



2016-2017 Annual Budget

SHIRE OF WILUNA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	3,702,061	3,486,575	3,440,880
Operating grants, subsidies and contributions		2,773,129	12,251,421	14,205,729
Fees and charges	11	260,308	218,941	310,851
Service charges	11	0	0	0
Interest earnings	2(a)	187,000	205,948	202,100
Other revenue	2(a)	75,400	97,206	23,750
		<u>6,997,898</u>	<u>16,260,091</u>	<u>18,183,310</u>
Expenses				
Employee costs		(2,269,503)	(1,315,889)	(2,324,332)
Materials and contracts		(2,616,333)	(12,544,636)	(12,617,955)
Utility charges		(175,895)	(148,832)	(178,324)
Depreciation on non-current assets	2(a)	(6,487,050)	(6,374,782)	(2,438,209)
Interest expenses	2(a)	(36,948)	(52,550)	(54,380)
Insurance expenses		(214,894)	(212,416)	(221,421)
Other expenditure		(11,500)	(127,692)	(133,197)
		<u>(11,812,123)</u>	<u>(20,776,797)</u>	<u>(17,967,818)</u>
		(4,814,225)	(4,516,706)	215,492
Non-operating grants, subsidies and contributions		2,150,314	1,487,033	1,902,445
Profit on asset disposals	6	16,056	20,256	0
Loss on asset disposals	6	(14,716)	0	(46,132)
Loss on revaluation of non current assets		(50,000)	0	0
NET RESULT		(2,712,571)	(3,009,417)	2,071,805
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(2,712,571)</u>	<u>(3,009,417)</u>	<u>2,071,805</u>

Notes:

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

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

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

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

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		500	391	900
General purpose funding		6,361,628	4,915,502	4,891,659
Law, order, public safety		7,122	4,284	12,020
Education and welfare		150	1,195	100
Housing		500	1,480	500
Community amenities		78,930	67,781	65,630
Recreation and culture		248,400	190,094	226,150
Transport		249,360	11,011,673	12,932,070
Economic services		15,550	12,696	24,800
Other property and services		35,345	54,802	29,068
		<u>6,997,898</u>	<u>16,260,089</u>	<u>18,183,310</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(1,421,595)	(956,069)	(1,368,269)
General purpose funding		(236,334)	(198,216)	(256,442)
Law, order, public safety		(214,867)	(128,342)	(141,244)
Health		(100,003)	(73,333)	(100,282)
Education and welfare		(255,402)	(55,408)	(231,461)
Housing		0	(3,532)	0
Community amenities		(510,624)	(558,702)	(543,269)
Recreation and culture		(1,463,879)	(1,091,710)	(1,552,296)
Transport		(7,133,025)	(17,389,619)	(13,364,958)
Economic services		(430,876)	(228,678)	(341,908)
Other property and services		(8,570)	(40,638)	(13,308)
		<u>(11,775,175)</u>	<u>(20,724,247)</u>	<u>(17,913,437)</u>
Finance Costs (Refer Notes 2 & 9)				
Governance		(3,230)	0	0
Recreation and culture		(9,918)	(12,562)	(15,994)
Economic services		(23,800)	(39,988)	(38,386)
		<u>(36,948)</u>	<u>(52,550)</u>	<u>(54,380)</u>
Non-operating Grants, Subsidies and Contributions				
Education and welfare		40,000	0	0
Recreation and culture		31,700	0	73,500
Transport		1,656,198	1,487,033	1,411,529
		<u>2,150,314</u>	<u>1,487,033</u>	<u>1,902,445</u>

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Transport		(12,479)	0	(46,132)
Other property and services		13,819	20,256	0
		<u>1,340</u>	<u>20,256</u>	<u>(46,132)</u>
Loss on				
Revaluation Of Non Current Assets				
Other property and services		(50,000)	0	0
		<u>(50,000)</u>	<u>0</u>	<u>0</u>
NET RESULT		(2,712,571)	(3,009,419)	2,071,806
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(2,712,571)</u>	<u>(3,009,419)</u>	<u>2,071,806</u>

Notes:

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

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

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

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

**SHIRE OF WILUNA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,702,061	3,273,004	3,461,230
Operating grants, subsidies and contributions		3,773,129	12,269,807	14,204,729
Fees and charges		260,308	218,941	310,851
Service charges		0	0	0
Interest earnings		187,000	227,047	202,100
Goods and services tax		0	36,115	(1,000)
Other revenue		75,400	97,206	23,750
		<u>7,997,898</u>	<u>16,122,120</u>	<u>18,201,660</u>
Payments				
Employee costs		(2,269,503)	(1,222,020)	(2,113,026)
Materials and contracts		(2,616,333)	(13,134,968)	(12,187,700)
Utility charges		(175,895)	(148,832)	(178,324)
Interest expenses		(36,948)	(58,947)	(54,380)
Insurance expenses		(214,894)	(212,416)	(221,421)
Goods and services tax		0	(2,467)	0
Other expenditure		(11,500)	(121,085)	(133,197)
		<u>(5,325,073)</u>	<u>(14,900,735)</u>	<u>(14,888,048)</u>
Net cash provided by (used in) operating activities	3(b)	<u>2,672,825</u>	<u>1,221,385</u>	<u>3,313,612</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(9,273,800)	(730,123)	(6,988,812)
Payments for construction of infrastructure	5	(2,671,094)	(1,542,228)	(2,575,654)
Non-operating grants, subsidies and contributions used for the development of assets		2,150,315	1,487,033	1,902,445
Proceeds from sale of plant & equipment	6	660,000	150,000	60,000
Net cash provided by (used in) investing activities		<u>(9,134,579)</u>	<u>(635,318)</u>	<u>(7,602,021)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(159,277)	(153,152)	(153,152)
Proceeds from new debentures	7	1,000,000	0	0
Net cash provided by (used in) financing activities		<u>840,723</u>	<u>(153,152)</u>	<u>(153,152)</u>
Net increase (decrease) in cash held		<u>(5,621,031)</u>	<u>432,915</u>	<u>(4,441,561)</u>
Cash at beginning of year		<u>11,221,277</u>	<u>10,788,362</u>	<u>10,788,502</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>5,600,246</u></u>	<u><u>11,221,277</u></u>	<u><u>6,346,941</u></u>

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

**SHIRE OF WILUNA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	7,279,585	7,278,601	6,185,072
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		500	391	900
General purpose funding		2,659,567	1,428,927	1,450,779
Law, order, public safety		7,122	4,284	12,020
Health		413	191	413
Education and welfare		150	1,195	100
Housing		500	1,480	500
Community amenities		78,930	67,781	65,630
Recreation and culture		248,400	190,094	226,150
Transport		251,597	11,011,673	12,932,070
Economic services		15,550	12,696	24,800
Other property and services		49,164	75,058	29,068
		<u>3,311,893</u>	<u>12,793,770</u>	<u>14,742,430</u>
Expenditure from operating activities	1,2			
Governance		(1,424,825)	(956,069)	(1,368,269)
General purpose funding		(236,334)	(198,216)	(256,442)
Law, order, public safety		(214,867)	(128,342)	(141,244)
Health		(100,003)	(73,333)	(100,282)
Education and welfare		(255,402)	(55,408)	(231,461)
Housing		0	(3,532)	0
Community amenities		(510,624)	(558,702)	(543,269)
Recreation and culture		(1,473,797)	(1,104,272)	(1,568,290)
Transport		(7,147,740)	(17,389,619)	(13,411,090)
Economic services		(454,676)	(268,666)	(380,295)
Other property and services		(58,570)	(40,638)	(13,308)
		<u>(11,876,838)</u>	<u>(20,776,797)</u>	<u>(18,013,950)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(1,340)	(20,256)	46,132
Loss on revaluation of non current assets		50,000	0	0
Depreciation on assets	2(a)	6,487,050	6,374,782	2,438,209
Movement in employee benefit provisions (non-current)		0	30,808	0
Amount attributable to operating activities		<u>5,250,350</u>	<u>5,680,908</u>	<u>5,397,893</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,150,314	1,487,033	1,902,445
Purchase property, plant and equipment	5	(9,273,800)	(730,123)	(6,988,812)
Purchase and construction of infrastructure	5	(2,671,094)	(1,542,228)	(2,575,654)
Proceeds from disposal of assets	6	660,000	150,000	60,000
Amount attributable to investing activities		<u>(9,134,580)</u>	<u>(635,318)</u>	<u>(7,602,021)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(159,277)	(153,152)	(153,152)
Proceeds from new debentures	7	1,000,000	0	0
Transfers to cash backed reserves (restricted assets)	9	(1,225,000)	(1,099,428)	(1,083,600)
Transfers from cash backed reserves (restricted assets)	9	566,446	0	0
Amount attributable to financing activities		<u>182,169</u>	<u>(1,252,580)</u>	<u>(1,236,752)</u>
Budgeted deficiency before general rates		<u>(3,702,061)</u>	<u>3,793,010</u>	<u>(3,440,880)</u>
Estimated amount to be raised from general rates	8	<u>3,702,061</u>	<u>3,486,575</u>	<u>3,440,880</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>7,279,585</u>	<u>0</u>

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 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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	5000
Plant	5000
Furniture	3000
Equipment/Tools	3000

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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 2017.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Other Employee Benefits (Continued)

Other Long-Term Employee Benefits

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

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

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Interests in Joint Arrangements

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

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

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

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
Nil			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	40,000	33,617	30,000
Depreciation By Program			
Governance	2,200	2,100	2,600
General purpose funding	0	0	0
Law, order, public safety	14,100	5,528	7,500
Health	0	0	0
Education and welfare	1,100	1,000	0
Housing	141,000	140,855	148,000
Community amenities	9,800	9,741	15,400
Recreation and culture	158,950	158,566	168,544
Transport	5,753,100	5,675,735	1,699,165
Economic services	9,900	9,829	13,700
Other property and services	396,900	371,428	383,300
	<u>6,487,050</u>	<u>6,374,782</u>	<u>2,438,209</u>
Depreciation By Asset Class			
Land and buildings	316,050	301,045	320,000
Furniture and equipment	36,000	32,111	48,000
Plant and equipment	340,000	333,933	330,209
Roads	5,600,000	5,525,458	1,600,000
Other Infrastructure	55,000	43,814	80,000
Airport	140,000	138,421	60,000
	<u>6,487,050</u>	<u>6,374,782</u>	<u>4,178,209</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	36,948	52,550	54,380
	<u>36,948</u>	<u>52,550</u>	<u>54,380</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	105,000	103,772	73,600
- Other funds	45,000	64,199	100,000
Other interest revenue (<i>refer note 12</i>)	37,000	37,977	28,500
	<u>187,000</u>	<u>205,948</u>	<u>202,100</u>
(iii) Other Revenue			
Reimbursements and recoveries	61,100	97,206	23,750
Other	14,300		
	<u>75,400</u>	<u>97,206</u>	<u>23,750</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

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

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

To provide and maintain housing for employees of the Shire.

Activities:

Provision and maintenance of housing for employees of the Shire.

**SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services & amenities required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	504,230	6,783,815	1,925,307
Cash - restricted	5,096,016	4,437,462	4,421,634
	<u>5,600,246</u>	<u>11,221,277</u>	<u>6,346,941</u>

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

Computer Reserve	53,372	100,872	100,588
Airport Reserve	863,261	1,084,261	1,072,847
Leave Reserve	195,793	72,893	73,159
Asset Replacement Reserve	3,983,590	3,163,590	3,159,188
Community Access IT Reserve	(0)	15,846	15,852
	<u>5,096,016</u>	<u>4,437,462</u>	<u>4,421,634</u>

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

Net result	(2,712,571)	(3,009,419)	2,071,806
Depreciation	6,487,050	6,374,782	2,438,209
(Profit)/loss on sale of asset	(1,340)	(20,256)	46,132
Loss on revaluation of non current assets	50,000	0	0
(Increase)/decrease in receivables	1,000,000	(137,971)	18,350
(Increase)/decrease in inventories	0	(25)	1,000
Increase/(decrease) in payables	0	(552,586)	628,561
Increase/(decrease) in employee provisions	0	53,892	12,000
Grants/contributions for the development of assets	(2,150,314)	(1,487,033)	(1,902,445)
Net Cash from Operating Activities	<u>2,672,825</u>	<u>1,221,384</u>	<u>3,313,613</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(15,000)	(14,655)	(8,000)
Total Amount of Credit Unused	<u>35,000</u>	<u>35,345</u>	<u>42,000</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>2,098,708</u>	<u>1,257,985</u>	<u>1,257,985</u>
 Unused loan facilities at balance date	<u>1,000,000</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	504,230	6,783,815
Cash - restricted reserves	3(a)	5,096,016	4,437,462
Receivables		538,037	1,538,037
Inventories		42,458	42,458
		<u>6,180,741</u>	<u>12,801,772</u>
 LESS: CURRENT LIABILITIES			
Trade and other payables		(934,067)	(934,067)
Long term borrowings		(1,165,647)	(159,277)
Provisions		(150,658)	(150,658)
		<u>(2,250,372)</u>	<u>(1,244,002)</u>
 Unadjusted net current assets		3,930,369	11,557,770
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
 Adjustments			
Less: Cash - restricted reserves	3(a)	(5,096,016)	(4,437,462)
Add: Current portion of debentures		1,165,647	159,277
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>7,279,585</u></u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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 \$	2016/17 Budget Total \$	2015/16 Actual Total \$
<u>Property, Plant and Equipment</u>													
Land and buildings			10,000		50,000	1,050,800	0	35,000	500,000	2,700,000	3,500,000	7,845,800	188,245
Furniture and equipment						21,000						21,000	7,398
Plant and equipment			45,000					22,000	730,000		610,000	1,407,000	178,267
Work in Progress- Building	0	0	55,000	0	50,000	1,071,800	0	57,000	1,230,000	2,700,000	4,110,000	9,273,800	356,213
<u>Infrastructure</u>													730,123
Roads									1,486,094			1,486,094	1,125,689
Other							40,000			760,000		800,000	29,400
Airport									385,000			385,000	377,504
Work in Progress-Other Infrastructure	0	0	0	0	0	0	40,000	0	1,871,094	760,000	0	2,671,094	9,635
<u>Land Held for Resale</u>													1,542,228
Land Held for Resale											0		0
Total Acquisitions	0	0	55,000	0	50,000	1,071,800	40,000	57,000	3,101,094	3,460,000	4,110,000	11,944,894	2,272,351

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 2017

6. DISPOSALS OF ASSETS

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

	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Transport				
Cat 950G Loader 1BOC325 P36	47,763	50,000	2,237	0
Grader John Deere 2004 P19	101,543	90,000	0	(11,543)
Bobcat 2200 (Utility-Gardens) WU-271 P48	8,173	5,000	0	(3,173)
Other Property and Service				
CEO's Vehicle	470,000	480,000	10,000	0
EMTS Vehicle	31,181	35,000	3,819	0
	658,660	660,000	16,056	(14,716)

	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Plant and Equipment				
Cat 950G Loader 1BOC325 P36	47,763	50,000	2,237	0
Grader John Deere 2004 P19	101,543	90,000	0	(11,543)
Nissan Patrol 2014 manual (EMTS Vehicle) P098	470,000	480,000	10,000	0
CEO's Vehicle	31,181	35,000	3,819	0
Bobcat 2200 (Utility-Gardens) WU-271 P48	8,173	5,000	0	(3,173)
	658,660	660,000	16,056	(14,716)
	658,660	660,000	16,056	(14,716)

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Recreation and culture								
Wiluna Recreation Ground	369,996		46,846	45,045	323,150	369,996	9,918	12,562
Changerooms, Toilets & Kiosk								
Housing								
New Housing		500,000			500,000	0	1,615	
Economic services								
Gunbarrel Hwy/Canning Stock Route	887,990		112,431	108,107	775,559	887,990	23,800	39,988
Heritage Interpretive Centre								
Governance								
Administration Building		500,000			500,000	0	1,615	
	1,257,985	1,000,000	159,277	153,152	2,098,708	1,257,985	36,948	52,550
	1,257,985	1,000,000	159,277	153,152	2,098,708	1,257,985	36,948	52,550

All debenture repayments will be financed by general purpose revenue.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

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

(c) Unspent Debentures

Council had an unspent debenture funds as at 30th June 2016 of \$1,200,000. It is expected to be spent in financial year 16/17.

