



SHIRE OF WILUNA

2018-2019

ANNUAL BUDGET

Adopted by the Council on 10th August 2018



SHIRE OF WILUNA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other 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) 2017/2018 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control 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 2019

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 2019

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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

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

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

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

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

Capitalisation Threshold

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

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

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

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

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 2019

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 2019

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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

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

Derecognition

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Other Employee Benefits (Continued)

Other Long-Term Employee Benefits

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

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

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

Leased assets are depreciated on a straight 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 2019

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 2019

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

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

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 2019

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 2019

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

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

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

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

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

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

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

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

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

	Note	2018/2019 Budget \$	2017/2018 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	1,367,469	7,119,572
Cash - restricted reserves	3(a)	4,371,015	5,795,098
Cash - restricted unspent Debentures	7(c)	0	36,685
Receivables		262,279	293,832
Inventories		17,500	15,845
		<u><u>6,018,263</u></u>	<u><u>13,261,032</u></u>

LESS: CURRENT LIABILITIES

Trade and other payables		(759,663)	(1,543,063)
Long term borrowings		(903,831)	(263,831)
Provisions		(248,500)	(197,219)
		<u><u>(1,911,994)</u></u>	<u><u>(2,004,113)</u></u>

Unadjusted net current assets

4,106,269 11,256,919

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget 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)	(4,371,015)	(5,795,098)
Add: Current portion of debentures		264,746	263,831
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>5,725,652</u></u>

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

5. ACQUISITION OF ASSETS

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

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

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

- Capital Acquisitions and Constructions
- Road programme

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

6. DISPOSALS OF ASSETS

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

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

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

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

All debenture repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2018/2019

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

(c) Unspent Debentures

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

(d) Overdraft

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

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

8. RATING INFORMATION - 2018/2019 FINANCIAL YEAR

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

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

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

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

The general rates detailed above for the 2018/2019 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

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

Differential General Rate

Description	Characteristics	Objectives and reasons
GRV - Wiluna Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. This is considered the base rate by which all other GRV rated properties are assessed. Commercial are properties used for commercial and industrial purpose, and non-residential land.	<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 2019

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

Differential Minimum Payment

Description	Characteristics	Objectives and reasons
GRV - Townsite	Townsite includes the residential and commercial. Residential within the townsite boundaries with a predominant residential use. Commercial are properties used for commercial and industrial purpose, and non-residential land.	The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount. The higher rate in GRV Townsites demonstrates the services received within townsite.
GRV - Mining	Properties used for accommodation, offices and mess hall of the mining company	
UV- Rural/Pastoral	Consists of properties exclusively for rural use.	The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount. The higher rate in GRV Townsites demonstrates the accessibility to services received within townsite.
UV- Mining	Consists of properties exclusively for mining operations	
UV-Exploration and Prospecting	Consists of properties exclusively for prospecting and exploration purposes	

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

9. CASH BACKED RESERVES

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

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

63,173

Purpose of the reserve

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

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

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

10. SPECIFIED AREA RATE

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

11. SERVICE CHARGES

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

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

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
First Instalment	19 Sep 2018	12	5.50%	11%
Second Instalment	21 Nov 2018		5.50%	11%
Third Instalment	23 Jan 2019		5.50%	11%
Fourth Instalment	27 Mar 2019		5.50%	11%

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

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

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

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

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

15. TRUST FUNDS

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

Detail	Balance 01 July 2018 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30 June 2019 \$
Gym Keys Deposit/Housing Bond/Hire Bond	12,178	5,000	(4,000)	13,178
	<u>12,178</u>	<u>5,000</u>	<u>(4,000)</u>	<u>13,178</u>

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

16. MAJOR LAND TRANSACTIONS

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

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

SHIRE OF WILUNA 2018/2019 BUDGET - Asset Acquisitions ASSET CLASSIFICATION														
SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	GOVERNANCE													
C040001	Council Chambers Furniture	60,000				60,000				60,000				
C142101	CEO Vehicle	282,000			282,000					12,000			270,000	
	Total Governance	342,000	0	0	282,000	60,000	0	0	0	72,000	0	0	270,000	0
	HOUSING													
C091109	C091109- Club Hotel Units SPQ	150,000		120,000		30,000				150,000				
C091200	C091200 - 8 Trenton Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091201	C091201 - 10 Trenton Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091203	C091203 - 42 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091204	C091204 - 46 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091205	C091205 - 48 Lennon Street - Shed, Furniture & Bal. Const.	119,124		107,980		11,144				119,124				
C091206	C091206 - Land Purchases	180,000	180,000							180,000				
C091185	C091185 - 5/30 Scotia Street - Refurb	50,000				50,000				50,000				
	Total Housing	975,620	180,000	659,900	0	135,720	0	0	0	975,620	0	0	0	0
	COMMUNITY AMENITIES													
C107054	C107054 · Cemetery Improvement - includes painting, furniture, bins, pergola & marker posts	43,000							43,000	43,000				
C107060	C107060 . Sewerage Works - Replacement of Septic Systems	70,000							70,000	70,000				
	Total Community Amenities	113,000	0	0	0	0	0	0	113,000	113,000	0	0	0	0
	RECREATION AND CULTURE													
C112100	C112100 · Pool Repairs/Upgrade - Paving replacement/Shelters/Fencing	58,436			28,200				30,236	58,436				
C112101	C112101 · Pool Equipment	50,000			50,000					50,000				
C113132	C113132 . Wootton Street Playground Equipment	50,000							50,000	50,000				
C113134	C113134 . Park Construction - Design, Landscaping & Flagpoles	150,000							150,000	150,000				
	Total Recreation and Culture	308,436	0	0	78,200	0	0	0	230,236	308,436	0	0	0	0

SHIRE OF WILUNA 2018/2019 BUDGET - Asset Acquisitions ASSET CLASSIFICATION														
SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	TRANSPORT													
	<i>Streets and Roads Construction:</i>													
C121001	C121001 · Wongawol Road	507,000					507,000							507,000
C121003	C121003 - Sandstone Road - Remote Access	81,906					81,906			9,302	54,604			18,000
C121005	C121005 - Install Water Bores	100,000					100,000			100,000				
C121011	C121011 · Wiluna North Road	375,000					375,000							375,000
C121012	C121012 . Various Roads- Flood Stabilizing	100,000					100,000			100,000				
C121024	C121024 - Depot Improvements - Wash Bay, Pressure Cleaner, Fence	110,000					110,000				110,000			
C121024	C121024 - Depot Office	90,000					90,000				90,000			
C121801	C121801 . Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing	572,090					572,090				147,657			424,433
C121802	C121802 . Wongawol Road - Princess Ranges Crossing	470,000					470,000				45,000			425,000
C121803	C121803 . Roads Constructions	200,000					200,000							200,000
C121805	C 181805 . Wiluna North Road - Remote Access Roads	10,000					10,000							10,000
C121806	C 121806 . Yeelerie Road Blackspots {One}	31,422					31,422							31,422
C121806	C 121806 . Yeelerie Road Blackspots {Two}	32,250					32,250							32,250
C121807	C 121807 . Verge Clearing	100,000					100,000			100,000				
C121808	C 121808 . Clearances, Gravel & Heritage Surveys	30,000					30,000			30,000				
	Sub Total	2,809,668	0	0	0	0	2,809,668	0	0	339,302	447,261	0	0	2,023,105
	<i>Road Plant Purchases</i>													
C123180	Street Sweeper	200,000			200,000						180,000		20,000	
C123182	Skid Steer Diamond Head Attachment	15,000			15,000					15,000				
C123183	Ride-On Mowers (with Catcher) with Trailer	33,000			33,000					33,000				
C123186	Rubbish Truck	150,000			150,000						120,000		30,000	
C123188	Excavator with front blades, bucket, attachments & Trailer	40,000			40,000						40,000			
C123198	Mobile Portable Toilet Block	100,000			100,000					100,000				
	Sub Total	538,000	0	0	538,000	0	0	0	0	148,000	340,000	0	50,000	0
	<i>Airport</i>													
C126271	Terminal Design	25,000						25,000			12,500			12,500
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)	175,380						175,380			87,690			87,690
C126273	CCTV & Airside Access Control	19,674						19,674			9,837			9,837
C126274	Perimeter & Security Fencing	435,500						435,500			217,750			217,750
C126275	Painting	10,000						10,000			10,000			
C126276	Full Feature Survey	20,000						20,000			20,000			
C126278	Taxiway Line Marking	10,000						10,000			10,000			
C126262	Airport Sealing/Upgrade Repairs	200,000						200,000			200,000			
	Sub Total	895,554	0	0	0	0	0	895,554	0	0	567,777	0	0	327,777
	Total Transport	4,243,222	0	0	538,000	0	2,809,668	895,554	0	487,302	1,355,038	0	50,000	2,350,882

