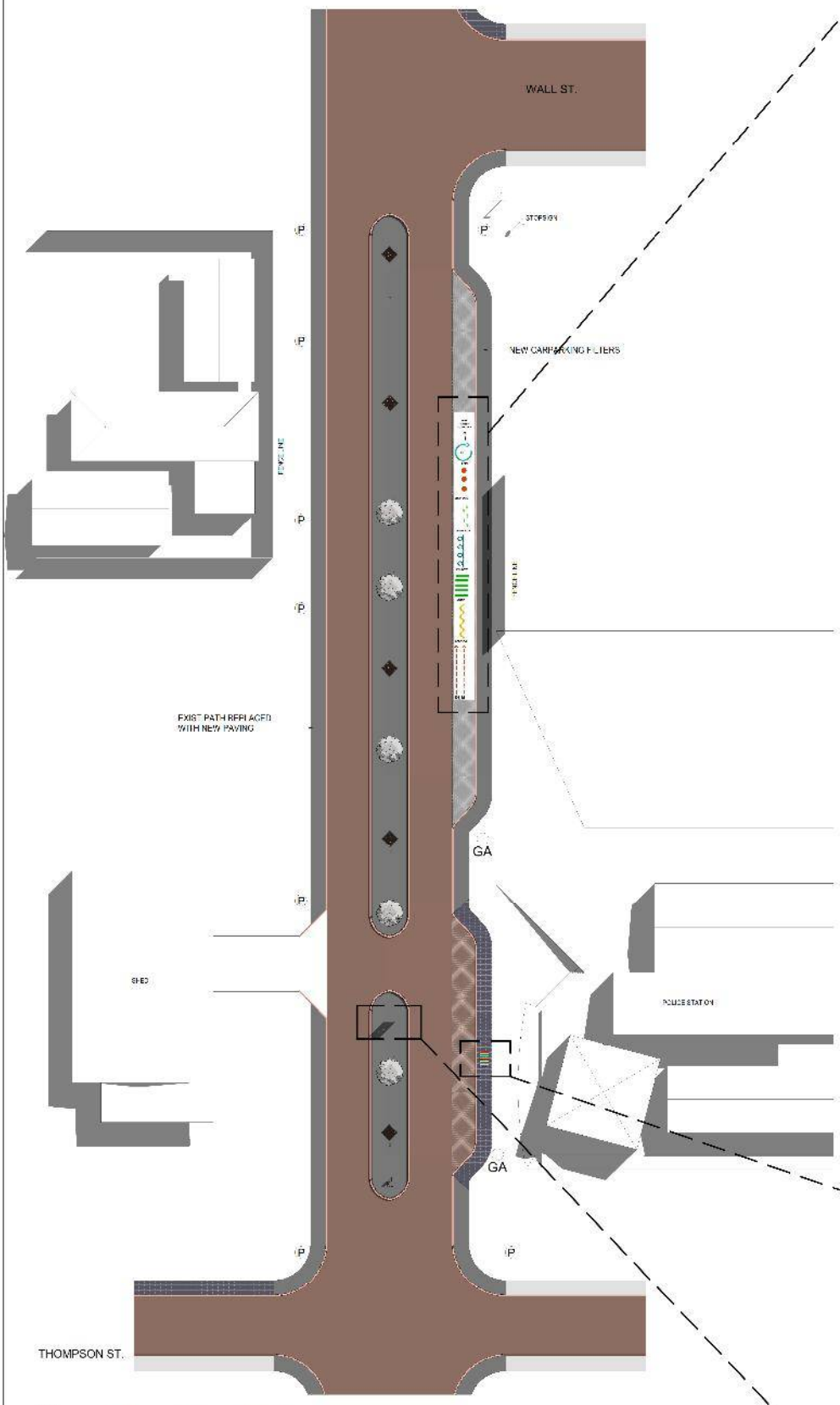


FEATURE ART

modus design pty ltd

TOWN ENHANCEMENT
WOTTON STREET, WILUNA

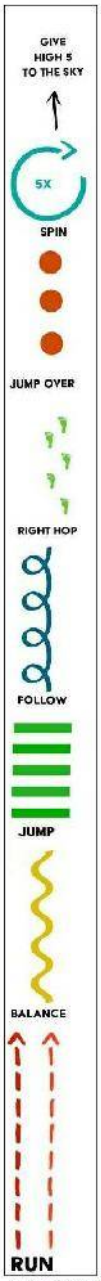
A0 A001



SITE PLAN - WALL STREET TO THOMPSON

NORTH

PAVEMENT GAME OPTION



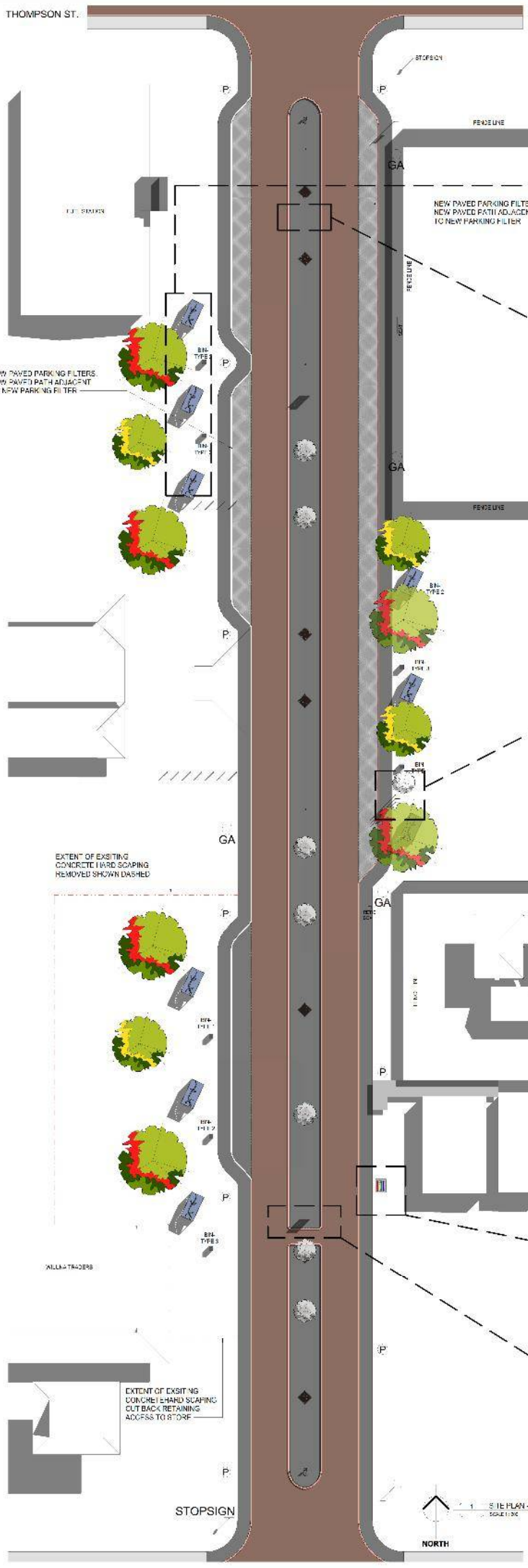
OBSTACLE COURSE

PAVEMENT GAME OPTION

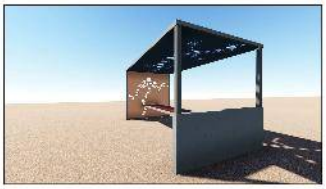
LONGJUMP (SHOWN AS LINEWORK)

ART WORK

FEATURE ART



SEATING & ART WORK

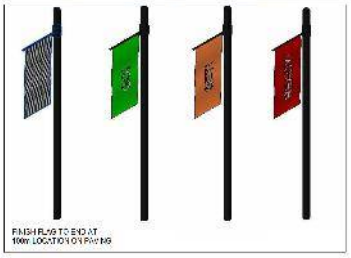


SINGLE SEAT

PICNIC SEAT

FEATURE ART

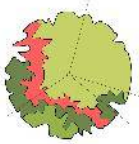
PAVEMENT GAME OPTION



RUNNING RACE

LANDSCAPING - VERGE & MEDIAN TREES

DESERT KURRAJONG



POINCIANA TREE

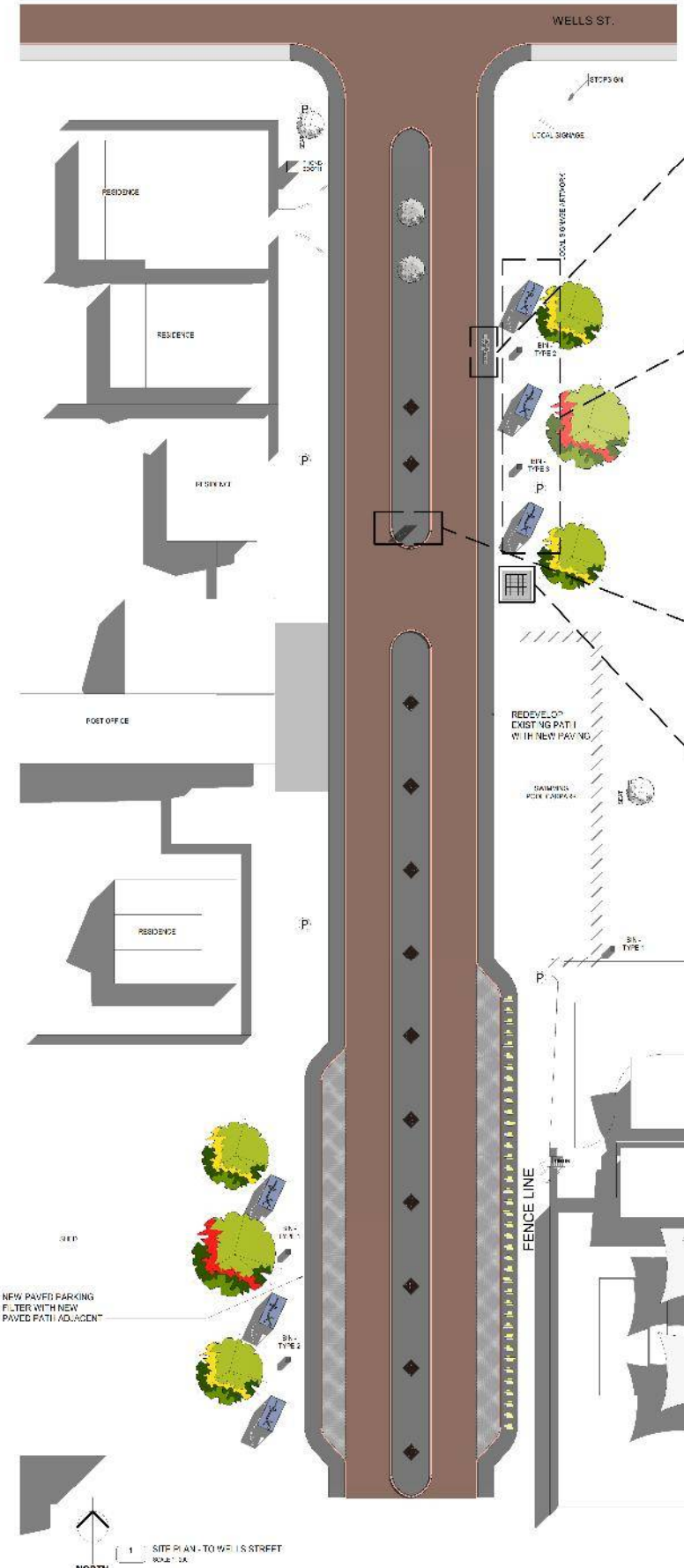
ROOF CRAWLERS TO NEW SEATING

SIDEWALK GAMES

TWISTER

ART WORK

FEATURE ART



PAVEMENT GAME OPTION

HOPSKOTCH (SHOWN AS LINEWORK)

SEATING & ART WORK

PICNIC SEAT

SINGLE SEAT

FEATURE ART

SIDE WALK GAMES

SNAKES AND LADDERS

POOL HARD LANDSCAPING

MULTI-COLOURED PAVERS

modus
design pty ltd

TOWN ENHANCEMENT
VICTORIA STREET, WALHA

A0

Appendix 4.2.1A

Nickel West

125 St George's Terrace
Perth WA 6000, Australia
PO Box 8301
Perth Business Centre WA 6849, Australia
Tel +61 8 6321 0000
bhpbilliton.com

13 July 2018

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

Dear Mr Bastow

SUBMISSIONS TO NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2018-2019
SHIRE OF WILUNA

We refer to the Shire of Wiluna's undated Notice of Intention to Levy Differential Rates for the 2018 to 2019 financial year and provide the following submissions hereunder.

If you require any further information, please do not hesitate to contact me.

Yours sincerely

Christopher Stone
General Manager – Northern Operations

cc. Hon David Alan Templeman
Minister for Local Government
7th Floor, Dumas House
2 Havelock Street
WEST PERTH WA 6005
Email: Minister.Templeman@dpc.wa.gov.au

SHIRE OF WILUNA NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2018-2019

SUBMISSIONS

The Shire of Wiluna ("Shire") has advised its intention to levy differential rates for the 2018 to 2019 financial year. This represents four consecutive years in which certain rate categories, primarily impacting the resource sector, have been raised substantially and well above the Consumer Price Index.

BHP Billiton Nickel West Pty Ltd ("Nickel West") considers the proposed increases are excessive and submits the Shire review and amend its proposed increases to align with the objectives put forward in its Objectives and Reasons for Levying Differential Rates 2018 to 2019 ("Objections and Reasons").

The below table summarises the percentage increases in differential rates with respect to categories applicable to the resources sector.

Rate Category	2012/3 % Increase	2013/4 % Increase	2014/5 % Increase	2015/6 % Increase	2016/7 % Increase	2017/8 % Increase	Proposed 2018/9 % Increase
GRV Mining	12.78%	2.50%	2.03%	24.18%	10.00%	7.00%	6.00%
UV Rural/Pastoral	3.01%	3.08%	1.94%	57.10%	8.99%	6.31%	6.61%
UV Mining	3.17%	3.08%	5.00%	2.91%	6.00%	15.91%	6.00%
UV Exploration & Prospecting	3.17%	3.08%	2.16%	56.32%	5.99%	3.85%	6.00%

Table 1: Increases (by percentage) of Certain Rate Categories by the Shire

Justification Provided by the Shire for Increased Rates

The Shire regards its proposed increases 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."[1]

Nickel West does not consider the proposed increases to be reasonable nor does this rationale hold merit in light of the significant increases to categories borne by the resources sector and, in particular the GRV Mining category, for what is proposed to be a sizeable increase for a fourth consecutive year.

The Shire's 2017 to 2018 financial reports indicates a total of 498 differential general rated properties of which 6 are categorised as GRV Mining; two of which are payable by Nickel West. Astonishingly, those six properties accounted for 28% of all rates collected by the Shire. Of the $1.17 million GRV Mining revenue, Nickel West paid almost $850,000, representing 73% of the total GRV Mining revenue.

The Shire's proposed 2018 to 2019 budget continues the trend of apportioning the lionshare of all proposed rates on to the six differential general GRV Mining rated properties, proposed to again account for almost 30% of all rate revenue, 72.5% of which is to be paid by Nickel West. Of the overall revenue budgeted to be received by the Shire for differential general rated properties for the 2018 to 2019 period, Nickel West will pay almost $1.2 million in combined GRV Mining, UV Mining and UV Rural/Pastoral categories, equating to 27% of the Shire's overall revenue.

[1] Shire of Wiluna's 2018-2019 Objectives and Reasons for Levying Differential Rates, p 1

Nickel West operates the Mt Keith Nickel Operations within the Shire. All services to the mine site and nearby accommodation village are provided by Nickel West at its cost including power, utilities, sewage, waste disposal, recreation and other services that might generally be associated with local government. The extent to which Nickel West utilises the Shire assets and services is nil.

Nickel West does not receive some additional level of municipal services commensurate with greater rates payable. It is inequitable that ratepayers with the lowest need for services be required to make, by a large margin, the greatest contribution to rates revenue on a continual basis. As the Shire's own Objections and Reasons repeatedly state, "it is appropriate that all ratepayers make a fair contribution".[2]

Nickel West accounted for almost 27% of the overall differential general rates collected by the Shire for the last financial year. Since 2012, Nickel West has paid almost $6.5 million to the Shire in rates.

Comparison with Other Local Government Shires in the Areas of Nickel West Operations

Nickel West also has mining operations in the Shire of Leonora and downstream processing operations in the Shires of Kalgoorlie-Boulder, Coolgardie, Rockingham and Kwinana. In these regions, Nickel West pays GRV Residential, GRV Mining, GRV industrial, UV Mining and UV Rural rates.

With the notable exception of the Shire of Wiluna, Nickel West does not experience similar differential rates increases on a consecutive basis in any other shire that it operates. Table 2 shows the contrast between increases to differential rates imposed by those noted shires, compared to the Shire in the 2017 to 2018 period.

The Shire of Leonora, in which Nickel West has the greatest tenement holdings and a residential town that attracts GRV rates, has consistently imposed minor increments of not greater than 2-3% in any one year.

LGA	Rate Category	2017/8 % Increase
Wiluna	GRV Mining	7.00%
Wiluna	UV Mining	15.91%
Wiluna	UV Pastoral	6.31%
Leonora	GRV Residential	0.00%
Leonora	UV Mining	1.50%
Leonora	UV Pastoral	1.50%
Kalgoorlie/Boulder	GRV Residential/Vacant Land	2.04%
Kalgoorlie/Boulder	GRV Mining	2.04%
Kalgoorlie/Boulder	UV Mining	2.04%
Kalgoorlie/Boulder	UV Industrial/Vacant Land	2.04%
Coolgardie	UV Mining	0.00%
Coolgardie	UV Rural/Pastoral	0.00%
Rockingham	GRV Industrial	-1.68%
Kwinana	GRV Large Scale Industrial	3.49%

Table 2: 2017 to 2018 increases in differential rates by Local Government Authority

A comparison of certain differential rates across the relevant goldfields shires that Nickel West operates is presented in Table 3 and Figure 1. In particular, the Shire has increased GRV Mining by almost 50% in the period 2014/5 to 2017/8 whereas GRV Mining for the City of Kalgoorlie-Bolder has *decreased* by over 16% during that same period. Kalgoorlie-Boulder's rate in the dollar for GRV Mining for the 2018 financial year was 4.5931; the Shire's rate in the dollar was 18.343.

[2] Ibid, pp 2-4

Shire and Rate Category	FY15	FY16	FY17	FY18	FY19 Proposed
Wiluna GRV Mining	2%	24%	10%	7%	6%
Wiluna UV Mining	5%	3%	6%	16%	6%
Leonora UV Mining	3%	3%	3%	2%	3%*
Kalgoorlie GRV Mining	3%	10%	-28%	2%	3%
Kalgoorlie UV Mining	4%	4%	0%	2%	3%
Coolgardie UV Mining	5%	10%	7%	0%	Not available

*unofficial indication of 2.8% increase - TBC

Table 3: Five Year Comparison - Increases (by percentage) of Certain Rate Categories for Shires in Goldfields Areas of Nickel West Operations

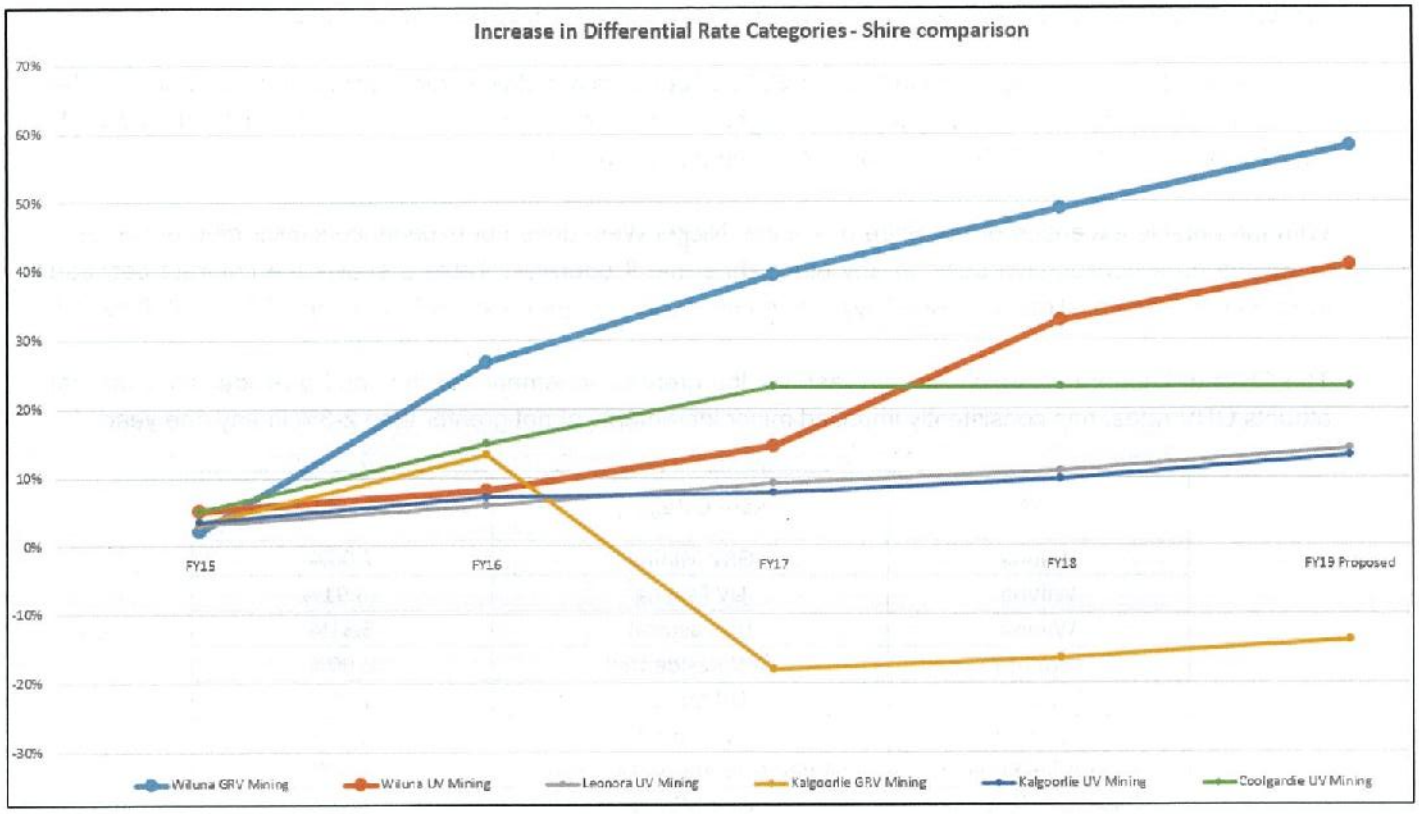


Figure 1: Graph Showing Five Year Comparison - Increases (by percentage) of Certain Categories for Shires in Goldfields Area of Nickel West Operations

Future of Nickel West

In the last three to four years, the nickel price has fallen significantly. During this period, Nickel West has worked exceptionally hard to cut costs and increase productivity. Although the nickel price has experienced a resurgence this year, prices are still low. Factors such as the exchange rate, high operating costs and other pressures have produced additional challenges and continue to be prevalent for the business.

Less than four years ago, Nickel West staff were told that BHP intended to close Nickel West by 2020 due to its unprofitability, age of asset and continued depressed nickel prices. Since that time, Nickel West has made significant and substantial efforts to increase productivity by improving business processes and reducing costs. Consequently, BHP has signalled it has no immediate intentions to close Nickel West and the business is actively working towards extending mine life well into the future.

While a remarkable turnaround, Nickel West must continue to rationalise and cut costs to secure its future as a profitable business and demonstrate that the decision not to close Nickel West was justified.

Conclusion

Following three years of exceptionally high rate increases targeting the private resource sector, it is requested that the Shire be mindful of imposing a further excessive increase for the 2019 financial year and must take into consideration the burden it has placed on resource sector ratepayers these past years and the ongoing burden it will place on these same ratepayers with the proposed increase.

The increases in differential rates and resulting revenue are particularly notable in the current economic climate and at a time when private sector companies and government agencies have been cutting costs and seeking efficient gains. Similarly, the Shire should be reviewing its budget and forecasts to generate savings over the coming years rather than continually and disproportionately increasing the burden on resource sector ratepayers.

While it is acknowledged that local governments have and continue to face financial pressures, as indeed this is noted at page 1 of the Shire's Objectives and Reasons, the consistent response of the Shire in the last three years has been in direct contrast to the efforts taken by Nickel West and other private resource sector companies, which has been to reduce costs and improve efficiency.