(d) Overdraft

Council does not intend to arrange for an overdraft facility for the financial year 2016/2017.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV Wiluna Townsite	8.670000	69	1,078,928	93,543			93,543	134,932
GRV Mining	17.143000	6	6,380,000	1,093,723			1,093,723	1,070,217
UV Rural/Pastoral	11.695000	27	1,209,951	141,504			141,504	129,818
UV Mining	15.349000	202	11,726,761	1,799,941	38,000		1,837,941	1,665,791
UV Exploration & Prospecting Pastoral	22.682000	205	1,999,252	453,470			453,470	396,186
Sub-Totals		509	22,394,892	3,582,181	38,000	0	3,620,181	3,396,945
Minimum payment	Minimum \$							
GRV Wiluna Townsite	410	19	8,018	7,790			7,790	7,790
GRV Mining	310	3	60	930			930	930
UV Rural/Pastoral	310	2	1,695	620			620	620
UV Mining	310	192	73,247	59,520			59,520	60,140
UV Exploration & Prospecting Pastoral	310	42	30,270	13,020			13,020	20,150
Sub-Totals		258	113,290	81,880	0	0	81,880	89,630
Discounts (Note 13)							0	0
Total amount raised from general rates							3,702,061	3,486,575
Specified area rates (Note 10)							0	0
Total Rates							3,702,061	3,486,575

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

Differential General Rate

Description	Characteristics	Objects and reasons
GRV - Wiluna Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. This is considered the base rate by which all other GRV rated properties are assessed. Commercial are properties used for commercial and industrial purpose, and non-residential land.	<ul style="list-style-type: none"> • 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	

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

Differential Minimum Payment

Description	Characteristics	Objects and Reasons
GRV - Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. Commercial are properties used for commercial and industrial	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 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 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer In \$	Transfer (Out) \$	Closing Balance \$	Opening Balance \$	Transfer In \$	Transfer (Out) \$	Closing Balance \$	Opening Balance \$	Transfer In \$	Transfer (Out) \$	Closing Balance \$
Computer Reserve	100,872	2,500	(50,000)	53,372	58,588	42,284		100,872	58,588	42,000		100,588
Airport Reserve	1,084,261	29,000	(250,000)	863,261	369,847	714,414		1,084,261	369,847	703,000		1,072,847
Leave Reserve	72,893	122,900		195,793	70,159	2,734		72,893	70,159	3,000		73,159
Asset Replacement Reserve	3,163,590	1,070,000	(250,000)	3,983,590	2,824,188	339,402		3,163,590	2,824,188	335,000		3,159,188
Community Access IT Reserve	15,846	600	(16,446)	(0)	15,252	594		15,846	15,252	600		15,852
	4,437,462	1,225,000	(566,446)	5,096,016	3,338,034	1,099,428	0	4,437,462	3,338,034	1,083,600	0	4,421,634

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

Computer Reserve

Airport Reserve

Leave Reserve

Asset Replacement Reserve

Community Access IT Reserve

- To be used to ensure that administration computer system is maintained

- To be used to fund the long term maintenance and upgrading of the Wiluna airstrip

-To be used to fund annual and long service requirements

-To be used for the purchase and replacement of equipment, furniture, plant, and buildings, infrastructure, including roads, footpaths, and recreation facilities

- To be used to fund the replacement and upgrading of the IT Equipment provided for the use of the community

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Specified Area Rate	Basis of Valuation	Rate in \$	Rateable Value \$	2016/17 Budgeted Specified Area Rate Revenue \$	2016/17 Interim Specified Area Rate Revenue \$	2016/17 Back Specified Area Rate Revenue \$	2016/17 Total Specified Area Rate Revenue \$	2015/16 Actual Revenue \$
Nil							0	0
				0	0	0	0	0

Specified Area Rate	Purpose of the Rate	Area or properties rate is to be imposed on	Budgeted Rate Applied to Costs \$	Budgeted Rate Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$
Nil					
			0	0	0

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Service Charge	Amount of Charge \$	2016/17 Budgeted Revenue \$	Budget Amount to be Applied to Costs \$	Budget Amount to be Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$	2015/16 Actual Revenue \$
Nil						
		0	0	0	0	0

Nature of the Service Charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Nil			

No interest will be charged on the late payment of service charges

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
First Instalment	30/09/2016	30	5.50%	11%
Second Instalment	30/11/2016		5.50%	11%
Third Instalment	31/01/2017		5.50%	11%
Fourth Instalment	31/03/2017		5.50%	11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	4,000	3,890
Instalment Plan Interest Earned	7,000	6,125
Unpaid Rates Interest Earned	30,000	31,852
	41,000	41,867

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$
13. FEES & CHARGES REVENUE		
Governance	0	2
General purpose funding	4,150	68
Law, order, public safety	910	365
Health	413	191
Education and welfare	150	1,195
Housing	0	0
Community amenities	78,930	67,781
Recreation and culture	56,800	35,959
Transport	99,260	98,014
Economic services	15,550	12,696
Other property and services	4,145	2,669
	<u>260,308</u>	<u>218,941</u>

	2016/17 Budget \$	2015/16 Actual \$
14. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	78,801	61,476
Mayor/President's allowance	16,000	16,396
Deputy Mayor/President's allowance	4,000	4,240
Travelling expenses	14,352	9,858
Telecommunications allowance	8,750	7,812
	<u>121,903</u>	<u>99,782</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
Gym Keys Deposit/Housing Bond/Hire Bond	11,817	5,000	(4,000)	12,817
	<u>11,817</u>	<u>5,000</u>	<u>(4,000)</u>	<u>12,817</u>

**SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

16. MAJOR LAND TRANSACTIONS

Council does not anticipate any major land transactions will occur in 2016/17.

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council does not anticipate any trading undertakings or major trading undertakings will occur in 2016/17.

SCHEDULES

by PROGRAM
Annual Budget 2016/2017

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
GENERAL RATE REVENUE				
Operating Income				
R031020 · Interest on overdue rates	30,000	25,000	31,852	
R031101 · Mining Rates UV	1,837,941	1,665,117	1,665,791	
R031102 · Rural Rates UV	141,504	129,822	129,818	
R031103 · Mining Rates GRV	1,093,723	1,070,208	1,070,217	
R031104 · Wiluna Townsite Rates GRV	93,543	81,876	134,932	
R031105 · Minimum Mining Rates UV	59,520	60,140	60,140	
R031106 · Minimum Rural Rates UV	620	620	620	
R031107 · Minimum Mining Rates GRV	930	930	930	
R031108 · Minimum Wiluna Townsite Rates GRV	7,790	10,250	7,790	
R031109 · UV Exploration and Prospecting	453,470	390,607	396,186	
R031110 · UV Exploration and Prospecting Minimum	13,020	31,310	20,150	
R031310 · Reimbursements	1,000	500	1,657	
R031320 · Instalment Charges	4,000	3,000	3,890	
R031321 · Interest on Instalments	7,000	3,500	6,125	
R031330 · FESA ESL - Administration Fee	4,000	4,000	4,000	
R031900 · Rates Enquiry/Searches	100	100	68	
Total Operating Income	3,748,161	3,476,980	3,534,166	
Operating Expenditure				
E031801 · Administration Allocated	(158,210)	(157,444)	(131,570)	
E031803 · Collection Costs	(5,000)	(5,000)	(1,304)	
E031804 · Valuation Charges	(5,000)	(17,500)	(7,793)	
E031805 · Searches	(500)	(2,000)	(74)	
E031807 · Rates Written Off/Bad debts Expense	(9,500)	(8,050)	(7,401)	
Total Operating Expenditure	(178,210)	(189,994)	(148,141)	
GENERAL PURPOSE GRANTS				
Operating Income				
R032000 · General Purpose Grants	1,667,376	807,810	843,518	
R032005 · General Purpose Road Grants	796,041	433,219	369,846	
	2,463,417	1,241,029	1,213,364	
Operating Expenditure				
E032100 · Administration Allocated	(19,914)	(22,155)	(17,532)	
E032110 · Consultants	0	(3,000)	0	
Total Operating Expenditure	(19,914)	(25,155)	(17,532)	
GENERAL FINANCING				
Operating Income				
R032110 · Interest earned - Municipal Term	33,000	100,000	64,199	
R032111 · Interest earned - Municipal Cheque	12,000	0	0	
R032130 · Interest earned - Reserves	105,000	73,600	103,772	
R032140 · Admin Fee- Dishonoured Cheque/Payment arrangement	50	50	0	
Total Operating Income	150,050	173,650	167,972	
Operating Expenditure				
E033100 · Interest on overdraft & other	(2,000)	(1,023)	(1,654)	
E033101 · Bank fees and charges	(6,500)	(6,500)	(5,912)	
E033102 · Administration allocated	(29,710)	(31,549)	(24,977)	
Total Operating Expenditure	(38,210)	(39,072)	(32,543)	
TOTAL GENERAL PURPOSE FUNDING - INCOME (inc Rates	6,361,628	4,891,659	4,915,502	
TOTAL GENERAL PURPOSE FUNDING - EXPENDITURE	(236,334)	(254,221)	(198,216)	
NET INCOME(LOSS)	6,125,294	4,637,438	4,717,286	
RATES	3,702,061	3,440,880	3,486,575	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 4 - GOVERNANCE

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
MEMBERS OF COUNCIL				
Operating Income				
R040320 · Reimbursements Members	100	0	162	
Total Operating Income	<u>100</u>	<u>0</u>	<u>162</u>	
Operating Expenditure				
E040306 · Members General Meeting	(200)	(2,000)	(35)	
E040307 · GVROC/GERGC Expenses	(23,000)	(26,000)	(17,825)	inc GVROC annual subscription
E040308 · Telecommunication Allowance	(8,750)	(8,750)	(7,812)	
E040309 · Deputy President Allowance	(4,000)	(4,000)	(4,240)	
E040310 · President's Allowance	(16,000)	(16,000)	(16,396)	
E040311 · Members travelling (Council Meeting)	(14,352)	(7,152)	(9,858)	
E040312 · Members Sitting Fees	(78,801)	(71,000)	(61,476)	
E040313 · Members Conference Expenses	(25,000)	(15,500)	(23,286)	
E040314 · Election Expenses	0	(25,000)	(10,908)	
E040315 · Local Government Week Expenses	(25,000)	(10,000)	(25,063)	
E040316 · Members Professional Development	(5,000)	(10,000)	(61)	
E040317 · Refreshments and Receptions	(8,000)	(10,000)	(5,565)	
E040318 · Board/Outside Committee Expenses	(1,000)	(3,000)	(147)	
E040319 · Council Chamber Building Operation Cos	(2,528)	(5,050)	(1,279)	
E040320 · Council Chamber Maintenance	(566)	(2,579)	(547)	
E040321 · South Wing Building Operation Costs	(5,201)	(20,097)	(5,859)	
E040322 · Members Insurance	(4,735)	(4,735)	(5,218)	
E040323 · Subscriptions/Memberships	(22,800)	(18,667)	(4,020)	
E040325 · Community Financial Assistance Program	(20,000)	(8,400)	(13,766)	
E040326 · Interest on Loans	(3,230)	0	0	Housing/Administration Buildings
E040330 · Depreciation	(2,200)	(2,600)	(2,100)	
E040332 · South Wing Building Maintenance Costs	(566)	(5,664)	(2,278)	
E040336 · Administration Allocation	(381,443)	(342,820)	(278,576)	
Total Operating Expenditure	<u>(652,372)</u>	<u>(619,014)</u>	<u>(496,315)</u>	
OTHER GOVERNANCE				
Operating Income				
R041422 · Reimbursements Other Governance	200	500	24	
R041426 · Other Minor Income	200	400	205	
Total Operating Income	<u>400</u>	<u>900</u>	<u>229</u>	
Operating Expenditure				
E041001 · Administration Allocation	(622,452)	(569,255)	(459,754)	
E041010 · Consultants for Specific Governance Proc	(150,000)	(180,000)	0	
Total Operating Expenditure	<u>(772,452)</u>	<u>(749,255)</u>	<u>(459,754)</u>	
TOTAL GOVERNANCE - INCOME	500	900	391	
TOTAL GOVERNANCE - EXPENDITURE	(1,424,825)	(1,368,269)	(956,069)	
NET INCOME(LOSS)	<u>(1,424,325)</u>	<u>(1,367,369)</u>	<u>(955,678)</u>	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
FIRE PREVENTION				
Operating Income				
R051503 · Grant FESA Operating	6,212	11,000	3,919	
Total Operating Income	6,212	11,000	3,919	
Operating Expenditure				
E051512 · Insurance	(3,000)	(3,000)	(3,000)	
E051515 · Bush Fire Plant & Equipment Mtce	(6,810)	(6,297)	(7,851)	
E051517 · Administration Allocated	(11,735)	(12,125)	(9,849)	
E051518 · Depreciation	(4,400)	(6,200)	(4,378)	
E051520 · Wiluna Fire Station Building Maintenance	(3,132)	(1,689)	(1,477)	
E051521 · Minor Plant & Equipment Purchases	(1,000)	(1,000)	0	
E051522 · Bush Fire Brigade Expense	(5,000)	(7,000)	(2,764)	
E051524 · Wiluna Fire Station Building Operation	(1,919)	(1,518)	(1,033)	
Total Operating Expenditure	(36,996)	(38,829)	(30,354)	
ANIMAL CONTROL				
Operating Income				
R052523 · Dog Registration fees	500	500	365	
R052524 · Cat Registration fees	200	200	0	
R052525 · Impounding Fees & Charges	100	100	0	
R052526 · Other Animal Control and Penalties	110	220	0	
Total Operating Income	910	1,020	365	
Operating Expenditure				
E052521 · Ranger Salaries & Wages	(76,297)	(63,500)	(68,859)	
E052522 · Wiluna Dog/Cat Pound Maintenance	(3,132)	(1,789)	(925)	
E052523 · Ranger - Superannuation	(11,444)	0	0	
E052524 · Housing Allocation	(20,070)	0	0	
E052525 · Other Employment Cost	(8,500)	0	0	
E052526 · Other Control Expenses	(14,398)	(8,909)	(702)	VET Program
E052527 · Administration Allocated	(12,913)	(13,389)	(11,258)	
E052528 · Ranger's Vehicle Operation Costs	(11,932)	0	0	
Total Operating Expenditure	(158,686)	(87,587)	(81,744)	
Capital Expenditure				
C052521 · Ranger's Vehicle	(45,000)	0	0	
C052522 · Pound Upgrade	(10,000)	(5,000)	(22,468)	
Total Capital Income	(55,000)	(5,000)	(22,468)	
OTHER LAW & PUBLIC SAFETY				
Operating Expenditure				
E053521 · Emergency Services Equipment Maintenance	(3,032)	(1,389)	(1,336)	
E053522 · Emergency Services Fueled Up	0	0	0	
E053523 · Local Emergency Committee Costs	(6,000)	(2,000)	(5,500)	Subscription-WALGA
E053590 · Depreciation	(1,200)	(1,300)	(1,150)	
E053592 · Administration Allocated	(8,953)	(10,139)	(8,258)	
Total Operating Expenditure	(19,185)	(14,828)	(16,244)	
TOTAL LAW, ORDER & PUBLIC SAFETY - INCOME	7,122	12,020	4,284	
TOTAL LAW, ORDER & PUBLIC SAFETY - EXPENDITURE	(214,867)	(141,244)	(128,342)	
NET INCOME(LOSS)	(207,745)	(129,224)	(124,058)	
TOTAL CAPITAL EXPENDITURES	(55,000)	(5,000)	(22,468)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 7 - HEALTH