SHIRE OF WILUNA 2018/2019 BUDGET - Asset Acquisitions ASSET CLASSIFICATION														
SCHED / A/C	ASSET PURCHASE DESCRIPTION			PROPERTY, PLANT & EQUIPMENT			INFRASTRUCTURE			Funding				
		BUDGET AMOUNT	LAND	BUILDINGS	PLANT & EQUIP	FURN & EQUIP	ROADS	AIRPORT	OTHER	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
	ECONOMIC SERVICES													
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	30,000		30,000						30,000				
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation	50,000							50,000	50,000				
C132157	C132157. Heritage/ Interpretive Centre	171,329		171,329						6,329	165,000			
C132159	C132159. Main street Revitalisation	1,200,000							1,200,000	550,000		650,000		
C132160	C132160 - Heritage & Interpretive Displays	180,000							180,000	7,329	172,671			
C132343	C132343. Caravan/Camping Site	168,000							168,000	123,000	45,000			
C132360	C132360. Commercial Property	20,000	20,000							20,000				
C134100	C134100 ·Council Facilities - Irrigation & Reticulated Water	200,000							200,000		200,000			
	Total Economic Services	2,019,329	20,000	201,329	0	0	0	0	1,798,000	786,658	582,671	650,000	0	0
	OTHER PROPERTY AND SERVICES													
C142113	C142113 - Wireless connection to New Admin Building	110,000							110,000	110,000				
C147183	C147183 - New Administration Building	747,567		747,567						397,567	350,000			
C147185	C147185 - Telephone System New Admin Building	22,865			22,865					22,865				
C147186	C147186 - Furniture & Equipment - New Admin Building	172,509				172,509				172,509				
	Total Other Property and Services	1,052,941	0	747,567	22,865	172,509	0	0	110,000	702,941	350,000	0	0	0
	GRAND TOTAL	9,054,548	200,000	1,608,796	921,065	368,229	2,809,668	895,554	2,251,236	3,445,957	2,287,709	650,000	320,000	2,350,882

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 3 - General Purpose Income						
R031320	Instalment Charges	\$ 12.00	\$ -	\$ 12.00	GST Free	LG Act	
R031900	Rate Enquires						
	EAS/Account enquiries - rates statement only	\$ 18.18	\$ 1.82	\$ 20.00		Fees & Charges	
	EAS/Account enquiries - rates statement and orders and requisitions	\$ 70.00	\$ 7.00	\$ 77.00		Fees & Charges	
R032140	Dishonoured Cheque Admin Fee	Actual Cost incurred plus 20%				Fees & Charges	
	Schedule 5 - Law Order & Public Safety						
R052523	Dog Registration						
	Note: Registration after 31st May - 50% of the fee otherwise payable						
	Certified copy of an entry in the register	\$ 1.00	\$ -	\$ 1.00	GST Free	Dog Act	
	Guide dogs	\$ -	\$ -	\$ -	GST Free	Dog Act	
	Unsterilized- Male/Female - 1 year	\$ 50.00	\$ -	\$ 50.00	GST Free	Dog Act	
	Sterilized - 1 year	\$ 20.00	\$ -	\$ 20.00	GST Free	Dog Act	
	Unsterilized- Male/Female - 1 year - Pension Concession	\$ 25.00	\$ -	\$ 25.00	GST Free	Dog Act	
	Sterilized - 1 year - Pension Concession	\$ 10.00	\$ -	\$ 10.00	GST Free	Dog Act	
	Unsterilized- Male/Female - 3 year	\$ 120.00	\$ -	\$ 120.00	GST Free	Dog Act	
	Sterilized - 3 year	\$ 42.50	\$ -	\$ 42.50	GST Free	Dog Act	
	Unsterilized- Male/Female - 3 year - Pension Concession	\$ 60.00	\$ -	\$ 60.00	GST Free	Dog Act	
	Sterilized - 3 year - Pension Concession	\$ 21.25	\$ -	\$ 21.25	GST Free	Dog Act	
	Lifetime registration period	\$ 100.00	\$ -	\$ 100.00	GST Free	Dog Act	
	Concessional Fee lifetime registration	\$ 50.00	\$ -	\$ 50.00	GST Free	Dog Act	
	Dogs used for droving stock	25% of fee otherwise payable				Dog Act	
	Dogs kept in an approved kennel under Dog Act 1976 per establishment	\$ 100.00	\$ -	\$ 100.00	GST Free	Dog Act	
R052524	Cat Registration						
	Note: Registration after 31st May - 50% of the fee otherwise payable						
	Annual registration of a cat	\$ 20.00	\$ -	\$ 20.00	GST Free	Cat Act	
	Concessional Fee annual registration	\$ 10.00	\$ -	\$ 10.00	GST Free	Cat Act	
	3 year registration	\$ 42.50	\$ -	\$ 42.50	GST Free	Cat Act	
	Concessional Fee 3 year registration	\$ 21.25	\$ -	\$ 21.25	GST Free	Cat Act	
	Lifetime registration period	\$ 100.00	\$ -	\$ 100.00	GST Free	Cat Act	
	Concessional Fee lifetime registration	\$ 50.00	\$ -	\$ 50.00	GST Free	Cat Act	
	Annual application for approval or renewal of approval to breed cats (per cat)	\$ 100.00	\$ -	\$ 100.00	GST Free	Cat Act	
R052525	Dog Control Pound Fees (Per Dog)						
	Impounding fee	\$ 80.00	\$ 8.00	\$ 88.00		Dog Act	
	Sustenance per day	\$ 15.00	\$ 1.50	\$ 16.50		Dog Act	
R052526	Other Animal Control Fees and Penalties						
	In addition to aforesaid fees and charges for dog and cat registration and control, there are statutory fines and penalties, under the Dog Act 1976) that the Shire of Wiluna will impose depending on the nature of the infringement						
	Vehicle Impoundment Fees						

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Removal of vehicle from property/location - per vehicle	\$ 220.00	\$ -	\$ 220.00	GST Free	Fees & Charges	
	Vehicle impoundment fee - first day	\$ 220.00	\$ -	\$ 220.00	GST Free	Fees & Charges	
	Vehicle impoundment fee - each day there after	\$ 55.00	\$ -	\$ 55.00	GST Free	Fees & Charges	
	Bushfire Act 1954 -Fines and Penalties						
	All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Wiluna will therefore impose accordingly.					Bushfire Act	
	Schedule 7 - Health						
R071715	Food Premises etc						
	Notification of Conduct of a Food Business	\$72.00	\$ -	\$72.00	GST Free	Food Regs.	
	Registration of Food Business (one-off until ownership changes)	\$210.00	\$ -	\$210.00	GST Free	Food Regs.	
	Annual Food Handlers Certification	\$ -	\$ -	\$ -	GST Free	Food Regs.	
R071716	Septic Tanks/Alternative Waste Water Treatment Systems						
	Statutory charges are set by Health (Treatment of Sewage & Disposal of Waster Effluent & Liquid Waste)						
	Regulations 1974 & the Shire of Wiluna will therefore impose accordingly						
	Local Government Application fee for approval of apparatus (per application, statutory charge)	\$ 118.00	\$ -	\$ 118.00	GST Free	Health Act	
	Fee for Grant of Permit to use apparatus under Reg. 10(2)) - per permit - statutory charge	\$ 118.00	\$ -	\$ 118.00	GST Free	Health Act	
	Report fee (re 4A) -with a local government report (statutory)	\$ 118.00	\$ -	\$ 118.00	GST Free	Health Act	
	Schedule 8 - Education & Welfare						