Nickel West asks that the Shire be mindful of past rates rises and the current economic circumstances in which all parties find themselves and respectfully reconsider its proposed increases to differential rates for the 2019 financial year. The proposed increases are far beyond the CPI and place an unfair and unjust burden on both Nickel West and other resource sector companies, particularly in light of the higher burden it has been enduring over the past three years.

Nickel West accepts that it needs to pay rates, but key values outlined should be appropriately applied to ensure the rate burden is distributed on the basis of objectivity, fairness and equity, and consistency.

Yours sincerely

Christopher Stone

17 July 2018

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

Dear Mr Bastow

SHIRE OF WILUNA 2018/19 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.

Significant increases in local government rates, which are often disproportionate to the level of services provided to resources companies, remains an area of concern for the resources sector. CME's members have raised concerns regarding the Shire of Wiluna's (the Shire) notice of Objectives and Reasons for Differential Rates for 2018/19. In 2017, CME raised the matter of unreasonable rates increases on the resources sector with the Shire, and CME again writes to you to express concern on this matter.

Shire of Wiluna – Gross Rental Value Rates

The Shire has proposed a six percent increase of rates in the Gross Rental Value (GRV) Mining and GRV Town rating categories. The GRV Mining category increased from 18.3430c/$ in 2017/18 to 19.4436c/$ in 2018/19. The GRV Town category was 9.2769c/$ in 2017/18 and increased to 9.8335c/$.

Since the 2014/15 financial year, the rate in the dollar for the GRV Mining category has increased substantially in comparison to the GRV Town category. Between 2014/15 and 2018/19, the GRV Mining category has increased by almost 55 percent, whilst the GRV Town category has decreased by almost 15 percent (see Table 1).

Table 1: Change in rate in the dollar over five years for GRV Mining and GRV Town

Rate Category	2014/15 c/$[1].	2018/19[2] c/$.	Percent Change
GRV Mining	12.55	19.4436	54.9291
GRV Town	11.53	9.8335	-14.7138

Resources Sector Rates Contribution

According to the Shire's 2016/17 Annual Report[3], the Shire raised $3,629,068 in rates revenue in the 2016/17 financial year. Of this revenue, $1,093,723 was from the GRV Mining category, $1,799,941 was from the Unimproved Value (UV) Mining category, and $453,470 was from the UV Exploration and Prospecting category. In total, the resources sector contributed $3,347,134 in rates revenue to the Shire, which equated to 92.23 percent of total rates revenue. The remaining 7.77 percent of rates revenue was raised from GRV Town ($140,430) and UV Rural/Pastoral ($141,504) categories combined.

[1] Shire of Wiluna Annual Report 2014/15
[2] Shire of Wiluna Notice of Intention to Levy Differential Rates 2018/19
[3] Shire of Wiluna 2016/17 Annual Report

Furthermore, there are 69 properties in the GRV Town category, which contributed 3.87 percent to the total rate revenue. In comparison, there are six properties in the GRV Mining category, which contributed 30.14 percent of total rate revenue[4]. This demonstrates even though there are fewer GRV Mining properties, these ratepayers are contributing more to the Shire's rates revenue than other GRV rated properties.

Rates 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).

For the 2018/19 financial year, the Shire has proposed a six percent rate increase across the GRV Mining, GRV Town, UV Mining and UV Rural/Pastoral categories. Initially this appears an equitable increase across all categories, however not all rates categories use the same level of services and facilities from the Shire.

Mining properties typically maintain all services to their sites including waste removal and management, sewerage and other services such as recreational facilities. It is neither reasonable nor fair for mining rate categories to be contributing a significant portion of revenue but not receive, nor require, a comparable level of services from the Shire.

Considering over 92 percent of rates revenue in the 2016/17 financial year was from all mining related tenement rates, it is clear any reduction would significantly impact the Shire's revenue. Heavy reliance on such a narrow revenue stream leaves the Shire exposed to the cycles of the resources economy, and therefore an uncertain economic future. Resources cycles are unpredictable and rates revenue are likely to decrease during economic downturns, which places the Shire at risk of a budget deficit.

Presently, the Shire is faced with a reduced income stream due to the withdrawal of funding from state and federal sources as stated in the Shire's Objectives and Reasons for Levying Differential Rates. Subsequently, the Shire has sought to increase mining related rates to balance the budget.

CME encourages the Shire to reconsider its proposed rates for mining related tenements, and instead focus on improving economic efficiency and implementing cost control measures within the Shire. This would likely reduce the Shire's exposure to any downturn in the resources sector, and provide a stable fiscal strategy for the future of the Shire.

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

Paul Everingham

Paul Everingham
Chief Executive

Cc: The Hon. David Templeman MLA; Minister for Local Government; Heritage; Culture and the Arts

[4] *Ibid*

McMAHON MINING TITLE SERVICES PTY LTD

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Maylands WA 6931
ABN 70 104 341 817

9 July 2018

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

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

Dear Sir

SUBMISSION – DIFFERENTIAL RATING 2018/19

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 2018-19.

We note that valuations provided by the Valuer General are used to calculate rates for mining tenements each year, and that valuations are based on the rent rate imposed by the Department of Mines, Industry Regulation and Safety.

In 2018-19, the Department will increase all tenement rents by six percent (except for exploration licences), with an additional six per cent increase in 2019-20 to fund the Exploration Incentive Scheme (EIS). For the first three years of an exploration licence, rents will increase by 1.5 per cent in 2018-19 and 2019-20 to protect the junior sector in finding the deposits of the future.

This rent increase will automatically result in an inflation in valuation and increase in rates even before any further increase in the rate in the dollar or minimum is applied by the Shire. The EIS is aimed at generating exploration activity and further increase in rates on top of the automatic increase, may result in double-dipping and diminish these intended effects.

The rent increases were published in the Gazette on 25 June 2018. A copy of the Department's 2018-19 Fees and Charges is **enclosed** for reference.

We ask that the Shire consider this automatic increase in its rates modelling and give consideration to whether the rate in dollar and minimum for mining tenements can be reduced for the 2018-19 year.

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

Yours sincerely

Shannon McMahon
Principal

Government of **Western Australia**
Department of **Mines, Industry Regulation and Safety**

Fees and Charges 2018–19

Information on Mining Tenements – *Mining Act 1978*

EFFECTIVE 1 JULY 2018

* Subject to Government approval following publication in the Government Gazette by 29 June 2018

	Maximum Area	Terms (years)	Fees		Minimum Annual Expenditure
			Application	Rent	
Prospecting Licence	200ha	4 years Renewable for 1 period of 4 years (for licences applied for after 10 February 2006)	$339.00	$2.75 per ha or part thereof minimum $27.50	$40.00 per ha minimum $2000
Special Prospecting Licence for Gold	10ha (maximum)	Minimum 3 months or further multiples of 3 months (4 year maximum)	$339.00	$27.50	$2000
Exploration Licence (Non-Graticular)	200km² minimum 10km²	5 years Renewable for 2 periods of up to 2 years and further periods of 1 year	N/A	$54.50 per km² or part thereof for years 1–7 $183.00 for subsequent years	$300 per km² minimum $20,000 Extensions: Years 6 & 7 $50,000 per year; thereafter $100,000 per year
Exploration Licence (Graticular)	70 Blocks 200 Blocks (outside known mineralised areas)	5 years May extend for 2 periods of up to 2 years and further periods of 1 year for licences applied for prior to 10 February 2006 On or after this date term is 5 years, may extend for one period of 5 years and by a further period or periods of 2 years	$1430.00 ($357.00 if for 1 block only)	Years 1–3 $136.00 per block ($341.00 if for only 1 block) Years 4 and 5 $220.00 Years 6 and 7 $300.00 Years 8 on $567.00	Years 1–3: $1000 per block, with • Minimum $10,000 for 1 block • Minimum $15,000 for 2–5 blocks • Minimum $20,000 for 6–20 blocks Years 4–5: $1500 per block, with • Minimum $10,000 for 1 block • Minimum $20,000 for 2–5 blocks • Minimum $30,000 for 6–20 blocks Years 6–7: $2000 per block, with • Minimum $15,000 for 1 block • Minimum $30,000 for 2–5 blocks • Minimum $50,000 for 6–25 blocks Year 8 onwards: $3000 per block, with • Minimum $20,000 for 1 block • Minimum $50,000 for 2–5 blocks • Minimum $70,000 for 6–23 blocks
Mining Lease	N/A	21 years renewable	$500.00	$18.70 per ha or part thereof	$100 per ha minimum $5000 if 5ha or less otherwise $10,000
General Purpose Lease	10ha (larger area with Minister's consent)	21 years renewable	$500.00	$16.50 per ha or part thereof	Covenant in lieu
Miscellaneous Licence	N/A	21 years renewable	$500.00	$16.50 per ha or part thereof	Covenant in lieu
Miscellaneous Licence (search for groundwater)	N/A	21 years renewable	$500.00	50c per ha or part thereof	Covenant in lieu
Retention Licence	N/A	Up to 5 years renewable	$822.00	$8.20 per ha or part thereof	As per approved exploration programme
Retention Status Application			$298.00		

NOTE: ha = hectare km² = square kilometre

Securities		
For all mining tenements		$5000.00
Registration of dealings		
Copy document (per document)		$120.00
Caveat (per caveat)		$120.00
Devolution (per devolution)		$120.00
Discharge/Withdrawal of encumbrance (per tenement, per dealing, memorial)		$7.90
Injunction (per tenement)		$120.00
Judgement/Order of court (per tenement)		$120.00
Mortgage (per tenement)		$120.00
Partial surrender (not section 65)		$120.00
Power of attorney		$120.00
Transfer		
Mining tenement (per transfer)		$120.00
Mortgage (per tenement)		$120.00
Other fees		
Search for mining tenement register		$9.60
Dealing		$9.60
Form 5		$9.60
Other		$9.60
Certification of a document		$7.90
Exemption		
Prospecting Licence – one year (per tenement)		$389.00
Exploration Licence – one year (per tenement)		$441.00
Mining Lease – one year (per tenement)		$360.00
Mining Lease – five year (per tenement)		$1800.00
Duplicate Instrument of lease (per lease)		$39.50
Instrument of licence (per licence)		$39.50
Miner's Right		$25.00
Objection		Nil
Permit under Section 40E		$25.00
Permit to enter private land	(minimum $31.60)	per lot $7.90
Restoration (per tenement)		$243.00
Proceedings before Warden's Court/Warden		
Plaints (per tenement)/Application for forfeiture		$67.00
Response and witness summons		$46.50
All necessary applications and affidavits (includes Interlocutory Application)		$6.70
Order by Warden including order for an injunction		$20.50
Copy of evidence per page		$9.60
Copy of judgements, decisions or order per page		$1.25

Notice of Intention to Impose Differential Rates 2018-2019

Objection by Bogada Gold Pty Ltd

Bogada Gold Pty Ltd (Company) objects to your Notice of Intention to Levy Differential Rates for the 2018/19 rating period. Company 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.

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 24.9689 and UV rate for Mining of 18.8581 for the year 2018-2019.

The explanation given in the Statement of Objectives and Reasons that there is a higher risk of non-collection, tenement deaths and deregistration of exploration companies is not an argument that should meet the 'Benefit Test'.

Of further concern is the fact that the UV Exploration and Prospecting rate has increased 75.2%, and UV Mining by more than 40% since 2011. 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, Industry Regulation and Safety. 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. The proposed increase of 6% will impact the tenement holder by increase of more than 10% of the total $amount from the last year due to an increase in the annual rent.

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.

Company would appreciate your clarification and detailed explanation on these issues prior to adoption of the 2018/19 Budget to ensure compliance with the Government`s Rating Policies.

Jyotsna Chhabra
Tenement Manager
(For & Behalf of Bogada Gold Pty Ltd)

Notice of Intention to Impose Differential Rates 2018-2019

Objection by Creasy, Mark Gareth

Bogada Gold Pty Ltd (Company) objects to your Notice of Intention to Levy Differential Rates for the 2018/19 rating period. Company 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.

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.

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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.

Company would appreciate your clarification and detailed explanation on these issues prior to adoption of the 2018/19 Budget to ensure compliance with the Government`s Rating Policies.

Jyotsna Chhabra
Tenement Manager
(For & Behalf of Creasy, Mark Gareth)

Appendix 4.2.1B

Airport charge rates summary

Summarised below are charge rates for airports that have engaged Avdata Australia to collect charges, as at 19 July, 2018. Charges apply to airport usages and are expressed as $/tonne (ie $/1000kg) unless otherwise noted. The normal charge is determined by multiplying the certified maximum take-off weight of an aircraft by the charge rate on a pro-rata basis, and in many cases a minimum charge equivalent to that for one tonne applies.

This list is intended as a brief summary only. Charge rates at some airports are more complex than described here and may include charges that are not listed specifically. Charges for training activity, parking, night usage etc may apply even if not specified. Only charges billed through Avdata are included; additional charges billed through other agencies may also apply.

While we endeavour to keep this document current, Avdata accepts no responsibility for the accuracy, completeness or currency of this information. Parties who rely upon this list do so at their own risk; actual rates should be checked with the owner of each facility.

These rates are expressed exclusive of GST; 10% GST applies in addition to the rates shown.

YMAY	Albury	$13.33/t
YBAS	Alice Springs	$25.58/t; see www.ntairports.com.au/airport-charges for conditions of use including parking charges; **from 1Jul18 $26.22/t**
YARM	Armidale	Avtur $10.42/t, minimum $10.42; non-avtur $8.37/t, minimum $8.37
YAUR	Aurukun	$118.1818 flat
YBSS	Bacchus Marsh	Single engine and gliders <1,100kg $12.90 flat, 1,100kg-2,000kg $16.10 flat, >2,000kg $19.30 flat; multi engine <1,400kg $19.30 flat, 1,400kg-2,450kg $24.10 flat, >2,450kg $28.90 flat; parking charges and other conditions apply; YBSS not registered for GST
YBAU	Badu Island	$8.18/t
YBGO	Balgo Hill	$20.00/t
YBAB	Baralaba	All aircraft 1,501kg-4,000kg $5.27/t, 4,001kg-20,000kg $9.81/t, >20,000kg $14.36/t; training ≥1,500kg $1.81/t; passenger charges apply for aircraft >2,000kg
YBTH	Bathurst	≤2000kg $8.1818 flat, >2000kg $14.54/t
YBLA	Benalla	Avtur only $6.00/t
YBCK	Blackall	$6.81/t; passenger charges apply for aircraft >5,700kg
YBOI	Boigu Island	$8.18/t
YBRL	Borroloola	$20,00/t, minimum $68.18
YBWN	Bowen	≤2,000kg $10.00/t, >2000kg $14.54/t; heli ≤2,000kg $8.18/t, >2,000kg $10.91/t
YDEA	Bulman/Delara	$20.00/t, minimum $68.18
YBUD	Bundaberg	1,000kg-40,000kg $11.36/t with first tonne exempt & min charge $11.36, >40,000kg $434.54 flat; parking charges apply
YBKT	Burketown	$10.00/t, minimum $24.5454; **from 1Jul18 $11.00/t, minimum $27.00**
YBLN	Busselton	<1,000kg $4.24 flat, 1,000kg-1,999kg $8.00 flat, 2,000kg-5,699kg $14.68/t, ≥ 5,700kg $18.82/t; **from 1Jul18 <1,000kg $4.55 flat, 1,000kg-1,999kg $8.18 flat, 2,000kg-5,699kg $15.09/t, ≥ 5,700kg $18.82/t**
YSCB	Canberra	Various charge rates from $30.33/day; **from 1Jul18 Various charge rates from $31.58/day**
YCDU	Ceduna	$14.55/t
YCNK	Cessnock	$12.50/t, night rate $30.9091/t
YBCV	Charleville	All aircraft $9.09/t. Monthly interest on overdue invoice(s) 18% pa or $40.00 (whichever is greater)
YCHT	Charters Towers	$7.72/t
YCGO	Chillagoe	All aircraft <2,000kg $4.5454/t, >5,700kg $13.6363/t; fixed wing 2,000kg-5,700kg $9.0909/t; heli 2,000kg-5,700kg $6.3636/t; **from1Jul18 All aircraft <2,000kg $4.7273/t, >5,700kg $14.0909/t; fixed wing 2,000kg-5,700kg $9.1818/t; heli 2,000kg-5,700kg $6.5455/t**
YCCA	Chinchilla	≤5,700kg $9.36/t, >5,700kg $11.18/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg; **from 1Jul18 ≤5,700kg $9.5909/t, >5,700kg $11.4545/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg**
YCMT	Clermont	$20.59/t
YCEE	Cleve	$7.27 flat
YCCY	Cloncurry	≤2,000kg $25.45 flat, >2,000kg $12.72/t
YCBA	Cobar	800-1,699kg $8.18/t, ≥1,700kg $16.36/t; **from 1Jul18 800-1,699kg $8.6364/t, ≥1,700kg $17.2727/t**
YCCT	Coconut Island	$8.18/t
YCOE	Coen	$11.81/t; heli $5.90; also pavement concession charge
YCFS	Coffs Harbour	$9.54/t; training night fee $28.62/t
YOLA	Colac	$10.00/t, minimum $10.00, training charges apply
YCSV	Collinsville	≤2,000kg $10.00/t, >2,000kg $14.54/t; heli ≤2,000kg $8.18/t, >2,000kg $10.91/t
YCBP	Coober Pedy	$11.8182/t; heli $11.8182 flat
YCOO	Cooinda Airport	$5.00/t
YCKN	Cooktown	$11.81/t; heli $5.90; also pavement concession charge
YCOM	Cooma	$15.00/t; heli & ultralights 50%; also night fee $30.00
YCUE	Cue	$17.63/t, parking $33.27, night land lights $298.41, passenger charges apply for aircraft >5,700kg; **from 1May18 $17.63/t, parking $33.27, night land lights $298.41, passenger charges apply for aircraft >5,000kg**
YCUN	Cunderdin	$9.9091/t, minimum $13.6364, training charges apply
YDAY	Dalby	$9.36/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg; **from 1Jul18 $9.59/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg**
YDMN	Daly River	<9,000kg $18.18/t, ≥9,000kg $25.00/t; heli <2,500kg $18.18/t, ≥2,500kg $25.00/t
YDNI	Darnley Island	$8.18/t

YPDN	Darwin	$25.58/t; see https://www.darwinairport.com.au/corporate/airport-charges for conditions of use including parking charges; **from 1Jul18 $26.22/t**
YDBY	Derby	650kg-6,000kg $13.64/t, 6,001kg-8,000kg $20.91/t, >8,000kg 24.55/t; heli $7.27/t; minimum monthly invoice $12.73
YDMG	Doomadgee	≤2,000kg $61.50 flat, 2,001kg-5,700kg $123.00 flat, >5,700kg $512.50 flat
YSDU	Dubbo	$10.90/t; **from 1 Jul18 $11.1818/t, minimum $11.1818, training $2.80/t, minimum $2.80 per day**
YELD	Elcho Island	$15.00/t; **from 1Feb18 $20.00/t; minimum $68.10; Security levy $20.90/t, minimum $19.83; training charges apply**
YEML	Emerald	≤650kg $6.91 flat; >650kg $11.09/t; all heli $8.45/t; 11% pa interest on overdue invoice(s); **from 1Jul18 ≤650kg $7.0909 flat; >650kg $11.3636/t; all heli $8.6818/t; 11% pa interest on overdue invoice(s); passenger charges may apply**
YESP	Esperance	≤2,000kg $11.36 flat, 2,001kg-15,000kg $11.36/t or part thereof, >15,000kg $33.18/t or part thereof
YEXM	Exmouth	<1,500kg $6.36 flat, 1,500kg-5,699kg $17.27 flat, ≥5,700kg $20.45/t; one training charge per hour; parking & other charges also apply
YFTZ	Fitzroy Crossing	650kg-6,000kg $13.64/t, 6,001kg-8,000kg $20.91/t, >8,000kg 24.55/t; heli $7.27/t; minimum monthly invoice $12.73
YGPT	Garden Point/ Pirlangimpi/ Melville Island	<9,000kg $32.72/t, ≥9,000kg $42.72/t; heli <2,500kg $32.72/t, ≥2,500kg $42.72/t; after hours call out fee $160.00/hr, 3 hr minimum
YGLA	Gladstone	≤2,000kg $10.00 flat; heli $10.00/t, minimum $10.00; >2,000kg all aircraft $12.00/t; parking $5.00/day
YGLB	Goulburn	$17.63/t, minimum $10.00; parking ≤650kg $10.00/day, 651kg-2,000kg $15.00/day, >2,000kg $25.00/day
YPGV	Gove	$15.00/t; 10% pa interest on overdue invoice(s)
YGFN	Grafton	$13.36/t, minimum $19.09
YBHM	Great Barrier Reef	$10.00/t or part thereof; parking & other charges also apply
YGTH	Griffith	$8.18/t
YGTE	Groote Eylandt	<3,000kg $12.50/t, ≥3,000kg $15.00/t
YGDH	Gunnedah	$11.36/t, <650kg $7.95 flat
YHID	Horn Island	$27.27/t; heli $14.09/t; both plus $20.00 night surcharge; parking $5.63/t/night; 'passenger' charge based on aircraft capacity also applies; 7% pa interest on overdue invoice(s)
YHUG	Hughenden	$10.45/t
YINJ	Injune	≤1,500kg $6.00/t, 1,501kg–5,700kg $10.00/t, >5,700kg $15.82/t
YIFL	Innisfail	≤650kg $5.9091 flat, >650kg $11.8182/t; heli $5.9091/t; **from 1Jul18 ≤650kg $6.0909 flat, >650kg $12.1818/t; heli $6.0909/t**
YJLC	Julia Creek	$8.54/t
YJNB	Jurien Bay	$14.20 flat; Conditions apply
YKKG	Kalkgurung	<9,000kg $18.18/t, ≥9,000kg $25.00/t; heli <2,500kg $18.18/t, ≥2,500kg $25.00/t
YKAL	Kalumburu	≤6,000kg $12.83/t, 6,001kg-8,000kg $20.09/t, >8,000kg 23.00/t; heli $6.91/t; minimum monthly invoice $10.00
YKMB	Karumba	$15.9091/t
YPTN	Katherine/ Tindal	$21.81/t, minimum $21.81; parking extra
YKMP	Kempsey	$9.55/t
YKII	King Island	Commercial $20.97/t, others $10.00 flat, parking charges apply; from 1May18 10% pa interest on overdue invoice(s); **from 1Jul18 Commercial $20.97/t, others $10.00 flat, parking charges apply; 10% pa interest on overdue invoice(s)**
YKSC	Kingscote	$10.91/t; heli $18.18 flat
YKUB	Kubin	$8.18/t
YPKU	Kununurra	≤5,700kg $18.18/t, >5,700kg $26.36/t; heli $13.63/t; parking $23.00/night; **from 1Jan18 ≤5,700kg $18.3636/t, >5,700kg $26.6364/t; heli $13.8182/t; parking $23.2727/night**
YLTN	Laverton	$11.82/t
YPLM	Learmonth	<1,500kg $6.36 flat, 1,500kg-5,699kg $17.27 flat, ≥5,700kg $20.45/t; one training charge per hour; parking & other charges also apply
YLEC	Leigh Creek	$15.00/t, minimum $20.00; heli $20.00 flat
YLST	Leinster	$17.00/t; passenger charges apply for aircraft >5,700kg
YLEO	Leonora	$11.8181/t; passenger charges apply for aircraft >5,700kg
YLIS	Lismore	$9.09/t, heli $5.54/t, balloons $8.80 flat; training & parking charges apply
YLHR	Lockhart River	<2,000kg $55 flat, ≥2,000kg $30.00/t;
YMAA	Mabuiag Island	$8.18/t
YBMK	Mackay	$15.98/t; parking charges apply
YMND	Maitland	$13.63/t, night rate $27.27/t; **from 1Feb18 $15.00/t, night rate $30.00/t**
YMBA	Mareeba	All aircraft <2,000kg $4.5454/t, >5,700kg $13.6363/t; fixed wing 2,000kg-5,700kg $9.0909/t; heli 2,000kg-5,700kg $6.3636/t; parking charges apply; **from1Jul18 All aircraft <2,000kg $4.7273/t, >5,700kg $14.0909/t; fixed wing 2,000kg-5,700kg $9.1818/t; heli 2,000kg-5,700kg $6.5455/t; parking charges apply**
YALA	Marla	$15.00/t, minimum $20.00; heli $20.00 flat
YMAR	Mataranka	$30.00 flat
YMER	Merimbula	≤4,000kg $11.36 per engine, >4,000kg $11.36/t; parking charges apply
YMMU	Middlemount	≤5,700kg $45.00/t, 5,701kg-6,800kg $90.00/t, >6,800kg $180.00/t
YMIA	Mildura	$21.89/t, parking ≤5,700kg $11.00/day, >5,700kg $5.00/t/day; **from 1Jun18 $21.89/t, parking $5.00/t/day, privately registered <5,700kg $11.00/day**
YMLS	Miles	≤5,700kg $9.36/t, >5,700kg $11.18/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg; **from 1Jul18 ≤5,700kg $9.5909/t, >5,700kg $11.4545/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg**
YMIT	Mitchell	≤1,500kg $6.00/t, 1,501kg–5,700kg $10.00/t, >5,700kg $15.82/t
YMMB	Moorabbin	<7,000kg $18.18/t/day, ≥7,000kg $27.27/t/day, balloons $90.91 flat/day; minimum monthly invoice $18.18.Additional charges will apply if invoice not paid by due date - see http://www.moorabbinairport.com.au/aviation/conditions-of-use