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
HEALTH ADMINISTRATION & INSPECTION				
Operating Income				
R071715 · Health Fees and Licences	300	300	191	
R071716 · Septic Tanks/ Waste WaterTreatment	113	113	0	
Total Operating Income	413	413	191	
Operating Expenditure				
E071713 · Health Consultancy Services	(14,789)	(13,541)	(11,655)	
E071715 · Administration Allocated	(12,655)	(12,956)	(10,632)	
E071716 · Other Health Administration Costs	(500)	(800)	0	
Total Operating Expenditure	(27,944)	(27,297)	(22,287)	
PREVENTIVE SERVICES - PEST CONTROL				
Operating Expenditure				
E072721 · Mosquito Control - Council	(53,894)	(55,706)	(38,108)	
E072722 · Other Pest Control	(2,766)	(2,089)	(491)	
E072725 · Administration Allocated	(9,639)	(9,749)	(7,974)	
Total Operating Expenditure	(66,299)	(67,544)	(46,574)	
PREVENTIVE SERVICES - OTHER				
Operating Expenditure				
E073715 · Administration Allocated	(5,060)	(4,942)	(4,022)	
E073731 · Analytical Expenses	(700)	(500)	(450)	
Total Operating Expenditure	(5,760)	(5,442)	(4,472)	
TOTAL HEALTH - INCOME	413	413	190.92	
TOTAL HEALTH - EXPENDITURE	(100,003)	(100,283)	(73,333)	
NET INCOME(LOSS)	(99,590)	(99,870)	(73,142)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 8 - EDUCATION & WELFARE

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
OTHER EDUCATION WILUNA TRAINING CENTRE				
Operating Income				
R086103 · Training Room Hire Charges	150	100	1,195	
Total Operating Income	<u>150</u>	<u>100</u>	<u>1,195</u>	
Operating Expenditure				
E086101 · Administration Allocated	(10,836)	(6,967)	(5,866)	
E086102 · Depreciation	(1,100)	0	(1,000)	
E086106 · Wiluna Training Centre Building Operation Costs	(4,705)	(7,350)	(4,686)	
E086107 · Wiluna Training Centre Building Maintenance Costs	(566)	(1,789)	(667)	
Total Operating Expenditure	<u>(17,207)</u>	<u>(16,106)</u>	<u>(12,219)</u>	
Capital Income				
R086100 · Grant - Community Resource Centre	40,000	0	0	Subject to Funding application approval
Total Capital Income	<u>40,000</u>	<u>0</u>	<u>0</u>	
Capital Expenditure				
C086100 · Community Resource Centre	(50,000)	0	0	Subject to Funding application approval
Total Capital Expenditure	<u>(50,000)</u>	<u>0</u>	<u>0</u>	
AGED & DISABLED OTHER				
Operating Expenditure				
E083103 · Disability Services & Inclusions Plan	(10,000)	(10,000)	(840)	
Total Operating Expenditure	<u>(10,000)</u>	<u>(10,000)</u>	<u>(840)</u>	
OTHER WELFARE COMMUNITY DEVELOPMENT MANAGEMENT				
Operating Expenditure				
E084102 · Administration allocated	(33,241)	(36,873)	(29,515)	
E084103 · Community Development Staff Salaries & Allowances	(129,470)	(101,976)	(1,142)	
E084105 · Community Development Staff Housing Allocated	(23,673)	(25,779)	(7,562)	
E084106 · Insurance	(2,391)	(2,181)	(2,103)	
E084108 · Community Development Staff Superannuation	(19,420)	(15,296)	0	
E084109 · Community Development Staff OSH Costs	(1,000)	(500)	0	
E084110 · Community Development Staff Training & Conference	(5,000)	(5,000)	(14)	
E084111 · Community Development Staff Other Employment Costs	(9,000)	(12,750)	(1,731)	Relocation, FBT
E084114 · Other Community Development Costs	(2,000)	(2,000)	(281)	
E084116 · Consultants	(3,000)	(3,000)	0	
Total Operating Expenditure	<u>(228,195)</u>	<u>(205,355)</u>	<u>(42,349)</u>	
TOTAL EDUCATION & WELFARE - INCOME	150	100	1,195	
TOTAL EDUCATION & WELFARE - EXPENDITURE	<u>(255,402)</u>	<u>(231,461)</u>	<u>(55,408)</u>	
NET INCOME(LOSS)	<u>(255,252)</u>	<u>(231,361)</u>	<u>(54,212)</u>	
TOTAL EDUCATION & WELFARE - CAPITAL INCOME	<u>40,000</u>	<u>0</u>	<u>0</u>	
TOTAL EDUCATION & WELFARE - CAPITAL EXPENDITURE	<u>(50,000)</u>	<u>0</u>	<u>0</u>	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 9 - HOUSING

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
STAFF HOUSING				
Operating Income				
R092913 · Reimbursement- Staff Contribution toward:	500	500	1,480	
Total Operating Income	500	500	1,480	
Operating Expenditure				
E091910 · Depreciation (all Staff Housing)	(141,000)	(148,000)	(140,855)	
Building Operational Costs				
				Electricity, Water consumption/annual charge, insurance, rubbish removals
E091915 · (21) Lot 1478 Lennon Street	(6,507)	(7,911)	(8,709)	
E091916 · (44) Lot 89 Lennon Street	(6,406)	(6,298)	(5,612)	
E091917 · (67-69) Lot 116 Scotia Street	(6,507)	(6,411)	(4,222)	
E091918 · (13) Woodley Street (SPQ @ Depot)	(1,447)	(4,749)	(1,120)	
E091919 · Unit 1 (30) Lot 1487 Scotia Street	(7,113)	(7,583)	(4,165)	Temporary Art Gallery/Office
E091920 · Unit 2 (30) Lot 1487 Scotia Street	(6,305)	(7,722)	(2,958)	
E091921 · Unit 3 (30) Lot 1487 Scotia Street	(6,305)	(6,186)	(3,632)	
E091922 · Unit 4 (30) Lot 1487 Scotia Street	(6,305)	(6,186)	(3,972)	
E091923 · Unit 5 (30) Lot 1487 Scotia Street	(6,810)	(6,247)	(4,045)	Temporary Admin Office
E091924 · CEO Flat (30) Lot 1486 Scotia Street	(2,958)	(5,527)	(2,933)	Accommodation
E091926 · (38) Lot 92 Lennon Street	(6,204)	(5,574)	(3,620)	
E091927 · Unit 7 (30) Lot 1487 Scotia Street	(6,709)	(8,471)	(3,602)	
E091928 · Unit 6 (30) Lot 1487 Scotia Street	(6,204)	(5,574)	(2,753)	
E091929 · (61-63) Lot 113/114 Scotia Street	(6,709)	(6,135)	(4,994)	
E091930 · Unit 1 (60A) Lot 555 Scotia Street	(7,088)	(5,227)	(2,075)	Accommodation
E091931 · Unit 2 (60B) Lot 555 Scotia Street	(6,888)	(5,227)	(2,376)	Accommodation
E091932 · Unit 3 (60C) Lot 555 Scotia Street	(6,888)	(5,227)	(2,897)	Accommodation
E091940 · Unit 8/30 (Lot 1487) Scotia Street	(7,642)	(8,359)	(3,205)	
E091941 · Unit 1 Lot 962 Jones Street	(5,912)	(5,249)	(3,187)	
E091942 · Unit 2 Lot 962 Jones Street	(9,048)	(5,249)	(3,379)	Accommodation
E091943 · Unit 3 Lot 962 Jones Street	(5,912)	(5,249)	(3,026)	
Building Maintenance and Other Costs -				
				Oveheads, plant costs, aircon, fire extinguishers, electricals, minor furnishings, repairs & other materials
E091955 · (21) Lot 1478 Lennon Street	(6,852)	(8,808)	(6,720)	
E091956 · (44) Lot 89 Lennon Street	(6,852)	(10,260)	(17,710)	
E091957 · (67-69) Lot 116 Scotia Street	(10,452)	(9,808)	(9,524)	inc furnitures
E091958 · (13) Woodley Street (SPQ @ Depot)	(5,652)	(8,808)	(4,359)	
E091959 · Unit 1 (30) Lot 1487 Scotia Street	(7,152)	(10,260)	(17,666)	
E091960 · Unit 2 (30) Lot 1487 Scotia Street	(7,452)	(10,260)	(19,939)	
E091961 · Unit 3 (30) Lot 1487 Scotia Street	(7,452)	(8,808)	(6,872)	
E091962 · Unit 4 (30) Lot 1487 Scotia Street	(7,252)	(8,808)	(4,175)	
E091963 · Unit 5 (30) Lot 1487 Scotia Street	(7,452)	(8,808)	(9,671)	
E091964 · Unit Office (30) Lot 1486 Scotia Street	(1,696)	(8,808)	(5,321)	
E091965 · (38) Lot 92 Lennon Street	(7,152)	(8,808)	(9,190)	
E091966 · Unit 7 (30) Lot 1487 Scotia Street	(7,152)	(10,260)	(10,081)	
E091967 · Unit 6 (30) Lot 1487 Scotia Street	(7,152)	(10,260)	(8,755)	
E091968 · (61-63) Lot 113/114 Scotia Street	(7,152)	(8,808)	(5,649)	
E091969 · Unit 1 (60A) Lot 555 Scotia Street	(7,152)	(8,808)	(6,646)	
E091970 · Unit 2 (60B) Lot 555 Scotia Street	(7,552)	(8,808)	(10,072)	
E091971 · Unit 3 (60C) Lot 555 Scotia Street	(7,152)	(8,808)	(4,828)	
E091973 · Unit 8/30 (Lot 1487) Scotia Street	(7,152)	(10,260)	(5,881)	
E091974 · Unit 1 Lot 962 Jones Street	(7,452)	(8,808)	(3,913)	
E091975 · Unit 2 Lot 962 Jones Street	(7,452)	(8,808)	(4,243)	
E091976 · Unit 3 Lot 962 Jones Street	(7,452)	(8,808)	(3,744)	
Sub Total Operating Expenditure	(421,093)	(473,037)	(392,294)	
E091999 · Less allocated to other programmes	421,093	473,037	388,761	
Total Operating Expenditure	0	0	(3,532)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 9 - HOUSING

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
Capital Expenditure				
C091168. 61/63 Scotia Street-Aircon	0	(4,202)	(4,202)	
C091168A. 61/63 Scotia Street-Blinds	0	(1,500)	(1,170)	
C091155. 21 Lennon St - Aircon Renewal	0	(12,338)	(12,338)	
C091155A. 21 Lennon St -Drapes	0	(4,000)	(3,439)	
C091157A. 67/69 Scotia St - Drapes	(4,000)	(4,000)	0	Carry over 15/16
C091157. 67/69 Scotia St - Aircon Renewal	0	(10,032)	(10,032)	
C091160. 2/30 Scotia St-Bathroom renovation/Internal repainting/Driveway	0	(36,500)	(34,799)	
C091162. 4/30 Scotia St-Drapes	0	(3,000)	(2,789)	
C091185. 5/30 Scotia St	(12,000)	(4,720)	0	Flooring \$7000/Security Screens \$500
C091167. 6/30 Scotia	(3,500)	(3,720)	0	Flooring - Carry over 15/16
C091166. 7/30 Scotia	(8,500)	0	0	Security Screens
C091176. 3/962 Jones St-Garden Shed	0	(3,000)	(2,351)	
C091116. 44 Lennon St	(7,000)	(8,008)	(8,008)	Security Screens
C091186. 60A Scotia St	(5,500)		0	Furnishings
C091187. 60B Scotia St	(5,500)		0	Furnishings
C091151. 8/30 Scotia St	(4,800)		0	Security Screens
C091155. 21 Lennon St	(12,000)		0	Repainting \$5000; Security Screens \$
C091178. 38 Lennon St	(3,000)		0	Porch Upgrade
C091183. 2/30 Scotia St	(3,000)		0	Drapes
C091184. 3/30 Scotia St	(3,000)		0	Drapes
New Staff Housing	(1,000,000)		0	3 new staff houses
Total Capital Expenditure	(1,071,800)	(95,020)	(79,127)	
TOTAL HOUSING - INCOME	500	500	1,480	
TOTAL HOUSING - EXPENDITURE	0	0	(3,532)	
NET INCOME(LOSS)	500	500	(2,052)	
TOTAL CAPITAL EXPENDITURE	(1,071,800)	(95,020)	(79,127)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/65	Comments
SANITATION HOUSEHOLD REFUSE				
Operating Income				
R101012 · Refuse Collection-Domestic	36,410	49,300	32,854	
R101013 · Refuse Collection-Commercial/Industrial	29,390	0	24,490	
Total Operating Income	65,800	49,300	57,344	
Operating Expenditure				
E101010 · Depreciation	(5,300)	(11,400)	(5,260)	
E101011 · Wiluna Refuse Collection (Internal Costs)	(123,286)	(129,970)	(124,435)	
E101012 · Wiluna Waste Site Operation	(113,174)	(104,907)	(113,026)	
E101013 · Bulk Refuse Collection (Verge)	(12,195)	(23,359)	(6,615)	
E101014 · Wiluna Refuse Collection (External Costs)	(3,000)	(3,000)	(85)	
E101015 · Administration Allocated	(12,983)	(13,437)	(10,950)	
E101020 · Collect & Disposal of Vehicles (Car Bodies)	(5,964)	(20,890)	(5,432)	
E101024 · Litter control	(35,885)	(32,280)	(37,853)	
E101025 · Insurance - Pollution Legal liability	(16,541)	(16,541)	(16,541)	
Total Operating Expenditure	(328,329)	(355,784)	(320,196)	
SEWERAGE				
Operating Income				
R103023 · Liquid Waste Disposal Site Fees	6,000	6,000	4,830	
R103024 · Asbestos Waste Disposal/Medical Waste	130	130	0	
Total Operating Income	6,130	6,130	4,830	
Operating Expenditure				
E103025 · Septic Waste Disposal Site Maintenance	(11,829)	(10,260)	(71,029)	
Total Operating Expenditure	(11,829)	(10,260)	(71,029)	
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Income				
R106051 · Town Planning Scheme Amendment Fees	500	500	0	
R106053 · Planning & Development Fees and Charges	1,500	1,500	607	
Total Operating Income	2,000	2,000	607	
Operating Expenditure				
E106051 · Town Planning Local Planning Strategy & TP	(5,000)	(5,000)	0	
E106052 · Structural Plan - Wiluna Town site	(20,000)	(30,000)	(49,787)	
E106054 · Administration allocated	(16,760)	(17,883)	(14,627)	
E106059 · Town Planning Administration Consultants De	(20,000)	(23,000)	0	
E106060 · Town Planning Administration Services	(5,808)	(5,808)	(5,829)	
Total Operating Expenditure	(67,568)	(81,691)	(70,243)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 10 - COMMUNITY AMENITIES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/65	Comments
OTHER COMMUNITY AMENITIES				
Operating Income				
R107051 · Burial Fees Wiluna Cemetery	5,000	8,000	5,000	
R107053 · Other Fees Wiluna Cemetery	0	200	0	
Total Operating Income	5,000	8,200	5,000	
Operating Expenditure				
E107010 · Depreciation Public Conveniences	(4,500)	(4,000)	(4,481)	
E107054 · Public Conveniences Maintenance	(41,233)	(30,346)	(40,856)	
E107061 · Grave Digging Wiluna Cemetery	(21,524)	(35,170)	(18,047)	
E107062 · Wiluna Cemetery Maintenance	(23,157)	(13,760)	(24,565)	
E107063 · Wiluna Cemetery Building Operation (Gazebo)	(489)	(521)	(400)	
E107064 · Street Furniture Maintenance	(2,199)	(2,115)	(1,139)	
E107092 · Administration allocated	(9,796)	(9,622)	(7,747)	
Total Operating Expenditure	(102,899)	(95,534)	(97,234)	
Capital Income				
C107054 · Cemetery Improvement	(40,000)	(40,000)		0 Carry over from FY 15/16
C107055 · Public Toilets	0	(17,300)	(\$17,222)	
Total Capital Income	(40,000)	(57,300)	(17,222)	
TOTAL COMMUNITY AMENITIES - INCOME	78,930	65,630	67,781	
TOTAL COMMUNITY AMENITIES - EXPENDITURE	(510,624)	(543,269)	(558,702)	
NET INCOME(LOSS)	(431,694)	(477,639)	(490,921)	
TOTAL COMMUNITY AMENITIES -CAPITAL EXPENDITURE	(40,000)	(57,300)	(17,222)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
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PUBLIC HALLS & CIVIC CENTRES