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 9 - Housing						
R101012	Hire for non related Shire programs per day	\$ 200.00	\$ -	\$ 200.00	Input Taxed	Fees & Charges	
	Staff Housing for Back to Wiluna Event	\$ -	\$ -	\$ -			Rent Free
	1 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 150.00	\$ -	\$ 150.00	Input Taxed	Fees & Charges	Nominal Rent
	2 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 250.00	\$ -	\$ 250.00	Input Taxed	Fees & Charges	Nominal Rent
	3 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 350.00	\$ -	\$ 350.00	Input Taxed	Fees & Charges	Nominal Rent
	4 Bed Room Shire House (Shire Staff) - * Free Rent conditions apply per week	\$ 450.00	\$ -	\$ 450.00	Input Taxed	Fees & Charges	Nominal Rent
	* Free Rent applied to the period of the lease before employment, during employment and two week after employment is terminated.						
	Schedule 10 - Community Amenities						
R101012	Rubbish Collection						
	Domestic						
	1 x 240MGB twice per week	\$ 400.00	\$ -	\$ 400.00	GST Free	WARR Act	
	Each additional bin or service	\$ 330.00	\$ -	\$ 330.00	GST Free	WARR Act	
	Pensioner Discounted Rate	\$ 300.00	\$ -	\$ 300.00	GST Free	WARR Act	
	Commercial/Industrial						
	1x 240MGB twice per week	\$ 460.00	\$ -	\$ 460.00	GST Free	WARR Act	
	Each additional bin or service	\$ 460.00	\$ -	\$ 460.00	GST Free	WARR Act	
	New Rubbish Bin	\$ 140.00	\$ -	\$ 140.00	GST Free	WARR Act	
R103023	Septic Waste Disposal						
	Septic Waste Disposal Site Fee						
	Minimum Fee for Each Entry/ Service (Up to 10,000 Litres)	\$ 500.00	\$ 50.00	\$ 550.00		Fees & Charges	
	For each additional entry to site for (Up to 10000 litres)	\$ 500.00	\$ 50.00	\$ 550.00		Fees & Charges	
	Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Fri	\$ 500.00	\$ 50.00	\$ 550.00		Fees & Charges	
R103024	Asbestos Waste Disposal						
	Asbestos waste - Application permit, recording and inspection fee	\$ 160.00	\$ -	\$ 160.00	GST Free	Health Act	
	Asbestos waste - Disposer to arrange excavation and burial - per cubic metre	\$ 160.00	\$ 16.00	\$ 176.00		Fees & Charges	
	Note . In addition to the above a call out fee will apply for any service required outside normal depot working hours Mon-Fri						
	Medical Waste						
	Medical Waste disposal -per cubic metre	\$ 155.00	\$ 15.50	\$ 170.50		Fees & Charges	
	240MGB per collection	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Commercial Waste						
	Commercial Waste disposal - per cubic metre	\$ 55.00	\$ 5.50	\$ 60.50		Fees & Charges	
	Note . Prior appointment should be made for the disposal.						
R106053	Planning Fees						
	Statutory charges are set by the Planning and Development Regulations 2009 and the Shire of Wiluna must therefore impose accordingly:						
	Description of planning service						
	1 Determination of development application (other than for an extractive industry) where the estimated cost of the development is:						
	Not more than \$50,000	\$ 147.00	\$ -	\$ 147.00	GST Free	Planning & Development Act	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	More than \$500,000 but not more than \$2.5m - \$1,700 + 0.257% for every \$1 in excess of \$500,000				GST Free	Planning & Development Act	
	More than \$2.5m but not more than \$5m - \$7,161 + 0.206% for every \$1 in excess of \$2.5m				GST Free	Planning & Development Act	
	More than \$5m but not more than \$21.5m - \$12,633 + 0.123% for every \$1 in excess of \$5m				GST Free	Planning & Development Act	
	More than \$21.5m - \$31,196				GST Free	Planning & Development Act	
	2 Determine a development application (other than for an extractive industry) where the development has commenced or carried out	The fee in item 1 plus, by the way of penalty, twice that fee.			GST Free		
	3 Determining a development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00	\$ -	\$739.00	GST Free	Planning & Development Act	
	4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by the way of penalty twice that fee.			GST Free	Planning & Development Act	
	5 Provision of a sub-division clearance:						
	Not more than 5 lots (per lot)	\$73 per lot	\$ -	\$73 per lot	GST Free	Planning & Development Act	
	More than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot			GST Free	Planning & Development Act	
	More than 195 lots	\$ 7,393.00	\$ -	\$ 7,393.00	GST Free	Planning & Development Act	
	5A Determining an application to cancel or amend development approval	\$ 295.00	\$ -	\$ 295.00	GST Free	Planning & Development Act	
	6 Determine an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ -	\$ 222.00	GST Free	Planning & Development Act	
	7 Determine an initial application for approval of a home occupation the home occupation has commenced	The fee in item 6, by way of penalty, twice that fee.			GST Free	Planning & Development Act	
	8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00	\$ -	\$ 73.00	GST Free	Planning & Development Act	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	9 Determining an application for the renewal of an approval of a home	The fee in item 8 plus, by the way of					
	occupation where the application is made after the approval has expired	penalty, twice that fee			GST Free	Planning & Development Act	
	10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	\$ -	\$ 295.00	GST Free	Planning & Development Act	
	11 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by the way of penalty, twice that fee			GST Free	Planning & Development Act	
	12 Providing a zoning certificate	\$ 73.00	\$ -	\$ 73.00	GST Free	Planning & Development Act	
	13 Replying to a property settlement questionnaire (excluding rates statement)	\$ 66.36	\$ 6.64	\$ 73.00		Planning & Development Act	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Note 1: Additional costs and expenses payable by applicants						
	The following costs and expenses are payable by the applicant in addition to the fee for the provision of the service -						
	(a) costs and expenses of advertising the application and advertising matters related to the application;						
	(b) costs and expenses of any specific assessment, such as an environmental assessment, required in relation to the application;						
	(c) costs and expenses of consultation procedures required in relation to the application;						
	(d) costs and expenses of technical resources and equipment, such as computer modelling, required in relation to the application;						
	(e) costs and expenses of specialist advice, such as advice in relation to heritage matters, required in relation to the application.						
Trust	Relocated Transportable Structures						
	As per Shire of Wiluna local planning policy						
	Bond as per policy	\$ 5,000.00	\$ -	\$ 5,000.00	GST Exempted	Fees & Charges	
	Cemetery						
R107051	Cemetery Burials						
	Burial in Open Ground at 1.8 metres	\$ 1,300.00	\$ 130.00	\$ 1,430.00		Fees & Charges	
	Burial in Open Ground for Child under seven (7) years	\$ 730.00	\$ 73.00	\$ 803.00		Fees & Charges	
	Burial for any Stillborn in ground already set aside	\$ 370.00	\$ 37.00	\$ 407.00		Fees & Charges	
	Burial for Deeper Graves - per 30 centimetres	\$ 370.00	\$ 37.00	\$ 407.00		Fees & Charges	
	Re-opening - as for new Internment	\$ 5,000.00	\$ 500.00	\$ 5,500.00		Fees & Charges	Subject to staff availability
	Re-opening - grave for exhumation	\$ 5,000.00	\$ 500.00	\$ 5,500.00		Fees & Charges	Subject to staff availability
R107053	Cemetery Other Fees						
	Cemetery - Record Searches	\$ 60.00	\$ 6.00	\$ 66.00		Fees & Charges	
	Headstones and Monuments-Permission to erect	\$ 30.00	\$ -	\$ 30.00	GST Free	Fees & Charges	
	Brick Graves - Permission to erect	\$ 30.00	\$ -	\$ 30.00	GST Free	Fees & Charges	
	Other Structures - Permission to erect	\$ 50.00	\$ -	\$ 50.00	GST Free	Fees & Charges	
	Nameplate - Permission to erect	\$ 50.00	\$ -	\$ 50.00	GST Free	Fees & Charges	
	Kerbing - Permission to erect	\$ 50.00	\$ -	\$ 50.00	GST Free	Fees & Charges	
	Schedule 11 - Recreation & Culture						
	IMPORTANT INFORMATION ABOUT HIRE OF SHIRE FACILITIES						
	In the interest of law, order and public safety, the Shire reserves the right to refuse hire of any of its facilities for any purpose.						
	Please ensure you have contacted the Shire of Wiluna to ensure you are familiar with and understand all information including your responsibilities are a hirer. A hirers manual will be available from the Shire which outlines all necessary information that hirers need to know.						
	All events with alcohol must have local police approval before hire is approved by the Shire, and a copy of applicable liquor license (in the event alcohol must be sold) must be presented to the Shire before hire is approved.						
	The Shire reserves the right to make the decision about the purposes for which the facility is hired, and the right to request further information prior to making a decision to allow the booking.						
	A bond is always required as per the prescribed fees and charges. No exceptions.						
	All fees and charges are adopted by the Council. Shire Officers are not able to waive, discount , exempt, write-off or amend any of the applicable fees and charges. Only Council can approve these BEFORE hire takes place.						