YMRB	Moranbah	$19.20/t, passenger charges apply for aircraft >5,700kg; overnight parking charges may apply
YMOR	Moree	≤2,000kg $6.36/t, >2,000kg $11.81/t; parking $3.76/engine/day
YMTI	Mornington Island	$40.90/t, minimum $92.73; passenger charges apply for aircraft >5,000kg
YMRY	Moruya	$10.00/t; heli $5.91/t
YMTG	Mount Gambier	$7.00/t, minimum $12.00
YMOU	Moura	All aircraft 1,501kg-4,000kg $5.27/t, 4,001kg-20,000kg $9.81/t, >20,000kg $14.36/t; training ≥1,500kg $1.81/t; passenger charges apply for aircraft >2,000kg
YMDG	Mudgee	$13.63/t
YMAE	Murray/Mer Island	$8.18/t
YMUL	Murrayfield	$15.00/t, minimum $18.00; plus night surcharge $5.00
YNBR	Narrabri	<1,500kg $4.7273 flat, 1,500kg-4,999kg $11.8182/t, 5,000kg-9,999kg $13.6364/t, 10,000kg-20,000kg $15.4545/t, >20,000kg $17.2727/t; heli $5.1818 flat; parking >1,500kg $10.9091 flat, training $2.3636 flat
YNWN	Newman	<5,000kg $11.32/t, 5,000kg-9,999kg $14.59/t, ≥10,000kg $21.32/t; parking charges also apply
YBTI	Nguiu/ Wurrumiyanga/ Bathurst Island	<9,000kg $32.72/t, ≥9,000kg $42.72/t; heli <2,500kg $32.72/t, ≥2,500kg $42.72/t; after hours call out fee $160.00/hr, 3 hr minimum
YNGU	Ngukurr	$20,00/t, minimum $68.18
YNTN	Normanton	$15.9091/t
YNSM	Norseman	$16.36/t, minimum $16.36
YNPE	Northern Peninsula	$23.05/t, plus night fee $8.03; parking $2.47/t/night; passenger charges apply for aircraft >5,000kg
YNUM	Numbulwar	$20,00/t, minimum $68.18
YOLW	Onslow	≤6,000kg $17.27/t, 6,001kg-20,000kg $25.45/t, >20,000kg $30.00/t
YOOD	Oondnadatta	$15.00/t, minimum $20.00; heli $20.00 flat
YORG	Orange	≤2,000kg $4.91/t; >2,000kg $11.54/t
YPAM	Palm Island	$12.72/t; heli $5.45; parking $15.00/night
YPUA	Palumpa	<9,000kg $22.90/t, ≥9,000kg $31.50/t; heli <2,500kg $22.90/t, ≥2,500kg $31.50/t
YPKS	Parkes	≥2,000kg $10.91/t
YPEP	Peppimenarti	<9,000kg $22.90/t, ≥9,000kg $31.50/t; heli <2,500kg $22.90/t, ≥2,500kg $31.50/t
YPMP	Pormpuraaw	$26.50 flat
YPAG	Port Augusta	$8.85/t, minimum $10.91
YPPD	Port Hedland	$22.33/t; >5,000kg $2.76/t/night parking. See http://www.porthedlandairport.com.au/corporate.html for conditions of use; **from 1Jul18 $22.66/t, passenger charges apply for aircraft > 5,700kg, parking charges apply**
YPKT	Port Keats	<9,000kg $22.90/t, ≥9,000kg $31.50/t; heli <2,500kg $22.90/t, ≥2,500kg $31.50/t
YPLC	Port Lincoln	$8.10/t
YPMQ	Port Macquarie	$10.45/t
YQNS	Queenstown	Avgas $11.4545/t, minimum $23.8636; avtur $17.4545/t, minimum $23.8636; heli 50%
YREN	Renmark	$13.63/t
YRMD	Richmond	<5,700kg $9.09/t, ≥5,700kg $13.64/t
YBRK	Rockhampton	≤4,000kg $5.31/t, 4,001kg-90.000kg $10.62/t, >90,000kg $15.94/t; parking charges apply; minimum monthly invoice $21.73; **from1Jul18 ≤4,000kg $5.41/t, 4,001kg-90.000kg $10.84/t, >90,000kg $16.25/t; parking charges apply; minimum monthly invoice $22.16**
YROM	Roma	≤1,500kg $6.00/t, 1,501kg–5,700kg $10.00/t, >5,700kg $15.82/t; parking $8.00/day
YRTI	Rottnest Island	$47.73 flat; from 1Jan18 to 28Feb18 $31.3636 flat 12:00-22:00 only
YSII	Saibai Island	$8.18/t
YSHT	Shepparton	From 1Jan18 $10.00/t
YSNB	Snake Bay/ Milikapiti/ Melville Island	<9,000kg $32.72/t, ≥9,000kg $42.72/t; heli <2,500kg $32.72/t, ≥2,500kg $42.72/t; after hours call out fee $160.00/hr, 3 hr minimum
YSCR	Southern Cross	$15.90/t
YSTH	St Helens	$10.00/t; minimum $13.64
YSRN	Strahan	Avgas $11.4545/t, minimum $23.8636; avtur $17.4545/t, minimum $23.8636; heli 50%
YKBY	Streaky Bay	$8.45/t
YBSU	Sunshine Coast	$10.37/t, heli $7.27/t; After hours (22:00-06:00) $31.28/t, heli $21.79/t; parking charges apply
YSRT	Surat	≤1,500kg $6.00/t, 1,501kg–5,700kg $10.00/t, >5,700kg $15.82/t
YTAA	Tara	$9.36/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg; **from 1Jul18 $9.59/t; parking charges may apply; passenger charges apply for aircraft ≥5,700kg**
YTAM	Taroom	All aircraft 1,501kg-4,000kg $5.27/t, 4,001kg-20,000kg $9.81/t, >20,000kg $14.36/t; training ≥1,500kg $1.81/t; passenger charges apply for aircraft >2,000kg
YTEF	Telfer	$15.00/t; call out 18:00-06:00 $80.00
YTNK	Tennant Creek	$27.19/t; see www.ntairports.com.au/airport-charges for conditions of use; **from 1Jul18 $27.87/t**
YTNG	Thangool	All aircraft 1,501kg-4,000kg $5.27/t, 4,001kg-20,000kg $9.81/t, >20,000kg $14.36/t; training ≥1,500kg $1.81/t; passenger charges apply for aircraft >2,000kg
YTDR	Theodore	All aircraft 1,501kg-4,000kg $5.27/t, 4,001kg-20,000kg $9.81/t, >20,000kg $14.36/t; training ≥1,500kg $1.81/t; passenger charges apply for aircraft >2,000kg
YTWB	Toowoomba City	$11.63/t; parking charges apply; **from 1Jul18 $11.8636/t, minimum $11.8636; parking charges apply**
YUPG	Urapunga	$20.00/t, minimum $68.18
YSWG	Wagga Wagga	$12.36/t, heli $6.18/t, ILS approach $24.84 flat; **from 1Jul2018 $12.60/t, heli $6.30/t, ILS approach $25.71 flat**
YWVA	Warnervale	<650kg $7.00 flat, from 1Dec17 parking $4.5454/day flat
YWBS	Warraber Island	$8.18/t
YWEL	Wellington (Bodangora)	**From 1Aug18 $7.2727/t, training $1.8182 minimum $7.2727/day**
YWSL	West Sale	>1,550kg $2.95/t; **from 1Jul18 >1,550kg $2.8182/t**
YBWW	Brisbane West Wellcamp	$17.00/t; parking $8.00/t/day, minimum $30.00

YWWL	West Wyalong	$10.00/t, night rate (19:00-07:00) $20.00/t; training $10.00 flat, one training charge per hour
YBPN	Whitsunday Coast	≤2,000kg $10.00/t, >2,000kg $14.54/t; heli ≤2,000kg $8.18/t, >2,000kg $10.91/t; parking $5.45/t/day
YWHA	Whyalla	≤5,700kg $10.1364/t, >5,700kg $12.00/t
YWMC	William Creek	$10.00/t, minimum $15.00; YWMC not registered for GST
YWLU	Wiluna	$15.9091/t, night rate $40.9091/t; passenger charges apply; 11% pa interest on overdue invoice(s)
YWOL	Wollongong	<650kg $9.09 flat, ≥650kg $12.72/t (minimum $11.82)
YRAK	Wurankuwu/ Bathurst Island	<9,000kg $32.72/t, ≥9,000kg $42.72/t; heli <2,500kg $32.72/t, ≥2,500kg $42.72/t; after hours call out fee $160.00/hr, 3 hr minimum
YWYM	Wyndham	≤5,700kg $18.18/t, >5,700kg $26.36/t; heli $13.63/t**; from 1Jan18 ≤5,700kg $18.3636/t, >5,700kg $26.6364/t; heli $13.8182/t**
YYMI	Yam Island	$8.18/t
YYRM	Yarram	>1,550kg $1.36/t
YYKI	Yorke Island	$8.18/t

Appendix 4.2.1C

2018-19
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 other 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. Unfortunately, this means that a rate increase in excess of the general price index will be forced onto ratepayers due to the continued shift of roles and responsibilities to local governments from the other spheres of government without any corresponding transfer of resources, and the steady withdrawal of funding from state and federal sources.

- An example of the withdrawal of state funding from local governments is the significant (approximately 43%) reduction in July 2017 of direct roads grants.

- An example of the reduction of federal funding for local governments is the significant (approximately 47 %) fall in Roads to Recovery funding in 2018-2019 compared to 2017-2018.

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.

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 and aircraft, and additional compliance burdens and costs.

The reason for the UV 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 which was imposed in 2017-2018. 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 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.

The reason for the GRV Town mimum 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 Minimum Rates

The object of this rate is to apply a minimum 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 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.

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 high costs of operating the Wiluna Aerodrome due to damage caused by larger aircraft chartered to 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.

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 and aircraft, additional compliance burdens and costs.

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).

Appendix 4.2.1D

SHIRE OF WILUNA

2018-2019

ANNUAL BUDGET

Draft for consideration by the Council on 10th August 2018

SHIRE OF WILUNA

BUDGET

FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
Revenue				
Rates	8	4,731,751	4,246,103	4,260,474
Operating grants, subsidies and contributions		11,443,698	3,055,271	4,761,921
Fees and charges	13	606,280	524,125	556,060
Service charges	11	0	0	0
Interest earnings	2(a)	245,850	275,170	209,926
Other revenue	2(a)	30,200	2,490,843	388,280
		17,057,779	**10,591,512**	**10,176,661**
Expenses				
Employee costs		(2,744,173)	(2,010,416)	(3,801,973)
Materials and contracts		(14,408,801)	(3,681,978)	(6,173,122)
Utility charges		(297,850)	(200,462)	(141,521)
Depreciation on non-current assets	2(a)	(2,792,300)	(2,749,848)	(6,616,791)
Interest expenses	2(a)	(158,905)	(35,597)	(41,885)
Insurance expenses		(228,644)	(257,751)	(210,700)
Other expenditure		(397,180)	210,086	(12,700)
		(21,027,853)	**(8,725,966)**	**(16,998,692)**
		(3,970,074)	**1,865,546**	**(6,822,031)**
Non-operating grants, subsidies and contributions		2,350,882	1,748,933	2,309,261
Profit on asset disposals	6	20,571	32,135	10,000
Loss on asset disposals	6	(78,517)	(354,462)	(5,000)
Loss on revaluation of non current assets		0	0	(50,000)
NET RESULT		**(1,677,138)**	**3,292,152**	**(4,557,770)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		**(1,677,138)**	**3,292,152**	**(4,557,770)**

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 COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget	2017/2018 Actual	2017/2018 Budget
Revenue (Refer Notes 1,2,8,10 to 14)		$	$	$
Governance		20,971	101	500
General purpose funding		6,161,339	7,091,656	5,378,873
Law, order, public safety		16,120	16,452	17,170
Health		200	127	780
Housing		4,500	1,449,399	500
Community amenities		80,260	81,493	86,513
Recreation and culture		197,950	188,643	237,900
Transport		10,495,718	749,396	3,836,636
Economic services		45,500	14,694	37,650
Other property and services		35,220	999,551	45,139
		17,057,778	**10,591,512**	**9,641,661**
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(2,144,522)	(1,193,370)	(1,731,889)
General purpose funding		(315,231)	(231,110)	(194,953)
Law, order, public safety		(195,753)	(110,970)	(232,740)
Health		(82,111)	(56,708)	(135,649)
Education and welfare		(59,476)	(39,990)	(63,002)
Housing		(470,644)	2,972	(143,820)
Community amenities		(598,157)	(328,764)	(676,210)
Recreation and culture		(1,973,133)	(1,065,031)	(1,866,614)
Transport		(14,549,172)	(3,763,365)	(10,845,671)
Economic services		(491,740)	(215,637)	(470,575)
Other property and services		10,992	(1,688,396)	(60,685)
		(20,868,947)	**(8,690,369)**	**(16,421,808)**
Finance Costs (Refer Notes 2 & 9)				
General purpose funding		(1,000)	2,153	0
Housing		(59,192)	(7,619)	0
Recreation and culture		(11,371)	(6,145)	(12,319)
Economic services		(45,026)	(18,544)	(29,566)
Other property and services		(42,316)	(5,442)	0
		(158,905)	**(35,597)**	**(41,885)**
Non-operating Grants, Subsidies and Contributions				
Transport		2,350,882	1,748,933	2,309,261
		2,350,882	**1,748,933**	**2,309,261**

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
Profit/(Loss) On Disposal Of Assets	6			
Transport		(57,946)	(322,327)	7,000
		(57,946)	**(322,327)**	**7,000**
Loss on Revaluation Of Non Current Assets				
Other property and services		0	0	(50,000)
		0	**0**	**(50,000)**
NET RESULT		**(1,677,138)**	**3,292,152**	**(4,555,770)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		**(1,677,138)**	**3,292,152**	**(4,555,770)**

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 2019

	NOTE	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,731,751	4,246,103	4,260,474
Operating grants, subsidies and contributions		11,443,698	3,055,271	5,761,921
Fees and charges		606,280	524,125	556,060
Interest earnings		245,850	279,062	209,926
Other revenue		30,200	2,490,843	388,280
		17,057,779	**10,595,404**	**11,176,661**
Payments				
Employee costs		(2,744,173)	(2,010,416)	(3,801,973)
Materials and contracts		(14,408,801)	(3,685,425)	(6,173,122)
Utility charges		(297,850)	(200,462)	(141,521)
Interest expenses		(158,905)	(35,597)	(41,885)
Insurance expenses		(228,644)	(257,751)	(210,700)
Other expenditure		(397,180)	(210,086)	(12,700)
		(18,235,553)	**(6,399,737)**	**(10,381,901)**
Net cash provided by (used in) operating activities	3(b)	**(1,177,774)**	**4,195,667**	**794,760**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(3,598,326)	(5,619,981)	(9,027,597)
Payments for construction of infrastructure	5	(5,456,222)	(631,484)	(4,680,813)
Non-operating grants, subsidies and contributions used for the development of assets		2,350,882	1,748,933	2,309,262
Proceeds from sale of plant & equipment	6	320,000	751,002	535,000
Net cash provided by (used in) investing activities		**(6,383,666)**	**(3,751,530)**	**(10,864,148)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(264,746)	(263,831)	(165,647)
Proceeds from new debentures	7	650,000	2,400,000	1,500,000
Net cash provided by (used In) financing activities		**385,254**	**2,136,169**	**1,334,353**
Net increase (decrease) in cash held		(7,176,186)	2,580,306	(8,735,035)
Cash at beginning of year		12,914,670	10,334,364	12,914,670
Cash and cash equivalents at the end of the year	3(a)	**5,738,484**	**12,914,670**	**4,179,635**

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

SHIRE OF WILUNA
RATING SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual
		$	$	$
Net current assets at start of financial year - surplus/(deficit)	**4**	**5,725,652**	**5,480,047**	**5,375,748**
Revenue from operating activities (excluding rates & non-operating grants,subsidies and contributions)	1,2			
Governance		20,971	500	101
General purpose funding		1,452,963	1,118,399	2,845,553
Law, order, public safety		16,120	17,170	16,452
Health		200	780	127
Education and welfare		0	0	0
Housing		4,500	500	1,449,399
Community amenities		80,260	86,513	81,493
Recreation and culture		197,950	237,900	188,643
Transport		10,516,289	3,836,636	781,531
Economic services		45,500	37,650	14,694
Other property and services		35,220	45,139	999,551
		12,369,973	**5,381,187**	**6,377,544**
Expenditure from operating activities	1,2			
Governance		(2,144,522)	(1,731,889)	(1,193,370)
General purpose funding		(316,231)	(194,953)	(231,110)
Law, order, public safety		(195,753)	(232,740)	(110,970)
Health		(82,111)	(135,649)	(56,708)
Education and welfare		(59,476)	(63,002)	(39,990)
Housing		(529,836)	(143,820)	2,972
Community amenities		(598,157)	(676,210)	(328,764)
Recreation and culture		(1,984,504)	(1,878,933)	(1,071,176)
Transport		(14,627,689)	(10,845,671)	(7,549,676)
Economic services		(536,766)	(500,141)	(234,181)
Other property and services		(31,323)	(60,686)	(1,688,397)
		(21,106,368)	**(16,463,694)**	**(12,501,370)**
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	57,946	(5,000)	322,327
Loss on revaluation of non current assets			50,000	0
Depreciation on assets	2(a)	2,792,300	6,616,791	2,749,848
Movement in employee benefit provisions (non-current)		0	0	0
Amount attributable to operating activities		**(160,497)**	**1,059,331**	**2,324,097**
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,350,882	2,309,261	1,748,933
Purchase property, plant and equipment	5	(3,598,326)	(9,027,597)	(5,619,981)
Purchase and construction of infrastructure	5	(5,456,222)	(4,680,813)	(631,484)
Proceeds from disposal of assets	6	320,000	535,000	751,002
Amount attributable to investing activities		**(6,383,666)**	**(10,864,149)**	**(3,751,530)**
FINANCING ACTIVITIES				
Repayment of debentures	7	(264,746)	(165,647)	(263,831)
Proceeds from new debentures	7	650,000	1,500,000	2,400,000
Transfers to cash backed reserves (restricted assets)	9	(860,551)	(675,063)	(1,032,910)
Transfers from cash backed reserves (restricted assets)	9	2,287,709	4,885,054	1,803,723
Amount attributable to financing activities		**1,812,412**	**5,544,344**	**2,906,982**
Budgeted deficiency before general rates		(4,731,751)	(4,260,474)	1,479,549
Estimated amount to be raised from general rates	8	4,731,751	4,260,474	4,246,103
Net current assets at end of financial year - surplus/(deficit)	4	**0**	**0**	**5,725,652**

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

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

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 authorative 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) 2017/2018 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 overt he 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

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 & Infrastructure	$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.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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 2019.

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.

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 or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

(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 live 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.

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.

2. REVENUES AND EXPENSES	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
(a) **Net Result**			
The net result includes:			
Nil			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	40,000	37,755	35,000
Depreciation By Program			
Governance	19,000	0	2,300
General purpose funding	0	0	0
Law, order, public safety	4,500	10,441	14,200
Health	0	0	0
Education and welfare	0	0	1,150
Housing	175,000	136,721	142,000
Community amenities	9,500	8,943	9,900
Recreation and culture	146,925	128,238	159,811
Transport	2,183,500	2,140,572	5,877,750
Economic services	13,275	11,821	9,980
Other property and services	240,600	313,112	399,700
	2,792,300	**2,749,848**	**6,616,791**
Depreciation By Asset Class			
Land and buildings	367,425	257,880	316,500
Furniture and equipment	65,925	40,904	37,300
Plant and equipment	132,050	271,951	345,000
Roads	2,000,000	1,973,596	5,700,500
Other Infrastructure	59,900	53,993	56,500
Airport	167,000	151,524	160,991
	2,792,300	**2,749,848**	**6,616,791**
Interest Expenses (Finance Costs)			
- Debentures *(refer note 7(a))*	157,905	35,597	41,885
Other	1,000	0	0
	158,905	**35,597**	**41,885**
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	140,000	145,853	95,000
- Other funds	81,000	103,969	78,000
Other interest revenue *(refer note 12)*	24,850	25,348	36,926
	245,850	**275,170**	**209,926**
(iii) **Other Revenue**			
Reimbursements and recoveries			91,700
Other	30,200	2,489,803	296,580
	30,200	**2,489,803**	**388,280**

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 coucil 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.

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.

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:

	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
Cash - unrestricted	1,367,469	7,119,572	676,501
Cash - restricted	4,371,015	5,795,098	3,503,134
	5,738,484	**12,914,670**	**4,179,635**

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

Computer Reserve	109,290	106,210	104,810
Airport Reserve	621,946	1,141,641	1,126,597
Leave Reserve	184,296	179,102	177,353
Asset Development & Replacement Reserve	1,692,270	2,848,947	1,289,733
Wiluna Telecentre Reserve	17,175	16,685	16,465
Caravan Park Reserve	347,383	46,053	0
Heritage and Interpretive Centre	357,188	344,308	0
Unspent Grants & Contributions	250,959	250,959	534,144
Community Development Reserve	457,000	250,000	254,032
Public Infrastructure Reserve	0	0	0
Plant Repalcement Reserve	333,508	611,193	0
	4,371,015	**5,795,098**	**3,503,134**

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

Net result	(1,677,138)	3,292,152	(4,557,770)
Depreciation	2,792,300	2,749,848	6,616,791
(Profit)/loss on sale of asset	57,946	322,327	(5,000)
Loss on revaluation of non current assets	0	0	50,000
(Increase)/decrease in receivables	0	(43,788)	1,000,000
(Increase)/decrease in inventories	(2,500)	(4,985)	0
Increase/(decrease) in payables	(42,500)	(431,080)	0
Increase/(decrease) in employee provisions	45,000	59,682	0
Grants/contributions for the development of assets	0	0	0
	(2,350,882)	(1,748,933)	(2,309,261)
Net Cash from Operating Activities	**(1,177,774)**	**4,195,223**	**794,760**

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

	2018/2019 Budget $	2017/2018 Actual $	2017/2018 Budget $
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(25,000)	(27,649)	(15,000)
Total Amount of Credit Unused	**25,000**	**22,351**	**35,000**
Loan Facilities			
Loan facilities in use at balance date	3,069,231	2,136,169	2,351,050
Unused loan facilities at balance date	0	36,685	500,000

4. NET CURRENT ASSETS

	Note	2018/2019 Budget $	2017/2018 Actual $
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	1,367,469	7,119,572
Cash - restricted reserves	3(a)	4,371,015	5,795,098
Cash - restricted unspent Debentures	7(c)	0	36,685
Receivables		262,279	293,832
Inventories		17,500	15,845
		6,018,263	**13,261,032**
LESS: CURRENT LIABILITIES			
Trade and other payables		(759,663)	(1,543,063)
Long term borrowings		(903,831)	(263,831)
Provisions		(248,500)	(197,219)
		(1,911,994)	**(2,004,113)**
Unadjusted net current assets		**4,106,269**	**11,256,919**
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 defiency 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)	(4,371,015)	(5,795,098)
Add: Current portion of debentures		264,746	263,831
Adjusted net current assets - surplus/(deficit)		**0**	**5,725,652**

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

5. ACQUISITION OF ASSETS

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

	Reporting Program												
Asset Class	**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 $**	**2018/2019 Budget Total $**	**2017/2018 Actual Total $**
Property, Plant and Equipment													
Land and buildings	0	0	0	0	0	925,620	0	58,436	200,000	201,329	942,941	2,328,326	5,322,037
Furniture and equipment	60,000	0	0	0	0	50,000	0	50,000	0	180,000	110,000	450,000	148,265
Plant and equipment	282,000	0	0	0	0	0	0	0	538,000	0	0	820,000	149,679
	342,000	**0**	**0**	**0**	**0**	**975,620**	**0**	**108,436**	**738,000**	**381,329**	**1,052,941**	**3,598,326**	**5,619,981**
Infrastructure													
Roads	0	0	0	0	0	0	0	0	2,609,668	0	0	2,609,668	480,668
Other	0	0	0	0	0	0	113,000	200,000	0	1,638,000	0	1,951,000	128,513
Airport	0	0	0	0	0	0		0	895,554	0	0	895,554	22,303
	0	**0**	**0**	**0**	**0**	**0**	**113,000**	**200,000**	**3,505,222**	**1,638,000**	**0**	**5,456,222**	**631,484**
Land Held for Resale													
Land Held for Resale	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Acquisitions	**342,000**	**0**	**0**	**0**	**0**	**975,620**	**113,000**	**308,436**	**4,243,222**	**2,019,329**	**1,052,941**	**9,054,548**	**6,251,465**

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
- Capital Acquisitions and Constructions
- Road programme

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

6. DISPOSALS OF ASSETS

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

By Program	2018/2019 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	$	$	$	$
Goverance				
CEO Vehicles	249,429	270,000	20,571	0
Transport				
Street Sweeper				
Rubbish truck	44,762	20,000	0	(24,762)
	83,755	30,000	0	(53,755)
	377,946	**320,000**	**20,571**	**(78,517)**

By Class	2018/2019 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	$	$	$	$
Plant and Equipment				
CEO Vehciles	249,429	270,000	20,571	0
Street Sweeper	44,762	20,000	0	(24,762)
Rubbish truck	83,755	30,000	0	(53,755)
	377,946	**320,000**	**20,571**	**(78,517)**

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Principal 01-Jul-18**	**New Loans**	**2018/2019 Budget $**	**2017/2018 Actual $**	**2018/2019 Budget $**	**2017/2018 Actual $**	**2018/2019 Budget $**	**2017/2018 Actual $**
Recreation and culture								
Changerooms, Toilets & Kiosk	249,344	0	50,668	48,720	198,676	249,344	11,371	3,992
Housing								
New Housing	1,400,000	0	47,576	0	1,352,424	1,400,000	59,192	7,619
Economic services								
Canning - Gunbarrel Discovery Centre	598,426	0	121,603	116,927	476,823	598,426	32,566	18,544
Street Scaping	0	650,000	10,915	0	650,000	0	12,460	0
Governance								
Administration Building	1,000,000	0	33,984	0	966,016	1,000,000	42,316	5,442
	3,247,770	**650,000**	**264,746**	**165,647**	**3,643,939**	**3,247,770**	**157,905**	**35,597**

All debenture repayments will be financed by general purpose revenue.