Operating Income

R111501 · Wiluna Function Centre Hire Charges	500	600	891	
R111504 · Hire of Chairs & Tables	200	500	0	
R111505 · Reimbursements	100	100	0	
Total Operating Income	800	1,200	891	

Operating Expenditure

E111105 · Administration Allocated Wiluna Recreation Centre	(10,385)	(10,255)	(8,325)	
E111110 · Depreciation Wiluna Recreation Centre	(33,700)	(36,600)	(33,627)	
E111114 · Wiluna Recreation Centre Building Operating Costs	(21,377)	(22,455)	(14,794)	
E111116 · Wiluna Recreation Centre Building Maintenance Costs	(18,460)	(23,890)	(13,327)	
E111119 · Wiluna Function Centre Garden Maintenance Costs	(11,329)	(10,760)	(6,920)	
Total Operating Expenditure	(95,251)	(103,960)	(76,992)	

Capital Expenditure

C111104 · Recreation Centre Upgrade	(30,000)	(47,000)	0	Carry over from FY 15/16
Total Capital Expenditure	(30,000)	(47,000)	0	

SWIMMING AREAS & BEACHES WILUNA SWIMMING POOL

Operating Income

R112100 · Pool Revitalisation Programme	32,000	30,000	32,000	Dept of Sports/Recreation- Community Events, Pool Equipment (\$17,000 capital), Pool entry costs
R112103 · Swimming Pool Daily Admissions	500	3,000	225	
Total Operating Income	32,500	33,000	32,225	

Operating Expenditure

E112100 · Administration Allocated	(18,476)	(17,361)	(14,096)	
E112101 · Wiluna Swimming Pool Salaries & Allowances	(101,212)	(116,517)	(92,053)	
E112102 · Wiluna Swimming Pool Superannuation	(9,121)	(11,049)	(8,551)	
E112104 · Depreciation Wiluna Swimming Pool	(65,200)	(72,500)	(65,111)	
E112105 · Wiluna Swimming Pool Staff Housing Allocated from Sched	(20,078)	(25,030)	(29,453)	
E112106 · Insurance	(1,600)	(1,460)	(1,411)	
E112108 · Wiluna Swimming Pool Building Operation	(27,361)	(28,103)	(22,285)	
E112109 · Wiluna Swimming Pool Building Maintenance	(19,161)	(10,130)	(15,725)	
E112111 · Wiluna Swimming Pool (Bowl) & Pool Plant Maintenance	(11,163)	(15,238)	(7,750)	
E112113 · Pool Community Events	(8,000)	0	0	Dept of Sports/Recreation-\$8,000 allocated from Pool Revitalisation Programme grant
E112114 · Wiluna Swimming Pool Chemicals & Gas (inc freight)	(8,000)	(10,000)	(6,906)	
E112115 · Wiluna Swimming Pool Grounds/Gardens Maintenance	(14,161)	(20,490)	(12,787)	
E112118 · Training & Conferences Swimming Pool Staff	(7,000)	(8,000)	(3,098)	
E112119 · Other Employment Costs Swimming Pool Staff	(8,900)	(5,000)	(159)	
E112122 · Occupational Safety & Health Costs Swimming Pool Staff	(1,000)	(1,000)	(50)	
Total Operating Expenditure	(320,431)	(341,878)	(279,435)	

Capital Expenditure

C112100 · Pool - Paving replacement/Shelters/Fencing	0	(25,000)	(14,521)	
C112100 · Pool Repairs/Upgrade	(5,000)	(15,000)	0	
C112101 · Pool Equipment	(22,000)	0	0	Dept of Sports/Recreation-\$17,000 allocated from Pool Revitalisation Programme grant
Total Capital Expenditure	(27,000)	(40,000)	(14,521)	

OTHER RECREATION & SPORT - GROUNDS & RESERVES

Operating Income

R113130 · Wiluna Basketball/Tennis/Netball/ Courts & Recreation Gro	100	100	0	
R113131 · Hire - Changeroom (Oval)	500	1,000	0	
Total Operating Income	600	1,100	0	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 11 - RECREATION & CULTURE

SCHEDULE 11 - RECREATION & CULTURE-continued

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
Operating Expenditure				
E113104 · Depreciation Wiluna Recreation Grounds & Reserves	(53,000)	(52,000)	(52,929)	
E113105 · Administration Allocated Wiluna Recreation Ground & Reserves	(25,593)	(22,570)	(18,327)	
E113110 · Wiluna Verge & Median Strips Gardens Maintenance	(20,391)	(9,130)	(19,158)	
E113114 · Wiluna Townsite Parks Maintenance (Wotton, Wall & Lenn)	(11,401)	(10,840)	(9,166)	
E113115 · Wiluna Vacant Land & Reserves Maintenance	(56,643)	(64,040)	(54,718)	
E113120 · Recreation Ground - Bldg Loan interest	(9,918)	(15,994)	(12,562)	
E113121 · Wiluna Recreation Ground (Oval) Buildings & Structures O	(4,731)	(4,173)	(4,247)	
E113122 · Wiluna Recreation Ground (Oval) Maintenance	(37,519)	(34,150)	(36,893)	
E113123 · Wiluna Basketball/Tennis/Netball Court Maintenance	(5,098)	(5,830)	(4,825)	
E113124 · Wiluna Racecourse Maintenance	(2,208)	(1,462)	(378)	
E113125 · Wiluna Basketball/Tennis/Netball Court Operation	(1,276)	(1,395)	(1,077)	
E113126 · Changeroom (Oval) Operation	(3,009)	(3,035)	(1,585)	
E113127 · Changeroom (Oval) Maintenance	(9,796)	(9,630)	(7,425)	
E113128 · Wiluna Golf Course Maintenance	(3,132)	(6,630)	(2,950)	
E113130 · Wiluna Town Water Reticulation & Bore's Operation & Maint	(61,838)	(64,738)	(61,510)	
Total Operating Expenditure	(305,553)	(305,617)	(287,747)	

Capital Income

R113132 · Grant - Sports Courts & Cricket Practice Wickets- DSR	14,700	73,500	0	Department of Sports and Recreation
Total Capital Income	14,700	73,500	0	

Capital Expenditure

C113128 · Golf Course Hole additions	0	(10,000)	0	
C113129 · Outdoor Sports Courts and Cricket Practice Wickets	0	(147,000)	(29,400)	Grant dependent(50%)-Dept of Sports & Rec.
C113102 · Recreation Centre - Landscaping	0	(5,000)	0	
C113103 · Recreation Centre - Water system	0	(5,000)	0	
Total Capital Expenditure	0	(167,000)	(29,400)	

OTHER SPORT & RECREATION - SPORT & RECREATION PROGRAMMES

Operating Income

R114001 · Sport & Recreation Programmes Gym Fees	2,500	4,000	2,709	
R114003 · Sport & Recreation Programmes Reimbursements	300	500	0	
R114004 · Sport & Recreation Kiosk Sales	0	750	0	
R114005 · Shire's Bus Hire	1,500	0	1,105	
Total Operating Income	4,300	5,250	3,814	

Operating Expenditure

E114100 · Administration Allocated Sport & Recreation Programmes	(24,019)	(20,997)	(17,072)	
E114102 · Depreciation	(700)	0	(650)	
E114103 · Salaries & Allowances Sport & Recreation Staff	(155,838)	(138,493)	(49,517)	
E114104 · Superannuation Sport & Recreation Staff	(21,876)	(18,163)	(632)	
E114105 · Housing Allocated Sport & Recreation Staff as per Schedule	(35,014)	(43,964)	(38,493)	
E114106 · Insurance Sport & Recreation Programmes	(4,782)	(4,363)	(4,132)	
E114107 · Other Employment Costs Sport & Recreation Staff	(4,900)	(16,500)	(2,079)	Includes Recruitment cost
E114108 · Occupational Safety & Health Costs Sport & Recreation Staff	(1,500)	(2,000)	0	
E114109 · Training & Conference Costs Sport & Recreation Staff	(5,000)	(6,000)	0	
E114110 · Recruitment and Relocation Costs	(10,000)	0	(2,655)	
E114115 · Sport & Recreation Vehicle (Toyota Van/Bus) Costs	(9,747)	(10,057)	(5,924)	
E114120 · Sport & Recreation Coaching/Sports Specialists	(8,000)	(10,000)	0	
E114121 · Sport & Recreation Equipment & Activity Costs	(16,000)	(18,000)	(5,561)	
E114122 · Sport & Recreation Programmes - After School Activities	(3,000)	(2,500)	(230)	
E114123 · Sport & Recreation Kiosk Expenses	0	(500)	0	
E114124 · Facilities Audit and Sporting Master Plan	0	(22,000)	(11,231)	
Total Operating Expenditure	(300,376)	(313,537)	(138,176)	

TV & RADIO REBROADCASTING

Operating Expenditure

E115104 · Depreciation of Wiluna Radio Rebroadcasting Equipment	(2,600)	(2,800)	(2,545)	
E115131 · Wiluna TV & Radio Rebroadcasting Equipment Operation & Maint	(500)	(1,000)	(329)	
E115134 · Administration allocated	(9,725)	(9,574)	(7,697)	
Total Operating Expenditure	(12,825)	(13,374)	(10,571)	

LIBRARIES

Operating Income

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

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
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**SCHEDULE 11 - RECREATION & CULTURE- continued
Operating Expenditure**

E116147 · Administration allocated	(33,853)	(30,338)	(24,773)	
E116150 · Wiluna Library Book Exchange Expenses	(1,000)	(2,500)	(785)	
E116151 · Wiluna Library Lost & Damaged Books	(500)	(1,000)	0	
E116152 · Wiluna Library Other Costs	(3,300)	(4,500)	(1,535)	
Total Operating Expenditure	(38,653)	(38,338)	(27,094)	

HERITAGE

Operating Income

Total Operating Income	0	0	0	
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Operating Expenditure

E117001 · Administration Allocated Heritage & Cultural Programmes	(15,399)	(14,492)	(11,775)	
E117011 · Municipal Heritage Inventory Review	(15,000)	(15,000)	0	
E117012 · Wiluna Historical Photographs Restoration/Preservation	(4,000)	(3,600)	(2,593)	
E117014 · Heritage Operation/Maintenance Cost	(3,706)	(3,873)	(2,494)	
Total Operating Expenditure	(38,105)	(36,965)	(16,862)	

OTHER CULTURE - ART GALLERY

Operating Income

R118101 · Grant Federal Government - Art Gallery Operation	135,000	100,000	100,000	IVAIS Grant
R118102 · Reimbursement - General	3,000	3,000	0	
R118103 · Art Sales	45,000	53,000	26,497	
R118104 · Reimbursement - Art Materials	34,600	21,000	17,135	
R118105 · Sale of Head Sox	6,000	5,000	5,637	
R118107 · Grant- Fit Out Development Art Gallery	0	0	5,000	
Total Operating Income	223,600	182,000	154,269	

Operating Expenditure

E118101 · Administration Allocated	(47,650)	(45,337)	(36,677)	
E118102 · Insurance	(3,182)	(2,903)	(2,772)	
E118103 · Art Gallery Artists Materials	(6,000)	(10,000)	(3,862)	
E118104 · Art Gallery Miscellaneous Items	(10,363)	(10,363)	(8,973)	
E118105 · Consultants	(10,000)	(8,000)	(12,080)	
E118106 · Travel Costs Exhibitions & Workshops	(10,048)	(25,000)	(7,410)	
E118107 · Art Gallery Staff Training & Professional Development Cost	(5,800)	(5,000)	(560)	
E118108 · Payments to Artists	(34,600)	(70,000)	(25,964)	
E118109 · Purchase of Head Sox	(3,000)	(6,000)	(2,824)	
E118110 · Marketing Activities	(5,000)	(5,000)	0	
E118111 · Wiluna Art Gallery Building Operation	(16,912)	(14,183)	(13,857)	
E118112 · Wiluna Art Gallery Building Maintenance	(4,199)	(6,630)	(5,154)	
E118113 · Art Gallery In-house Conferences/Meetings	(500)	(1,500)	0	
E118115 · Art Gallery Artists Skills Development Workshops	(5,000)	(15,000)	0	Partially funded by IVAIS Grant
E118116 · Art Gallery Staff Housing Allocation from Schedule 9	(20,471)	(22,042)	(17,007)	
E118117 · Art Gallery Assistant Salary	(24,242)	0	0	Funded by IVAIS Grant
E118119 · Salaries & Allowances Art Gallery Staff	(101,431)	(136,000)	(109,128)	Assistant Gallery Staff funded by IVAIS
E118120 · Superannuation Art Gallery Staff	(17,518)	(15,849)	(14,655)	grant
E118121 · Other Employment Costs Art Gallery Staff	(4,000)	(4,000)	(2,600)	
E118122 · Occupation Safety & Health Costs Art Gallery Staff	(1,000)	(1,000)	0	
E118123 · Proposal Art Development- Fit Out	(5,000)	0	0	Funded by Dept of Culture & Art 2015/16
Total Operating Expenditure	(335,915)	(403,807)	(263,522)	

OTHER CULTURE - EVENTS, CELEBRATION & FESTIVALS

Operating Income

R119001 · Contributions & Grants Events, Celebrations & Festivals Community Sponsored	3,500	3,500	0	
Total Operating Income	3,500	3,500	0	

Operating Expenditure

E119192 · Administration Allocated	(3,188)	(3,500)	(654)	
E119002 · Events, Celebrations & Festivals Shire Funded	(20,000)	(3,500)	0	
E119003 · Events, Celebrations & Festival Community Sponsored	(3,500)	(3,814)	(3,218)	
Total Operating Expenditure	(26,688)	(10,814)	(3,872)	

TOTAL RECREATION AND CULTURE - INCOME

TOTAL RECREATIONS AND CULTURE - EXPENDITURE	(1,473,797)	(1,568,290)	(1,104,271)	
NET INCOME(LOSS)	(1,225,397)	(1,268,640)	(913,073)	

TOTAL RECREATIONS AND CULTURE -CAPITAL INCOME

TOTAL RECREATIONS AND CULTURE -CAPITAL EXPENDITURE	(57,000)	(254,000)	(43,921)	
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**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 12 - TRANSPORT