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Daily hire is considered to be hire of 8 hours or more to a maximum of 24 hours after which the new day commences. Hourly hire is from 1 to 8 hours hire in duration.						
	Hire commences from when keys are collected until when keys are returned NOT from when event commences or finishes.						
	Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other equipment available for hire or use. Potential hirers need to consider their own requirements such as projectors, whiteboards, crockery, catering etc.						
	FACILITY BOOKINGS MUST BE MADE AT LEAST 5 (FIVE) DAYS PRIOR TO EVENT.						
	BOOKINGS WILL NOT BE APPROVED WITHIN 5 DAYS OF EVENT						
	General fees and charges for all facility hire						
	Cleaning Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	\$ 140.00	\$ 14.00	\$ 154.00		Fees & Charges	
	Rubbish Collection Charges - when Shire staff have to clean up after hirers/per hour in addition to foregone bond	\$ 140.00	\$ 14.00	\$ 154.00		Fees & Charges	
	Rubbish Bin Charge PER BIN PER DAY- (FOR ADDITIONAL BINS) Not refundable inside 48 hours of the event						
	1-100 people - minimum hire of 3 bins	Free	\$ -	Free		Fees & Charges	
	101 to 200 people - minimum hire of 6 bins	Free	\$ -	Free		Fees & Charges	
	201 to 400 people - minimum hire of 9 bins	Free	\$ -	Free		Fees & Charges	
	401 and above - minimum to be determined by Shire Environmental Health Officers	Free	\$ -	Free		Fees & Charges	
	Cleaning	Free	\$ -	Free		Fees & Charges	
	Late key/token return - for keys not returned within specified period ; charged per hour	\$ 20.00	\$ 2.00	\$ 22.00		Fees & Charges	
	Lost key/token return - for keys not surrendered within 5 business day in addition to late key return fees	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	<i>Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends.</i>						
R111509	Wiluna Function Centre (New) Hire Charges						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 20.00	\$ 2.00	\$ 22.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 40.00	\$ 4.00	\$ 44.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 105.00	\$ 10.50	\$ 115.50		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 75.00	\$ 7.50	\$ 82.50		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	\$ 75.00	\$ 7.50	\$ 82.50		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 110.00	\$ 11.00	\$ 121.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 140.00	\$ 14.00	\$ 154.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
Trust	Bond for all hire periods and hire types						
	No Alcohol	\$ 300.00	\$ -	\$ 300.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	\$ 2,000.00	\$ -	\$ 2,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Tables & Chairs						
	Included in the hire charge (subject to availability)					Fees & Charges	
R111509	Kitchen and Dining Room						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 10.00	\$ 1.00	\$ 11.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 20.00	\$ 2.00	\$ 22.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 25.00	\$ 2.50	\$ 27.50		Fees & Charges	
	Any of above but WITH alcohol	\$ 55.00	\$ 5.50	\$ 60.50		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 25.00	\$ 2.50	\$ 27.50		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 40.00	\$ 4.00	\$ 44.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 75.00	\$ 7.50	\$ 82.50		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	\$ 40.00	\$ 4.00	\$ 44.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 55.00	\$ 5.50	\$ 60.50		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 70.00	\$ 7.00	\$ 77.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
Trust	Bond for all hire periods and hire types						
	No Alcohol	\$ 200.00	\$ -	\$ 200.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	\$ 1,000.00	\$ -	\$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
R112103	Swimming Pool Admissions						
	Adult	Free	-	Free		Fees & Charges	
	Child	Free	-	Free		Fees & Charges	
	Child aged four year and below	Free	-	Free		Fees & Charges	
	Pensioner (Concession card to be produced on entry)	Free	-	Free		Fees & Charges	
	School Charge for Swimming lessons/carnivals per hour	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Season Fee - Child (ages 5-18)	Free	-	Free		Fees & Charges	
	Season Fee - Adult (ages 19 and above)	Free	-	Free		Fees & Charges	
	Pool Hire (Subject to CEO approval) - For Outside Opening Hours per day	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
R113130	Sports Courts						
	Basketball/Netball/Tennis Courts - Day Hourly rate	Free	-	Free		Fees & Charges	
	Basketball/Netball/Tennis Courts - Night Hourly rate	Free	-	Free		Fees & Charges	
	Racecourse Grounds Hire						
Trust	Racecourse - Bond (refundable on inspection)	\$ 200.00	\$ -	\$ 200.00	GST Exempted	Fees & Charges	
R113130	- Hire charges	\$ 54.55	\$ 5.45	\$ 60.00		Fees & Charges	
R113130	Oval hire fees - Oval Only - Daily Rates						
	Community Person/Groups/Not for Profit	Free	-	Free		Fees & Charges	
	Schools, Government Organisations/Departments	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Carnivals/Fairs	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Commercial	\$ 272.73	\$ 27.27	\$ 300.00		Fees & Charges	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
Trust	Bond - General	\$ 450.00	\$ -	\$ 450.00	GST Exempted	Fees & Charges	
Trust	Bond - Commercial (low risk events)	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
Trust	Bond - Commercial (high risk events)	\$ 1,000.00	\$ -	\$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
R111501	Recreation Centre Hire Charges						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 27.27	\$ 2.73	\$ 30.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 36.36	\$ 3.64	\$ 40.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$ 115.00		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$ 60.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 72.73	\$ 7.27	\$ 80.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$ 170.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$ 100.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 109.09	\$ 10.91	\$ 120.00		Fees & Charges	
	Corporate/Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$ 150.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$ 210.00		Fees & Charges	
Trust	Bond for all hire periods and hire types						
	No Alcohol	\$ 300.00	\$ -	\$ 300.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	\$ 1,000.00	\$ -	\$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	Use of Barbeque (BBQ)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Use of Equipment (Projector, Karaoke, PA, etc.) per use per day	\$ 20.00	\$ 2.00	\$ 22.00		Fees & Charges	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
R113131	Pavilion and Changeroom						
	Hire period 1-4 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 27.27	\$ 2.73	\$ 30.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 36.36	\$ 3.64	\$ 40.00		Fees & Charges	
	Private functions (no alcohol)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 104.55	\$ 10.45	\$ 115.00		Fees & Charges	
	Hire period 4-8 hours (day time only)						
	Community Groups/Not-For-Profit (no alcohol)	\$ 54.55	\$ 5.45	\$ 60.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 72.73	\$ 7.27	\$ 80.00		Fees & Charges	
	Private functions (no alcohol)	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 154.55	\$ 15.45	\$ 170.00		Fees & Charges	
	Hire period 24 hours and/or Night Time Functions						
	Community Groups/Not-For-Profit (no alcohol)	\$ 90.91	\$ 9.09	\$ 100.00		Fees & Charges	
	Schools/Government Organisations or Depts. (no alcohol)	\$ 109.09	\$ 10.91	\$ 120.00		Fees & Charges	
	Private functions (no alcohol)	\$ 136.36	\$ 13.64	\$ 150.00		Fees & Charges	
	Any of above but WITH alcohol	\$ 190.91	\$ 19.09	\$ 210.00		Fees & Charges	
Trust	Bond for all hire periods and hire types						
	No Alcohol	\$ 400.00	\$ -	\$ 400.00	GST Exempted	Fees & Charges	
	With Alcohol (low risk events)	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	CEO to determine the risk level
	With Alcohol (high risk events)	\$ 1,000.00	\$ -	\$ 1,000.00	GST Exempted	Fees & Charges	CEO to determine the risk level
Trust	Bond	\$ 300.00	\$ -	\$ 300.00	GST Exempted	Fees & Charges	
R114001	Use of fixed Oval BBQ (electrical)	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
Trust	Bond to hire BBQ	\$ 100.00	\$ -	\$ 100.00	GST Exempted	Fees & Charges	For safe return of key
R116502	Gym fees						
	Annual Membership	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
	6 Months Membership	\$ 130.00	\$ 13.00	\$ 143.00		Fees & Charges	
	3 Months Membership	\$ 80.00	\$ 8.00	\$ 88.00		Fees & Charges	
	1 Month Membership	\$ 35.00	\$ 3.50	\$ 38.50		Fees & Charges	
	Weekly membership	\$ 16.50	\$ 1.65	\$ 18.15		Fees & Charges	
	Key/Swipe Card Fee (for all membership types)	\$ 15.00	\$ 1.50	\$ 16.50		Fees & Charges	
	Key/Swipe Card Bond - All membership types	\$ 100.00	\$ -	\$ 100.00	GST Exempted	Fees & Charges	
R116501	Library						
	Lost/Damaged Library books/tapes/DVDs Replacement price set by State Library WA	Replacement cost +10% Shire Service Fee+				Fees & Charges	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
R118105	Art Gallery						
	Art Sales						
	As priced by CEO					Fees & Charges	
	Cost of Materials = % age retained from Art Sale/ Payment to Artist					Fees & Charges	
	Non-commissionable and retail items - RRP from supplier plus mark up priced by CEO					Fees & Charges	
R118105	Reproduction Costs (Copyright)	\$ 1,000.00	\$ 100.00	\$ 1,100.00		Fees & Charges	Right to reproduce
	Cost per Contract (Council Administration Charge)						
	Schedule 12 - Transport						
R122003	Road Closures and Vehicle Movement						
	Application for Temporary Road Closure	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Charge for Quotation to set up physical road closures	\$ 110.00	\$ 11.00	\$ 121.00		Fees & Charges	
	Temporary Heavy Haulage approvals						
	(Application Administration charge)	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
R126242	Aerodrome						
	Landing Fees - Aircraft up to 20,000kg certified maximum takeoff weight (except RFDS)						
	6am to 6pm - per 1000kg certified maximum take-off weight	\$ 15.91	\$ 1.59	\$ 17.50		Fees & Charges	Effective 1st September 2018.
	6pm to 6am - per 1000kg certified maximum take-off weight	\$ 40.91	\$ 4.09	\$ 45.00		Fees & Charges	Effective 1st September 2018.
	Landing Fees - Aircraft over 20,000kg certified maximum takeoff (except RFDS)						
	6am to 6pm - per 1000kg certified maximum take-off weight	\$ 63.64	\$ 6.36	\$ 70.00		Fees & Charges	Effective 1st September 2018.
	6pm to 6am - per 1000kg certified maximum take-off weight	\$ 163.64	\$ 16.36	\$ 180.00		Fees & Charges	Effective 1st September 2018.
	Passenger Service Charge - All Aircraft (except RFDS)						
	Passenger Service Charge - per head (inbound and outbound) RPT Service	\$ 25.45	\$ 2.55	\$ 28.00		Fees & Charges	Effective 1st September 2018.
	Passenger Service Charge - per head (inbound and outbound) Charter & Other Services	\$ 32.73	\$ 3.27	\$ 36.00		Fees & Charges	Effective 1st September 2018.
	Other						
	Extra fees - All Aircraft - Lights - by fax and phone confirmation	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Call Out fee to Check lights	\$ 272.73	\$ 27.27	\$ 300.00		Fees & Charges	
	ARO Support per hour	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
	Terminal Fee per year	\$ 500.00	\$ 50.00	\$ 550.00		Fees & Charges	
	Fuel Spill (minor) per incident	\$ 500.00	\$ 50.00	\$ 550.00		Fees & Charges	
	Fuel Spill (major) per incident	Cost plus 20%					