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2018/2019

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent $
Streetscaping	650,000	WATC	Debenture	20	23,376	3.85%	0	650,000
					23,376		**0**	**650,000**

(c) Unspent Debentures

The Shire had unspent debenture funds as at 30 June 2018 of $36,685. It is expected to be spent in financial year 2018/19.

(d) Overdraft

The Shire does intend to have a $500,000 overdraft facility in 2018/2019.

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

8. RATING INFORMATION - 2018/2019 FINANCIAL YEAR

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2018/2019 Budgeted Rate Revenue $	2018/2019 Budgeted Interim Rates $	2018/2019 Budgeted Back Rates $	2018/2019 Budgeted Total Revenue $	2017/2018 Actual $
Differential general rate or general rate								
GRV Wiluna Townsite	9.8335	68	980,128	96,381	0	0	96,381	65,033
GRV Mining	19.4436	6	6,380,000	1,240,502	0	0	1,240,502	1,170,283
UV Rural/Pastoral	13.2539	28	1,247,348	165,322	0	0	165,322	155,094
UV Mining	19.9288	210	13,133,285	2,617,306	0	0	2,617,306	2,278,896
UV Exploration & Prospecting Licences	24.9689	209	2,052,734	512,545	0	0	512,545	481,776
Sub-Totals		**521**	**23,793,495**	**4,632,056**	**0**	**0**	**4,632,056**	**4,151,083**
Minimum payment	**Minimum $**							
GRV Wiluna Townsite	470	18	7,838	8,460	0	0	8,460	7,920
GRV Mining	355	3	60	1,065	0	0	1,065	1,005
UV Rural/Pastoral	355	1	1,598	355	0	0	355	670
UV Mining	355	194	76,524	68,870	0	0	68,870	64,990
UV Exploration & Prospecting Licences	355	59	49,564	20,945	0	0	20,945	20,435
Sub-Totals		**275**	**135,584**	**99,695**	**0**	**0**	**99,695**	**95,020**
Discounts (Note 13)							0	0
Total amount raised from general rates							**4,731,751**	**4,246,103**
Specified area rates (Note 10)							0	0
Total Rates							**4,731,751**	**4,246,103**

8(a). RATING INFORMATION - 2018/2019 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites and other urban type area's or Unimproved Value (UV) in the remainder of the Shire of Wiluna.

The general rates detailed above for the 2018/2019 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 Shire 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.

The Shire have adopted Differential rates for UV Mining are higher than advertised rates as council had resolved to have UV Mines as UV Exploration at the same rate by 2020/21.

Differential General Rate

Description	Characteristics	Objectives 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.	• Encouraging prospecting and exploration within the Shire of Wiluna; • To ensure that the mining sector contributes to the maintenance of Shire assets and services to the extent that this sector uses them. It is recognition of the potential impact and cost of mining activities on the Shire assets and public goods, including heavy traffic movements and land use intensity as well as the higher consumption by this sector of high-cost services such as road networks and aerodromes; • To distinguish between UV valued properties of Rural/Pastoral and the Mining Sector, in recognition of varied land use intensity and vast disparities caused by different methods of striking the said valuation; • 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; and • 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.
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	

8(a). RATING INFORMATION - 2018/2019 FINANCIAL YEAR (CONTINUED)

Differential Minimum Payment

Description	Characteristics	Objectives 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 purpose, and non-residential land.	The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount. The higher rate in GRV Townsites demonstrates the services received within townsite.
GRV - Mining	Properties used for accommodation, offices and mess hall of the mining company	
UV- Rural/Pastoral	Consists of properties exclusively for rural use.	The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount. The higher rate in GRV Townsites demonstrates the accessibility to services received within townsite.
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 2019

9. CASH BACKED RESERVES

	2018/2019 Budget					2017/2018 Actual				2017/2018 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) $	Closing Balance $
Computer Reserve	106,210	0	3,080	0	109,290	103,770	2,440	0	106,210	103,147	1,663	0	104,810
Airport Reserve	1,141,641	15,000	29,582	(567,777)	618,446	1,115,414	26,227	0	1,141,641	1,108,717	17,880	0	1,126,597
Leave Reserve	179,102	0	5,194	0	184,296	174,988	4,114	0	179,102	174,538	2,815	0	177,353
Asset Development & Replacement Reserve	2,848,947	139,311	80,869	(1,379,932)	1,689,195	4,238,321	110,625	(1,500,000)	2,848,947	4,238,321	398,412	(3,347,000)	1,289,733
Wiluna Telecentre Reserve	16,685	0	490	0	17,175	16,302	383	0	16,685	16,204	261	0	16,465
Caravan Park Reserve	46,053	300,000	1,330	0	347,383	45,000	1,053	0	46,053	45,000	0	(45,000)	0
Canning-Gun Barrel Discovery Centre Reserve	344,308	0	12,880	0	357,188	570,752	11,986	(238,430)	344,308	570,752	0	(570,752)	0
Unspent Grants & Contributions Reserve	250,959	0	0	0	250,959	301,364	14,888	(65,293)	250,959	1,556,446	0	(922,302)	634,144
Community Development Reserve	250,000	207,000	3,500	0	460,500	0	250,000	0	250,000	0	254,032	0	254,032
Public Infrastructure Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant Repalcement Reserve	611,193	59,240	3,075	(340,000)	333,508	0	611,193	0	611,193	0	0	0	0
Retention Bond Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
	5,795,098	**720,551**	**140,000**	**(2,287,709)**	**4,367,940**	**6,565,912**	**1,032,910**	**(1,803,723)**	**5,795,098**	**7,813,125**	**675,063**	**(4,885,054)**	**3,603,134**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows: 63,173

Purpose of the reserve

Computer Reserve	- To be used to ensure that adminstration computer system is maintained. May be used for short term funding of WANDRRA Projects.
Airport Reserve	- To be used to fund the long term maintenance and upgrading of the Wiluna airstrip. May be used for short term funding of WANDRRA Projects.
Leave Reserve	- To be used to fund annual and long service requirements. May be used for short term funding of WANDRRA Projects.
Asset Development & Replacement Reserve	- To be used for the purchase and replacement of equipment, furniture, plant, buildings, infrastructure (incl. roads & footpaths) and recreation facilities. May be used for short term funding of WANDRRA Projects.
Wiluna Telecentre Reserve	- To be used to fund the replacement and upgrading of the IT Equipment provided for the use of the community. May be used for short term funding of WANDRRA Projects.
Caravan Park Reserve	- To be used to fund the expenses for Constructions and renovating a Caravan Park. May be used for short term funding of WANDRRA Projects.
Canning-Gun Barrel Discovery Centre Reserve	- To be used to fund the remaining work at the Heritage and Interpretive Centre. May be used for short term funding of WANDRRA Projects.
Unspent Grants & Contributions Reserve	- To be expended as stipulated by the Grant agreement. May be used for short term funding of WANDRRA Projects.
Community Development Reserve	- To be used to fund Community Projects. May be used for short term funding of WANDRRA Projects.
Public Infrastructure Reserve	- To be used to fund Public Infrastructure. May be used for short term funding of WANDRRA Projects.
Plant Repalcement Reserve	- To be used to fund Plant Replacement. May be used for short term funding of WANDRRA Projects.
Retention Bond Reserve	- To be used to fund relase of retention after warranty period.

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

10. SPECIFIED AREA RATE

The Shire does not anticipate levis any Special area rates in 2018/19.

11. SERVICE CHARGES

The Shire does not anticipate imposing any Service charges in 2018/19.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2018/2019 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge $	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
First Instalment	19 Sep 2018	12	5.50%	11%
Second Instalment	21 Nov 2018		5.50%	11%
Third Instalment	23 Jan 2018		5.50%	11%
Fourth Instalment	27 Mar 2018		5.50%	11%

	2018/2019 Budget Revenue $	2017/2018 Actual $
Instalment Plan Admin Charge Revenue	3,500	3,690
Instalment Plan Interest Earned	7,800	7,810
Unpaid Rates Interest Earned	17,000	17,390
	28,300	**28,890**

13. FEES & CHARGES REVENUE	2018/2019 Budget $	2017/2018 Actual $
Governance	100	101
General purpose funding	4,150	17,423
Law, order, public safety	1,300	1,063
Health	200	127
Education and welfare	0	0
Housing	1,500	4,560
Community amenities	80,260	81,493
Recreation and culture	45,250	24,245
Transport	398,000	383,302
Economic services	45,500	14,650
Other property and services	30,020	(2,839)
	606,280	**524,125**

14. ELECTED MEMBERS REMUNERATION	2018/2019 Budget $	2017/2018 Actual $
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	72,460	68,140
President’s allowance	19,864	19,864
Deputy President's allowance	4,966	4,966
Travelling expenses	19,500	8,003
Telecommunications allowance	11,000	10,250
	127,790	**111,223**

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 July 2018 $	Estimated Amounts Received $	Estimated Amounts Paid ($)	Estimated Balance 30 June 2019 $
Gym Keys Deposit/Housing Bond/Hire Bond	12,178	5,000	(4,000)	13,178
	12,178	**5,000**	**(4,000)**	**13,178**

16. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions will occur in 2018/2019.

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings will occur in 2018/2019.

SHIRE OF WILUNA
2018/2019 BUDGET - Asset Acquisitions
ASSET CLASSIFICATION

SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	GOVERNANCE													
C040001	Council Chambers Furniture	60,000				60,000				60,000				
C142101	CEO Vehicle	282,000			282,000					12,000			270,000	
	Total Governance	**342,000**	**0**	**0**	**282,000**	**60,000**	**0**	**0**	**0**	**72,000**	**0**	**0**	**270,000**	**0**
	HOUSING													
C091109	C091109- Club Hotel Units SPQ	150,000		120,000		30,000				150,000				
C091200	C091200 - 8 Trenton Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091201	C091201 - 10 Trenton Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091203	C091203 - 42 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091204	C091204 - 46 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091205	C091205 - 48 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091206	C091206 - Land Purchases	180,000	180,000							180,000				
C091185	C091185 - 5/30 Scotia Street - Refurb	50,000				50,000				50,000				
	Total Housing	**975,620**	**180,000**	**659,900**	**0**	**135,720**	**0**	**0**	**0**	**975,620**	**0**	**0**	**0**	**0**
	COMMUNITY AMENITIES													
C107054	C107054 · Cemetery Improvement - includes painting, furniture, bins, pergola & marker posts	43,000							43,000	43,000				
C107060	C107060 . Sewerage Works - Replacement of Septic Systems	70,000							70,000	70,000				
	Total Community Amenities	**113,000**	**0**	**0**	**0**	**0**	**0**	**0**	**113,000**	**113,000**	**0**	**0**	**0**	**0**
	RECREATION AND CULTURE													
C112100	C112100 · Pool Repairs/Upgrade - Paving replacement/Shelters/Fencing	58,436			28,200				30,236	58,436				
C112101	C112101 · Pool Equipment	50,000			50,000					50,000				
C113132	C113132 . Wootton Street Playground Equipment	50,000							50,000	50,000				
C113134	C113134 . Park Construction - Design, Landscaping & Flagpoles	150,000							150,000	150,000				
	Total Recreation and Culture	**308,436**	**0**	**0**	**78,200**	**0**	**0**	**0**	**230,236**	**308,436**	**0**	**0**	**0**	**0**

SHIRE OF WILUNA
2018/2019 BUDGET - Asset Acquisitions
ASSET CLASSIFICATION

SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	TRANSPORT													
	Streets and Roads Construction:													
C121001	C121001 · Wongawol Road	507,000					507,000							507,000
C121003	C121003 - Sandstone Road - Remote Access	81,906					81,906			9,302	54,604			18,000
C121005	C121005 - Install Water Bores	100,000					100,000			100,000				
C121011	C121011 · Wiluna North Road	375,000					375,000							375,000
C121012	C121012 . Various Roads- Flood Stabilizing	100,000					100,000			100,000				
C121024	C121024 - Depot Improvements - Wash Bay, Pressure Cleaner, Fence	110,000					110,000				110,000			
C121024	C121024 - Depot Office	90,000					90,000				90,000			
C121801	C121801 . Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing	572,090					572,090				147,657			424,433
C121802	C121802 . Wongawol Road - Princess Ranges Crossing	470,000					470,000				45,000			425,000
C121803	C121803 . Roads Constructions	200,000					200,000							200,000
C121805	C 181805 . Wiluna North Road - Remote Access Roads	10,000					10,000							10,000
C121806	C 121806 . Yeelerie Road Blackspots {One}	31,422					31,422							31,422
C121806	C 121806 . Yeelerie Road Blackspots {Two}	32,250					32,250							32,250
C121807	C 121807 . Verge Clearing	100,000					100,000			100,000				
C121808	C 121808 . Clearances, Gravel & Heritage Surveys	30,000					30,000			30,000				
	Sub Total	**2,809,668**	**0**	**0**	**0**	**0**	**2,809,668**	**0**	**0**	**339,302**	**447,261**	**0**	**0**	**2,023,105**
	Road Plant Purchases													
C123180	Street Sweeper	200,000			200,000						180,000		20,000	
C123182	Skid Steer Diamond Head Attachment	15,000			15,000					15,000				
C123183	Ride-On Mowers (with Catcher) with Trailer	33,000			33,000					33,000				
C123186	Rubbish Truck	150,000			150,000						120,000		30,000	
C123188	Excavator with front blades, bucket, attachments & Trailer	40,000			40,000						40,000			
C123198	Mobile Portable Toilet Block	100,000			100,000					100,000				
		538,000	**0**	**0**	**538,000**	**0**	**0**	**0**	**0**	**148,000**	**340,000**	**0**	**50,000**	**0**
	Airport													
C126271	Terminal Design	25,000						25,000			12,500			12,500
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)	175,380						175,380			87,690			87,690
C126273	CCTV & Airside Access Control	19,674						19,674			9,837			9,837
C126274	Perimeter & Security Fencing	435,500						435,500			217,750			217,750
C126275	Painting	10,000						10,000			10,000			
C126276	Full Feature Survey	20,000						20,000			20,000			
C126278	Taxiway Line Marking	10,000						10,000			10,000			
C126262	Airport Sealing/Upgrade Repairs	200,000						200,000			200,000			
	Sub Total	**895,554**	**0**	**0**	**0**	**0**	**0**	**895,554**	**0**	**0**	**567,777**	**0**	**0**	**327,777**
	Total Transport	**4,243,222**	**0**	**0**	**538,000**	**0**	**2,809,668**	**895,554**	**0**	**487,302**	**1,355,038**	**0**	**50,000**	**2,350,882**

SHIRE OF WILUNA
2018/2019 BUDGET - Asset Acquisitions
ASSET CLASSIFICATION

SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	ECONOMIC SERVICES													
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	30,000		30,000						30,000				
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation	50,000							50,000	50,000				
C132157	C132157. Heritage/ Interpretive Centre	171,329		171,329						6,329	165,000			
C132159	C132159. Main street Revitalisation	1,200,000							1,200,000	550,000		650,000		
C132160	C132160 - Heritage & Interpretive Displays	180,000							180,000	7,329	172,671			
C132343	C132343. Caravan/Camping Site	168,000							168,000	123,000	45,000			
C132360	C132360. Commercial Property	20,000	20,000							20,000				
C134100	C134100 ·Council Facilities - Irrigation & Reticulated Water	200,000							200,000		200,000			
	Total Economic Services	**2,019,329**	**20,000**	**201,329**	**0**	**0**	**0**	**0**	**1,798,000**	**786,658**	**582,671**	**650,000**	**0**	**0**
	OTHER PROPERTY AND SERVICES													
C142113	C142113 - Wireless connection to New Admin Building	110,000							110,000	110,000				
C147183	C147183 - New Administration Building	747,567		747,567						397,567	350,000			
C147185	C147185 - Telephone System New Admin Building	22,865			22,865					22,865				
C147186	C147186 - Furniture & Equipment - New Admin Building	172,509				172,509				172,509				
	Total Other Property and Services	**1,052,941**	**0**	**747,567**	**22,865**	**172,509**	**0**	**0**	**110,000**	**702,941**	**350,000**	**0**	**0**	**0**
	GRAND TOTAL	**9,054,548**	**200,000**	**1,608,796**	**921,065**	**368,229**	**2,809,668**	**895,554**	**2,251,236**	**3,445,957**	**2,287,709**	**650,000**	**320,000**	**2,350,882**

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 3 - General Purpose Income						
R031320	**Instalment Charges**	$ 12.00	$ -	$ 12.00	GST Free	LG Act	
R031900	***Rate Enquires***						
	EAS/Account enquiries - rates statement only	$ 18.18	$ 1.82	$ 20.00		Fees & Charges	
	EAS/Account enquiries - rates statement and orders and requisitions	$ 70.00	$ 7.00	$ 77.00		Fees & Charges	
R032140	Dishonoured Cheque Admin Fee	Actual Cost incurred plus 20%				Fees & Charges	
	Schedule 5 - Law Order & Public Safety						
R052523	**Dog Registration**						
	Note: Registration after 31st May - 50% of the fee otherwise payable						
	Certified copy of an entry in the register	$ 1.00	$ -	$ 1.00	GST Free	Dog Act	
	Guide dogs	$ -	$ -	$ -	GST Free	Dog Act	
	Unsterilized- Male/Female - 1 year	$ 50.00	$ -	$ 50.00	GST Free	Dog Act	
	Sterilized -1 year	$ 20.00	$ -	$ 20.00	GST Free	Dog Act	
	Unsterilized- Male/Female - 1 year -Pension Concession	$ 25.00	$ -	$ 25.00	GST Free	Dog Act	
	Sterilized - 1 year - Pension Concession	$ 10.00	$ -	$ 10.00	GST Free	Dog Act	
	Unsterilized- Male/Female - 3 year	$ 120.00	$ -	$ 120.00	GST Free	Dog Act	
	Sterilized - 3 year	$ 42.50	$ -	$ 42.50	GST Free	Dog Act	
	Unsterilized- Male/Female - 3 year - Pension Concession	$ 60.00	$ -	$ 60.00	GST Free	Dog Act	
	Sterilized - 3 year - Pension Concession	$ 21.25	$ -	$ 21.25	GST Free	Dog Act	
	Lifetime registration period	$ 100.00	$ -	$ 100.00	GST Free	Dog Act	
	Concessional Fee lifetime registration	$ 50.00	$ -	$ 50.00	GST Free	Dog Act	
	Dogs used for droving stock	25% of fee otherwise payable				Dog Act	
	Dogs kept in an approved kennel under Dog Act 1976						
	per establishment	$ 100.00	$ -	$ 100.00	GST Free	Dog Act	
R052524	**Cat Registration**						
	Note: Registration after 31st May - 50% of the fee otherwise payable						
	Annual registration of a cat	$ 20.00	$ -	$ 20.00	GST Free	Cat Act	
	Concessional Fee annual registration	$ 10.00	$ -	$ 10.00	GST Free	Cat Act	
	3 year registration	$ 42.50	$ -	$ 42.50	GST Free	Cat Act	
	Concessional Fee 3 year registration	$ 21.25	$ -	$ 21.25	GST Free	Cat Act	
	Lifetime registration period	$ 100.00	$ -	$ 100.00	GST Free	Cat Act	
	Concessional Fee lifetime registration	$ 50.00	$ -	$ 50.00	GST Free	Cat Act	
	Annual application for approval or renewal of approval to breed		$ -				
	cats (per cat)	$ 100.00	$ -	$ 100.00	GST Free	Cat Act	
R052525	**Dog Control Pound Fees (Per Dog)**						
	Impounding fee	$ 80.00	$ 8.00	$ 88.00		Dog Act	
	Sustenance per day	$ 15.00	$ 1.50	$ 16.50		Dog Act	
R052526	**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						

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Removal of vehicle from property/location - per vehicle	$ 220.00	$ -	$ 220.00	GST Free	Fees & Charges	
	Vehicle impoundment fee - first day	$ 220.00	$ -	$ 220.00	GST Free	Fees & Charges	
	Vehicle impoundment fee - each day there after	$ 55.00	$ -	$ 55.00	GST Free	Fees & Charges	
	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.					Bushfire Act	
	Schedule 7 - Health						
R071715	**Food Premises etc**						
	Notification of Conduct of a Food Business	$72.00	$ -	$72.00	GST Free	Food Regs.	
	Registration of Food Business (one-off until ownership changes)	$210.00	$ -	$210.00	GST Free	Food Regs.	
	Annual Food Handlers Certification	$ -	$ -	$ -	GST Free	Food Regs.	
R071716	**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, statutory charge)	$ 118.00	$ -	$ 118.00	GST Free	Health Act	
	Fee for Grant of Permit to use apparatus under Reg. 10(2)) - per permit - statutory charge	$ 118.00	$ -	$ 118.00	GST Free	Health Act	
	Report fee (re 4A) -with a local government report (statutory)	$ 118.00	$ -	$ 118.00	GST Free	Health Act	
	Schedule 8 - Education & Welfare						