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
STREETS & ROAD CONSTRUCTION				
Capital Income				
R121210 · Roads 2025 (Regional Road Group) Wongawol F	300,000	94,435	149,685	
R121213 · Federal Government R2R Wiluna North Granite F	886,094	1,069,094	1,089,348	
R121220 · Remote Communities Grant FAG	18,604	36,000	36,000	
R121221 · Remote Aboriginal Comm MRD	9,000	27,000	27,000	
Total Capital Income	1,213,698	1,226,529	1,302,033	
Capital Expenditure				
C121001 · Wongawol Road - Gravel resheeting	(450,000)	(141,653)	(189,439)	Regional Road Groups
C121003 · Sandstone Wiluna - Gravel resheeting	0	(54,000)	(58,492)	
C121010 · Granite Peak Road - Reconstruction	(600,000)	(200,000)	(626,809)	Roads to Recovery
C121011 · Wiluna North Road- Gravel resheeting	(250,000)	(27,000)	(27,015)	Roads to Recovery
C121011 · Wiluna North Road-Drainage/Reinstatement	(86,094)	(131,000)	(53,381)	Roads to Recovery
C121011 · Wiluna North Road-Boundary Reconstruction	0	(75,000)	(77,571)	
C121012 · Various Roads- Roadworks	(100,000)	(500,000)	(13,729)	
C121012 · Various Roads- Flood Stabilizing	0	(100,000)	0	
C121001 · Wongawol Road /Jundee - Fish Tail construction	0	(80,000)	(79,254)	
Total Capital Expenditure	(1,486,094)	(1,308,653)	(1,125,689)	
STREETS & ROAD MAINTENANCE				
Operating Income				
R122001 · Reimbursements & Contributions	100	500	0	
R122002 · MRD Direct Regional Grant	150,000	170,200	170,200	
R122003 · Road Closure and Vehicle Movements	200	310	0	
R122004 · Grant - Flood Damaged (WANDRRA)	0	12,600,000	10,697,333	
Total Operating Income	150,300	12,771,010	10,867,533	
Operating Expenditure				
E122201 · Depreciation on Depot Facilities	(8,100)	(26,665)	(8,068)	
E122202 · Depreciation on Infrastructure Assets (Roads)	(5,600,000)	(1,605,000)	(5,525,458)	
E122205 · Administration Allocated	(21,704)	(25,397)	(20,978)	
E122223 · Depot Buildings Operation	(13,687)	(14,944)	(10,920)	
E122224 · Depot Buildings Maintenance	(65,143)	(75,456)	(62,026)	
E122225 · Wiluna Townsite Footpath maintenance	(8,996)	(8,130)	(2,880)	
E122226 · Street Lighting	(16,000)	(14,124)	(12,955)	
E122227 · Street Cleaning & Sweeping	(13,329)	(23,390)	(9,166)	
E122228 · Wiluna Townsite Street Trees	(13,164)	(17,060)	(2,955)	
E122229 · Signage - Directional Roads & Streets	(27,152)	(37,890)	(13,436)	
E122234 · Maintenance Grading Roads	(792,640)	(506,200)	(371,231)	Includes contract and day labour, and all roads rural/town streets
E122236 · Verge Clearing - Roads	(150,000)	(150,000)	0	
E122235 · Road Construction - Flood Damaged (Funded)	0	(10,434,387)	(10,915,034)	Funded by WANDRRA
E122238 · Contract/Consulting costs	(20,000)	(100,000)	(39,934)	
E122239 · Miscellaneous	0	0	(3,214)	
Total Operating Expenditure	(6,749,916)	(13,038,643)	(16,998,256)	
ROAD PLANT PURCHASES				
Operating Income				
R123001 · Gain(Loss) on Sale of Assets	2,237	0	0	
R123010 · Sale of Plant & Equipment	145,000	60,000	0	
R123020 · Less Sale of Plant & Equipment	(145,000)	(60,000)	0	
Total Operating Income	2,237	0	0	
Operating Expenditure				
E123001 · Loss on Sale of Asst	(14,716)	(46,132)	0	
E123010 · Purchase of Minor Plant & Equipment	(10,000)	(10,000)	(2,375)	
Total Operating Expenditure	(24,716)	(56,132)	(2,375)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 12 - TRANSPORT

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
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SCHEDULE 12 - TRANSPORT - continued

Capital Expenditure

C123127. Works Ute	(25,000)	0	0	
C123226. Self-Bunded Fuel Tank	0	(70,000)	0	
C123101. Skid Steer Attachments - Broom/Auger	0	(11,000)	(15,256)	
C123227. Front End Loader Cat 950K	(250,000)	(323,000)	0	Carry over from FY 15/16
C123228. Mosquito Fogger	0	(25,000)	(4,339)	
C123236. Grader	(350,000)	0	0	
C123230. EMTS Vehicle	(45,000)	(57,000)	0	Carry over from FY 15/16
C123239. SAM Trailer	(15,000)	0	0	
C123126. Works Manager's Vehicle	(45,000)	0	0	
Total Capital Expenditure	(730,000)	(486,000)	(19,595)	

AERODROMES

Operating Income

R126242. Aerodrome Landing Fees	48,000	60,000	48,533	
R126243. Lease fuel storage - Air BP	1,060	1,060	0	
R126244. Grant - Wiluna Airport Master Plan	0	30,000	29,604	
R126245. Passenger Service Fee	50,000	70,000	49,481	
R126247. Reimbursement	0	0	16,521	
Total Operating Income	99,060	161,060	144,140	

Operating Expenditure

E126248. Depreciation on Assets	(145,000)	(67,500)	(142,209)	
E126249. Administration allocated	(26,657)	(31,241)	(25,519)	
E126250. Insurance	(4,140)	(4,140)	(4,140)	
E126270. Wiluna Aerodrome Operation Costs	(66,521)	(65,650)	(68,259)	
E126271. Wiluna Aerodrome Maintenance	(119,886)	(78,160)	(109,933)	
E126272. Wiluna Aerodrome Building Operation	(10,904)	(9,624)	(9,024)	
E126273. Wiluna Airport Master Plan	0	(60,000)	(29,904)	
Total Operating Expenditure	(373,108)	(316,315)	(388,988)	

Capital Income

R126246. Grant - Airport Electrical Renewal	0	185,000	185,000	
R126262. Grant - Airport Sealing	192,500	0	0	Subject to successful RADS grant funding application- 50% Council's share
R126264. Grant - Airport Terminal	250,000	0	0	Subject to successful RADS grant funding application- 50% Council's share
Total Capital Income	442,500	185,000	185,000	

Capital Expenditure

C126261. Renewal of Electrical - Airport	0	(370,000)	(377,504)	
C126262. Airport Sealing	(385,000)	0	0	Subject to successful RADS grant funding application- 50% Council's share
C126264. Airport Terminal	(500,000)			RADS funding and Transfer from reserves (50%)
Total Capital Expenditure	(885,000)	(370,000)	(377,504)	

TOTAL TRANSPORT - INCOME

TOTAL TRANSPORT - EXPENDITURE

NET INCOME(LOSS)

251,597	12,932,070	11,011,673
(7,147,740)	(13,411,090)	(17,389,619)
(6,896,143)	(479,020)	(6,377,945)

TOTAL TRANSPORT - CAPITAL INCOME

TOTAL TRANSPORT - CAPITAL EXPENDITURE

1,656,198	1,411,529	1,487,033
(3,101,094)	(2,164,653)	(1,522,788)

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
RURAL SERVICES				
Operating Expenditure				
E131331 · Noxious Weeds & Pest Plants	(8,297)	(6,015)	(3,856)	
E131333 · GNRBA Projects	(50,000)	(50,000)	(29,800)	
Total Operating Expenditure	(58,297)	(56,015)	(33,656)	
TOURISM & AREA PROMOTION				
Operating Income				
R132503 · Sale of Maps & Tourist Items	6,000	6,000	6,088	
Total Operating Income	6,000	6,000	6,088	
Operating Expenditure				
E132105 · Administration allocated	(59,009)	(60,328)	(49,024)	
E132301 · Tourism Officer Salary & Allowances	(76,297)	(15,499)	(11,441)	
E132302 · Tourism Officer Superannuation	(3,876)	(1,472)	(1,385)	
E132303 · Insurance	(808)	(738)	(706)	
E132304 · Occupational Safety & Health Costs	(500)	(1,000)	0	
E132307 · Tourist Officer Other Employment Costs	(5,000)	(4,000)	(598)	
E132310 · Depreciation of Tourism/Promotion Structures	(1,300)	(4,100)	(1,230)	
E132311 · Interest on Interpretive Centre Loan	(23,800)	(38,386)	(39,988)	
E132330 · Tourism Promotions/Activities	(50,000)	(57,000)	(40,702)	includes memberships (GTNA, MEG, GEO)
E132331 · Tourist Officer Training & Conferences	(2,500)	(2,500)	(173)	
E132332 · Tourist Souvenir items	(10,000)	0	0	
E132340 · Wiluna Information Bay Maintenance	(15,513)	(14,880)	(11,378)	
E132341 · Wiluna Picnic Sites (North Pool & Red Hill) Maint	(28,755)	(13,672)	(15,400)	
E132342 · Regional Tourism Local Governments Group	(6,000)	(6,000)	0	
E132343 · Caravan/Camping Site maintenance	(13,737)	0	0	
Total Operating Expenditure	(297,095)	(219,575)	(172,025)	
Capital Income				
R132343 · Grant - RV Dump Point	5,000	0	0	Grant - Tourism Asso.
Total Capital Income	5,000	0	0	
Capital Expenditure				
C132157. Heritage/ Interpretive Centre	(2,700,000)	(2,700,000)	(217,463)	Carried forward from 15/16- Work in Progress
C132159. Mainstreet Revitalisation	(530,000)	(530,000)	(9,635)	Carried forward from 15/16- Work in Progress
C132341. Recreation Site Development-Red Hill/North Pool	(10,000)	0	0	
C132343. Carava/Camping Site	(45,000)	0	0	
C132344. RV Dump Point	(5,000)	0	0	Funded - Tourism Asso.
Total Capital Expenditure	(3,290,000)	(3,230,000)	(227,098)	
BUILDING CONTROL				
Operating Income				
R133332 · Building Licenses & Fees	500	500	298	
Total Operating Income	500	500	298	
Operating Expenditure				
E133331 · Building Control Consultancy Services	(12,480)	(12,480)	(11,655)	
E133334 · Administration allocated	(10,385)	(10,254)	(7,515)	
E133336 · Building - Other costs	(2,000)	(2,000)	0	
Total Operating Expenditure	(24,865)	(24,734)	(19,170)	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 13 - ECONOMIC SERVICES

SCHEDULE 13 - ECONOMIC SERVICES- continued

ECONOMIC DEVELOPMENT

Operating Income

R136332 · Rental (Lease) Wiluna Enterprise Development (5,050	15,800	4,105
Total Operating Income	5,050	15,800	4,105

Operating Expenditure

E134104 · Depreciation of Development Facilities	(8,600)	(9,600)	(8,599)
E134105 · Administration allocated	(19,948)	(21,697)	(18,404)
E134106 · Wiluna Enterprise Development Building Operati	(8,808)	(9,911)	(3,854)
E134107 · Wiluna Enterprise Development Building Mainte	(8,564)	(11,260)	(6,135)
E134108 · Economic Impact Study	(25,000)	(25,000)	0
Total Operating Income	(70,919)	(77,468)	(36,992)

Capital Expenditure

C134100 · Town Water Supply	(170,000)	(170,000)	0 Carry over from FY 15/16
Total Capital Expenditure	(170,000)	(170,000)	0

ECONOMIC SERVICES

Operating Income

R136004 · Sale of Water from Standpipe	1,200	500	125
R136005 · Sale of Bottle Water	2,800	2,000	975
Total Operating Income	4,000	2,500	1,100

Operating Expenditure

E136004 · Standpipe Water Costs	(1,000)	(500)	(318)
E136005 · Costs for Bottle Water	(2,500)	(2,000)	(6,505)
Total Operating Income	(3,500)	(2,500)	(6,823)

TOTAL ECONOMIC SERVICES - INCOME	15,550	24,800	11,591
TOTAL ECONOMIC SERVICES - EXPENDITURE	(454,676)	(380,292)	(268,666)
NET INCOME(LOSS)	(439,126)	(355,492)	(257,074)

TOTAL ECONOMIC SERVICES - CAPITAL INCOME	5,000	0	0
TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITUR	(3,460,000)	(3,400,000)	(227,098)

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
PRIVATE WORKS				
Operating Income				
R141413 · Private Works - Various	4,125	12,568	2,623	
Total Operating Income	<u>4,125</u>	<u>12,568</u>	<u>2,623</u>	
Operating Expenditure				
E141411 · Private Works - Various	(3,570)	(11,808)	(3,677)	
Total Operating Expenditure	<u>(3,570)</u>	<u>(11,808)</u>	<u>(3,677)</u>	
ADMINISTRATION OVERHEADS				
Operating Income				
R142420 · Reimbursements	15,000	500	21,239	
R142450 · Photocopying	20	500	46	
Total Operating Income	<u>15,020</u>	<u>1,000</u>	<u>21,285</u>	
Operating Expenditure				
E142406 · Administration Staff Uniforms	(2,000)	(2,300)	0	
E142408 · Administration Staff Recruitment & Relocation	(15,000)	(15,000)	(11,733)	
E142411 · Administration Staff Salaries & Allowances	(644,230)	(673,288)	(439,527)	
E142412 · Administration Staff Superannuation	(80,083)	(91,510)	(38,779)	
E142414 · Administration Staff Other Employment Costs	(5,000)	(7,800)	(1,084)	
E142416 · Fringe Benefits Tax Administration Staff	(14,500)	(15,400)	(16,926)	
E142421 · Administration Building Operation	(24,684)	(53,595)	(41,109)	
E142422 · Administration Building Maintenance	(5,686)	(23,934)	(27,621)	
E142423 · Administration Building Grounds Maintenance	(52,865)	(68,635)	(75,143)	
E142431 · Printing & Stationery	(33,400)	(33,900)	(32,915)	
E142432 · Telephones & Communications Costs	(21,500)	(21,500)	(20,012)	
E142433 · Postage	(3,000)	(3,000)	(2,305)	
E142434 · Advertising	(3,500)	(4,000)	(5,362)	
E142435 · Office Equipment Maintenance	(2,000)	(2,000)	(66)	
E142436 · Integrated Planning Framework	(15,000)	(20,000)	0	
E142437 · Record Management	(35,000)	(43,000)	(42,572)	incl GVROC records project
E142439 · Audit Costs	(40,000)	(30,000)	(33,617)	
E142440 · Risk Management Cost	(15,000)	(10,000)	0	
E142442 · IT System Software Licence & Support	(44,000)	(39,000)	(36,433)	
E142443 · IT System Computer Hardware Maintenance	(15,000)	(15,000)	(7,737)	
E142445 · Subscriptions & Membership Administration	(14,100)	(14,100)	(5,650)	
E142451 · Other Office Expenses	(5,000)	(5,000)	(4,474)	
E142459 · Administration Vehicle Expenses	(22,414)	(36,994)	(26,751)	
E142461 · Administration Vehicle Costs CEO	(27,880)	(25,667)	(31,045)	
E142462 · Annual Air Fares Administration Staff	(6,500)	(9,100)	(3,900)	
E142463 · Staff Conference Attendance Expense	(15,000)	(20,000)	(13,080)	
E142464 · Meeting Attendance Expense	(15,000)	(20,000)	(14,729)	
E142465 · Staff Professional Development Expense	(10,000)	(20,000)	(2,084)	
E142466 · Human Resource Expense	(15,000)	(25,000)	(20,600)	
E142472 · Consultancy Fees	(300,000)	(40,000)	(260,768)	Contract Acting CEO
E142476 · Insurance (not including employers liability)	(20,643)	(20,643)	(20,643)	
E142477 · Employers Indemnity	(15,925)	(14,530)	(13,874)	
E142478 · Legal Costs (general)	(20,000)	(50,000)	(7,552)	
E142480 · Housing - Administration Staff Allocated from Schedul	(158,841)	(157,274)	(119,507)	
E142482 · Occupational Safety & Health Costs Administration sta	(15,000)	(20,000)	(1,390)	
E142483 · Asset Revaluation Costs	(25,000)	0	0	Revaluation of Plant and Equipment
E142491 · Depreciation	(50,000)	(70,100)	(49,314)	
Sub Total Operating Expenditure	<u>(1,807,751)</u>	<u>(1,721,270)</u>	<u>(1,428,303)</u>	
E142492 · LESS Allocated To Programs	1,807,751	1,721,270	1,398,978	
Total Operating Expenditure	<u>0</u>	<u>0</u>	<u>(29,325)</u>	