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	Schedule 13 - Economic Services						
R136332	Wiluna Enterprise Centre						
	Open Area	Free	\$ -	Free		Fees & Charges	
	- First Day	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	- Second to Fifth Day per day	\$ 12.50	\$ 1.25	\$ 13.75		Fees & Charges	
	- Sixth Day or more per day	\$ 20.00	\$ 5.00	\$ 25.00		Fees & Charges	
R133332	Building Control						
	Statutory charges are set by Building Regulations 2012 and the Shire of Wiluna will therefore impose accordingly. Main statutory charges include:						
	Certified Building Application Fee						
	Class 1 or Class 10 Buildings or incidental structure	0.19% of estimated value of the building work as					
	Class 2 to 9 Buildings or incidental structure	0.09% of estimated value of the building work as					
	Uncertified Application for Building Permit	0.32% of estimated value of the building work as					
	Application for Demolition Permit						
	1 Class 1 or Class 10 Buildings or incidental structure	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	2 Class 2 or Class 9 Buildings or incidental structure						
	e) Application to extend time for a Building or Demolition Permit	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	f) Application for an occupancy permit for a completed building	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	g) Application for temporary occupancy permit for incomplete building	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	h) Application for modification of an occupancy permit for additional use of a building on a temporary basis	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	i) Application for a replacement occupancy permit for permanent change of the building use	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	j) Application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	\$ 107.70	\$ -	\$ 107.70	GST Free	Building Act	
	k) done	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	l) has been done	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	m) Application to replace an occupancy permit for an existing building	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	n) Application for a building approval certificate for an existing building where unauthorised work has been done	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	o) Application to extend the time during which an occupancy permit or building approval has effect	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	p) Application as defined in regulation 31 - for each building standard in respect of which a declaration is sought	\$ 2,160.15	\$ -	\$ 2,160.15	GST Free	Building Act	
	q) Inspection of pool enclosures	\$ 57.45	\$ -	\$ 57.45	GST Free	Building Act	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Description	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	r) Local Government approval of battery powered smoke alarms	\$ 97.70	\$ -	\$ 97.70	GST Free	Building Act	
	Application as defined in Regulation 31 (for each building standard for which a declaration is sought)						
	Building Construction Industry Training Fund Levy (BCITF)	All GST exempt					
	Development Value less than \$20,000.00 = No Levy	Nil				Building Act	
	Development Value \$20,000 and greater= 0.2% of construction value	Calculation	Exempt/Nil	Calculation		Building Act	
	BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE/LG area						
	Builders Registration Board Levy (BRB Levy)	All GST exempt					
	BRB levies are collected by the Shire of Wiluna on behalf of the BRB and apply to projects within the Wiluna townsite only						
		Over \$45,000		\$45,000 or less	GST Free	Building Act	
	Building or Demolition Permit	0.137% of the value of work		\$ 61.65	GST Free	Building Act	
	Occupancy permit or building approval certificate for approved building work under s51 of Building Act	\$ -		\$ 61.65	GST Free	Building Act	
	Occupancy permit or building approval certificate for unapproved building work under s51 of Building Act	0.274% of the value of the work		\$ 123.30	GST Free	Building Act	
	Occupancy permit under s46 of the Building Act	No levy is payable		No levy is payable		Building Act	
	Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	No levy is payable		No levy is payable		Building Act	
R132503	The following fees are set by the Shire of Wiluna and are not statutory fees:						
	Investigations/Reports by Officer for applicant - per hour	\$ 110.00	\$ 11.00	\$ 121.00		Fees & Charges	
	Signage Application Fee - per sign per property	\$ 55.00	\$ -	\$ 55.00	GST Free	Fees & Charges	
Trust	Refuse and Kerb Damage Bond - per project notwithstanding a building permit not being required	\$ 500.00	\$ -	\$ 500.00	GST Exempted	Fees & Charges	
	Sale of Tourist Items - At Supplier RRP plus mark-up determined by Chief Executive Officer					Fees & Charges	
	Note. Bulk purchase rate for a minimum of (10) of any one of the items above (5%) below the sale price of each item. Postage charges - at cost- will apply where relevant						
	Schedule 14 - Other Property & Services						
R141413	Private Works						
	Note: All Plant and Staff labour hourly rates for work completed outside normal hours is subject to a loading of 50% on the hourly rate with operator plus GST						
	Minimum Rate for Labour and Overheads will apply to any call or request for services outside normal depot hours Monday to Friday plus the hourly rate for any plant/machine used	\$ 215.00	\$ 21.50	\$ 236.50		Fees & Charges	
	Plant Hire - (Ordinary Time)						
	Road Sweeper - Hourly Rate with operator at ordinary time	\$ 250.00	\$ 25.00	\$ 275.00		Fees & Charges	
	Rubbish Truck - Hourly Rate with operator at ordinary time	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
	6 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
	Dual Cab 3 Tonne Tipping Truck - Hourly rate with operator at ordinary time	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Backhoe Front End Loader - Hourly rate with operator at ordinary time	\$ 200.00	\$ 20.00	\$ 220.00		Fees & Charges	
	Skid steer - Hourly rate with operator at ordinary time	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Tractor - Hourly rate with operator at ordinary time	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	