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 9 - Housing						
R101012	Hire for non related Shire programs per day	$ 200.00	$ -	$ 200.00	Input Taxed	Fees & Charges	
	Staff Housing for Back to Wiluna Event	$ -	$ -	$ -			Rent Free
	1 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	$ 150.00	$ -	$ 150.00	Input Taxed	Fees & Charges	Nominal Rent
	2 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	$ 250.00	$ -	$ 250.00	Input Taxed	Fees & Charges	Nominal Rent
	3 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	$ 350.00	$ -	$ 350.00	Input Taxed	Fees & Charges	Nominal Rent
	4 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	$ 450.00	$ -	$ 450.00	Input Taxed	Fees & Charges	Nominal Rent
	* Free Rent applied to the period of the lease before emploment, during employment and two week after employment is terminated.						
	Schedule 10 - Community Amenities						
R101012	**Rubbish Collection**						
	Domestic						
	1 x 240MGB twice per week	$ 400.00	$ -	$ 400.00	GST Free	WARR Act	
	Each additional bin or service	$ 330.00	$ -	$ 330.00	GST Free	WARR Act	
	Pensioner Discounted Rate	$ 300.00	$ -	$ 300.00	GST Free	WARR Act	
	Commercial/Industrial						
	1x 240MGB twice per week	$ 460.00	$ -	$ 460.00	GST Free	WARR Act	
	Each additional bin or service	$ 460.00	$ -	$ 460.00	GST Free	WARR Act	
	New Rubbish Bin	$ 140.00	$ -	$ 140.00	GST Free	WARR Act	
R103023	**Septic Waste Disposal**						
	Septic Waste Disposal Site Fee						
	Minimum Fee for Each Entry/ Service (Up to 10,000 Litres)	$ 500.00	$ 50.00	$ 550.00		Fees & Charges	
	For each additional entry to site for (Up to 10000 litres)	$ 500.00	$ 50.00	$ 550.00		Fees & Charges	
	Note . In addition to the above a call out fee will apply for any						
	service required outside normal depot working hours Mon-Fri	$ 500.00	$ 50.00	$ 550.00		Fees & Charges	
R103024	**Asbestos Waste Disposal**						
	Asbestos waste - Application permit, recording and inspection fee	$ 160.00	$ -	$ 160.00	GST Free	Health Act	
	Asbestos waste - Disposer to arrange excavation and burial - per cubic metre	$ 160.00	$ 16.00	$ 176.00		Fees & Charges	
	Note . In addition to the above a call out fee will apply for any						
	service required outside normal depot working hours Mon-Fri						
	Medical Waste						
	Medical Waste disposal -per cubic metre	$ 155.00	$ 15.50	$ 170.50		Fees & Charges	
	240MGB per collection	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Commercial Waste						
	Commercial Waste disposal - per cubic metre	$ 55.00	$ 5.50	$ 60.50		Fees & Charges	
	Note . Prior appointment should be made for the disposal.						
R106053	**Planning Fees**						
	Statutory charges are set by the Planning and Development Regulations 2009 and the Shire of Wiluna must therefore impose accordingly:						
	Description of planning service						
	1 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	$ -	$ 147.00	GST Free	Planning & Development Act	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	More than $500,000 but not more than $2.5m - $1,700 + 0.257% for every $1 in excess of $500,000				GST Free	Planning & Development Act	
	More than $2.5m but not more than $5m - $7,161 + 0.206% for every $1 in excess of $2.5m				GST Free	Planning & Development Act	
	More than $5m but not more than $21.5m - $12,633 + 0.123% for every $1 in excess of $5m				GST Free	Planning & Development Act	
	More than $21.5m - $31,196				GST Free	Planning & Development Act	
	2 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		
	3 Determining a development application for an extractive industry where the development **has not** commenced or been carried out	$ 739.00	$ -	$739.00	GST Free	Planning & Development Act	
	4 Determining a development application for an extractive industry where the development **has** commenced or been carried out	The fee in item 3 plus, by the way of penalty twice that fee.			GST Free	Planning & Development Act	
	5 Provision of a sub-division clearance:						
	Not more than 5 lots (per lot)	$73 per lot	$ -	$73 per lot	GST Free	Planning & Development Act	
	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	Planning & Development Act	
	More than 195 lots	$ 7,393.00	$ -	$ 7,393.00	GST Free	Planning & Development Act	
	5A Determining an application to cancel or amend development approval	$ 295.00	$ -	$ 295.00	GST Free	Planning & Development Act	
	6 Determine an initial application for approval of a home occupation where the home occupation **has not** commenced	$ 222.00	$ -	$ 222.00	GST Free	Planning & Development Act	
	7 Determine an initial application for approval of a home occupation the home occupation **has** commenced	The fee in item 6, by way of penalty, twice that fee.			GST Free	Planning & Development Act	
	8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	$ 73.00	$ -	$ 73.00	GST Free	Planning & Development Act	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	9 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	Planning & Development Act	
	10 Determining an application 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	$ 295.00	$ -	$ 295.00	GST Free	Planning & Development Act	
	11 Determining an application 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	Planning & Development Act	
	12 Providing a zoning certificate	$ 73.00	$ -	$ 73.00	GST Free	Planning & Development Act	
	13 Replying to a property settlement questionnaire (excluding rates statement)	$ 66.36	$ 6.64	$ 73.00		Planning & Development Act	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	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 -						
	(a) costs and expenses of advertising the application and advertising matters related to the application;						
	(b) costs and expenses of any specific assessment, such as an environmental assessment, required in relation to the application;						
	(c) costs and expenses of consultation procedures required in relation to the application;						
	(d) costs and expenses of technical resources and equipment, such as computer modelling, required in relation to the application;						
	(e) costs and expenses of specialist advice, such as advice in relation to heritage matters, required in relation to the application.						
Trust	**Relocated Transportable Structures**						
	As per Shire of Wiluna local planning policy						
	Bond as per policy	$ 5,000.00	$ -	$ 5,000.00	GST Exempted	Fees & Charges	
	Cemetery						
R107051	**Cemetery Burials**						
	Burial in Open Ground at 1.8 metres	$ 1,300.00	$ 130.00	$ 1,430.00		Fees & Charges	
	Burial in Open Ground for Child under seven (7) years	$ 730.00	$ 73.00	$ 803.00		Fees & Charges	
	Burial for any Stillborn in ground already set aside	$ 370.00	$ 37.00	$ 407.00		Fees & Charges	
	Burial for Deeper Graves - per 30 centimetres	$ 370.00	$ 37.00	$ 407.00		Fees & Charges	
	Re-opening - as for new Internment	$ 5,000.00	$ 500.00	$ 5,500.00		Fees & Charges	Subject to staff availability
	Re-opening - grave for exhumation	$ 5,000.00	$ 500.00	$ 5,500.00		Fees & Charges	Subject to staff availability
R107053	**Cemetery Other Fees**						
	Cemetery - Record Searches	$ 60.00	$ 6.00	$ 66.00		Fees & Charges	
	Headstones and Monuments-Permission to erect	$ 30.00	$ -	$ 30.00	GST Free	Fees & Charges	
	Brick Graves - Permission to erect	$ 30.00	$ -	$ 30.00	GST Free	Fees & Charges	
	Other Structures - Permission to erect	$ 50.00	$ -	$ 50.00	GST Free	Fees & Charges	
	Nameplate - Permission to erect	$ 50.00	$ -	$ 50.00	GST Free	Fees & Charges	
	Kerbing - Permission to erect	$ 50.00	$ -	$ 50.00	GST Free	Fees & Charges	
	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.						
	A bond is always required as per the prescribed fees and charges. **No exceptions.**						
	All fees and charges are adopted by the Council. Shire Officers are not able to waive, discount , exempt, write-off or amend any of the applicable fees and charges. **Only Council can approve these BEFORE hire takes place.**						

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Daily hire is considered to be hire of 8 hours or more to a maximum of 24 hours after which the new day						
	commences. Hourly hire is from 1 to 8 hours hire in duration.						
	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. 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						
	General fees and charges for all facility hire						
	Cleaning Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	$ 140.00	$ 14.00	$ 154.00		Fees & Charges	
	Rubbish Collection Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	$ 140.00	$ 14.00	$ 154.00		Fees & Charges	
	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	Free	$ -	Free		Fees & Charges	
	101 to 200 people - minimum hire of 6 bins	Free	$ -	Free		Fees & Charges	
	201 to 400 people - minimum hire of 9 bins	Free	$ -	Free		Fees & Charges	
	401 and above - minimum to be determined by Shire Environmental Health Officers	Free	$ -	Free		Fees & Charges	
	Cleaning	Free	$ -	Free		Fees & Charges	
	Late key/token return - for keys not returned within specified period ; charged per hour	$ 20.00	$ 2.00	$ 22.00		Fees & Charges	
	Lost key/token return - for keys not surrendered within 5 business day in addition to late key return fees	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends.						
R111509	**Wiluna Function Centre (New) Hire Charges**						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 20.00	$ 2.00	$ 22.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 40.00	$ 4.00	$ 44.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	$ 105.00	$ 10.50	$ 115.50		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 75.00	$ 7.50	$ 82.50		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	$ 75.00	$ 7.50	$ 82.50		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 110.00	$ 11.00	$ 121.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 140.00	$ 14.00	$ 154.00		Fees & Charges	
	Any of above but WITH alcohol	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
Trust	***Bond for all hire periods and hire types***						
	No Alcohol	$ 300.00	$ -	$ 300.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	$ 2,000.00	$ -	$ 2,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Tables & Chairs						
	Included in the hire charge (subject to availability)					Fees & Charges	
R111509	**Kitchen and Dining Room**						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 10.00	$ 1.00	$ 11.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 20.00	$ 2.00	$ 22.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 25.00	$ 2.50	$ 27.50		Fees & Charges	
	Any of above but WITH alcohol	$ 55.00	$ 5.50	$ 60.50		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 25.00	$ 2.50	$ 27.50		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 40.00	$ 4.00	$ 44.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	$ 75.00	$ 7.50	$ 82.50		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	$ 40.00	$ 4.00	$ 44.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 55.00	$ 5.50	$ 60.50		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 70.00	$ 7.00	$ 77.00		Fees & Charges	
	Any of above but WITH alcohol	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
Trust	***Bond for all hire periods and hire types***						
	No Alcohol	$ 200.00	$ -	$ 200.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	$ 1,000.00	$ -	$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
R112103	**Swimming Pool Admissions**						
	Adult	Free	-	Free		Fees & Charges	
	Child	Free	-	Free		Fees & Charges	
	Child aged four year and below	Free	-	Free		Fees & Charges	
	Pensioner (Concession card to be produced on entry)	Free	-	Free		Fees & Charges	
	School Charge for Swimming lessons/carnivals per hour	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Season Fee - Child (ages 5-18)	Free	-	Free		Fees & Charges	
	Season Fee - Adult (ages 19 and above	Free	-	Free		Fees & Charges	
	Pool Hire (Subject to CEO approval) - For Outside Opening Hours per day	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
R113130	**Sports Courts**						
	Basketball/Netball/Tennis Courts - Day Hourly rate	Free	-	Free		Fees & Charges	
	Basketball/Netball/Tennis Courts - Night Hourly rate	Free	-	Free		Fees & Charges	
	Racecourse Grounds Hire						
Trust	Racecourse - Bond (refundable on inspection)	$ 200.00	$ -	$ 200.00	GST Exempted	Fees & Charges	
R113130	- Hire charges	$ 54.55	$ 5.45	$ 60.00		Fees & Charges	
R113130	**Oval hire fees - Oval Only - Daily Rates**						
	Community Person/Groups/Not for Profit	Free	$ -	Free		Fees & Charges	
	Schools, Government Organisations/Departments	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Carnvals/Fairs	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Commercial	$ 272.73	$ 27.27	$ 300.00		Fees & Charges	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
Trust	Bond - General	$ 450.00	$ -	$ 450.00	GST Exempted	Fees & Charges	
Trust	Bond - Commercial (low risk events)	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
Trust	Bond - Commercial (high risk events)	$ 1,000.00	$ -	$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
R111501	**Recreation Centre Hire Charges**						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 27.27	$ 2.73	$ 30.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 36.36	$ 3.64	$ 40.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	$ 104.55	$ 10.45	$ 115.00		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 54.55	$ 5.45	$ 60.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 72.73	$ 7.27	$ 80.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	$ 154.55	$ 15.45	$ 170.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	$ 90.91	$ 9.09	$ 100.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 109.09	$ 10.91	$ 120.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	$ 136.36	$ 13.64	$ 150.00		Fees & Charges	
	Any of above but WITH alcohol	$ 190.91	$ 19.09	$ 210.00		Fees & Charges	
Trust	***Bond for all hire periods and hire types***						
	No Alcohol	$ 300.00	$ -	$ 300.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	$ 1,000.00	$ -	$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	Use of Barbeque (BBQ)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Use of Equipment (Projector, Karaoke, PA, etc.) per use per day	$ 20.00	$ 2.00	$ 22.00		Fees & Charges	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
R113131	**Pavilion and Changeroom**						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 27.27	$ 2.73	$ 30.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 36.36	$ 3.64	$ 40.00		Fees & Charges	
	Private functions (no alcohol)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	$ 104.55	$ 10.45	$ 115.00		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	$ 54.55	$ 5.45	$ 60.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 72.73	$ 7.27	$ 80.00		Fees & Charges	
	Private functions (no alcohol)	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	$ 154.55	$ 15.45	$ 170.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	$ 90.91	$ 9.09	$ 100.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	$ 109.09	$ 10.91	$ 120.00		Fees & Charges	
	Private functions (no alcohol)	$ 136.36	$ 13.64	$ 150.00		Fees & Charges	
	Any of above but WITH alcohol	$ 190.91	$ 19.09	$ 210.00		Fees & Charges	
Trust	***Bond for all hire periods and hire types***						
	No Alcohol	$ 400.00	$ -	$ 400.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	$ 1,000.00	$ -	$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
Trust	Bond	$ 300.00	$ -	$ 300.00	GST Exempted	Fees & Charges	
R114001	Use of fixed Oval BBQ (electrical)	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
Trust	Bond to hire BBQ	$ 100.00	$ -	$ 100.00	GST Exempted	Fees & Charges	For safe return of key
R116502	**Gym fees**						
	Annual Membership	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
	6 Months Membership	$ 130.00	$ 13.00	$ 143.00		Fees & Charges	
	3 Months Membership	$ 80.00	$ 8.00	$ 88.00		Fees & Charges	
	1 Month Membership	$ 35.00	$ 3.50	$ 38.50		Fees & Charges	
	Weekly membership	$ 16.50	$ 1.65	$ 18.15		Fees & Charges	
	Key/Swipe Card Fee (for all membership types)	$ 15.00	$ 1.50	$ 16.50		Fees & Charges	
	Key/Swipe Card Bond - All membership types	$ 100.00	$ -	$ 100.00	GST Exempted	Fees & Charges	
R116501	**Library**						
	Lost/Damaged Library books/tapes/DVDs Replacement price set by State Library WA	Replacement cost +10% Shire Service Fee+				Fees & Charges	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
R118105	**Art Gallery**						
	Art Sales						
	As priced by CEO					Fees & Charges	
	Cost of Materials = % age retained from Art Sale/ Payment to Artist					Fees & Charges	
	Non-commissionable and retail items - RRP from supplier plus mark up priced by CEO					Fees & Charges	
R118105	**Reproduction Costs (Copyright)**	$ 1,000.00	$ 100.00	$ 1,100.00		Fees & Charges	Right to reproduce
	Cost per Contract (Council Administration Charge)						
	Schedule 12 - Transport						
R122003	**Road Closures and Vehicle Movement**						
	Application for Temporary Road Closure	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Charge for Quotation to set up physical road closures	$ 110.00	$ 11.00	$ 121.00		Fees & Charges	
	Temporary Heavy Haulage approvals						
	(Application Administration charge)	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
R126242	**Aerodrome**						
	Landing Fees - Aircraft up to 20,000kg certified maximum takeoff weight (except RFDS)						
	6am to 6pm - per 1000kg certified maximum take-off weight	$ 15.91	$ 1.59	$ 17.50		Fees & Charges	
	6pm to 6am - per 1000kg certified maximum take-off weight	$ 40.91	$ 4.09	$ 45.00		Fees & Charges	
	Landing Fees - Aircraft over 20,000kg certified maximum takeoff (except RFDS)						
	6am to 6pm - per 1000kg certified maximum take-off weight	$ 63.64	$ 6.36	$ 70.00		Fees & Charges	
	6pm to 6am - per 1000kg certified maximum take-off weight	$ 163.64	$ 16.36	$ 180.00		Fees & Charges	
	Passenger Service Charge - All Aircraft (except RFDS)						
	Passenger Service Charge - per head (inbound and outbound) RPT Service	$ 25.45	$ 2.55	$ 28.00		Fees & Charges	Effective 1st September 2018.
	Passenger Service Charge - per head (inbound and outbound) Charter & Other Services	$ 32.73	$ 3.27	$ 36.00		Fees & Charges	
	Other						
	Extra fees - All Aircraft - Lights - by fax and phone confirmation	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Call Out fee to Check lights	$ 272.73	$ 27.27	$ 300.00		Fees & Charges	
	ARO Support per hour	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
	Terminal Fee per year	$ 500.00	$ 50.00	$ 550.00		Fees & Charges	
	Fuel Spill (minor) per incident	$ 500.00	$ 50.00	$ 550.00		Fees & Charges	
	Fuel Spill (major) per incident	Cost plus 20%					

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 13 - Economic Services						
R136332	**Wiluna Enterprise Centre**						
	Open Area	Free	$ -	Free		Fees & Charges	
	- First Day	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	- Second to Fith Day per day	$ 12.50	$ 1.25	$ 13.75		Fees & Charges	
	- Sixth Day or more per day	$ 20.00	$ 5.00	$ 25.00		Fees & Charges	
R133332	**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					
	Class 2 to 9 Buildings or incidental structure	0.09% of estimated value of the building work as					
	Uncertified Application for Building Permit	0.32% of estimated value of the building work as					
	Application for Demolition Permit						
	1 Class 1 or Class 10 Buildings or incidental structure	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	2 Class 2 or Class 9 Buildings or incidental structure						
	e) Application to extend time for a Building or Demolition Permit	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
			$ -	$ -			
	f) Application for an occupancy permit for a completed building	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
			$ -	$ -			
	g) Application for temporary occupancy permit for incomplete building	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
			$ -	$ -			
	h) Application for modification of an occupancy permit for additional use of a building on a temporary basis	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	i) Application for a replacement occupancy permit for permanent change of the building use	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	j) Application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	$ 107.70	$ -	$ 107.70	GST Free	Building Act	
	k) done	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	l) has been done	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	m) Application to replace an occupancy permit for an existing building	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	n) Application for a building approval certificate for an existing building where unauthorised work has been done	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	o) Application to extend the time during which an occupancy permit or building approval has effect	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	p) Application as defined in regulation 31 - for each building standard in respect of which a declaration is sought	$ 2,160.15	$ -	$ 2,160.15	GST Free	Building Act	
	q) Inspection of pool enclosures	$ 57.45	$ -	$ 57.45	GST Free	Building Act	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	r) Local Government approval of battery powered smoke alarms	$ 97.70	$ -	$ 97.70	GST Free	Building Act	
	Application as defined in Regulation 31 (for each building standard for which a declaration is sought)						
	Building Construction Industry Training Fund Levy (BCITF)	**All GST exempt**					
	Development Value less than $20,000.00 = No Levy	Nil				Building Act	
	Development Value $20,000 and greater= 0.2% of construction value	Calculation	Exempt/Nil	Calculation		Building Act	
	BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE/LG area						
	Builders Registration Board Levy (BRB Levy)	**All GST exempt**					
	BRB levies are collected by the Shire of Wiluna on behalf of the BRB and apply to projects within						
	the Wiluna townsite only						
		Over $45,000		$45,000 or less	GST Free	Building Act	
	Building or Demolition Permit	0.137% of the value of work		$ 61.65	GST Free	Building Act	
	Occupancy permit or building approval certificate for approved building work under s51 of Building Act	$ -		$ 61.65	GST Free	Building Act	
	Occupancy permit or building approval certificate for unapproved building work under s51 of Building Act	0.274% of the value of the work		$ 123.30	GST Free	Building Act	
	Occupancy permit under s46 of the Building Act	No levy is payable		No levy is payable		Building Act	
	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		Building Act	
R132503	**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		Fees & Charges	
	Signage Application Fee - per sign per property	$ 55.00	$ -	$ 55.00	GST Free	Fees & Charges	
Trust	Refuse and Kerb Damage Bond - per project notwithstanding a building permit not being required	$ 500.00	$ -	$ 500.00	GST Exempted	Fees & Charges	
	Sale of Tourist Items - At Supplier RRP plus mark-up determined by Chief Executive Officer					Fees & Charges	
	Note. *Bulk purchase rate for a minimum of (10) of any one of the items above (5%) below the sale price*						
	of each item. Postage charges - at cost- will apply where relevant						
	Schedule 14 - Other Property & Services						
R141413	**Private Works**						
	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						
	Minimum Rate for Labour and Overheads will apply to any call	$ 215.00	$ 21.50	$ 236.50		Fees & Charges	
	or request for services outside normal depot hours Monday to Friday plus the hourly rate for any plant/machine used						
	Plant Hire - (Ordinary Time)						
	Road Sweeper - Hourly Rate with operator at ordinary time	$ 250.00	$ 25.00	$ 275.00		Fees & Charges	
	Rubbish Truck - Hourly Rate with operator at ordinary time	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
	6 Tonne Tipping Truck - Hourly rate with operator at ordinary time	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
	Dual Cab 3 Tonne Tipping Truck - Hourly rate with operator at ordinary time	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Backhoe Front End Loader - Hourly rate with operator at ordinary time	$ 200.00	$ 20.00	$ 220.00		Fees & Charges	
	Skid steer - Hourly rate with operator at ordinary time	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Tractor - Hourly rate with operator at ordinary time	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	

SHIRE OF WILUNA

2018/2019 SCHEDULE OF FEES AND CHARGES

G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	4WD Utilities - Hourly rate with operator at ordinary time	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Traxcavator (plus Float and Prime Mover charges) Hourly rate with operator at ordinary time	$ 250.00	$ 25.00	$ 275.00		Fees & Charges	
	Miscellaneous equipment with operator at ordinary time per hour	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Sand, Gravel & Mulch per small trailer	$ 250.00	$ 25.00	$ 275.00		Fees & Charges	
	Staff Housing Gardening per hour	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
	Ride on Mower with operator (Large) - per hour (plus blades)	$ 150.00	$ 15.00	$ 165.00		Fees & Charges	
	Ride on Mower with operator (Small) - per hour (plus blades)	$ 100.00	$ 10.00	$ 110.00		Fees & Charges	
R142450	**Photocopying, Publications & Printing**						
	A4 - One Side (B & W)	$ 0.32	$ 0.03	$ 0.35		Fees & Charges	
	A4- Two Sides (B & W)	$ 0.50	$ 0.05	$ 0.55		Fees & Charges	
	A4 - One Side (Colour)	$ 0.50	$ 0.05	$ 0.55		Fees & Charges	
	A4- Two Sides (Colour)	$ 0.68	$ 0.07	$ 0.75		Fees & Charges	
	A3- pages at double the above rates	As above				Fees & Charges	
	Council Minutes (Hard copy) per meeting	$ 22.72	$ 2.27	$ 24.99		Fees & Charges	
	Laminating - Per sheet A4 paper	$ 2.70	$ 0.27	$ 2.97		Fees & Charges	
	- Per sheet A3 paper	$ 5.45	$ 0.55	$ 6.00		Fees & Charges	
	Spiral Binding	$ 4.54	$ 0.45	$ 4.99		Fees & Charges	
R142460	**Photocopying Statutory Reports / Documents**						
	A4 - One Side (B & W)	$ 0.30	$ -	$ 0.30	GST Free	Fees & Charges	
	A4- Two Sides (B & W)	$ 0.50	$ -	$ 0.50	GST Free	Fees & Charges	
	A4 - One Side (Colour)	$ 0.50	$ -	$ 0.50	GST Free	Fees & Charges	
	A4- Two Sides (Colour)	$ 0.65	$ -	$ 0.65	GST Free	Fees & Charges	
	A3- pages at double the above rates	As above			GST Free	Fees & Charges	
R142470	**Admininistration Centre Offices (Upstairs) Hot Office Space**						
	- First Day	$ 50.00	$ 5.00	$ 55.00		Fees & Charges	
	- Second to Fith Day per day	$ 12.50	$ 1.25	$ 13.75		Fees & Charges	
	- Sixth Day or more per day	$ 20.00	$ 5.00	$ 50.00		Fees & Charges	
	Miscellanious Fees and Charges						
	If the Shire has not set a specific fee or charge for an item the the CEO is authorised to charge cost plus 20% administration charge.						
	Access to services is subject to availability of technology, Shire resources and Shire's own operational requirements.						
	Only organisations that have prior approval from an authorised staff member may use their own paper for copying/printing.						