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
Capital Expenditure				
C142100. DCEO Vehicle	(50,000)	(57,000)	0	Carry over from FY 15/16
C142101. CEO Vehicle	(480,000)	0	(158,672)	Changeover 6 times @ 12,000kms @ nil cost
C142104. IT Equipment	(25,000)	(15,000)	0	Carry over from FY 15/16
C142105. Upgrade Server	(25,000)	(20,492)	0	Carried over from 15/16
C142106. Admin Furnishings	(30,000)	(30,000)	0	Carry over from FY 15/16
C142107. Plotter/Map Scanner	0	(16,000)	0	
C147182 · New Administration Building	(3,500,000)	(3,500,000)	(138,750)	Work in Progress - carry over FY 15/16
Total Capital Expenditure	(4,110,000)	(3,638,492)	(297,422)	

PUBLIC WORKS OVERHEADS

Operating Income

R143430 · Reimbursement & Contributions	100	0	7,086
Total Operating Expenditure	100	0	7,086

Operating Expenditure

E143011 · Supervision Salaries & Allow.	(238,818)	(256,323)	(173,860)
E143044 · Works Staff Unallocated Time	(2,602)	(5,496)	(344)
E143051 · Depot Office Telephone & Other Costs	(4,600)	(7,500)	(1,205)
E143081 · Fringe Benefits Tax Works Staff	(14,500)	(19,200)	(16,926)
E143091 · Superannuation Works Staff	(62,799)	(71,193)	(35,457)
E143101 · Sick Leave, Annual Leave, LSL & Public Holidays Wor	(40,309)	(41,473)	(74,418)
E143121 · Protective Clothing/Items & Uniforms Works Staff	(4,600)	(5,100)	(3,750)
E143130 · Works Staff Annual Airfares	(6,500)	(5,200)	(5,200)
E143131 · Occupational Safety & Health Costs Works Staff	(5,000)	(8,000)	(1,456)
E143132 · Works Staff Training & Conference/Meeting Costs	(8,000)	(12,000)	(6,027)
E143133 · Consultants	0	0	(121,175)
E143141 · Works Staff Relocation & Recruitment Costs	(15,000)	(15,000)	(16,142)
E143145 · Works Staff Housing Allocated From Schedule 9	(142,946)	(198,953)	(176,739)
E143146 · Works Managers & Supervisors Vehicle Operating Co	(22,063)	(32,207)	(26,992)
E143171 · Employer Indemnity Insurance Works Staff	(18,991)	(17,316)	(16,529)
E143172 · Other Insurances	(17,492)	(17,492)	(17,492)
E143202 · Works Staff Allowances	(40,309)	(38,431)	(17,918)
E143992 · Administration allocated	(81,687)	(87,280)	(71,731)
Sub Total Operating Expenditure	(726,215)	(838,164)	(783,361)
E143999 · Less PWOH Allocated to Projects	726,215	838,164	777,107
Total Operating Expenditure	0	0	(6,253)

PLANT OPERATION COSTS

Operating Income

R144430 · Diesel Fuel Rebate	5,000	10,000	0
R144432 · Reimbursements	1,000	3,000	0
Total Operating Income	6,000	13,000	0

Operating Expenditure

E144012 · Depreciation of Plant	(297,000)	(300,000)	(272,602)
E144022 · Fuel & Oil	(30,000)	(40,000)	(33,665)
E144032 · Tyres & Tubes	(10,000)	(11,600)	(5,672)
E144042 · Parts & External Repairs	(35,000)	(70,000)	(34,690)
E144052 · Vehicle Registrations/Licenses	(6,000)	(6,000)	(4,892)
E144062 · Insurance Works Vehicles	(23,007)	(23,007)	(22,236)
E144072 · Expendable Tools	(5,000)	(5,000)	(903)
E144082 · Operator/Internal Repair Wages & Overheads	(61,090)	(73,172)	(73,013)
E144992 · Administration Allocated	(43,772)	(39,030)	(31,770)
Sub Total Operating Expenditure	(510,870)	(567,809)	(479,442)
E144999 · Less Plant Operating Costs Recovered From Works &	510,870	567,809	478,915
Total Operating Expenditure	0	0	(527)

**SHIRE OF WILUNA
BUDGET 2016-2017**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2016/17	Annual Budget 2015/16	Actual 2015/16	Comments
SALARIES & WAGES				
Operating Income				
R146200 · Workers Compensation Reimbursements	5,000	2,000	23,808	
Total Operating Income	<u>5,000</u>	<u>2,000</u>	<u>23,808</u>	
Operating Expenditure				
E146100 · Workers Compensation Payments	(5,000)	(2,000)	(856)	
E146013 · Gross Salaries & Wages	(1,828,353)	(1,826,272)	(1,078,036)	
E146999 · Less Salaries & Wages Allocated	1,828,353	1,826,272	1,078,036	
Total Operating Expenditure	<u>(5,000)</u>	<u>(2,000)</u>	<u>(856)</u>	
UNCLASSIFIED				
Operating Income				
R147100 · Miscellaneous	5,100	500	0	
R147102 · Profit on Sale of Assets	13,819	0	20,256	
R147103 · Less: Sale of Assets	515,000	0	150,000	
R147104 · Sale of Asset	(515,000)	0	(150,000)	
Total Operating Income	<u>18,919</u>	<u>500</u>	<u>20,256</u>	
Operating Expenditure				
E147100 · Miscellaneous	0	500	0	
E147002 · Loss on Revaluation of Fixed Assets	(50,000)	0	0	
Total Operating Expenditure	<u>(50,000)</u>	<u>500</u>	<u>0</u>	
Capital Income				
R147427 · Grant - CGLF - Admin Bldg	417,416	417,416	0	2012/13 CLGF
Total Capital Income	<u>417,416</u>	<u>417,416</u>	<u>0</u>	
TOTAL OTHER PROPERTY AND SERVICES- INCOME	49,164	29,068	75,058	
TOTAL PROPERTY AND SERVICES - EXPENDITURE	(58,570)	(13,308)	(40,638)	
NET INCOME(LOSS)	<u>(9,406)</u>	<u>15,760</u>	<u>34,420</u>	
TOTAL OTHER PROPERTY AND SERVICES - CAPITAL INCOME	417,416	417,416	0	
TOTAL PROPERTY AND SERVICES - CAPITAL EXPENDITURE	<u>(4,110,000)</u>	<u>(3,638,492)</u>	<u>(297,422)</u>	

ACQUISITIONS/CONSTRUCTIONS OF ASSETS																
SCHED	PROGRAMME	PROPERTY, PLANT & EQUIPMENT					INFRASTRUCTURES				TOTAL	COMMENTS	Funding			
		BUILDINGS	PLANT AND EQUIPMENT	FURNITURE & EQUIPMENT	ROADS	AIRPORT	OTHERS	Council	Grants/Contributions	By						
08	LAW ORDER AND PUBLIC SAFETY															
	Ranger's Vehicle		45,000													
	Pound Upgrade	10,000											45,000			
	Total Law Order and Public Safety	10,000	45,000	0	0	0	0	0	0	0	0	0	10,000			
08	EDUCATION AND WELFARE															
	Community Resource Centre	50,000														
	Total Education and Welfare	50,000	0	0	0	0	0	0	0	0	0	0	50,000			
													50,000		40,000	
09	HOUSING															
	60A Scotia St					5,500							5,500			
	60B Scotia St			5,500									5,500			
	U5/ 30 Scotia St	12,000											12,000			
	U6/ 30 Scotia St	3,500											3,500			
	U7/ 30 Scotia St	8,500											8,500			
	U8/ 30 Scotia St	4,800											4,800			
	C091151	12,000											12,000			
	C091155	21 Lennon St	3,000										3,000			
	C091178	38 Lennon St	7,000										7,000			
	C091116	44 Lennon St											3,000			
	C091183	2/30 Scotia Street			3,000								3,000			
10	C091184	3/30 Scotia Street			4,000								4,000			
	C091119	67/69 Scotia Street														
	New Staff Housing (3)	1,000,800	0	21,000	0	0	0	0	0	0	0	0	1,000,000		500,000	Borrowings /Reserve
	Total Housing	1,050,800											1,071,800			
11	COMMUNITY AMENITIES															
	Cemetary Upgrade															
11	RECREATION AND CULTURE															
	Recreation Centre Upgrade	0	0	0	0	0	0	0	0	0	0	0	40,000			
	Swimming Pool repairs	30,000											30,000			
	Swimming Pool - Equipment	5,000											5,000			
12	Total Recreation and Culture	35,000	22,000	0	0	0	0	0	0	0	0	0	22,000		17,000	Pool grant
	TRANSPORT															
	Street and Road Construction:															
	Wongawool Road				450,000								450,000			
	Granite Peak Road				600,000								600,000		300,000	RRG
	Wiluna North Road				250,000								250,000		600,000	R2R
	Wiluna North Road				86,094								86,094		250,000	R2R/AB Access
	Various Roads				100,000								100,000		86,094	R2R
	Sub Total	0	0	0	1,486,094	0	0	0	0	0	0	0	1,486,094		40,000	R2R 2015/16
	Road Plant Purchases															
	Works Ute		25,000										25,000			
	Front End loader		250,000										250,000			
12	C123236	Grader		350,000									350,000			
	C123239	SAM Trailer		15,000									15,000			
	C123125	EMTS Vehicle		45,000									45,000			
	C123126	Works Manager Vehicle		45,000									45,000			
12	Sub Total	0	730,000	0	0	0	0	0	0	0	0	0	730,000			
	Airport															
	C126262	Airport Sealing	500,000										192,500		182,500	RADS
	C126264	Airport Terminal	500,000	0	0	0	0	0	0	0	0	0	250,000		250,000	RADS
12	Sub Total	500,000	730,000	0	1,486,094	385,000	0	0	0	0	0	0	385,000			
	Total Transport	500,000	730,000	0	1,486,094	385,000	0	0	0	0	0	0	385,000			

SCHED	PROGRAMME	PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURES			TOTAL	COMMENTS	Funding		
		BUILDINGS	PLANT AND EQUIPMENT	FURNITURE & EQUIPMENT	ROADS	AIRPORT	OTHERS			Council	Grants/ Contributions	By
13	ECONOMIC SERVICES											
	Heritage/ Interpretive Centre	2,700,000						2,700,000	Carry over from 15/16 -Loan funded	1,500,000	1,200,000	
	Mainstreet Revitalisation							530,000	Carried over from FY 15/16	530,000		
	Town Water Supply				0			170,000	Carried over from FY 15/16	170,000		
	Recreation Site Development-Red-Hill/NorthPool							10,000		10,000		
14	Caravan Site							45,000		45,000		
	RV Dump Point							5,000			5,000	Tourism Asso
	Total Economic Services	2,700,000	0	0	0	0	760,000	3,460,000				
	OTHER PROPERTY AND SERVICES											
	DCEO Vehicle		50,000					50,000	First changover at 12,000kms at nil cost.	50,000	80,000	Trade in
	CEO Vehicle		80,000					80,000	2nd changover at 12,000kms at nil cost.		80,000	Trade in
	CEO Vehicle		80,000					80,000	3rd changover at 12,000kms at nil cost.		80,000	Trade in
	CEO Vehicle		80,000					80,000	4th changover at 12,000kms at nil cost.		80,000	Trade in
	CEO Vehicle		80,000					80,000	5th changover at 12,000kms at nil cost.		80,000	Trade in
	CEO Vehicle		80,000					80,000	6th changover at 12,000kms at nil cost.		80,000	Trade in
	CEO Vehicle		80,000					80,000	Partially funded by CLGF (R4R); includes security system/rehabilitation		80,000	Trade in
	New Administration Building	3,500,000						3,500,000	New Administration building - Carry over 15/16	2,666,000	834,000	CLGF
	IT Equipment		25,000					25,000	New Administration building - Carry over 15/16	25,000		
	Upgrade Server		25,000					25,000	New Administration building - Carry over 15/16	25,000		
	Admin Furnishings		30,000					30,000	New Administration building - Carry over 15/16	30,000		
	Total Other Property and Services	3,500,000	610,000	0	0	0	0	4,110,000				
	TOTALS	7,845,800	1,407,000	21,000	1,486,094	385,000	800,000	11,944,894		7,150,300	4,794,594	

DISPOSAL OF ASSETS
BUDGET 2016/2017

By Program	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Transport				
Cat 950G Loader 180C325 P36	47,763	50,000	2,237	0
Grader John Deere 2004 P19	101,543	90,000	0	(11,543)
Bobcat 2200 (Utility-Gardens) WU-271 P48	8,173	5,000		(3,173)
Other Property and Services				
CEO's Vehicle	470,000	480,000	10,000	0
EMTS Vehicle	31,181	35,000	3,819	0
	658,660	660,000	16,056	(14,716)
By Class				
Plant and Equipment				
Bobcat 2200 (Utility-Gardens) WU-271 P48	8,173	5,000	0	(3,173)
Cat 950G Loader 180C325 P36	47,763	50,000	2,237	0
Grader John Deere 2004 P19	101,543	90,000		(11,543)
Nissan Patrol 2014 manual (EMTS Vehicle) P098	31,181	35,000	3,819	0
CEO's Vehicle	470,000	480,000	10,000	0
	658,660	660,000	16,056	(14,716)
	658,660	660,000	16,056	(14,716)

**Shire of Wiluna
Road Programme
For the Year Ended 30 June 2017**

Road Expenditure

Road	Description of Work	Wages	O'heads	POC	Contract & Materials	Total
Road Construction						
Wongawol Road	Gravel re-sheeting		22,500		427,500	450,000
Granite Peak Road	Gravel re-sheeting		30,000		570,000	600,000
Wiluna - North Road	Gravel re-sheeting		12,500		237,500	250,000
Wiluna - North Road	Drainage/Floodways/Reinstatement		4,300		81,794	86,094
Various Roads	Various roadworks		5,000		95,000	100,000
Sub Total Construction		0	74,300	0	1,411,794	1,486,094
Road Maintenance						
Day Labour		16,000	41,120	43,508	0	100,628
Contract		30,000	30,000		662,012	692,012
Signs Directional Roads & Streets		3,500	9,533	12,119	2,000	27,152
Verge Clearing					150,000	150,000
Wiluna Town Streets						
Wiluna Town Streets Trees		1,000	2,570	4,094	5,500	13,164
Wiluna Town Streets Cleaning/Sweeping		2,000	5,140	6,189		13,329
Wiluna Town Footpaths		1,500	3,855	3,141	500	8,996
Sub Total Maintenance		24,000	92,218	69,052	820,012	1,005,282
Total Road Construction & Maintenance		24,000	166,518	69,052	2,231,806	2,491,376

Funding

R2R	Regional Roads	AB Access Fed	AB Access State	MRWA Direct	WANDRRA	Shire	Total
600,000	300,000					150,000	450,000
200,000		18,604	9,000			22,396	600,000
86,094						100,000	250,000
886,094	300,000	18,604	9,000	0	0	272,396	1,486,094
						100,628	100,628
						692,012	692,012
						27,152	27,152
						150,000	150,000
						13,164	13,164
						13,329	13,329
						8,996	8,996
0	0	0	0	0	0	1,005,282	1,005,282
886,094	300,000	18,604	9,000	0	0	1,277,678	2,491,376

carry over 2015/2016 R2R \$100,000
carry over 2015/2016 R2R
carry over 2015/2016 R2R \$40,000

Note 1 The Shire contribution to the total works proposed must take into consideration two aspects:

- (a) Regional Road funding of \$300,000 which must be matched by a 50% contribution from the Shires own resources
- (b) The total of own resource eligible expenditure must not be less than the requirements of the Roads to Recovery funding criteria which includes a base amount established at the time the funding programme commenced and the level of funding received from the Grants Commission (FAGS) that is allocated on a road needs basis.
- C) Fund allocated for 2016/2017 from Roads to Recovery - \$866,094.