SHIRE OF WILUNA							
2018/2019 SCHEDULE OF FEES AND CHARGES							
G/L Account	Decription	Fees Exclusive of GST	GST	Fees Inclusive of GST	GST Status	Legislation	Comments
	4WD Utilities - Hourly rate with operator at ordinary time	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Traxcavator (plus Float and Prime Mover charges) Hourly rate with operator at ordinary time	\$ 250.00	\$ 25.00	\$ 275.00		Fees & Charges	
	Miscellaneous equipment with operator at ordinary time per hour	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Sand, Gravel & Mulch per small trailer	\$ 250.00	\$ 25.00	\$ 275.00		Fees & Charges	
	Staff Housing Gardening per hour	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
	Ride on Mower with operator (Large) - per hour (plus blades)	\$ 150.00	\$ 15.00	\$ 165.00		Fees & Charges	
	Ride on Mower with operator (Small) - per hour (plus blades)	\$ 100.00	\$ 10.00	\$ 110.00		Fees & Charges	
R142450	Photocopying, Publications & Printing						
	A4 - One Side (B & W)	\$ 0.32	\$ 0.03	\$ 0.35		Fees & Charges	
	A4- Two Sides (B & W)	\$ 0.50	\$ 0.05	\$ 0.55		Fees & Charges	
	A4 - One Side (Colour)	\$ 0.50	\$ 0.05	\$ 0.55		Fees & Charges	
	A4- Two Sides (Colour)	\$ 0.68	\$ 0.07	\$ 0.75		Fees & Charges	
	A3- pages at double the above rates	As above				Fees & Charges	
	Council Minutes (Hard copy) per meeting	\$ 22.72	\$ 2.27	\$ 24.99		Fees & Charges	
	Laminating - Per sheet A4 paper	\$ 2.70	\$ 0.27	\$ 2.97		Fees & Charges	
	- Per sheet A3 paper	\$ 5.45	\$ 0.55	\$ 6.00		Fees & Charges	
	Spiral Binding	\$ 4.54	\$ 0.45	\$ 4.99		Fees & Charges	
R142460	Photocopying Statutory Reports / Documents						
	A4 - One Side (B & W)	\$ 0.30	\$ -	\$ 0.30	GST Free	Fees & Charges	
	A4- Two Sides (B & W)	\$ 0.50	\$ -	\$ 0.50	GST Free	Fees & Charges	
	A4 - One Side (Colour)	\$ 0.50	\$ -	\$ 0.50	GST Free	Fees & Charges	
	A4- Two Sides (Colour)	\$ 0.65	\$ -	\$ 0.65	GST Free	Fees & Charges	
	A3- pages at double the above rates	As above			GST Free	Fees & Charges	
R142470	Administration Centre Offices (Upstairs) Hot Office Space						
	- First Day	\$ 50.00	\$ 5.00	\$ 55.00		Fees & Charges	
	- Second to Fifth Day per day	\$ 12.50	\$ 1.25	\$ 13.75		Fees & Charges	
	- Sixth Day or more per day	\$ 20.00	\$ 5.00	\$ 50.00		Fees & Charges	
	Miscellaneous Fees and Charges						
	If the Shire has not set a specific fee or charge for an item the the CEO is authorised to charge cost plus 20% administration charge.						
	Access to services is subject to availability of technology, Shire resources and Shire's own operational requirements.						
	Only organisations that have prior approval from an authorised staff member may use their own paper for copying/printing.						

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 4 - GOVERNANCE

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

OTHER GOVERNANCE

Operating Income

R041422 · Reimbursements Other Governance	(\$200)	(\$200)	\$0
R041426 · Other Minor Income	(\$100)	(\$200)	(\$101)
Total Operating Income	(\$300)	(\$400)	(\$101)

Operating Expenditure

E040304 · Northern GVROC Group Regional	\$70,000	\$0	\$0	Inc. GVROC, Cue Parliament, Northern GVROC & Other meetings
E041001 · Administration Allocation	\$573,631	\$374,031	\$531,625	
E041002 - Salaries	\$158,800	\$152,019	\$0	
E041003 - Superannuation	\$23,026	\$15,482	\$0	
E041004 - Professional Development	\$5,000	\$5,000	\$205	
E041005 - Other Allowances	\$0	\$2,800	\$0	
E041006 - Vehicles Costs	\$12,658	\$6,000	\$0	
E041007 - Fringe Benefits Tax	\$4,000	\$3,223	\$0	
E041008 - Staff Recruitment and Relocation	\$0	\$5,000	\$0	
E041009 - Housing Allocated	\$11,905	\$22,856	\$19,781	
E041010 · Consultants for Specific Governance Pro	\$150,000	\$154,679	\$65,049	IPR Consultants, Local Law Review, etc.
Total Operating Expenditure	\$1,009,020	\$741,090	\$616,660	

TOTAL GOVERNANCE - INCOME	(\$20,971)	(\$500)	(\$101)
TOTAL GOVERNANCE - EXPENDITURE	\$2,144,522	\$1,731,890	\$1,193,370
NET INCOME(LOSS)	\$2,123,551	\$1,731,390	\$1,193,270

TOTAL GOVERNANCE - CAPITAL EXPENDITUR	\$342,000	\$455,000	\$85,361
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**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 7 - HEALTH

HEALTH ADMINISTRATION & INSPECTION

Operating Income

R071715 · Health Fees and Licences	(\$100)	(\$300)	(\$127)
R071716 · Septic Tanks/ Waste Water Treatment	(\$100)	(\$480)	\$0
Total Operating Income	(\$200)	(\$780)	(\$127)

Operating Expenditure

E071713 · Health Consultancy Services	\$15,000	\$15,085	\$12,903	
E071715 · Administration Allocated	\$14,144	\$11,922	\$10,808	
E071716 · Other Health Administration Costs	\$500	\$500	\$197	Sundry Items
E071717 - Salary	\$0	\$2,860	\$0	
E071718 - Superannuation	\$0	\$272	\$0	
E071720 - Housing Allocations	\$4,500	\$0	\$0	
Total Operating Expenditure	\$34,144	\$30,639	\$23,908	

PREVENTIVE SERVICES - PEST CONTROL

Operating Expenditure

E072721 · Mosquito Control	\$29,365	\$67,626	\$19,655
E072722 · Other Pest Control	\$2,500	\$4,258	\$136
E072725 · Administration Allocated	\$9,829	\$9,151	\$8,232
Total Operating Expenditure	\$41,694	\$81,035	\$28,023

PREVENTIVE SERVICES - OTHER

Operating Expenditure

E073715 · Administration Allocated	\$5,773	\$3,475	\$4,322
E073731 · Analytical Expenses	\$500	\$500	\$455
Total Operating Expenditure	\$6,273	\$3,975	\$4,777

TOTAL HEALTH - INCOME

TOTAL HEALTH - INCOME	(\$200)	(\$780)	(\$127)
TOTAL HEALTH - EXPENDITURE	\$82,111	\$115,649	\$56,708
NET INCOME(LOSS)	\$81,911	\$114,869	\$56,580