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
GENERAL RATE REVENUE				
Operating Income				
R031020 · Interest on overdue rates	($17,000)	($27,218)	($17,390)	
R031101 · Mining Rates UV	($2,617,306)	($2,269,796)	($2,278,896)	Based on 6% Increase
R031102 · Rural Rates UV	($165,322)	($155,094)	($155,094)	
R031103 · Mining Rates GRV	($1,240,502)	($1,170,283)	($1,170,283)	
R031104 · Wiluna Townsite Rates GRV	($96,381)	($100,091)	($65,033)	
R031105 · Minimum Mining Rates UV	($68,870)	($64,990)	($64,990)	
R031106 · Minimum Rural Rates UV	($355)	($670)	($670)	
R031107 · Minimum Mining Rates GRV	($1,065)	($1,005)	($1,005)	
R031108 · Minimum Wiluna Townsite Rates GRV	($8,460)	($8,360)	($7,920)	
R031109 · UV Exploration and Prospecting	($512,545)	($470,085)	($481,776)	
R031110 · UV Exploration and Prospecting Minimum	($20,945)	($20,100)	($20,435)	
R031310 · Reimbursements	($12,500)	($8,000)	($13,385)	
R031320 · Instalment Charges	($3,500)	$0	($3,690)	
R031321 · Interest on Instalments	($7,800)	($9,000)	($7,810)	
R031330 · DFES ESL - Administration Fee	($4,000)	($4,000)	($17,355)	
R031900 · Rates Enquiry/Searches	($100)	($150)	($68)	
Total Operating Income	**($4,776,651)**	**($4,308,842)**	**($4,305,801)**	
Operating Expenditure				
E031801 · Administration Allocated	$121,563	$126,403	$135,125	
E031803 · Collection Costs	$17,500	$22,000	$18,102	
E031804 · Valuation Charges	$8,000	$600	$7,680	
E031805 · Searches	$400	$100	$355	
E031807 · Rates Written Off/Bad debts Expense	$1,500	$1,500	$1,847	
Total Operating Expenditure	**$148,963**	**$150,603**	**$163,110**	
GENERAL PURPOSE GRANTS				
Operating Income				
R032000 · General Purpose Grants	($797,631)	($608,886)	($1,690,479)	
R032005 · General Purpose Road Grants	($365,957)	($288,095)	($845,406)	
Total Operating Income	**($1,163,588)**	**($896,981)**	**($2,535,885)**	
Operating Expenditure				
E032100 · Administration Allocated	$18,174	$15,001	$17,009	
Total Operating Expenditure	**$18,174**	**$15,001**	**$17,009**	
GENERAL FINANCING				
Operating Income				
R032110 · Interest earned - Municipal Term	($80,000)	($65,000)	($107,250)	
R032111 · Interest earned - Municipal Cheque	($1,000)	($13,000)	($611)	
R032130 · Interest earned - Reserves	($140,000)	($95,000)	($145,853)	
R032140 - Admin Fee - Dishonoured Cheques	($50)	($50)	$0	
R032141 - Interest on Overdue Debtors	($50)	$0	($148)	
Total Operating Income	**($221,100)**	**($173,050)**	**($253,862)**	
Operating Expenditure				
E033100 · Interest on overdraft & other	$1,000	$1,800	($2,176)	
E033101 · Bank fees and charges	$9,000	$6,300	$9,239	
E033102 · Administration allocated	$138,095	$21,249	$25,374	
E33104 - Sundry Debtors Write-Off	$1,000	$0	$16,402	
Total Operating Expenditure	**$149,095**	**$29,349**	**$48,839**	
TOTAL GENERAL PURPOSE FUNDING - INCOME (Inc. Rates)	($6,161,339)	($5,378,873)	($7,095,548)	
TOTAL GENERAL PURPOSE FUNDING - EXPENDITURE	$316,231	$194,953	$228,957	
NET INCOME(LOSS)	**($5,845,108)**	**($5,183,920)**	**($6,866,590)**	
RATES	**($4,731,751)**	**($4,260,474)**	**($4,246,103)**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 4 - GOVERNANCE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
MEMBERS OF COUNCIL				
Operating Income				
R040320 · Reimbursements Members	($100)	($100)	$0	
Total Operating Income	**($100)**	**($100)**	**$0**	
Operating Expenditure				
E040306 · Members General Meeting	$0	$200	$422	
E040307 - Members Meeting Expenses	$20,000	$23,000	$4,626	
E040308 · Telecommunication Allowance	$11,000	$11,000	$10,250	S/P $2,000, Councillors $1,500
E040309 · Deputy President Allowance	$4,966	$4,966	$4,966	
E040310 · President's Allowance	$19,864	$19,864	$19,864	
E040311 · Members travelling (Council Meeting)	$19,500	$14,500	$8,003	
E040312 · Members Sitting Fees	$72,460	$72,460	$68,140	S/P $16,000, Councillors $9,410
E040313 · Members Conference Expenses	$25,000	$25,000	$1,722	
E040314 · Election Expenses	$0	$17,500	$10,525	
E040315 · Local Government Week Expenses	$20,000	$20,000	$16,770	
E040316 · Members Professional Development	$20,000	$5,000	$0	
E040317 · Refreshments and Receptions	$32,000	$10,000	$8,929	Includes $20K - Back to Wiluna functions
E040318 · Board/Outside Committee Expenses	$5,000	$1,000	$3,233	
E040319 · Council Chamber Building Operation Co	$3,500	$2,528	$7,876	
E040320 · Council Chamber Maintenance	$1,000	$940	$2,059	
E040321 · South Wing Building Operation Costs	$0	$5,201	$86	
E040322 · Members Insurance	$11,423	$6,888	$23,645	
E040323 · Subscriptions/Memberships	$25,000	$22,800	$20,254	GVROC, WALGA, KCoC, Other
E040324 - Members IT Expenses	$16,000	$0	$0	Tablets, Covers & Software
E040325 · Community Financial Assistance Progra	$32,000	$20,000	$7,775	$20K - Annual Alloc, C/F Donation $12K
E040327 - Members Communications Expenses	$9,880	$0	$0	Phones - Elected Members
E040330 · Depreciation	$8,000	$25,398	$0	
E040332 · South Wing Building Maintenance	$0	$940	$426	
E040336 · Administration Allocation	$357,696	$208,586	$325,783	
E040333 - Salary & Allowances	$277,109	$300,196	$0	
E040334 - Superannuation	$29,304	$32,725	$0	
E040335 - Professional Development	$10,000	$10,000	$732	
E040337 - Motor Vehicle Expenses	$23,658	$8,450	$0	
E040338 - Fringe Benefit Tax	$4,000	$3,223	$0	
E040339 - Staff Recruitment & Relocation	$8,000	$5,000	$4,000	
E040440 - Housing Allocated	$16,405	$28,695	$24,834	
E040441 - Other Allowances	$1,000	$7,600	$1,790	
E040442 - Community Services Allocated	$51,736	$77,140	$0	
Total Operating Expenditure	**$1,135,501**	**$990,800**	**$576,711**	
Capital Expenditure				
C040001 - Council Chambers Furniture	$60,000	$0	$0	
C142101 - CEO Vehicles	$282,000	$455,000	$85,361	
Total Capital Expenditure	**$342,000**	**$455,000**	**$85,361**	
Capital Income				
R123050 · Gain on Sale of Assets	($20,571)	$0	$0	
R123060 · Proceeeds on Sale of Assets	($270,000)	$0	$0	
R123070 · Realisation - Sale of Assets	$270,000	$0	$0	
Total Capital Income	**($20,571)**	**$0**	**$0**	

OTHER GOVERNANCE

Operating Income				
R041422 · Reimbursements Other Governance	($200)	($200)	$0	
R041426 · Other Minor Income	($100)	($200)	($101)	
Total Operating Income	**($300)**	**($400)**	**($101)**	
Operating Expenditure				
E040304 · Northern GVROC Group Regional	$70,000	$0	$0	Inc. GVROC, Cue Parliament, Northern GVROC & Other meetings
E041001 · Administration Allocation	$573,631	$374,031	$531,625	
E041002 - Salaries	$158,800	$152,019	$0	
E041003 - Superannuation	$23,026	$15,482	$0	
E041004 - Professional Development	$5,000	$5,000	$205	
E041005 - Other Allowances	$0	$2,800	$0	
E041006 - Vehicles Costs	$12,658	$6,000	$0	
E041007 - Fringe Benefits Tax	$4,000	$3,223	$0	
E041008 - Staff Recruitment and Relocation	$0	$5,000	$0	
E041009 - Housing Allocated	$11,905	$22,856	$19,781	
E041010 · Consultants for Specific Governance Pr	$150,000	$154,679	$65,049	IPR Consultants, Local Law Review, etc.
Total Operating Expenditure	**$1,009,020**	**$741,090**	**$616,660**	
TOTAL GOVERNANCE - INCOME	($20,971)	($500)	($101)	
TOTAL GOVERNANCE - EXPENDITURE	$2,144,522	$1,731,890	$1,193,370	
NET INCOME(LOSS)	**$2,123,551**	**$1,731,390**	**$1,193,270**	
TOTAL GOVERNANCE - CAPITAL EXPENDITUR	**$342,000**	**$455,000**	**$85,361**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
FIRE PREVENTION				
Operating Income				
R051503 · Grant DFES Operating	($14,820)	($16,260)	($15,389)	
Total Operating Income	**($14,820)**	**($16,260)**	**($15,389)**	
Operating Expenditure				
E051512 · Insurance	$7,180	$4,364	$4,200	
E051515 · Bush Fire Plant & Equipment Mtce.	$15,000	$17,577	$86	
E051517 · Administration Allocated	$11,601	$7,764	$10,022	
E051518 · Depreciation	$4,500	$4,488	$3,863	
E051520 · Wiluna Fire Station Building Maintenance	$6,138	$3,242	$1,343	
E051521 · Minor Plant & Equipment Purchases	$1,000	$1,000	$497	
E051522 · Bush Fire Brigade Expense	$12,500	$12,500	$10,510	Includes WFB Sat Phone
E051524 · Wiluna Fire Station Building Operation	$3,096	$1,919	$3,678	
Total Operating Expenditure	**$61,016**	**$52,854**	**$34,200**	
ANIMAL CONTROL				
Operating Income				
R052523 · Dog Registration fees	($1,000)	($500)	($983)	
R052524 ·Cat Registration fees	($100)	($200)	$0	
R052525 · Impounding Fees & Charges	($100)	($100)	($80)	
R052526 · Other Animal Control and Penalties	($100)	($110)	$0	
Total Operating Income	**($1,300)**	**($910)**	**($1,063)**	
Operating Expenditure				
E052521 · Ranger Salaries & Wages	$0	$0	$6,267	
E052522 · Wiluna Dog/Cat Pound Maintenance	$2,000	$3,242	$696	
E052524 · Housing Allocation	$4,500	$0	$0	
E052526 · Other Control Expenses	$15,000	$6,416	$234	Dog Food, Prot. Clothing & Equip., etc.
E052527 · Administration Allocated	$13,372	$11,821	$11,029	
E052528 · Ranger's Vehicle Operation Costs	$0	$4,898	$8,753	
E052529 - Professional Development & Training	$0	$5,349	$5,674	
E052530 - Salaries	$0	$15,807	$0	
E052531 - Superannuation	$0	$1,502	$0	
E052532 - Uniforms Protective Clothing	$0	$750	$0	
E052533 - Consultants - Animals				Contract Ranger @ $6,000 P/Month
	$77,000	$0	$19,997	
E052597 - Wiluna Vet Visit	$0	$7,000	$0	
E053525 - Superannuation	$0	$9,000	$2,617	
Total Operating Expenditure	**$111,872**	**$74,285**	**$58,386**	
Capital Expenditure				
C052522 · Pound Upgrade	$0	$2,500	$2,071	
Total Capital Expenditure	**$0**	**$2,500**	**$2,071**	
OTHER LAW & PUBLIC SAFETY				
Operating Expenditure				
E053521 · Emergency Services Equipment Maintenance	$0	$5,042	$0	
E053523 · Local Emergency Management Committee Costs	$9,000	$6,000	$8,985	WALGA Subs & LEMC Exercise Costs
E053524 - Salaries	$0	$37,462	$0	
E053526 - Superannuation	$0	$3,559	$0	
E053527 - Community Services Allocated	$6,271	$9,350	$0	
E053590 · Depreciation	$0	$9,894	$0	
E053592 · Administration Allocated	$7,595	$6,136	$7,647	
E053595 - Professional Development	$0	$5,000	$0	
E053596 - Vehicle Allocations	$0	$2,406	$0	
E053597 - Uniforms, Protective Clothing	$0	$750	$0	
E053598 - Emergency Fuel Storage	$0	$20,000	$2,850	
Total Operating Expenditure	**$22,866**	**$105,599**	**$19,483**	
TOTAL LAW, ORDER & PUBLIC SAFETY - INCOME	($16,120)	($17,170)	($16,452)	
TOTAL LAW, ORDER & PUBLIC SAFETY - EXPENDITURE	$195,753	$232,738	$112,068	
NET INCOME(LOSS)	**$179,633**	**$215,568**	**$95,617**	
TOTAL CAPITAL EXPENDITURE	**$0**	**$2,500**	**$2,071**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 7 - HEALTH

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
HEALTH ADMINISTRATION & INSPECTION				
Operating Income				
R071715 · Health Fees and Licences	($100)	($300)	($127)	
R071716 · Septic Tanks/ Waste Water Treatment	($100)	($480)	$0	
Total Operating Income	**($200)**	**($780)**	**($127)**	
Operating Expenditure				
E071713 · Health Consultancy Services	$15,000	$15,085	$12,903	
E071715 · Administration Allocated	$14,144	$11,922	$10,808	
E071716 · Other Health Administration Costs	$500	$500	$197	Sundry Items
E071717 - Salary	$0	$2,860	$0	
E071718 - Superannuation	$0	$272	$0	
E071720 - Housing Allocations	$4,500	$0	$0	
Total Operating Expenditure	**$34,144**	**$30,639**	**$23,908**	
PREVENTIVE SERVICES - PEST CONTROL				
Operating Expenditure				
E072721 · Mosquito Control	$29,365	$67,626	$19,655	
E072722 · Other Pest Control	$2,500	$4,258	$136	
E072725 · Administration Allocated	$9,829	$9,151	$8,232	
Total Operating Expenditure	**$41,694**	**$81,035**	**$28,023**	
PREVENTIVE SERVICES - OTHER				
Operating Expenditure				
E073715 · Administration Allocated	$5,773	$3,475	$4,322	
E073731 · Analytical Expenses	$500	$500	$455	
Total Operating Expenditure	**$6,273**	**$3,975**	**$4,777**	
TOTAL HEALTH - INCOME	($200)	($780)	($127)	
TOTAL HEALTH - EXPENDITURE	$82,111	$115,649	$56,708	
NET INCOME(LOSS)	**$81,911**	**$114,869**	**$56,580**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 8 - EDUCATION & WELFARE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
OTHER EDUCATION WILUNA TRAINING CENTRE				
Operating Income				
R086103 · Training Room Hire Charges				
Total Operating Income	**$0**	**$0**	**$0**	
Operating Expenditure				
E086101 · Administration Allocated	$8,276	$21,142	$9,255	
E086102 · Depreciation	$0	$1,122	$0	
E086106 · Wiluna Training Centre Building Operation Costs	$200	$4,800	$112	
E086107 · Wiluna Training Centre Building Maintenance Costs	$1,000	$938	$623	
E086108 - Contribution to Wiluna Training Centre	$50,000	$30,000	$30,000	
E086109 - Education Development Contribution	$0	$5,000	$0	
Total Operating Expenditure	**$59,476**	**$63,002**	**$39,990**	
Capital Income				
R086100 · Grant - Community Resource Centre				
Total Capital Income	**$0**	**$0**	**$0**	
Capital Expenditure				
C086100 · Community Resource Centre				
Total Capital Expenditure	**$0**	**$0**	**$0**	
AGED & DISABLED OTHER				
Operating Expenditure				
E083103 · Disability Services & Inclusions Plan				
Total Operating Expenditure	$0	$0	$0	
TOTAL EDUCATION & WELFARE - INCOME	$0	$0	$0	
TOTAL EDUCATION & WELFARE - EXPENDITURE	$59,476	$63,002	$39,990	
NET INCOME(LOSS)	**$59,476**	**$63,002**	**$39,990**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 9 - HOUSING

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
STAFF HOUSING				
Operating Income				
R092913 · Reimbursements	($3,000)	($500)	($5,407)	
R092914 · Rental	($1,500)	$0	($364)	
R091215 - Reimbursement - Insurance Claim	$0	($20,000)	($43,629)	
Total Operating Income	**($4,500)**	**($20,500)**	**($49,399)**	
Operating Expenditure				
E091910 · Depreciation (all Staff Housing)	$175,000	$143,820	$136,721	
E091911 - Loan Interest	$59,192	$0	$6,411	
E091912 - Housing Insurance Premiums	$11,586	$0	$0	
E091913 - Housing & Building Pest Control	$30,000	$0	$0	
E091914 - Housing General Cleaning	$19,736	$0	$0	
E091935 - Housing General Upkeep Main	$50,000	$0	$0	
E091936 - Minor Equipments Below Capital Limit	$97,000	$0	$0	Upgrade, Equip etc Below Capital Liimit
Building Operational Costs				**Electricity, Water rates & consumption, insurance, rubbish removal**
E091901 - Operating costs - 8 Trenton Street	$5,200	$0	$0	
E091902 - Operating costs - 10 Trenton Street	$5,200	$0	$0	
E091903 - Operating costs - 42 Lennon Street	$5,200	$0	$0	
E091904 - Operating costs - 46 Lennon Street	$5,200	$0	$0	
E091905 - Operating costs - 48 Lennon Street	$5,200	$0	$0	
E091906 - Operating costs - Single Person QTRS Admin Bldg	$32,000	$0	$0	
E091915 · (21) Lot 1478 Lennon Street	$6,400	$7,252	$4,563	
E091916 · (44) Lot 89 Lennon Street	$5,200	$7,148	$2,322	
E091917 · (67-69) Lot 116 Scotia Street	$3,900	$7,252	$5,419	Contractors
E091918 · (13) Woodley Street (SPQ @ Depot)	$1,050	$2,040	$468	
E091919 · Unit 1 (30) Lot 1487 Scotia Street	$3,800	$7,876	$4,039	Temporary Art Gallery/Office
E091920 · Unit 2 (30) Lot 1487 Scotia Street	$3,800	$7,044	$3,398	
E091921 · Unit 3 (30) Lot 1487 Scotia Street	$3,800	$7,044	$1,835	
E091922 · Unit 4 (30) Lot 1487 Scotia Street	$3,800	$7,044	$2,076	
E091923 · Unit 5 (30) Lot 1487 Scotia Street	$3,800	$5,829	$16,029	Temporary Admin Office
E091926 · (38) Lot 92 Lennon Street	$4,700	$6,940	$2,046	
E091927 · Unit 7 (30) Lot 1487 Scotia Street	$3,600	$7,460	$2,496	
E091928 · Unit 6 (30) Lot 1487 Scotia Street	$3,800	$6,940	$2,193	
E091929 · (61-63) Lot 113/114 Scotia Street	$8,800	$7,460	$4,233	
E091930 · Unit 1 (60A) Lot 555 Scotia Street	$7,050	$7,850	$4,663	Accommodation
E091931 · Unit 2 (60B) Lot 555 Scotia Street	$4,800	$7,644	$2,888	Accommodation
E091932 · Unit 3 (60C) Lot 555 Scotia Street	$5,200	$7,644	$2,708	Accommodation
E091940 · Unit 8/30 (Lot 1487) Scotia Street	$3,600	$8,421	$3,930	
E091941 · Unit 1 Lot 962 Jones Street	$3,550	$6,639	$3,648	
E091942 · Unit 2 Lot 962 Jones Street	$7,500	$9,869	$3,960	Accommodation
E091943 · Unit 3 Lot 962 Jones Street	$3,000	$8,301	$3,822	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 9 - HOUSING

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
Building Maintenance and Other Costs				**Wages & overheads, plant costs, aircon, fire extinguishers, electrical, minor furnishings, repairs & other materials**
E091955 · (21) Lot 1478 Lennon Street	$10,164	$12,635	$6,217	
E091956 · (44) Lot 89 Lennon Street	$1,285	$15,635	$2,948	
E091957 · (67-69) Lot 116 Scotia Street	$7,638	$12,135	$10,192	
E091958 · (13) Woodley Street (SPQ @ Depot)	$6,138	$18,735	$4,057	
E091959 · Unit 1 (30) Lot 1487 Scotia Street	$15,138	$15,835	$12,762	
E091960 · Unit 2 (30) Lot 1487 Scotia Street	$9,138	$11,835	$15,148	
E091961 · Unit 3 (30) Lot 1487 Scotia Street	$11,138	$13,835	$13,622	
E091962 · Unit 4 (30) Lot 1487 Scotia Street	$17,141	$13,635	$5,726	
E091963 · Unit 5 (30) Lot 1487 Scotia Street	$11,138	$30,335	$18,664	
E091964 - CEO Flat/Unit - (30) Lot 1486 Scotia Stre	$0	$0	$218	
E091965 · (38) Lot 92 Lennon Street	$10,452	$17,535	$5,952	
E091966 · Unit 7 (30) Lot 1487 Scotia Street	$12,638	$21,235	$13,155	
E091967· Unit 6 (30) Lot 1487 Scotia Street	$14,638	$14,335	$6,625	
E091968 · (61-63) Lot 113/114 Scotia Street	$9,138	$11,835	$5,258	
E091969 · Unit 1 (60A) Lot 555 Scotia Street	$15,138	$12,135	$9,085	
E091970 · Unit 2 (60B) Lot 555 Scotia Street	$12,638	$12,135	$6,353	
E091971 · Unit 3 (60C) Lot 555 Scotia Street	$12,138	$12,135	$5,101	
E091973 · Unit 8/30 (Lot 1487) Scotia Street	$8,138	$14,435	$5,967	
E091974 · Unit 1 Lot 962 Jones Street	$15,638	$11,335	$4,449	
E091975 · Unit 2 Lot 962 Jones Street	$16,138	$11,835	$2,985	
E091976 · Unit 3 Lot 962 Jones Street	$17,138	$11,835	$6,238	
E091978 - Maintenance costs - 8 Trenton Street	$7,438	$0	$0	
E091980 - Maintenance costs - 10 Trenton Street	$7,138	$0	$0	
E091981 - Maintenance costs - 42 Lennon Street	$7,138	$0	$0	
E091982 - Maintenance costs - 46 Lennon Street	$7,138	$0	$0	
E091983 - Maintenance costs - 48 Lennon Street	$7,138	$0	$0	
E091984 - Maintenance costs - Single Person QTRS Admin Bldg	$4,000	$0	$0	
Sub Total Operating Expenditure	**$864,411**	**$582,917**	**$380,588**	
E091999 · Less allocated to other programmes	($334,575)	($439,098)	($380,028)	
Total Operating Expenditure	**$529,836**	**$143,819**	**$560**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 9 - HOUSING