Expenditure for 2016/17 Total cost of works as above	Total Road Grant to fund works in the 2016/17 Budget	Own Resources funding as per above program	Estimated own resource matching required in 2016/17
\$ 2,491,376	\$ 327,604	\$ 272,396	\$ 168,000

SHIRE OF WILUNA
SCHEDULE OF FEES AND CHARGES 2016 - 2017

G/L Account		Fees Exclusive of GST	GST	Fees Inclusive of GST
	Schedule (3) General Purpose Income			
R031900	Rate Enquires			
	Advice of sale/Account enquiries - rates statement only	\$ 10.00	\$ 1.00	\$ 11.00
	Advice of sale/Account enquiries - rates statement and orders and requisitions	\$ 68.18	\$ 6.82	\$ 75.00
R032140	Dishonoured Cheque Admin Fee	\$20 per item + bank charges		
	Schedule (5) Law Order & Public Safety			
R052523	Dog Registration			
	Note: Registration after 31st May 2017 50% of the fee otherwise payable			
	Certified copy of an entry in the register	\$ 1.00	GST Free	\$ 1.00
	Guide dogs	nil	GST Free	nil
	Unsterilized- Male/Female - 1 year	\$ 50.00	GST Free	\$ 50.00
	Sterilized -1 year	\$ 20.00	GST Free	\$ 20.00
	Unsterilized- Male/Female - 1 year -Pension Concession	\$ 25.00	GST Free	\$ 25.00
	Sterilized - 1 year - Pension Concession	\$ 10.00	GST Free	\$ 10.00
	Unsterilized- Male/Female - 3 year	\$ 120.00	GST Free	\$ 120.00
	Sterilized - 3 year	\$ 42.50	GST Free	\$ 42.50
	Unsterilized- Male/Female - 3 year - Pension Concession	\$ 60.00	GST Free	\$ 60.00
	Sterilized - 3 year - Pension Concession	\$ 21.25	GST Free	\$ 21.25
	Dogs used for droving stock	25% of fee otherwise payable		
	Dogs kept in an approved kennel under Dog Act 1976 per establishment	\$ 100.00	GST Free	\$ 100.00
R052524	Cat Registration			
	Note: Registration after 31st May 2017 50% of the fee otherwise payable			
	Annual registration of a cat	\$ 20.00	GST Free	\$ 20.00
	Concessional Fee annual registration	\$ 10.00	GST Free	\$ 10.00
	3 year registration	\$ 42.50	GST Free	\$ 42.50
	Concessional Fee 3 year registration	\$ 21.25	GST Free	\$ 21.25
	Lifetime registration period	\$ 100.00	GST Free	\$ 100.00
	Concessional Fee lifetime registration	\$ 50.00	GST Free	\$ 50.00
	Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	GST Free	\$ 100.00
R052525	Dog Control Pound Fees (Per Dog)			
	Impounding fee	\$ 80.00	\$ 8.00	\$ 88.00
	Sustenance per day	\$ 15.00	\$ 1.50	\$ 16.50
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			
	Removal of vehicle from property/location - per vehicle	\$ 220.00	GST Free	\$ 220.00
	Vehicle impoundment fee - first day	\$ 220.00	GST Free	\$ 220.00
	Vehicle impoundment fee - each day thereafter	\$ 55.00		
	Bushfire Act 1954 -Fines and Penalties			
	All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Wiluna will therefore impose accordingly.			
	Schedule 7 - Health			
R071715	Traders License Fees (inc stall holders, food vendors, hawkers etc)			
	Annual Traders Licence Fee	\$200.00	Exempt/Nil	\$ 200.00
	Per Day Traders Licence Fee	\$30.00	Exempt/Nil	\$ 30.00
	Per Day Stall Holders License Fee	\$30.00	Exempt/Nil	\$ 30.00
	Annual Food Handlers Certification	free of charge	Exempt/Nil	free of charge
	Annual Registration Fee inc Inspection Fee for registered food premises	\$100.00	Exempt/Nil	\$ 100.00
	Reinspection fee	\$55.00	Exempt/Nil	\$ 55.00
	Transfer of registered food premises licence on sale/transfer of business - Per	\$55.00	\$10.00	\$ 55.00
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, &	\$113.00	Exempt/Nil	
	Fee for Grant of Permit to use apparatus under Reg 10(2)) - per permit - statu	\$113.00	Exempt/Nil	
	Report fee (re 4A) -with a local government report (statutory)	\$35.00	Exempt/Nil	

	Report fee (re 4A) -without a local government report (statutory)	\$92.00	Exempt/Nil	
R086103	Schedule (8) Education & Welfare			
	Training Room - Shire Offices			
	Cost per meeting	\$ 150.00	\$ 15.00	\$ 165.00
	Cost per day	\$ 150.00	\$ 15.00	\$ 165.00
	Cleaning costs - per hour per cleaner	\$ 70.00	\$ 7.00	\$ 77.00
R101012	Schedule (09) Housing			
	Hire for non related Shire's programs per day	\$ 72.73	\$ 7.27	\$ 80.00
R101012	Schedule (10) Community Amenities			
	Rubbish Collection			
	Domestic			
	1 x 240MGB twice per week	\$ 350.00	GST Free	\$ 350.00
	Each additional bin or service	\$ 310.00	GST Free	\$ 310.00
	Pensioner Discounted Rate	\$ 280.00	GST Free	\$ 280.00
	Commercial/Industrial			
	1x 240MGB twice per week	\$ 400.00	\$ 40.00	\$ 440.00
	Each additional bin or service	\$ 400.00	\$ 40.00	\$ 440.00
	New Rubbish Bin	\$ 120.00	\$ 12.00	\$ 132.00
R101013	Collection & Disposal of Vehicles			
	Car Bodies - cost recovery	\$ 120.00	\$ 12.00	\$ 132.00
	Tyre - cost recovery - per car tyre	\$ 5.00	\$ 0.50	\$ 5.50
	Tyer - cost recovery - per large tyre (4WD & upwards)	\$ 15.00	\$ 1.50	\$ 16.50
R103023	Septic Waste Disposal			
	Septic Waste Disposal Site Fee			
	Minimum Fee for Each Entry/ Service (Up to 10,000 Litres)	\$ 230.00	\$ 23.00	\$ 253.00
	For each additional entry to site for (Up to 10000 litres)	\$ 230.00	\$ 23.00	\$ 253.00
	Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Frid	\$ 210.00	\$ 21.00	\$ 231.00
R103024	Asbestos Waste Disposal			
	Asbestos waste - Application permit, recording and inspection fee	\$ 130.00	GST FREE	\$ 130.00
	Asbestos waste - Disposer to arrange excavation and burial - per cubic metre	\$ 130.00	GST FREE	\$ 130.00
	Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Frid			
	Medical Waste			
	Medical Waste disposal -per cubic metre	\$ 130.00	GST FREE	\$ 130.00
R106053	Planning Fees			
	Statutory charges are sent by the Planning and Development Regulations 2009 and the Shire of Wiluna must therefore impose			
	Description of planning service			
	Determination of development application (other than for an extractive industry) where the estimated cost of the development is:			
	Not more than \$50,000	\$ 139.00	GST exempt	development (GST exempt)
	More than \$500,000 but not more than \$2,5 million	\$1,600 + 0.257% for every \$1 in excess of \$500,000 (GST exempt)		
	More than \$2.5 million but not more than \$5 million	\$6,740 + 0.206% for every \$1 in excess of \$2.5 million (GST exempt)		
	More than \$5 million but not more than \$21.5 million	\$11,980 + 0.123% for every \$1 in excess of \$5 million (GST exempt)		
	More than \$21.5 million	\$32,185 (GST exempt)		
	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 exempt)		
	Determining a development application for an extractive industry where the development <u>has not</u> commenced or been carried out	\$696.00	GST Free	\$696.00
	Determining a development application for an extractive industry where the development <u>has</u> commenced or been carried out	The fee in item 3 plus, by the way of penalty twice that fee. (GST exempt)		
	Provision of a sub-division clearance:			
	Not more than 5 lots (per lot)	\$69 per lot (GST exempt)		
	More than 5 lots but not more than 195 lots (\$69 per lot for the first 5 lots and then		

									\$35 per lot (GST exempt)
	More than 195 lots								\$6,959 (GST exempt)
	Determine an initial application for approval of a home occupation where the home occupation <u>has not</u> commenced								\$209 (GST exempt)
	Determine an initial application for approval of a home occupation the home occupation <u>has</u> commenced								The fee in item 6, by way of penalty, twice that fee. (GST exempt)
	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires								\$69 (GST exempt)
	Deterring 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 exempt)
	Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration extension or change has not commenced or been carried out								\$278 (GST exempt)
	Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out								The fee in item 10 plus, by the way of penalty, twice that fee (GST exempt)
	Providing a zoning certificate								\$69 (GST exempt)
	Replying to a property settlement questionnaire (exlcuding rates statement)	\$	69.00	\$	6.90	\$			75.90
	Providing written planning advice (per hour)	\$	69.00	\$	6.90	\$			75.90
R106051	Part 2 - Maximum fees: Scheme Amendments								See Note 1
	Director/City/Shire Planner	\$	83.00	\$	8.30	\$			91.30
	Manager/Senior Planner	\$	63.00	\$	6.30	\$			69.30
	Planning Officer	\$	34.70	\$	3.47	\$			38.17
	Other staff e.g. Environmental Health Officer	\$	34.70	\$	3.47	\$			38.17
	Secretary/Administrative Clerk	\$	28.40	\$	2.84	\$			31.24
	Operating overhead costs								33.3% of the total cost + GST
R106051	Part 3 - Maximum fees: Structure Plans								See Note 1
	Director/City/Shire Planner	\$	83.00	\$	8.30	\$			91.30
	Manager/Senior Planner	\$	63.00	\$	6.30	\$			69.30
	Planning Officer	\$	34.70	\$	3.47	\$			38.17
	Other staff e.g. Environmental Health Officer	\$	34.70	\$	3.47	\$			38.17
	Secretary/Administrative Clerk	\$	28.40	\$	2.84	\$			31.24
	Operating overhead costs								33.3% of the total cost + GST
	Note 1: Additional costs and expenses payable by applicants								
	The following costs and expenses are payable by the applicant in addition to the fee for the provision of the service -								
	(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		GST free		\$		5,000.00
	Cemetery								
R107051	Cemetery Burials								
	Burial in Open Ground at 1.8 metres	\$	1,000.00	\$	100.00	\$			1,100.00
	Burial in Open Ground for Child under seven (7) years	\$	600.00	\$	60.00	\$			660.00
	Burial for any Stillborn in ground already set aside	\$	300.00	\$	30.00	\$			330.00
	Burial for Deeper Graves - per 30 centimetres	\$	300.00	\$	30.00	\$			330.00
	Re-opening - as for new Internment	\$	800.00	\$	80.00	\$			880.00
	- grave for exhumation	\$	500.00	\$	50.00	\$			550.00
R107053	Cemetery Other Fees								
	Cemetery - Record Searches	\$	10.00	\$	1.00	\$			11.00
	Headstones and Monuments-Permission to erect	\$	20.00	\$	2.00	\$			22.00

Brick Graves - Permission to erect	\$ 20.00	\$ 2.00	\$ 22.00
Vault - Permission to erect	\$ 10.00	\$ 1.00	\$ 11.00
Nameplate - Permission to erect	\$ 10.00	\$ 1.00	\$ 11.00
Kerbing - Permission to erect	\$ 10.00	\$ 1.00	\$ 11.00

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.

The Shire also reserves the right to charge a higher bond if the hirer has previously caused damage/loss when hiring a facility or if nature of hire deemed a high risk for damage or loss

All fees and charges are adopted by the Council, and Shire Officers are not able to waive, discount, exempt, write off or alter any of the applicable fees and charges. Only Council can approve these BEFORE hire takes place.

Daily hire is considered to be hire of 8 hours or more to a maximum of 24 hours after which the new day

commences Hour hire is from 1 to 8 hours hire

Hire commences from when keys are collected until when keys are returned NOT from when event commences or finishes.

Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other equipment available for hire or use, so potential hirers need to consider their own requirements such as projectors, whiteboards, crockery, catering etc.

FACILITY BOOKINGS MUST BE MADE AT LEAST 5 (FIVE) DAYS PRIOR TO EVENT - BOOKINGS

WILL NOT BE APPROVED WITHIN 5 DAYS OF EVENT

General fees and charges for all facility hire

Cleaning Charges - when Shire staff have to clean up after hirers/per hour in	\$ 120.00	\$ 12.00	\$ 132.00
Rubbish Collection Charges - when Shire staff have to clean up after hirers/pe	\$ 120.00	\$ 12.00	\$ 132.00

Rubbish Bin Charge PER BIN PER DAY- (FOR ADDITIONAL BINS) Not refundable inside 48 hours of the event

1-100 people - minimum hire of 3 bins	\$ 30.00	\$ 3.00	\$ 33.00
101 to 200 people - minimum hire of 6 bins	\$ 30.00	\$ 3.00	\$ 33.00
201 to 400 people - minimum hire of 9 bins	\$ 30.00	\$ 3.00	\$ 33.00
401 and above - minimum to be determined by Shire Environmental Health	\$ 30.00	\$ 3.00	\$ 33.00

Price per bin per day includes delivery, empty and removal. Hirers must remove all refuse from receptacles in kitchen/room areas and place in hired rubbish bins. Failure to do so, and/or failure to ensure rubbish is secured in hire bins will result in applicable cleaning and rubbish collection charges as well as foregone bond

Late key return - for keys not returned within specified period ; charged per ho	\$ 20.00	\$ 2.00	\$ 22.00
Lost key return - for keys not surrendered within 5 business day in addition to	\$ 500.00	\$ 50.00	\$ 550.00

Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends

Hire period commences when keys are collected from the Shire and ceases when keys are returned therefore additional late fees may apply to those who do not return the keys within the specified time as above

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
Schools/Government Organisations or Depts (no alcohol)	\$ 36.36	\$ 3.64	\$ 40.00
Corporate/Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00
Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$ 115.00

Hire period 4-8 hours (day time only)

Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$ 60.00
Schools/Government Organisations or Depts (no alcohol)	\$ 72.73	\$ 7.27	\$ 80.00
Corporate/Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00
Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$ 170.00

Hire period 24 hours and/or Night Time Functions

Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$ 100.00
Schools/Government Organisations or Depts (no alcohol)	\$ 109.09	\$ 10.91	\$ 120.00
Corporate/Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$ 210.00