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 8 - EDUCATION & WELFARE

OTHER EDUCATION WILUNA TRAINING CENTRE

Operating Income

R086103 · Training Room Hire Charges

Total Operating Income

2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
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\$0	\$0	\$0	
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Operating Expenditure

E086101 · Administration Allocated

E086102 · Depreciation

E086106 · Wiluna Training Centre Building Operation Costs

E086107 · Wiluna Training Centre Building Maintenance Costs

E086108 - Contribution to Wiluna Training Centre

E086109 - Education Development Contribution

Total Operating Expenditure

\$8,276	\$21,142	\$9,255	
\$0	\$1,122	\$0	
\$200	\$4,800	\$112	
\$1,000	\$938	\$623	
\$50,000	\$30,000	\$30,000	
\$0	\$5,000	\$0	
\$59,476	\$63,002	\$39,990	

Capital Income

R086100 · Grant - Community Resource Centre

Total Capital Income

\$0	\$0	\$0	
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Capital Expenditure

C086100 · Community Resource Centre

Total Capital Expenditure

\$0	\$0	\$0	
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AGED & DISABLED OTHER

Operating Expenditure

E083103 · Disability Services & Inclusions Plan

Total Operating Expenditure

\$0	\$0	\$0	
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TOTAL EDUCATION & WELFARE - INCOME

TOTAL EDUCATION & WELFARE - EXPENDITURE

NET INCOME(LOSS)

\$0	\$0	\$0	
\$59,476	\$63,002	\$39,990	
\$59,476	\$63,002	\$39,990	

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 9 - HOUSING

STAFF HOUSING

Operating Income

R092913 · Reimbursements	(\$3,000)	(\$500)	(\$5,407)
R092914 · Rental	(\$1,500)	\$0	(\$364)
R091215 - Reimbursement - Insurance Claim	\$0	(\$20,000)	(\$43,629)
Total Operating Income	(\$4,500)	(\$20,500)	(\$49,399)

Operating Expenditure

E091910 · Depreciation (all Staff Housing)	\$175,000	\$143,820	\$136,721	
E091911 - Loan Interest	\$59,192	\$0	\$6,411	
E091912 - Housing Insurance Premiums	\$11,586	\$0	\$0	
E091913 - Housing & Building Pest Control	\$30,000	\$0	\$0	
E091914 - Housing General Cleaning	\$19,736	\$0	\$0	
E091935 - Housing General Upkeep Main	\$50,000	\$0	\$0	
E091936 - Minor Equipments Below Capital Limit	\$97,000	\$0	\$0	Upgrade, Equip etc Below Capital Liimit

Electricity, Water rates & consumption, insurance, rubbish removal

Building Operational Costs

E091901 - Operating costs - 8 Trenton Street	\$5,200	\$0	\$0	
E091902 - Operating costs - 10 Trenton Street	\$5,200	\$0	\$0	
E091903 - Operating costs - 42 Lennon Street	\$5,200	\$0	\$0	
E091904 - Operating costs - 46 Lennon Street	\$5,200	\$0	\$0	
E091905 - Operating costs - 48 Lennon Street	\$5,200	\$0	\$0	
E091906 - Operating costs - Single Person QTRS				
Admin Bldg	\$32,000	\$0	\$0	
E091915 · (21) Lot 1478 Lennon Street	\$6,400	\$7,252	\$4,563	
E091916 · (44) Lot 89 Lennon Street	\$5,200	\$7,148	\$2,322	
E091917 · (67-69) Lot 116 Scotia Street	\$3,900	\$7,252	\$5,419	Contractors
E091918 · (13) Woodley Street (SPQ @ Depot)	\$1,050	\$2,040	\$468	
E091919 · Unit 1 (30) Lot 1487 Scotia Street	\$3,800	\$7,876	\$4,039	Temporary Art Gallery/Office
E091920 · Unit 2 (30) Lot 1487 Scotia Street	\$3,800	\$7,044	\$3,398	
E091921 · Unit 3 (30) Lot 1487 Scotia Street	\$3,800	\$7,044	\$1,835	
E091922 · Unit 4 (30) Lot 1487 Scotia Street	\$3,800	\$7,044	\$2,076	
E091923 · Unit 5 (30) Lot 1487 Scotia Street	\$3,800	\$5,829	\$16,029	Temporary Admin Office
E091926 · (38) Lot 92 Lennon Street	\$4,700	\$6,940	\$2,046	
E091927 · Unit 7 (30) Lot 1487 Scotia Street	\$3,600	\$7,460	\$2,496	
E091928 · Unit 6 (30) Lot 1487 Scotia Street	\$3,800	\$6,940	\$2,193	
E091929 · (61-63) Lot 113/114 Scotia Street	\$8,800	\$7,460	\$4,233	
E091930 · Unit 1 (60A) Lot 555 Scotia Street	\$7,050	\$7,850	\$4,663	Accommodation
E091931 · Unit 2 (60B) Lot 555 Scotia Street	\$4,800	\$7,644	\$2,888	Accommodation
E091932 · Unit 3 (60C) Lot 555 Scotia Street	\$5,200	\$7,644	\$2,708	Accommodation
E091940 · Unit 8/30 (Lot 1487) Scotia Street	\$3,600	\$8,421	\$3,930	
E091941 · Unit 1 Lot 962 Jones Street	\$3,550	\$6,639	\$3,648	
E091942 · Unit 2 Lot 962 Jones Street	\$7,500	\$9,869	\$3,960	Accommodation
E091943 · Unit 3 Lot 962 Jones Street	\$3,000	\$8,301	\$3,822	

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 9 - HOUSING

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 9 - HOUSING

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 10 - COMMUNITY AMENITIES

SANITATION HOUSEHOLD REFUSE

Operating Income

R101012 · Refuse Collection-Domestic	(\$43,060)	(\$42,000)	(\$42,898)
R101013 · Refuse Collection-Commercial/Industrial	(\$23,000)	(\$23,000)	(\$21,207)
Total Operating Income	(\$66,060)	(\$65,000)	(\$64,105)

Operating Expenditure

E101010 · Depreciation	\$5,500	\$5,406	\$5,260	
E101011 · Wiluna Refuse Collection (Internal Costs)	\$48,085	\$199,650	\$55,824	
E101012 · Wiluna Waste Site Operation	\$140,498	\$167,188	\$108,581	Includes Environmental Plan
E101013 · Bulk Refuse Collection (Verge)	\$27,417	\$20,003	\$132	
E101014 · Wiluna Refuse Collection (External Costs)	\$0	\$3,000	\$0	
E101015 · Administration Allocated	\$13,260	\$8,950	\$11,089	
E101020 · Collect & Disposal of Vehicles (Car Bodies)	\$3,744	\$15,000	\$713	
E101024 · Litter control	\$58,443	\$46,015	\$25,747	
E101025 · Insurance - Pollution Legal liability	\$20,235	\$24,063	\$20,409	
E101026 · Legal fees Household Sanitation	\$6,000	\$0	\$0	
Total Operating Expenditure	\$323,183	\$489,275	\$227,753	

Capital Expenditure

C107056 · Refuse Site Fence & Signage	\$0	\$9,500	\$0
C107057 · Refuse Site Cameras	\$0	\$15,000	\$0
C107060 · Sewerage Works - Replacement of Septic Systems	\$70,000	\$0	\$0
Total Capital Expenditure	\$70,000	\$24,500	\$0

SEWERAGE

Operating Income

R103023 · Liquid Waste Disposal Site Fees	(\$10,000)	(\$14,513)	(\$8,310)
R103024 · Asbestos Waste Disposal/Medical Waste			
Total Operating Income	(\$10,000)	(\$14,513)	(\$8,310)

Operating Expenditure

E103025 · Septic Waste Disposal Site Maintenance	\$21,265	\$19,265	\$1,426	Material & Plant Recovery
Total Operating Expenditure	\$21,265	\$19,265	\$1,426	

TOWN PLANNING & REGIONAL DEVELOPMENT

Operating Income

R106051 · Town Planning Scheme Amendment Fees	(\$100)	(\$500)	\$0
R106053 · Planning & Development Fees and Charges	(\$1,000)	(\$1,500)	(\$5,878)
Total Operating Income	(\$1,100)	(\$2,000)	(\$5,878)