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
Capital Expenditure				
C091109 - Club Hotel Units	$150,000	$100,000	$2,867	
C091112 - 4/30 Scotia St - Replace 1 Air-Conditioner, Replace Rangehood & Install Crim Safe Doors	$0	$90,000	$86,756	
C091116 - 44 Lennon St - Painting, Install Crim Safe Doors, Furniture & External Works	$0	$32,000	$37,681	
C091118 - U1/ 30 Scotia St - Replace 2 Air-Conditioners	$0	$6,500	$0	
C091151 - U8/ 30 Scotia St - Furniture	$0	$5,000	$13,322	
C091155 - 21 Lennon St - Tiling & Tapware	$0	$9,500	$9,267	
C091159 - 1/30 Scotia St - Upgrade	$0	$23,000	$21,544	
C091166 - 7/30 Scotia St - Front Step, Fencing & Furniture	$0	$13,000	$20,349	
C091178 - 38 Lennon St - Install Crim Safe Doors, Furniture & External Works	$0	$7,000	$22,238	
C091185 - 5/30 Scotia Street - Furniture	$50,000	$35,000	$7,792	
C091200 - 8 Trenton Street - Shed	$119,124	$355,000	$259,545	
C091201 - 10 Trenton Street - Shed	$119,124	$355,000	$259,545	
C091203 - 42 Lennon Street - Shed	$119,124	$355,000	$290,078	
C091204 - 46 Lennon Street - Shed	$119,124	$355,000	$294,684	
C091205 - 48 Lennon Street - Shed	$119,124	$355,000	$259,763	
C091206 - Land Purchases	$180,000	$60,000	$14,999	
Total Capital Expenditure	**$975,620**	**$2,156,000**	**$1,600,430**	
	$0	**$0**	**$0**	
Capital Income				
R092916 - Staff Housing 5 New WATC Loan 441764	$0	$0	($1,400,000)	
Total Capital Income	**$0**	**$0**	**($1,400,000)**	
TOTAL HOUSING - INCOME	**($4,500)**	**($20,500)**	**($49,399)**	
TOTAL HOUSING - EXPENDITURE	**$529,836**	**$143,819**	**$560**	
NET INCOME(LOSS)	**$525,336**	**$123,319**	**($48,839)**	
TOTAL CAPITAL EXPENDITURE	**$975,620**	**$2,156,000**	**$1,600,430**	
TOTAL CAPITAL INCOME	**$0**		**($1,400,000)**	
NET INCOME(LOSS)	**$975,620**	**$2,156,000**	**$200,430**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
SANITATION HOUSEHOLD REFUSE				
Operating Income				
R101012 · Refuse Collection-Domestic	($43,060)	($42,000)	($42,898)	
R101013 · Refuse Collection-Commercial/Industrial	($23,000)	($23,000)	($21,207)	
Total Operating Income	**($66,060)**	**($65,000)**	**($64,105)**	
Operating Expenditure				
E101010 · Depreciation	$5,500	$5,406	$5,260	
E101011 · Wiluna Refuse Collection (Internal Costs)	$48,085	$199,650	$55,824	
E101012 · Wiluna Waste Site Operation	$140,498	$167,188	$108,581	Includes Environmental Plan
E101013 · Bulk Refuse Collection (Verge)	$27,417	$20,003	$132	
E101014 · Wiluna Refuse Collection (External Costs)	$0	$3,000	$0	
E101015 · Administration Allocated	$13,260	$8,950	$11,089	
E101020 · Collect & Disposal of Vehicles (Car Bodies)	$3,744	$15,000	$713	
E101024 · Litter control	$58,443	$46,015	$25,747	
E101025 · Insurance - Pollution Legal liability	$20,235	$24,063	$20,409	
E101026 · Legal fees Household Santisation	$6,000	$0	$0	
Total Operating Expenditure	**$323,183**	**$489,275**	**$227,753**	
Capital Expenditure				
C107056 · Refuse Site Fence & Signage	$0	$9,500	$0	
C107057 · Refuse Site Cameras	$0	$15,000	$0	
C107060 - Sewerage Works - Replacement of Septic Systems	$70,000	$0	$0	
Total Capital Expenditure	**$70,000**	**$24,500**	**$0**	
SEWERAGE				
Operating Income				
R103023 · Liquid Waste Disposal Site Fees	($10,000)	($14,513)	($8,310)	
R103024 · Asbestos Waste Disposal/Medical Waste				
Total Operating Income	**($10,000)**	**($14,513)**	**($8,310)**	
Operating Expenditure				
E103025 · Septic Waste Disposal Site Maintenance	$21,265	$19,265	$1,426	Material & Plant Recovery
Total Operating Expenditure	**$21,265**	**$19,265**	**$1,426**	
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Income				
R106051 · Town Planning Scheme Amendment Fees	($100)	($500)	$0	
R106053 · Planning & Development Fees and Charges	($1,000)	($1,500)	($5,878)	
Total Operating Income	**($1,100)**	**($2,000)**	**($5,878)**	
Operating Expenditure				
E106051 · Town Planning Consultants	$5,000	$2,500	$157	TPS/LPS Review
E106052 · Structural Plan - Wiluna Town site	$0	$30,000	$0	
E106054 · Administration allocated	$16,198	$11,341	$14,314	
E106059 · Town Planning Administration Consultants Devel./applications etc.	$10,000	$10,000	$4,245	
E106060 · Town Planning Administration Services	$10,000	$6,000	$4,884	
Total Operating Expenditure	**$41,198**	**$59,841**	**$23,600**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
OTHER COMMUNITY AMENITIES				
Operating Income				
R107051 · Burial Fees Wiluna Cemetery	($3,000)	($4,000)	($3,200)	
R107053 · Other Fees Wiluna Cemetery	($100)	($1,000)	$0	
Total Operating Income	**($3,100)**	**($5,000)**	**($3,200)**	
Operating Expenditure				
E107010 · Depreciation Public Conveniences	$4,000	$4,590	$3,683	
E107050· Public Conveniences Operations	$37,000	$0	$0	
E107054 · Public Conveniences Maintenance	$63,178	$41,495	$42,710	Wages, Material and OH
E107061 · Grave Digging Wiluna Cemetery	$16,642	$24,603	$9,794	
E107062 · Wiluna Cemetery Maintenance	$58,336	$25,240	$11,112	
E107063 · Wiluna Cemetery Building Operation	$647	$500	$120	
E122220 · Maintenance - Mobile Portable Toilets	$9,000	$0	$0	
E107064 · Street Furniture Maintenance	$3,000	$3,315	$199	
E107065 · Minor Equip Below Capital Limit	$9,500	$0	$0	Upgrade, Equip etc Below Capital Liimit
E107092 · Administration allocated	$11,208	$8,088	$8,367	Maintanance - Mobile Portable Toliet
Total Operating Expenditure	**$212,511**	**$107,831**	**$75,984**	
Capital Expenditure				
C107054 · Cemetery Improvement	$43,000	$40,000	$0	
Total Capital Expenditure	**$43,000**	**$40,000**	**$0**	
TOTAL COMMUNITY AMENITIES - INCOME	($80,260)	($86,513)	($81,493)	
TOTAL COMMUNITY AMENETIES - EXPENDITURE	$598,157	$676,212	$328,764	
NET INCOME(LOSS)	**$517,897**	**$589,699**	**$247,271**	
TOTAL COMMUNITY AMENETIES -CAPITAL EXPEND	**$113,000**	**$64,500**	**$0**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
PUBLIC HALLS & CIVIC CENTRES				
Operating Income				
R111509 - Wiluna Function Centre Hire Charges	($500)	$0	$0	
Total Operating Income	**($500)**	**$0**	**$0**	
Operating Expenditure				
E111129 - Wiluna Function Centre (New) Building Maintenance	$2,000	$0	$0	
Total Operating Expenditure	**$2,000**	**$0**	**$0**	
SWIMMING AREAS & BEACHES WILUNA SWIMMING POOL				
Operating Income				
R112103 · Swimming Pool Daily Admissions	($100)	$0	($1,550)	Free Daily Entry, Private Hire Charges Apply
Total Operating Income	**($100)**	**$0**	**($1,550)**	
Operating Expenditure				
E112100 · Administration Allocated	$21,384	$12,077	$15,781	
E112101 · Wiluna Swimming Pool Management Contract	$212,741	$209,329	$218,601	Management Contract
E112102 · Wiluna Swimming Pool Superannuation	$0	$0	$2,076	
E112103 - Community Services Allocated	$1,460	($7,013)	$0	
E112104 · Depreciation Wiluna Swimming Pool	$47,150	$66,504	$40,419	
E112105 · Wiluna Swimming Pool Staff Housing Allocated ex Sch 9	$4,500	$20,078	$17,377	
E112106 · Insurance	$2,693	$2,329	$1,161	
E112108 · Wiluna Swimming Pool Building Operation	$35,467	$34,045	$26,287	Utilities & Insurance Premiums Only
E112109 · Wiluna Swimming Pool Building Maintenance	$50,276	$53,387	$13,682	
E112111 · Wiluna Swimming Pool (Bowl) & Pool Plant Maintenance	$12,629	$11,296	$4,639	
E112113 · Pool Community Events	$12,000	$8,000	$0	6 Events during the Pool Season @ $2,000
E112114 · Wiluna Swimming Pool Chemicals & Gas (Inc. freight)	$6,000	$8,000	$2,321	Off-Season Only
E112115 · Wiluna Swimming Pool Grounds/Gardens Maintenance	$5,638	$15,712	$5,703	
E112118 · Training & Conferences Swimming Pool Staff	$0	$0	$25	
E112122 · Occupational Safety & Health Costs Swimming Pool Staf	$0	$0	$26	
Total Operating Expenditure	**$411,938**	**$433,744**	**$348,098**	
Capital Expenditure				
C112100 · Pool Repairs/Upgrade - Paving replacement/Shelters/Fencing	$58,436	$20,000	$0	
C112101 · Pool Improvements	$50,000	$80,000	$0	
Total Capital Expenditure	**$108,436**	**$100,000**	**$0**	

SCHEDULE 11 - RECREATION & CULTURE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
SCHEDULE 11 - RECREATION & CULTURE-continued				
OTHER RECREATION & SPORT - GROUNDS & RESERVES				
Operating Income				
R111501 · Wiluna Recreation Centre Hire Charges	($500)	($500)	($573)	
R111504 · Hire of Chairs & Tables	($50)	($200)	($69)	
R111505 · Reimbursements	($50)	($100)	$0	
R113130 · Wiluna Basketball/Tennis/Netball/ Courts & Recreation Ground Fees	($3,000)	($100)	($2,853)	
R113131 · Hire - Changeroom (Oval)	($100)	($500)	($545)	
Total Operating Income	**($3,700)**	**($1,400)**	**($4,040)**	
Operating Expenditure				
E111105 · Administration Allocated Wiluna Recreation Centre	$12,093	$7,616	$8,958	
E111110 · Depreciation Wiluna Recreation Centre	$34,675	$34,374	$30,566	
E111114 · Wiluna Recreation Centre Building Operating Costs	$17,200	$21,377	$8,844	Elec. And Water
E111116 · Wiluna Recreation Centre Building Maintenance	$51,342	$29,168	$24,517	
E111119 · Wiluna Recreation Centre Garden Maintenance	$7,000	$13,070	$8,787	
E113104 · Depreciation Wiluna Recreation Grounds & Reserves	$53,100	$54,060	$47,595	
E113105 · Admin Allocated Recreation Ground & Reserves	$32,366	$16,498	$21,858	
E113110 · Wiluna Verge & Median Strips Gardens Maintenance	$16,642	$34,276	$10,633	
E113114 · Wiluna Townsite Parks Maintenance (Wootton, Wall & Lennon Streets)	$8,973	$18,765	$5,624	
E113115 · Wiluna Vacant Land & Reserves Maintenance	$19,541	$94,343	$18,662	
E113120 · Recreation Ground - Bldg. Loan interest	$11,371	$12,319	$5,174	
E113121 · Wiluna Recreation Ground (Oval) Buildings & Structures Operation	$6,000	$4,731	$3,981	
E113122 · Wiluna Recreation Ground (Oval) Maintenance	$48,130	$55,856	$33,480	
E113123 · Wiluna Basketball/Tennis/Netball Court Maintenance	$2,000	$6,316	$0	
E113124 · Wiluna Racecourse Maintenance	$500	$1,976	$150	
E113125 · Wiluna Basketball/Tennis/Netball Court Operation	$500	$1,276	$0	
E113126 · Changeroom (Oval) Operation	$1,000	$3,009	$479	
E113127 · Changeroom (Oval) Maintenance	$5,843	$15,374	$3,119	
E113128 · Wiluna Golf Course Maintenance	$1,000	$34,991	$1,702	
E113130 · Wiluna Town Water Reticulation & Bores Operation & Maintenance	$44,357	$62,876	$24,740	
Total Operating Expenditure	**$373,632**	**$522,271**	**$258,869**	
Capital Expenditure				
C111104 · Recreation Centre Upgrade	$0	$15,000	$11,458	
C111105 - Recreation Centre - Upgrade Door Controllers	$0	$0	$0	
C111106 - CCTV	$0	$6,315	$6,184	
C113132 - Wootton Street Playground Equipments	$50,000	$0	$0	
C113134 - Park Construction - Design, Landscaping & Flagpoles	$150,000	$0	$0	
Total Capital Expenditure	**$200,000**	**$21,315**	**$17,642**	
Capital Income				
R113141 - Grant - Town Trail Signage	$0	$0	$0	
	$0	**$0**	**$0**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
OTHER SPORT & RECREATION - SPORT & RECREATION PROGRAMMES				
Operating Income				
R114001 · Sport & Recreation Programmes Gym Fees	($3,000)	($2,500)	($3,981)	
R114003 · Sport & Recreation Programmes Reimbursements	($100)	($300)	($45)	
Total Operating Income	**($3,100)**	**($2,800)**	**($4,026)**	
Operating Expenditure				
E114100 · Administration Allocated Sport & Recreation Programmes	$30,368	$15,450	$21,012	
E114101 - Community Services Allocated	$6,271	$9,350	$0	
E114102 · Depreciation	$7,500	$714	$6,276	
E114103 · Salaries & Allowances Sport & Recreation Staff	$146,484	$109,280	$45,148	
E114104 · Superannuation Sport & Recreation Staff	$14,481	$10,464	$3,449	
E114105 · Housing Allocated Sport & Recreation Staff ex Sch. 9	$12,505	$17,974	$15,556	
E114106 · Insurance Sport & Recreation Programmes	$16,318	$6,957	$3,484	
E114107 ·Other Employment Costs Sport & Recreation Staff	$1,000	$4,900	$48	
E114108 · Occupational Safety & Health Costs Sport & Rec. Staff	$1,000	$1,500	$440	
E114109 · Training & Conference Costs Sport & Recreation Staff	$3,000	$5,000	$0	
E114110 · Recruitment and Relocation Costs	$18,000	$10,000	$4,866	
E114115 · Sport & Recreation Vehicle (Toyota Van/Bus) Costs	$7,797	$11,057	$6,386	
E114117 - Recreation Communication Expenses	$1,800	$0	$0	Includes Landline Phone Costs
E114121 · Sport & Recreation Equipment & Activity Costs	$15,000	$8,000	$199	
E114122 · Sport & Recreation Programs - After School Activities	$4,500	$3,000	$987	
E114123 · Sport & Recreation Kiosk Expenses	$0	$0	$7	
E114127 - Structure Plan Sport & Rec	$0	$10,000	$0	
E114128 - Youth Advisory Committee Expenses	$10,000	$10,000	$0	
Total Operating Expenditure	**$296,024**	**$233,646**	**$107,859**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
TV & RADIO REBROADCASTING				
Operating Expenditure				
E115104 · Depreciation of Wiluna Radio Rebroadcasting Equipment	$0	$2,652	$0	
E115131 · Wiluna TV & Radio Rebroadcasting Equipment				
Operation & Mtce. Costs	$1,000	$2,000	$0	
E115134 · Administration allocated	$11,319	$6,959	$8,307	
Total Operating Expenditure	**$12,319**	**$11,611**	**$8,307**	
LIBRARIES				
Operating Income				
R116501 · Wiluna Library Lost/Damaged Book Reimbursements	($50)	($100)	$0	
Total Operating Income	**($50)**	**($100)**	**$0**	
Operating Expenditure				
E116147 · Administration allocated	$47,831	$24,845	$28,914	
E116150 · Wiluna Library Book Exchange Expenses	$1,000	$3,000	$0	
E116151 · Wiluna Library Lost & Damaged Books	$1,000	$500	$200	
E116152 · Wiluna Library Other Costs	$3,500	$3,300	$1,536	Includes AMLIB Subscription
E116153 - Library - Minor Furniture & Book Stock	$5,000	$0	$0	
Total Operating Expenditure	**$58,331**	**$31,645**	**$30,650**	
HERITAGE				
Operating Expenditure				
E132311 · Interest on Interprtive Centre Loan	$0	$29,566	$16,212	
E117001 · Administration Allocated Heritage & Cultural Programmes	$18,871	$10,950	$13,178	
E117002 - Community Services Allocated	$25,084	$37,401	$0	
E117012 · Wiluna Historical Photographs Restoration/Preservation	$5,000	$5,000	$748	
E117013 · Heritage BLDG Ground Maint	$10,000	$0	$0	
E117014 · Heritage BLDG Operation Cost	$29,190	$4,512	$8,155	Includes Landline Phone Costs
E117015 - Salaries & Allowances	$149,960	$148,304	$0	
E117016 - Superannuation	$17,734	$14,405	$0	
E118017 - Professional Development	$3,500	$2,000	$0	
E118018 - Heritage & Interpretive BLDG Centre Maintenance	$10,000	$10,000	$10,308	
E118126 - Outdoor Museum relocation	$1,500	$10,000	$735	
Total Operating Expenditure	**$270,839**	**$272,138**	**$49,336**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
OTHER CULTURE - ART GALLERY				
Operating Income				
R118101 · Grant Federal Government - Art Gallery Operation	($145,000)	($145,000)	($145,000)	IVAIS Grant
R118102 · Reimbursement - General	($500)	($3,000)	($13,730)	
R118103 · Art Sales	($35,000)	($45,000)	($14,220)	
R118104 · Reimbursement - Art Materials	($5,000)	($34,600)	($5,623)	
R118105 · Sale of General Merchandise	($3,000)	($6,000)	($455)	
Total Operating Income	**($188,500)**	**($233,600)**	**($179,027)**	
Operating Expenditure				
E118101 · Administration Allocated	$50,288	$42,943	$41,420	
E118102 · Insurance	$2,444	$4,629	$2,323	
E118103 · Art Gallery Artists Materials	$7,500	$6,000	$7,520	
E118104 · Art Gallery Miscellaneous Items	$7,500	$10,363	$5,085	
E118105 · Consultants	$5,000	$10,000	$1,215	
E118106 · Travel Costs Exhibitions & Workshops	$10,000	$10,048	$1,921	
E118107 · Art Gallery Staff Training & Professional Development Co	$3,500	$5,800	$137	
E118108 · Payments to Artists	$10,000	$34,600	$10,525	
E118109 · Purchase of General Merchandise	$3,000	$3,000	$0	
E118110 · Marketing Activities	$5,000	$5,000	$2,896	
E118111 ·Wiluna Art Gallery Building Operation	$30,000	$16,912	$16,393	
E118112 ·Wiluna Art Gallery Building Maintenance	$23,845	$5,315	$3,796	
E118113 · Art Gallery In-house Conferences/Meetings	$0	$500	$307	
E118114 - Art Gallery CDP Art Supplies	$0	$0	$13,995	
E118115 · Art Gallery Artists Skills Development Workshops	$5,000	$5,000	$0	
E118116 · Art Gallery Staff Housing Allocation from Schedule 9	$0	$20,471	$17,718	
E118117 · Art Gallery Assistant Salary	$0	$77,350	$5,078	
E118119 · Salaries & Allowances Art Gallery Staff	$120,278	$0	$91,376	
E118120 · Superannuation Art Gallery Staff	$16,004	$7,735	$15,986	
E118121 · Other Employment Costs Art Gallery Staff	$4,000	$4,000	$1,948	
E118122 · Occupation Safety & Health Costs Art Gallery Staff	$2,500	$1,000	$0	
E118124 . Community Services Allocated	$14,003	$11,688	$0	
E118127 - Staff Housing Allocated	$13,105	$20,879	$18,071	
E118128 - Annual Art Prize Acquisition	$4,000	$0	$0	
Total Operating Expenditure	**$336,967**	**$303,233**	**$257,710**	
Capital Expenditure				
C118301 - Art Gallery Security System	$0			
Total Operating Expenditure	**$0**	**$0**	**$0**	
OTHER CULTURE - EVENTS, CELEBRATION & FESTIVALS				
Operating Income				
R119001 - Contributions & Grants - Festivals & Events	($2,000)	$0	$0	
	($2,000)	**$0**	**$0**	
Operating Expenditure				
E119192 · Administration Allocated	$2,053	$1,862	$2,722	
E119002 · Events, Celebrations & Festivals Shire Funded	$178,535	$40,000	$23,523	
E119010 - Tidy Towns Initiative	$15,000	$0	$0	Prizes - $1,000/month (*10) - Tidy Street Prizes - $500/month (*10) - Tidy House
E119193 - Community Services Allocated	$26,867	$44,414	$0	
Total Operating Expenditure	**$222,454**	**$86,276**	**$26,245**	
TOTAL RECREATION AND CULTURE - INCOME	**($197,950)**	**($237,900)**	**($188,643)**	
TOTAL RECREATION AND CULTURE - EXPENDITURE	**$1,984,504**	**$1,894,564**	**$1,087,074**	
NET INCOME(LOSS)	**$1,786,554**	**$1,656,664**	**$898,431**	
TOTAL RECREATION AND CULTURE -CAPITAL INCOME	**$0**	**$0**	**$0**	
TOTAL RECREATION AND CULTURE -CAPITAL EXPENDITURE	**$308,436**	**$121,315**	**$17,642**	
NET INCOME(LOSS)	**$308,436**	**$121,315**	**$17,642**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 12 - TRANSPORT

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
STREETS & ROADS CONSTRUCTION				
Capital Income				
R121210 · Roads 2025 (Regional Road Group)	($338,000.00)	($600,000.00)	($530,211.00)	
R121213 · Federal Government R2R Grant	($1,343,433)	($760,333)	($1,000,516)	Check - Angela - KEA e-mail
R121214 - MRWA Black Spot	($63,672.00)	($60,000.00)	$0.00	
R121215 - MRWA CRSF	($250,000.00)	($160,000.00)	($160,000.00)	
R121220 · Remote Communities Grant WALGGC	$0.00	($36,000.00)	($36,000.00)	
R121221 · Remote Aboriginal Comm. MRWA	($28,000.00)	($18,000.00)	($5,548.00)	
R121222 - Remote Access Grant - Sandstone Wiluna	$0.00	($8,200.00)	$0.00	
Total Capital Income	**($2,023,105)**	**($1,642,533)**	**($1,732,275)**	
Capital Expenditure				
C121001 · Wongawol Road - Gravel resheeting	$507,000	$410,985	$473,018	Regional Road Group/Roads to Recovery
C121002 - Wongawol Road - Resealing	$0	$919,885	$794,869	
C121003 - Sandstone Road - Remote Access	$81,906			
C121005 - Install Water Bores	$100,000	$100,000	$44,249	
C121011 · Wiluna North Road-Drainage/Reinstatement	$375,000	$380,472	$429,246	Regional Road Group/Roads to Recovery
C121012 . Various Roads- Flood Stabilizing	$100,000	$0	$0	
C121013 . Sandstone Wiluna	$0	$54,000	$0	
C121024 - Depot Improvements	$200,000	$200,000	$11,736	
C121801 - Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing	$572,090	$0	$0	Roads to Recovery
C121802 - Wongawol Road - Princess Ranges Crossing	$470,000	$0	$0	Roads to Recovery
C121803 - Roads Constructions	$200,000	$0	$0	Roads to Recovery
C121805 - Wiluna North Road - Remote Access Roads	$10,000	$0	$0	
C121806 - Yeelerie Road Blackspots {One}	$31,422	$0	$0	
C121806 - Yeelerie Road Blackspots {Two}	$32,250	$0	$0	
C121807 - Verge Clearing	$100,000	$0	$0	
C121808 - Clearances, Gravel & Heritage Surveys	$30,000	$0	$0	
C121810 - Signage Upgrade - Rebranding & Directional Signage	$0	$0	$0	
Total Capital Expenditure	**$2,809,668**	**$2,065,342**	**$1,753,117**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 12 - TRANSPORT

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
STREETS & ROADS MAINTENANCE				
Operating Income				
R122001 · Reimbursements & Contributions	$0	($100)	($7,097)	
R122002 · MRD Direct Regional Grant	($118,290)	($114,439)	($111,439)	
R122005 · Road Closure and Vehicle Movements	($10,000,000)	($10,672,524)	($247,558)	
R122004 · Grant - Flood Damaged (WANDRRA)	$0	($200)	$0	
Total Operating Income	**($10,118,290)**	**($10,787,263)**	**($366,094)**	
Operating Expenditure				
E122201 · Depreciation on Depot Facilities	$13,250	$8,262	$12,691	
E122202 · Depreciation on Infrastructure Assets (Roads)	$2,000,000	$5,712,000	$1,973,596	
E122205 · Administration Allocated	$14,832	$17,585	$24,552	
E122210 · Minor Equip Below Capital limit	$76,000	$0	$0	Upgrade, Equip etc Below Capital Liimit
E122222 - Depot Maintenance	$0	$0	$11,200	Includes Depot Landline
E122223 · Depot Operation	$32,685	$0	$5,792	
E122224 · Depot Maintenance	$62,803	$66,349	$41,150	
E122225 · Wiluna Townsite Footpath maintenance	$25,690	$14,574	$2,576	
E122226 · Street Lighting	$14,000	$16,000	$9,936	
E122227 · Street Cleaning & Sweeping	$63,509	$20,765	$15,455	
E122228 · Wiluna Townsite Street Trees	$14,110	$11,882	$4,880	
E122229 · Signage - Directional Roads & Streets	$40,377	$70,000	$48,864	
E122230 - Drainage Maintenance	$15,414	$0	$296	
E122234 · Maintenance Grading Roads	$800,000	$715,100	$1,166,861	Includes contract and day labour, and all roads rural/town streets
E122235 · Road Construction - Flood Damage (Funded)	$10,000,000	$10,825,924	$942,309	Funded by WANDRRA
E122236 · Verge Clearing - Roads	$28,855	$100,033	$5,277	
E122237 - Town Street Maintenance	$277,659	$50,000	$41,057	
E122238 · Contract/Consulting costs	$0	$20,000	$23,572	
E122239 - Salaries	$0	$115,068	$0	
E122240 - Housing Reallocation	$0	$21,704	$18,785	
E122241 - Superannuation	$0	$3,146	$0	
E122242 - Relocation Costs	$0	$7,000	$0	
E122243 - Professional Development	$0	$2,000	$0	
E122244 - Travel Costs	$0	$2,500	$499	
E122245 - Flood Damage Jan 2018 Roads	$0	$0	$0	
E122264 - Town street maintenance (Budget Control Account Only)	$277,679	$0	$0	
Total Operating Expenditure	**$13,756,862**	**$17,799,892**	**$4,349,348**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 12 - TRANSPORT