Bond for all hire periods and hire types				
No Alcohol	\$ 200.00	Free	\$	200.00
With Alcohol	\$ 600.00	Free	\$	600.00
Use of Bar Bque	\$ 36.36	\$ 3.64	\$	40.00
Use of Equipment (Projector, Karaoke, PA, etc.) per use per day	\$ 18.18	\$ 1.82	\$	20.00
R111504 Tables & Chairs				
Bond (refundable on inspection)	\$ 200.00	GST Free	\$	200.00
Minimum Hire charges (1 table and/or 6 chairs)	\$ 20.00	\$ 2.00	\$	22.00
Hire charges for 2 tables and 7 - 12 chairs	\$ 36.36	\$ 3.64	\$	40.00
Hire charges for each additional table	\$ 5.00	\$ 0.50	\$	5.50
Hire charges for additional (6) chairs or part thereof	\$ 15.00	\$ 1.50	\$	16.50
R112103 Swimming Pool Admissions				
Adult	\$ 2.70	\$ 0.30	\$	3.00
Child	\$ 1.80	\$ 0.20	\$	2.00
Child aged four year and below	Free			
Pensioner (Concession card to be produced on entry)	\$ 1.80	\$ 0.20	\$	2.00
School Charge for Swimming lessons/carnivals per hour	\$ 40.00	\$ 4.00	\$	44.00
Season Fee - Child (ages 5-18)	\$ 45.45	\$ 4.55	\$	50.00
Season Fee - Adult (ages 19 and above)	\$ 68.18	\$ 6.82	\$	75.00
Pool Hire per hour (conditions do apply)	\$ 75.00	\$ 7.50	\$	82.50
R113130 Sports Courts				
Basketball/Netball/Tennis Courts - Day Hourly rate	\$ 3.00	\$ 0.30	\$	3.30
Basketball/Netball/Tennis Courts - Night Hourly rate	\$ 5.00	\$ 0.50	\$	5.50
R113130 Racecourse Grounds Hire				
Racecourse - Bond (refundable on inspection)	\$ 200.00	GST Free	\$	200.00
- Hire charges	\$ 54.54	\$ 5.46	\$	60.00
R113130 Oval hire fees - Oval Only - Daily Rates				
Community Groups/Not for Profit	\$ 50.00	\$ 5.00	\$	55.00
Schools, Government Organisations/Departments	\$ 72.73	\$ 7.27	\$	80.00
Private or Commercial	\$ 150.00	\$ 15.00	\$	165.00
Bond - General	\$ 500.00	GST Free	\$	500.00
<i>Note - Shire reserves right to charge a higher bond of \$1000 for any event that require private/exclusive use of the oval, has a cover charge, has alcohol or will have a large crowd such as a concert</i>				
R113131 Pavillion and Changeroom				
Hire period 1-4 hours (day time only)				
Community Groups/Not-For-Profit (no alcohol)	\$ 27.27	\$ 2.73	\$	30.00
Schools/Government Organisations or Depts (no alcohol)	\$ 36.36	\$ 3.64	\$	40.00
Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$	55.00
Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$	115.00
Hire period 4-8 hours (day time only)				
Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$	60.00
Schools/Government Organisations or Depts (no alcohol)	\$ 72.73	\$ 7.27	\$	80.00
Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$	110.00
Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$	170.00
Hire period 24 hours and/or Night Time Functions				
Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$	100.00
Schools/Government Organisations or Depts (no alcohol)	\$ 109.09	\$ 10.91	\$	120.00
Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$	150.00
Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$	210.00
Bond for all hire periods and hire types				
No Alcohol	\$ 400.00	Free	\$	400.00
With Alcohol	\$ 600.00	Free	\$	600.00
Changerooms only				
Use of one changeroom only	\$ 27.27	\$ 2.73	\$	30.00
Use of both changerooms	\$ 54.55	\$ 5.45	\$	60.00
Bond	\$ 400.00	Free	\$	400.00
R114001				
Use per Portable Bar B Que - 1st day	\$ 27.27	\$ 2.73	\$	30.00
Use per Portable Bar B Que - per day thereafter 1st day	\$ 18.18	\$ 1.82	\$	20.00
<i>If full gas bottle give out on hire, a full gas bottle must be returned, otherwise hirer will be charged to fill it at cost plus 10% for shire service fee</i>			At cost +10%	
Use of fixed Oval BBQ (electrical)	\$ 9.09	\$ 0.91	\$	10.00

R116502	Gym fees				
	Annual Membership	\$ 172.73	\$ 17.27	\$ 190.00	
	6 Months Membership	\$ 113.64	\$ 11.36	\$ 125.00	
	3 Months Membership	\$ 68.18	\$ 6.82	\$ 75.00	
	1 Month Membership	\$ 27.27	\$ 2.73	\$ 30.00	
	Weekly membership	\$ 13.64	\$ 1.36	\$ 15.00	
	Key Fee (for all membership types)	\$ 9.09	\$ 0.91	\$ 10.00	
	Key Bond - All membership types	\$ 100.00	Free	\$ 100.00	
R116501	Library				
	Lost/Damaged Library books/tapes/DVDs	Replacement price set by State	Replacement cost +10% Shire Service Fee+ GST		
	Library WA				
R118105	Art Gallery				
	Art Sales				
	As priced by Gallery Manager				
	Cost of Materials = % age retained from Art Sale/ Payment to Artist				
	Non-commissionable and retail items - RRP from supplier plus mark up priced by Gallery Manager				
R118105	Reproduction Costs (Copyright)	\$ 1,000.00	\$ 100.00	\$ 1,100.00	
	Cost per Contract (Council Administration Charge)				
R122003	Schedule (12) Transport				
	Road Closures and Vehicle Movement				
	Application for Temporary Road Closure	\$ 50.00	\$ 5.00	\$ 55.00	
	Charge for Quotation to set up physical road closures	\$ 110.00	\$ 11.00	\$ 121.00	
	Temporary Heavy Haulage approvals				
	(Application Administration charge)	\$ 150.00	\$ 15.00	\$ 165.00	
R126242	Aerodrome				
	Landing Fees - All Aircraft				
	6am to 6pm - per 1000kg certified maximum takeoff weight	\$ 15.00	\$ 1.50	\$ 16.50	
	6pm to 6am - per 1000kg certified maximum takeoff weight	\$ 40.00	\$ 4.00	\$ 44.00	
	Passenger Service Charge - per head (inbound and outbound)	\$ 19.09	\$ 1.91	\$ 21.00	
	Other				
	Extra fees - All Aircraft - Lights - by fax and phone confirmation	\$ 100.00	\$ 10.00	\$ 110.00	
	Call Out fee to Check lights	\$ 270.00	\$ 27.00	\$ 297.00	
	Terminal Fee	\$500.00	\$ 50.00	\$ 550.00	
R133332	Schedule (13) Economic Services				
	Building Control				
	Statutory charges are set by Building Regulations 2012 and the Shire of Wiluna will therefore impose accordingly. Main statutory charges include:				
	Certified Building Application Fee	0.19% of estimated development value			
	Class 1 and 10 Buildings	0.09% of estimated development value			
	Class 2 to 9 Buildings	(all GST exempt)			
	Uncertified Application for Building Permit	0.32% of estimated development value			
	Class 1-10 Only - calculation with \$90 minimum	\$90 minimum			
	Application for Demolition Permit				
	Class 1 & 10 Buildings	\$92.00 Exempt/Nil	\$ 92.00		
	Class 2 to 9 Buildings - per for storey	\$92.00 Exempt/Nil	\$ 92.00		
	Application to extend time for a Building or Demolition Permit	\$92.00 Exempt/Nil	\$ 92.00		
	Application for temporary occupancy permit for incomplete building	\$92.00 Exempt/Nil	\$ 92.00		
	Application for modification of an occupancy permit for additional use of building on a temporary basis	\$92.00 Exempt/Nil	\$ 92.00		
	Application for replacement occupancy permit for permanent change to use	\$92.00 Exempt/Nil	\$ 92.00		
	Application for an occupancy permit or building approval certificate for registration of subdivision or plan of resubdivision-min of \$102.00 applies	\$10.25 Exempt/Nil (\$102 minimum)	\$10.25		
	Application for an occupancy permit for a building on which unauthorised work has been done	0.18% of estimated development value (\$102.00 minimum)			
	Application for a building approval certificate for a building on which unauthorised work has been done	0.38% of estimated development value (\$92.00 minimum)			

Application to replace an occupancy permit for an existing building	\$92.00	Exempt/Nil	\$	92.00
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$92.00	Exempt/Nil	\$	92.00
Application to extend the time during which an occupancy permit or building approval has effect	\$2,040.00	Exempt/Nil	\$	2,040.00

Application as defined in Regulation 31 (for each building standard for which a declaration is sought)

Building Construction Industry Training Fund Levy (BCITF Levy)	All GST exempt			
Development Value less than \$20,000.00 = No Levy		Nil		
Development Value \$20,001.00 and greater= 0.2% of construction value	Calculation	Exempt/Nil	Calculation	
<i>BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE /LG area</i>				

Builders Registration Board Levy (BRB Levy)	All GST exempt
<i>BRB levies are collected by the Shire of Wiluna on behalf of the BRB and apply to projects within the Wiluna townsite only</i>	

Building or Demolition Permit with development value less than \$45,000	\$40.50	Exempt/Nil	\$	40.50
Building or Demolition Permit with development value greater than \$45,000	0.09% of development value			
Occupancy Permit for approved building work	\$40.50	Exempt/Nil	\$	40.50
Building Approval Certificate for approved building work	\$40.50	Exempt/Nil	\$	40.50
Occupancy Permit for unauthorised building work with development value less than \$45000	\$91.00	Exempt/Nil		
Occupancy Permit for unauthorised building work with development value greater than \$45000	0.18% of development value			
Building Approval Certificate for unauthorised building work with a development value less than \$45000	\$91.00	Exempt/Nil	\$	91.00
Building Approval Certificate for unauthorised building work with a development value greater than \$45000	0.18% of development value			

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
Signage Application Fee - per sign per property	\$55.00	Exempt/Nil	\$	55.00
Refuse and Kerb Damage Bond - per project notwithstanding a building permit	\$500.00	Exempt/Nil	\$	500.00

Sale of Tourist Items - At Supplier RRP plus mark up determined by Chief Executive Officer

Current Prices:

Droving with Ben Taylor	\$	30.00	\$	3.00	\$	33.00
The Beckoning West	\$	27.27	\$	2.73	\$	30.00
Wiluna 'Edge of the Desert'	\$	59.09	\$	5.91	\$	65.00
Canning Stock Route - A Traveller's Guide	\$	50.00	\$	5.00	\$	55.00
Born in the Desert	\$	27.27	\$	2.73	\$	30.00
Last of the Nomads	\$	22.73	\$	2.27	\$	25.00
Gascoyne Murchison Outback Pathways + 3 disc CD set	\$	27.27	\$	2.73	\$	30.00
Small Post Cards	\$	1.82	\$	0.18	\$	2.00
Large Post Cards	\$	2.27	\$	0.23	\$	2.50
Mosquito Nets	\$	7.27	\$	0.73	\$	8.00
Gunbarrel/Canning Stock Route Plates	\$	13.64	\$	1.36	\$	15.00
All Maps	\$	11.82	\$	1.18	\$	13.00
Stubby Holders	\$	7.27	\$	0.73	\$	8.00
Fridge Magnets	\$	1.82	\$	0.18	\$	2.00
Bumper Stickers	\$	1.82	\$	0.18	\$	2.00
Bookmarks	\$	0.91	\$	0.09	\$	1.00
Art Cards	\$	2.72	\$	0.28	\$	3.00
Greeting Cards	\$	4.54	\$	0.46	\$	5.00

Note. Bulk purchase rate for a minimum of (10) of any one of the items above (20%) below the sale price of each item. Postage charges - at cost- will apply where relevant

R136001 Shire Community Bus Hire (16 seater)

General Hire Charges

Bond (refundable on Inspection)	\$	300.00	Free	\$	300.00	
Minimum Hire Fee (under 30 km) one day	\$	93.64	\$	9.36	\$	103.00
Standard Hire Fee (30km - 240km)	\$	187.27	\$	18.73	\$	206.00
Hire charges over 240km (per extra km) per day	\$	0.91	\$	0.09	\$	1.00
Minimum Hire Fee for each additional day (under 30 km)	\$	90.09	\$	9.91	\$	100.00
Minimum Hire Fee for each additional day (over 30 km)	\$	181.82	\$	18.18	\$	200.00

Other Charges

Fuel charges (if not returned with a full tank)	at cost + 20%	+ GST		
Cleaning charges (if not returned clean) per hour	\$ 70.00	\$ 7.00	\$	77.00
Repair charges	at cost + 20%	+ GST		

R136004 Sale of Water from stand pipe

Minimum Service Charge (1 Kilolitre included)	\$	50.00	\$	5.00	\$	55.00
Cost per additional K/L or part thereof	\$	2.50	Free		\$	2.50
Call out Fee - see note below	\$	210.00	\$	21.00	\$	231.00

Note - A call out fee will apply for any service required outside of normal Depot operating hours Mon-Fri, in addition to other charges

R136005	Sale of Bottle Water (staff only) One 19 Litre Bottle of Water (GST on freight cost)	\$	18.28	\$	0.72	\$	19.00
R136332	Rental - Wiluna Development Centre - per day	\$	60.00	\$	6.00	\$	66.00
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 or request for services outside normal depot hours Monday to Friday plus the hourly rate for any plant/machine used	\$	210.00	\$	21.00	\$	231.00
	Plant Hire - (Ordinary Time) Heavy Grader 140G - Hourly rate with operator at ordinary time	\$	220.00	\$	22.00	\$	242.00
	Front End Loader 950G - Hourly rate with operator at ordinary time	\$	230.00	\$	23.00	\$	253.00
	Howard Porter Low Loader	\$	55.00	\$	5.50	\$	60.50
	Howard Porter Side Tipping Trailer	\$	55.00	\$	5.50	\$	60.50
	Volvo Prime Mover - Hourly rate with operator at ordinary time	\$	270.00	\$	27.00	\$	297.00
	UD Condor 6 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$	140.00	\$	14.00	\$	154.00
	Isuzu Dual Cab 3 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$	140.00	\$	14.00	\$	154.00
	CAT 432E Backhoe Front End Loader - Hourly rate with operator at ordinary time	\$	160.00	\$	16.00	\$	176.00
	CAT 226B Skidsteer - Hourly rate with operator at ordinary time	\$	140.00	\$	14.00	\$	154.00
	Wirtgen Steel Drum Roller - Hourly rate with operator at ordinary time	\$	200.00	\$	20.00	\$	220.00
	Wirtgen Multi Tyred Roller - Hourly rate with operator at ordinary time	\$	200.00	\$	20.00	\$	220.00
	Kubota M8540DHC Tractor - Hourly rate with operator at ordinary time	\$	160.00	\$	16.00	\$	176.00
	Silvan Slasher - (only with Kubota Tractor plus blades)	\$	20.00	\$	2.00	\$	22.00
	Kubota Ride on Mower - (plus blades)	\$	110.00	\$	11.00	\$	121.00
	4WD Utilities - Hourly rate with operator at ordinary time	\$	110.00	\$	11.00	\$	121.00
	CAT 963C Traxcavator (plus Float and Prime Mover charges) Hourly rate with	\$	230.00	\$	23.00	\$	253.00
	Miscellaneous equipment with operator at ordinary time	\$	81.81	\$	8.19	\$	90.00
	Ordinary Labour hours only	\$	63.63	\$	6.37	\$	70.00
	Drain Cleaning-Hourly rate with operator at ordinary time	\$	140.00	\$	14.00	\$	154.00
	Sand & Gravel - per bucket	\$	227.27	\$	22.73	\$	250.00
R142450	Photocopying, Faxes, Publications & Printing						
	A4 - One Side (B & W)	\$	0.32	\$	0.03	\$	0.35
	A4- Two Sides (B & W)	\$	0.50	\$	0.05	\$	0.55
	A4 - One Side (Colour)	\$	0.50	\$	0.05	\$	0.55
	A4- Two Sides (Colour)	\$	0.68	\$	0.07	\$	0.75
	A3- pages at double the above rates	\$	0.50	\$	0.05	\$	0.55
	Faxes - Incoming per page	\$	0.90	\$	0.10	\$	1.00
	Faxes - Outgoing per page - Australia	\$	1.00	\$	0.10	\$	1.10
	- Outgoing per page - International	\$	1.81	\$	0.19	\$	2.00
	Council Minutes (Hard copy) per meeting	\$	22.72	\$	2.28	\$	25.00
	Laminating -Per sheet A4 paper	\$	2.70	\$	0.30	\$	3.00
	-Per sheet A3 paper	\$	5.45	\$	0.55	\$	6.00
	Spiral Binding	\$	4.54	\$	0.46	\$	5.00

Access to services is subject to availability of technology, Shire resources and Shire's own operational requirements
Only organisations that have prior approval from authorised staff member may use their own paper for copying/printing