Operating Expenditure

E106051 · Town Planning Consultants	\$5,000	\$2,500	\$157	TPS/LPS Review
E106052 · Structural Plan - Wiluna Town site	\$0	\$30,000	\$0	
E106054 · Administration allocated	\$16,198	\$11,341	\$14,314	
E106059 · Town Planning Administration Consultants Devel./applications etc.	\$10,000	\$10,000	\$4,245	
E106060 · Town Planning Administration Services	\$10,000	\$6,000	\$4,884	
Total Operating Expenditure	\$41,198	\$59,841	\$23,600	

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 10 - COMMUNITY AMENITIES

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

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

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 11 - RECREATION & CULTURE

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 12 - TRANSPORT

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 12 - TRANSPORT

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 12 - TRANSPORT

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 12 - TRANSPORT

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 13 - ECONOMIC SERVICES

RURAL SERVICES

Operating Expenditure

E131331 · Noxious Weeds & Pest Plants

E131333 · GNRBA Projects

Total Operating Expenditure

	2018/2019 Budget	2017/2018 Budget	2017/2018 Actual	Comments
E131331 · Noxious Weeds & Pest Plants	\$7,638	\$12,759	\$4,958	
E131333 · GNRBA Projects	\$30,000	\$30,000	\$25,000	Aerial Shooting
Total Operating Expenditure	\$37,638	\$42,759	\$29,958	

TOURISM & AREA PROMOTION

Operating Income

R132503 · Sale of Maps & Tourist Items

R132505 - Sales (General)

R132506 - Sale of Tjukurba Printed Souvenirs

R136006 - Caravan Hire Charges

Total Operating Income

R132503 · Sale of Maps & Tourist Items	(\$27,000)	(\$6,000)	(\$5,667)
R132505 - Sales (General)	\$0	(\$20,000)	(\$44)
R132506 - Sale of Tjukurba Printed Souvenirs	(\$13,000)	\$0	\$0
R136006 - Caravan Hire Charges	\$0	\$0	(\$1,647)
Total Operating Income	(\$40,000)	(\$26,000)	(\$7,358)

Operating Expenditure

E091945 - Operating costs - Caravan Park Site(Wotton St - Lot 1524)

E132105 · Administration allocated

E132106 - Community Services Allocated

E132303 · Insurance

E132310 · Depreciation of Tourism/Promotion Structures

E132311 · Interest on Interpretive Centre Loan

E132330 · Tourism Promotions/Activities

E132331 · Tourist Officer Training & Conferences

E132332 · Tourist Souvenir items

E132334 - Tourism Strategy Consultants

E132335 - Tjukurba Souvenir Costs (incl. Royalties)

E132340 · Wiluna Information Bay Maintenance

E132341 · Wiluna Picnic Sites (North Pool & Red Hill) Maintenance

E132342 · Regional Tourism Local Governments Group

E132343 · Caravan/Camping Site maintenance

E132350 · Minor Work Below Capital limit

Total Operating Expenditure

E091945 - Operating costs - Caravan Park Site(Wotton St - Lot 1524)	\$2,200	\$0	\$1,305	
E132105 · Administration allocated	\$75,182	\$43,763	\$50,398	
E132106 - Community Services Allocated	\$27,736	\$37,401	\$0	
E132303 · Insurance	\$1,061	\$1,175	\$581	
E132310 · Depreciation of Tourism/Promotion Structures	\$4,525	\$1,326	\$4,034	
E132311 · Interest on Interpretive Centre Loan	\$45,026	\$29,566	\$16,212	
E132330 · Tourism Promotions/Activities	\$50,000	\$50,000	\$39,150	includes m'ships (MEG, GEO, AGO), signage, printing & advertising
E132331 · Tourist Officer Training & Conferences	\$2,500	\$2,500	\$532	
E132332 · Tourist Souvenir items	\$20,000	\$20,000	\$4,999	
E132334 - Tourism Strategy Consultants	\$0	\$0	\$0	
E132335 - Tjukurba Souvenir Costs (incl. Royalties)	\$10,000	\$0	\$0	
E132340 · Wiluna Information Bay Maintenance	\$10,276	\$24,756	\$3,652	
E132341 · Wiluna Picnic Sites (North Pool & Red Hill) Maintenance	\$30,620	\$36,856	\$11,948	
E132342 · Regional Tourism Local Governments Group	\$2,000	\$0	\$0	
E132343 · Caravan/Camping Site maintenance	\$7,138	\$12,570	\$1,372	
E132350 · Minor Work Below Capital limit	\$9,000	\$0	\$0	Upgrade, Equip etc Below Capital Limit
Total Operating Expenditure	\$297,264	\$259,913	\$134,183	

Capital Income

R132156 - Grant - Caravan Park Renovations

R132343 · Grant - RV Dump Point

Total Capital Income

	\$0	\$0	\$0
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Capital Expenditure

C123194. Magnetic Signs/ Rebranding Buildings

C132157. Heritage/ Interpretive Centre

C132159. Main Street - Revitalisation

C132160 - Heritage & Interpretive Displays

C132172 - Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation

C132341. Recreation Site Development

C132343. Caravan/Camping Site

C132344. RV Dump Point

C132351 - Old Morgue - External Painting

C132360 - Commercial Property Purchase

Total Capital Expenditure

C123194. Magnetic Signs/ Rebranding Buildings	\$0	\$0	\$0	
C132157. Heritage/ Interpretive Centre	\$171,329	\$320,752	\$177,501	Carried forward from 15/16- Work in Progress
C132159. Main Street - Revitalisation	\$1,200,000	\$600,000	\$47,557	Carried forward from 15/16- Work in Progress
C132160 - Heritage & Interpretive Displays	\$180,000	\$250,000	\$81,092	
C132172 - Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation	\$50,000	\$0	\$0	
C132341. Recreation Site Development	\$0	\$20,000	\$5,502	
C132343. Caravan/Camping Site	\$168,000	\$245,000	\$77,428	
C132344. RV Dump Point	\$0	\$5,000	\$0	
C132351 - Old Morgue - External Painting	\$0	\$0	\$0	
C132360 - Commercial Property Purchase	\$20,000	\$0	\$0	
Total Capital Expenditure	\$1,789,329	\$1,440,752	\$389,080	

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

SCHEDULE 13 - ECONOMIC SERVICES- continued
BUILDING CONTROL

Operating Income

R133332 · Building Licenses & Fees

Total Operating Income

Operating Expenditure

E133331 · Building Control Consultancy Services

E133334 · Administration allocated

E133336 · Building - Other costs

Total Operating Expenditure

ECONOMIC DEVELOPMENT

Operating Income

R136332 · Rental (Lease) Wiluna Enterprise Development C

Total Operating Income

Operating Expenditure

E134104 · Depreciation of Development Facilities

E134105 · Administration allocated

E134106 · Wiluna Enterprise Development Building Operati

E134107 · Wiluna Enterprise Development Building Mainten

E134108 · Economic Impact Study

E134109 · Economic Development Consultant

E134110- Minor Work Below Capital limit

Total Operating Income

Capital Expenditure

C134100 · Council Facilities - Irrigation & Reticulated Water

C132170 - Wiluna Enterprise Centre - Wirrpunda DPC

fencing & building works

C132171 - MEDAC Shed - Repairs/Upgrade

Total Capital Expenditure

ECONOMIC SERVICES

Operating Income

R136004 · Sale of Water from Standpipe

R136005 · Sale of Bottle Water

Total Operating Income

Operating Expenditure

E136004 · Standpipe Water Costs

E136005 · Costs for Bottle Water

Total Operating Income

TOTAL ECONOMIC SERVICES - INCOME

TOTAL ECONOMIC SERVICES - EXPENDITURE

NET INCOME(LOSS)

TOTAL ECONOMIC SERVICES - CAPITAL INCOME

TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE

NET INCOME(LOSS)

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

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

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

**SHIRE OF WILUNA
2018/2019 BUDGET**

SCHEDULE 14 - OTHER PROPERTY & SERVICES

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

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

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

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

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

SHIRE OF WILUNA
2018/2019 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

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