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
ROAD PLANT PURCHASES				
Operating Income				
Total Operating Income	**$0**	**$0**	**$0**	
Operating Expenditure				
E123001. Loss on Sale of Asset	$78,517	$14,716	$200,205	
E123010 · Purchase of Minor Plant & Equipment	$0	$40,000	$0	
E123020 - Auction Expenses	$0	$0	$9,735	
Total Operating Expenditure	**$78,517**	**$54,716**	**$209,940**	
Capital Income				
R123001 · Profit on Sale of Assets	$0	($2,237)	($28,414)	
R123010 · Sale of Plant & Equipment	($50,000)	($145,000)	($668,836)	
R123020 · Realisation - Sale of Plant & Equipment	$50,000	$145,000	$668,836	
R123030 - Auction Revenue	$0	$0	($3,721)	
Total Capital Income	**$0**	**($2,237)**	**($32,135)**	
Capital Expenditure				
C123226 · Self-Bunded Fuel Tank	$0	$15,000	$12,884	
C123238 - Rubbish Truck Upgrade	$0	$10,000	$0	
C123125 - EMTS Vehicle	$0	$45,000	$52,178	
C123180 - Street Sweeper	$200,000	$0	$0	
C123182 - Skid Steer Diamond Head Attachment	$15,000	$0	$0	
C123183 - Ride-On Mowers (with Catcher/Trailer)	$33,000	$0	$0	
C123186 - Rubbish Truck	$150,000	$0	$0	
C123188 - Excavator with front blades, bucket, attachments & Trailer	$40,000	$0	$0	
C123198 - Mobile Portable Toilet Block	$100,000	$0	$0	
Total Capital Expenditure	**$538,000**	**$70,000**	**$65,062**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 12 - TRANSPORT

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
AERODROMES				
Operating Income				
R126242 · Aerodrome Landing Fees	($117,000)	($90,000)	($110,897)	
R126243 · Lease fuel storage - Air BP	$0	($1,060)	($1,484)	
R126245 ·Passenger Service Fee	($281,000)	($205,000)	($270,921)	
Total Operating Income	**($398,000)**	**($296,060)**	**($383,302)**	
Operating Expenditure				
E126248 · Depreciation on Assets	$170,250	$147,900	$154,284	
E126249 · Administration allocated	$24,992	$15,224	$22,767	
E126250 · Insurance	$2,937	$6,023	$3,150	
E126260 ·Wiluna Aerodrome Fees and Charges	$23,000	$0	$0	
E126270 ·Wiluna Aerodrome Operation Costs	$218,650	$86,136	$154,470	
E126271 · Wiluna Aerodrome Maintenance	$50,880	$130,426	$86,012	
E126272 · Wiluna Aerodrome Building Operation	$1,600	$10,904	$2,367	
E126275 - Emergency Equipment	$0	$10,000	$0	
E126277 - Consultants - Aerodrome	$300,000	$60,000	$0	
Total Operating Expenditure	**$792,309**	**$466,613**	**$423,051**	
Capital Income				
R126246 · Grant - Airport Electrical Renewal (RAAP)	0	($28,502)	($16,000)	
R126262. Grant - Airport Works (RADS)	($327,776)	($670)	($658)	
Total Capital Income	**($327,776)**	**($29,172)**	**($16,658)**	
Capital Expenditure				
C126262. Airport Sealing/Upgrade Repair	$200,000	$0	$2,209	Inc. Electrical Work
C126266 - Perimeter Fence Widen Taxiway	$0	$57,004	$20,094	
C126271 - Terminal Design	$25,000	$0	$0	
C126272 - Runway Fogging & Seal Repairs (Incl. Engineer)	$175,380	$0	$0	
C126273 - CCTV & Airside Access Control	$19,674	$0	$0	
C126274 - Perimeter & Security Fencing	$435,500	$0	$0	
C126275 - Painting of Terminal	$10,000	$0	$0	
C126276 - Full Feature Survey	$20,000	$0	$0	
C126278 - Taxiway Line Marking	$10,000	$0	$0	
	$895,554	**$57,004**	**$22,303**	
TOTAL TRANSPORT - INCOME	**($10,516,290)**	**($11,083,323)**	**($749,396)**	
TOTAL TRANSPORT - EXPENDITURE	**$14,627,689**	**$18,321,221**	**$4,982,339**	
NET INCOME(LOSS)	**$4,111,399**	**$7,237,898**	**$4,232,943**	
TOTAL TRANSPORT - CAPITAL INCOME	**($2,350,881)**	**($1,673,942)**	**($1,781,068)**	
TOTAL TRANSPORT - CAPITAL EXPENDITURE	**$4,243,222**	**$2,192,346**	**$1,840,482**	
NET INCOME(LOSS)	**$1,892,341**	**$518,404**	**$59,414**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
RURAL SERVICES				
Operating Expenditure				
E131331 · Noxious Weeds & Pest Plants	$7,638	$12,759	$4,958	
E131333 · GNRBA Projects	$30,000	$30,000	$25,000	Aerial Shooting
Total Operating Expenditure	**$37,638**	**$42,759**	**$29,958**	
TOURISM & AREA PROMOTION				
Operating Income				
R132503 · Sale of Maps & Tourist Items	($27,000)	($6,000)	($5,667)	
R132505 - Sales (General)	$0	($20,000)	($44)	
R132506 - Sale of Tjukurba Printed Souvenirs	($13,000)	$0	$0	
R136006 - Caravan Hire Charges	$0	$0	($1,647)	
Total Operating Income	**($40,000)**	**($26,000)**	**($7,358)**	
Operating Expenditure				
E091945 - Operating costs - Caravan Park Site(Wotton St - Lot 1524)	$2,200	$0	$1,305	
E132105 · Administration allocated	$75,182	$43,763	$50,398	
E132106 - Community Services Allocated	$27,736	$37,401	$0	
E132303 · Insurance	$1,061	$1,175	$581	
E132310 · Depreciation of Tourism/Promotion Structures	$4,525	$1,326	$4,034	
E132311 · Interest on Interpretive Centre Loan	$45,026	$29,566	$16,212	
E132330 · Tourism Promotions/Activities	$50,000	$50,000	$39,150	includes m'ships (MEG, GEO, AGO), signage, printing & advertising
E132331 · Tourist Officer Training & Conferences	$2,500	$2,500	$532	
E132332 · Tourist Souvenir items	$20,000	$20,000	$4,999	
E132334 - Tourism Strategy Consultants	$0	$0	$0	
E132335 - Tjukurba Souvenir Costs (incl. Royalties)	$10,000	$0	$0	
E132340 · Wiluna Information Bay Maintenance	$10,276	$24,756	$3,652	
E132341 · Wiluna Picnic Sites (North Pool & Red Hill) Maintenance	$30,620	$36,856	$11,948	
E132342 · Regional Tourism Local Governments Group	$2,000	$0	$0	
E132343 · Caravan/Camping Site maintenance	$7,138	$12,570	$1,372	
E132350 · Minor Work Below Capital limit	$9,000	$0	$0	Upgrade, Equip etc Below Capital Liimit
Total Operating Expenditure	**$297,264**	**$259,913**	**$134,183**	
Capital Income				
R132156 - Grant - Caravan Park Renovations				
R132343 · Grant - RV Dump Point				
Total Capital Income	**$0**	**$0**	**$0**	
Capital Expenditure				
C123194. Magnetic Signs/ Rebranding Buildings	$0	$0	$0	
C132157. Heritage/ Interpretive Centre	$171,329	$320,752	$177,501	Carried forward from 15/16- Work in Progress
C132159. Main Street - Revitalisation	$1,200,000	$600,000	$47,557	Carried forward from 15/16- Work in Progress
C132160 - Heritage & Interpretive Displays	$180,000	$250,000	$81,092	
C132172 - Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation	$50,000	$0	$0	
C132341. Recreation Site Development	$0	$20,000	$5,502	
C132343. Caravan/Camping Site	$168,000	$245,000	$77,428	
C132344. RV Dump Point	$0	$5,000	$0	
C132351 - Old Morgue - External Painting	$0	$0	$0	
C132360 - Commercial Property Purchase	$20,000	$0	$0	
Total Capital Expenditure	**$1,789,329**	**$1,440,752**	**$389,080**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
SCHEDULE 13 - ECONOMIC SERVICES- continued				
BUILDING CONTROL				
Operating Income				
R133332 · Building Licenses & Fees	($500)	($500)	($113)	
Total Operating Income	**($500)**	**($500)**	**($113)**	
Operating Expenditure				
E133331 · Building Control Consultancy Services	$18,500	$12,480	$18,513	
E133334 · Administration allocated	$12,093	$7,616	$8,869	
E133336 · Building - Other costs	$500	$2,000	$0	
Total Operating Expenditure	**$31,093**	**$22,096**	**$27,382**	
ECONOMIC DEVELOPMENT				
Operating Income				
R136332 · Rental (Lease) Wiluna Enterprise Development C	($5,000)	($5,050)	($6,972)	
Total Operating Income	**($5,000)**	**($5,050)**	**($6,972)**	
Operating Expenditure				
E134104 · Depreciation of Development Facilities	$8,750	$8,772	$7,786	
E134105 · Administration allocated	$18,251	$17,203	$17,036	
E134106 · Wiluna Enterprise Development Building Operatic	$5,000	$8,808	$2,675	
E134107 · Wiluna Enterprise Development Building Mainten	$7,569	$9,590	$5,703	
E134108 · Economic Impact Study	$0	$25,000	$0	
E134109 - Economic Development Consultant	$100,000	$100,000	$7,650	
E134110- Minor Work Below Capital limit	$30,000	$0	$0	Upgrade, Equip etc Below Capital Liimit
Total Operating Income	**$169,570**	**$169,373**	**$40,850**	
Capital Expenditure				
C134100 ·Council Facilities - Irrigation & Reticulated Water	$200,000	$0	$0	
C132170 - Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	$30,000	$0	$0	
C132171 - MEDAC Shed - Repairs/Upgrade	$0	$150,000	$0	
Total Capital Expenditure	**$230,000**	**$150,000**	**$0**	
ECONOMIC SERVICES				
Operating Income				
R136004 ·Sale of Water from Standpipe	$0	($100)	$0	
R136005 · Sale of Bottle Water	$0	($6,000)	($252)	
Total Operating Income	**$0**	**($6,100)**	**($252)**	
Operating Expenditure				
E136004 · Standpipe Water Costs	$1,200	$1,000	$206	
E136005 · Costs for Bottle Water	$0	$5,000	($730)	
Total Operating Income	**$1,200**	**$6,000**	**($524)**	
TOTAL ECONOMIC SERVICES - INCOME	**($45,500)**	**($37,650)**	**($14,694)**	
TOTAL ECONOMIC SERVICES - EXPENDITURE	**$536,766**	**$500,141**	**$231,849**	
NET INCOME(LOSS)	**$491,266**	**$462,491**	**$217,155**	
TOTAL ECONOMIC SERVICES - CAPITAL INCOME	**$0**	**$0**	**$0**	
TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITUR	**$2,019,329**	**$1,590,752**	**$389,080**	
NET INCOME(LOSS)	**$2,019,329**	**$1,590,752**	**$389,080**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
PRIVATE WORKS				
Operating Income				
R141413 · Private Works - Various	($30,000)	($5,000)	$2,862	Offset Income/Expenditure
Total Operating Income	**($30,000)**	**($5,000)**	**$2,862**	
Operating Expenditure				
E141411 · Private Works - Various	$26,323	$5,685	$5,836	
Total Operating Expenditure	**$26,323**	**$5,685**	**$5,836**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
ADMINISTRATION OVERHEADS				
Operating Income				
R142420 · Reimbursements	($200)	($15,000)	($1,570)	
R142450 · Photocopying	($20)	($20)	($23)	
Total Operating Income	**($220)**	**($15,020)**	**($1,592)**	
Operating Expenditure				
E142406 · Administration Staff Uniforms	$7,500	$1,600	$772	New Policy Allowance - Provision for all staff
E142408 · Administration Staff Recruitment & Relocation	$18,000	$15,000	$17,104	
E142411 · Administration Staff Salaries & Allowances	$473,859	$430,050	$674,542	
E142412 · Administration Staff Superannuation	$55,421	$42,503	$84,501	
E142414 · Administration Staff Other Employment Costs	$5,000	$5,000	$560	
E142416 · Fringe Benefits Tax Administration Staff	$4,000	$0	$12,193	
E142417 · Interest on Loans	$42,316	$0	$4,579	Loan # 3 - Admin Building
E142001 - New Admin Building Operations	$72,875	$0	$0	
E142002 - New Admin Building Maintenance	$49,535	$0	$0	
E142003 - New Admin Building Grounds Maintenance	$48,970	$0	$0	
E142421 · Administration Building Operation	$0	$121,957	$21,155	
E142422 · Administration Building Maintenance	$0	$5,819	$1,201	
E142423 · Administration Building Grounds Maintenance	$0	$55,725	$28,082	
E142425 - Unspent Grant Returned	$0	$850,750	$0	
E091044 - Operating costs - Hotel (70-74 Wotton St) Lot 53-55	$0	$0	$29,629	
E142431 · Printing & Stationery	$60,000	$76,740	$56,959	
E142432 · Telephones & Communications Costs	$30,400	$25,850	$8,590	
E142433 · Postage	$3,000	$3,000	$3,045	
E142434 · Advertising	$10,000	$13,850	$5,550	
E142435 · Office Equipment Maintenance	$20,500	$2,200	$350	Office Equip. Lease, Repairs & Consumables
E142436 · Integrated Planning Framework	$25,000	$25,000	$34,419	
E142437 · Records Management	$40,000	$38,500	$6,323	Special Stationery, Equip & Consultant
E142439 · Audit Costs	$50,000	$35,000	$37,755	Auditor General ?
E142440 · Risk Management Cost	$15,000	$15,000	$0	
E142442 · IT System Software Licence & Support	$47,835	$44,280	$42,080	Synergysoft, Magiq, RAMM, IT Vision User Group, SLIP, Fourier Software Support & Sundry
E142443 · IT System Computer Hardware Maintenance	$47,160	$41,500	$29,495	Fourier Hardware Support, New PCs, UPS, Monitors, Printers, Scanners, Network Equip & Sundries
E142444 - E-Mail System	$0	$10,000	$0	
E142445 · Subscriptions & Membership Administration	$13,750	$17,100	$11,270	WALGA, Aust. LG Jobs, Sundry
E142446 - IT Consultant	$25,000	$20,000	$4,000	
E142451 · Other Office Expenses	$5,000	$5,250	$3,146	
E142459 · Administration Vehicle Expenses	$41,516	$28,892	$39,475	
E142461 · Administration Vehicle Costs CEO	$0	$10,000	$18,173	T'fer to Sch 4
E142462 · Annual Air Fares Administration Staff	$11,700	$7,800	$6,500	
E142463 · Staff Conference Attendance Expense	$15,000	$15,000	$5,950	
E142464 · Meeting Attendance Expense	$15,000	$15,000	$9,371	
E142465 · Staff Professional Development Expense	$30,000	$20,000	$14,182	
E142466 · Human Resource Expense	$25,000	$10,000	$5,475	OHS Exp & Random Drug & Alcohol Testing
E142467 - Staff General Travel Provision	$15,000	$0	$0	
E1424721 - Update Web-Site	$9,500	$0	$0	
E142472 · Consultancy Fees	$100,000	$90,000	$141,500	
E142476 · Insurance (not including employers liability)	$40,796	$33,033	$58,645	
E142477 - Worker Comp Premiums - Admin	$42,090	$26,098	$40,307	
E142478 · Legal Costs (general)	$35,000	$20,000	$43,572	
E142480 · Housing - Administration Staff Allocated from Sched	$107,930	$95,501	$82,654	
E142482 · Occupational Safety & Health Costs Administration s	$10,000	$20,000	$9,517	
E142483 · Asset Revaluation Costs	$40,000	$40,000	$20,600	3-yearly Revaluation of Assets
E142484 - Fibre Optic Internet Services	$58,800	$0	$0	
E142493 - Salary	$0	$23,608	$0	
E142494 - Superannuation	$0	$2,347	$0	
E142495 - Trenching and Cabling	$0	$25,000	$1,912	
E142491 · Depreciation	$120,550	$51,000	$48,740	
Sub Total Operating Expenditure	**$1,888,002**	**$2,434,953**	**$1,663,873**	
E142492 · LESS Allocated To Programs	($1,888,002)	($1,484,503)	($1,543,967)	
Total Operating Expenditure	**$0**	**$950,450**	**$119,906**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
Capital Expenditure				
C142102 - Admin Vehicle	$0	$40,000	$0	
C142101. CEO Vehicle	$0	$455,000	$85,361	3 Changeovers @ $4,000
C142113 - Wireless connection to New Admin Building	$110,000	$40,000	$0	
C142114 - Electronic Document System	$0	$60,000	$0	
C142115 - High Speed Internet	$0	$30,000	$0	
C147183 - New Administration Building	$747,567	$4,800,000	$3,736,877	Balance of $4.8 million Project
C147184 - Electrical Power Supply to New Admin Building	$0	$135,000	$5,483	
C147185 - Telephone System New Admin Building	$22,865	$14,500	$0	
C147186 - Furniture & Equipment - New Admin Building	$172,509	$0	$0	
Total Capital Expenditure	**$1,052,941**	**$5,574,500**	**$3,827,721**	
Capital Income				
R142430 - New Admin Building WATC Loan 441762W	$0	$0	($1,000,000)	
R147101 - Sale/Trade Admin Vehicles	$0	$0	$0	
Total Capital Income	**$0**	**$0**	**($1,000,000)**	
PUBLIC WORKS OVERHEADS				
Operating Income				
R143430 · Reimbursement & Contributions	$0	($100)	$0	
Total Operating Expenditure	**$0**	**($100)**	**$0**	
Operating Expenditure				
E143011 · Supervision Salaries & Allow.	$230,351	$376,348	$259,548	
E143044 · Works Staff Unallocated Time	$5,929	$3,729	$13,628	
E143333 - Consultants' Fee	$160,000	$0	$0	Consultant - $60K, Contract Works Mngr - $100K
E143051 ·Depot Office Telephone & Other Costs	$12,740	$4,600	$3,508	EMTS, AIO & Works Phones
E143081 · Fringe Benefits Tax Works Staff	$6,000	$10,000	$12,193	
E143091 · Superannuation Works Staff	$86,495	$92,647	$60,460	
E143101 · Sick Leave, Annual Leave, LSL & Public Holidays W	$75,692	$72,550	$89,084	
E143121 · Protective Clothing/Items & Uniforms Works Staff	$4,000	$4,600	$3,566	
E143130 · Works Staff Annual Airfares	$5,000	$10,920	$5,220	
E143131 · Occupational Safety & Health Costs Works Staff	$15,000	$20,000	$9,305	
E143132 · Works Staff Training & Conference/Meeting Costs	$25,929	$53,729	$27,578	
E143141 · Works Staff Relocation & Recruitment Costs	$18,000	$15,000	$13,389	
E143145 · Works Staff Housing Allocated From Schedule 9	$123,015	$167,224	$144,730	
E143146 · Works Managers & Supervisors Vehicle Operating C	$25,316	$14,790	$17,894	
E143171 · Employer Indemnity Insurance Works Staff	$18,203	$18,991	$13,938	
E143172 · Other Insurances	$6,340	$25,477	$39,612	
E143202 · Works Staff Allowances	$57,150	$39,719	$14,134	
E143992 · Administration allocated	$95,212	$50,719	$69,909	
E091977 - Salaries	$0	$95,396	$0	
E091979 - Superannuation	$0	$9,540	$0	
Sub Total Operating Expenditure	**$970,371**	**$1,085,979**	**$797,694**	
E143999 · Less PWOH Allocated to Projects	($970,371)	($1,085,978)	($757,285)	
Total Operating Expenditure	**$0**	**$1**	**$40,409**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
COMMUNITY SERVICES				
Operating Expenditure				
E084102 - Administration allocated	$43,069	$25,938	$28,392	
E084103 - Salaries & Allowances	$63,959	$0	$72,867	
E084105 - Housing Allocated	$36,210	$23,711	$20,522	
E084106 - Insurance	$1,305	$3,522	$1,816	
E084109 - Occupation Safety & Health costs	$0	$1,000	$0	
E084110 - Training & conference costs	$0	$6,000	$0	
E084111 - Other employment costs	$9,000	$10,230	$627	Recruitment & Relocation
E084114 - Other community development costs	$1,700	$2,100	$419	MCS Mobile Phone Costs
E084116 - Consultants - Community	$0	$3,000	$0	
E084117 - Salary	$0	$129,312	$0	
E084118 - Vehicle Allocation Comm Services	$0	$6,500	$0	
E084119 - Superannuation	$4,186	$19,045	$0	
E084220 - Fringe Benefit Tax Comm Services	$0	$3,400	$0	
E084150 - Less Allocated to Programmes	($159,429)	($233,758)	$0	
Total Operating Expenditure	**$0**	**$0**	**$124,643**	
PLANT OPERATION COSTS				
Operating Income				
R144432 · Reimbursements	$0	($1,000)	$0	
Total Operating Income	**$0**	**($1,000)**	**$0**	
Operating Expenditure				
E144012 · Depreciation of Plant	$103,850	$302,940	$241,490	
E144022 · Fuel & Oil	$30,000	$31,000	$56,335	
E144023 - Fuel loss (Diesel Tank Leak)	$0	$0	$1,202	
E144032 · Tyres & Tubes	$10,000	$10,000	$7,349	
E144042 · Parts & External Repairs	$30,000	$50,000	$86,116	
E144052 · Vehicle Registrations/Licenses	$6,000	$7,000	$7,940	
E144062 · Insurance Works Vehicles	$27,056	$34,925	$45,834	
E144072 · Expendable Tools	$10,000	$5,000	$155	
E144082 · Operator/Internal Repair Wages & Overheads	$165,275	$105,095	$62,602	
E144992 · Administration Allocated	$56,408	$39,281	$37,385	
Sub Total Operating Expenditure	**$438,589**	**$585,241**	**$546,409**	
E144999 · Less Plant Operating Costs Recovered From Works & Services	($438,589)	($585,241)	($196,149)	
Total Operating Expenditure	**($0)**	**$0**	**$350,260**	
SALARIES & WAGES				
Operating Income				
R146200 · Workers Compensation Reimbursements	($5,000)	($5,000)	$0	
Total Operating Income	**($5,000)**	**($5,000)**	**$0**	
Operating Expenditure				
E146100 · Workers Compensation Payments	$5,000	$5,000	$493	
E146013 · Gross Salaries & Wages	$2,233,508	$2,427,055	$1,611,629	
E146050 - Unallocated Salaries & Wages	$0	$0	$12,128	
E146999 · Less Salaries & Wages Allocated	($2,233,508)	($2,427,055)	($1,611,629)	
Total Operating Expenditure	**$5,000**	**$5,000**	**$12,620**	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
UNCLASSIFIED				
Operating Income				
R147100 · Unclassified Income	$0	($5,100)	($820)	
R147102 · Profit on Sale of Assets	$0	($13,819)	$0	
R147103 · Less: Sale of Assets	$0	($535,000)	($82,165)	
R147104 - Realisation of Assets	$0	$535,000	$82,165	
Total Operating Income	**$0**	**($18,919)**	**($820)**	
Operating Expenditure				
E147102 - Loss on Sale of Asset	$0	$50,000	$0	
E147103 - Refund of grant: Admin Centre	$0	$0	$154,257	
E147002 · Loss on Revaluation of Fixed Assets	$0	$0	$845,991	
Total Operating Expenditure	**$0**	**$50,000**	**$1,000,248**	
TOTAL OTHER PROPERTY AND SERVICES- INCOME	**($35,220)**	**($45,039)**	**$449**	
TOTAL OTHER PROPERTY AND SERVICES - EXPENDITURE	**$31,324**	**$1,011,136**	**$1,653,922**	
NET INCOME(LOSS)	**($3,896)**	**$966,097**	**$1,654,371**	
TOTAL OTHER PROPERTY AND SERVICES - CAPITAL INCOME	**$0**	**$0**	**($1,000,000)**	
TOTAL OTHER PROPERTY AND SERVICES - CAPITAL EXPENDITURE	**$1,052,941**	**$5,574,500**	**$3,827,721**	
NET INCOME(LOSS)	**$1,052,941**	**$5,574,500**	**$2,827,721**	